



**City of Stamford
Internal Audit Review of City's
Property Tax Revenue Collections
Procedures and Processes for Fiscal Years
Ended June 30, 2019 to June 30, 2021**

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Internal Audit Review of the City's Property Tax Revenue Collections Procedures and Processes for fiscal years ended June 30, 2019, to June 30, 2021

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Tax Collector's response email date, March. 2023 addressing overpayment of property tax refund.

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City of Stamford CAFR, page 113, Schedule of Property Taxes Levied, Collected, and Outstanding Exhibit A-3, for fiscal year 2021.

Exhibit F-1

- a. Municipal Records Retention Schedule M3: Fiscal Records, pg. 4 (revised 02-2005). Municipal Records Retention Schedule M4: Assessment and Tax Collection Records (revised 05-2012).
- b. State of Connecticut Chapter 204, Local Levy and Collection of Taxes, Sec. 12-167 Reports of tax collector.
- c. State of Connecticut Chapter 204, Local Levy and Collection of Taxes, Sec. 12-129 Refund of excess payment.

Objective:

In conjunction with City's Internal Audit Plan for fiscal years ended 2022-2023 project 2023.01, Internal Audit performed a review of the property tax revenue collections procedures and processes for the fiscal years ended June 30, 2019, to June 30, 2021.

To accomplish the objective, Internal Audit's review included the following:

- Obtained applicable policies and procedures, if available,
- Observed and assessed test estimates, transactions, and samples,
- Examined relevant reported data,
- Evaluated internal controls to ensure recorded and reported financial information were performed on an accurate and timely basis
- Interviewing appropriate personnel.

Tax Collector's Office management is responsible for adherence to the City's receipts policies and procedures as it relates to internal controls of property tax revenues and for any representations made in conjunction with completing this audit report include:

- Real estate (RP),
- Personal property (PP),
- Motor vehicles (MV), and
- Supplemental motor vehicles (SMV),
- Downtown Special Service District (DSSD),
- Sewer Assessment and Connection charges,
- C-Pace,
- TIF Districts (Mill River and Harbor Point).

Other revenues recently managed under the preview of the Tax Collector's Office were excluded from this report based upon internal audit scope limitations.

- Cashiering and Permitting:
 - Parking fees and fines tickets,
 - Beach parking permits,
 - Special event permits,
 - Pavilion permits,
 - Picnic and park use permits, and film permits,
 - Marina slips and ramp permits,
 - Shellfish permits.
- Recreation Services,
- Citizen's Services,
- Harbor Commission and Harbor Master,
- Transit District,
- SWPCA Sewer use, Assessment and Connection Charges.

The internal audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform sufficient appropriate evidence to provide a reasonable basis for the findings and recommendation based on the internal audit objectives.

Overview/Background:

Tax Billing and Bill Due Dates Procedure/Processes:

The City's Tax Assessor's Office is responsible for preparing the annual "Grand List" (real estate, motor vehicles, and business personal property assets) of both taxable and tax-exempt property located with the City.

The City's Tax Collector's Office is responsible for billing, collecting, and refunding overpayment of property tax payments owed to the City of Stamford within each of 4 tax districts. For the fiscal years 2019 and 2020 these responsibilities fell under the previous City's Tax Collector preview and for fiscal year 2021 they fell under the current Tax and Revenue Collector's Office.

The Board of Finance and Board of Representatives set and approve the Mill Rates (each year in May). Tax bills are calculated by taking the assessed value (set at 70% of the market value) of the property multiplied by the Mill Rate in effect on July 1.

The tax collection process for real estate, personal property, motor vehicle, and supplemental motor vehicles is based upon the due date of the bill. If a taxpayer owns real and/or personal property (including motor vehicles) as of the state's uniform assessment date of October 1 they will be subject to the billing and collection procedures.

For the first half of each fiscal year tax bills due July 1 (real estate, personal property, and motor vehicle) the bill is mailed on or about June 15 and payments can be made without delinquent penalty through August 1.

For the second half of each fiscal year tax bill due January 1 (real estate, supplemental motor vehicle) the bill is mailed on or about December 15 and payments can be made without delinquent penalty through February 1. Supplemental motor vehicle taxes are billed in the same installment as second half real estate taxes and therefore follow the same billing and collection procedures.

The M-1 Report of Municipal Property Tax Collector's Certificate is sent to the State of CT Secretary of the Office of Policy and Management to be filed and submitted before July 1.

The Tax Collector's Warrant form is also prepared and issued by the City's Tax Collector's Office at the beginning of June, in advance of the tax bills being mailed out to taxpayers.

The table below shows the history of the Tax Collector's Office two tax module sub-ledger systems.

History of Tax Collector's Office Sub-Ledger Systems:	
2021	QDS
2020	QDS
2019	QDS
2018	QDS
2017	Partial year QDS/H.T.E system
2016	H.T.E system
2015	H.T.E system

Quality Data Services (QDS) of Waterbury, CT tax module sub-ledger system is used to collect, process, and record all property taxes received via lockbox, online, or walk-in and these receipts are deposited into the City's Controlled Disbursement bank account.

QDS sub-ledger system tax bill accounts are itemized into five QDS property tax codes used to identify the type of property taxes that become part of tax bill account issued.

QDS Tax Codes	QDS Code Types	QDS Tax Code Type Descriptions
01	RE	Real Estate
02	PP	Personal Property
03	MV	Motor Vehicles
04	SMV	Supplemental Motor Vehicles
05	Sewer ASSM	Sewer Assessment and Connection Charge
Note: District property tax type code can be found in middle of any issued tax bills (located after the first dash in billed account).		
Example: 2019-03-XXXXXX		

Table shows QDS total property taxes collected by tax codes amount of change and percentage by fiscal year over year.

QDS Reporting by Fiscal Years All Property Taxes Collected							
FY	Property Tax Type	Tax Due	Interest	Fees	Total	Chg. FY/FY	% Chg. FY/FY
2021 (2005-2019)	RE	503,184,592.56	1,630,390.48	20,987.50	504,835,970.54	13,204,318.28	3%
	PP	35,236,292.68	258,747.58	32,425.00	35,527,465.26	2,353,761.73	7%
	MV	27,126,009.96	748,453.87	158,126.39	28,032,590.22	1,957,667.24	8%
	SMV	4,299,711.26	165,057.74	44,394.67	4,509,163.67	(593,783.57)	-12%
2020 (2004-2018)	RE	490,284,676.11	1,327,968.34	19,007.81	491,631,652.26	19,878,535.40	4%
	PP	33,035,622.22	124,131.31	13,950.00	33,173,703.53	3,177,300.93	11%
	MV	25,380,629.60	571,249.30	123,044.08	26,074,922.98	369,169.45	1%
	SMV	4,945,578.50	124,239.60	33,129.14	5,102,947.24	(149,491.28)	-3%
2019 (2003 -2017)	RE	470,215,167.53	1,516,093.63	21,855.70	471,753,116.86		
	PP	29,853,179.53	141,773.07	1,450.00	29,996,402.60		
	MV	24,871,758.16	697,383.24	136,612.13	25,705,753.53		
	SMV	5,028,391.27	174,925.37	49,121.88	5,252,438.52		

Delinquent Taxes Procedure/Processes:

Taxes become delinquent if payments are not received within 30 days from the due dates indicated above and are subject to interest rate of 1.5% per full or partial month. By Connecticut General Statute 12-146, the “delinquent portion of the principal taxes shall be subject to interest at the rate of 18% per annum, from time when it became due and payable until the same is paid, subject to minimum interest charge of two dollars.” City’s Tax Collector’s Office can proceed with the following collection enforcement methods for delinquent taxes:

- Real Estate Taxes – Notice of Intent to Lien is mailed out in May 15 days prior to filing of the lien in June (each year). Additionally, the Tax Collector’s Office may deny, suspend, or revoke various city issued license/permits, approximately 3 to 4 times a year, accounts that are 2 to 3 years in arrears on average are referred to the City’s Law Department for legal actions.
- Personal Property Taxes – U.C.C (Uniform Commercial Code) liens are filed with the Secretary of State Office on business personal property. The Tax Collector’s Office may deny, suspend, or revoke various City issued license/permits and may use the services of the state marshals to serve tax warrants.
- Motor Vehicle Taxes – According to state statute, reported delinquent motor vehicle taxes, DMV will deny registration renewal. If motor vehicle tax is delinquent for more than one year an outside collection agency is used and a 14% administrative fee is also added to the outstanding balance due.

Lien fees of \$24.00 are charged and added to outstanding tax bills.

Taxes Overpayments/Refunds Process:

All property tax request for overpayment refunds/transfers has a filing deadline period in accordance with Connecticut General Statute sections:

- Sec. 12-126 Tangible personal property asses in more than one town – no limit,
- Sec. 12-127 Exemption not applied – within one year,
- Sec. 12-128 Taxes collected from veterans in error – within six years,
- Sec. 12-129 Duplicate/excess payments, incorrect account paid, and motor vehicle adjustment BAA/COC # - within three years.

Every taxpayer will begin the process by completing a “City of Stamford Property Tax Refund/Transfer Form” (**See Exhibit B-1**) with all required documentation then send this to the Tax Services/Refunds (Tax Collector’s Office). Once the form and required documents are approved, an adjusting entry is made and posted in QDS subledger, a batch interface file is generated and sent over to the City’s Controller’s Office - Accounts Payable Department.

The City’s Controller’s Office - Accounts Payable Department uploads the QDS batch file, generates an invoice, posts the group entry to the liability account, and issues and mails a refund check to the taxpayers.

Last four fiscal years, the average amount of all property tax overpayments/refunds processed were approximately (\$1.3MM) ((\$0.7K) real estate and (\$0.4K) motor vehicles) and the average number of transactions 1,837 (111 real estate and 1,626 motor vehicles).

Total All Property Tax Overpayments/Refunds Processed FY2021-2018 from QDS							
		COVID-19 shut down (began March 2020 - first half 2021)					
Property Types	FY2021	FY2020	FY2019	FY2018	Chg. 21/20	Chg. 20/19	Chg. 19/18
RE	459,982.93	385,601.08	691,445.46	1,269,354.00	74,381.85	(305,844.38)	(577,908.54)
PP	538,169.13	8,012.30	92,010.91	148,297.40	530,156.83	(83,998.61)	(56,286.49)
MV	278,469.62	331,205.79	428,717.42	425,098.19	(52,736.17)	(97,511.63)	3,619.23
SMV	15,226.56	23,078.28	11,870.59	28,556.52	(7,851.72)	11,207.69	(16,685.93)
Total	1,291,848.24	747,897.45	1,224,044.38	1,871,306.11	543,950.79	(476,146.93)	(647,261.73)
Number of transactions							
Property Types	FY2021	FY2020	FY2019	FY2018	Chg. 21/20	Chg. 20/19	Chg. 19/18
RE	105	77	157	106	28	(80)	51
PP	30	18	13	18	12	5	(5)
MV	1256	1463	1859	1927	(207)	(396)	(68)
SMV	66	89	72	94	(23)	17	(22)
Total	1457	1647	2101	2145	(190)	(454)	(44)

Findings/ Recommendations /Responses by Tax Collector's and Controller's Office Responses

High Internal Audit Findings:

1. Finding:

Internal audit identified in fiscal years 2019 and 2020, unexplained significant material net differences of approximately (\$9.4MM) and (\$14.0MM), respectively while tracing financial amounts reported from the QDS reports to Tax Collector's Reports (TCR) to the general ledger/CAFR. The original QDS and TCR reports created and used to record the financials data were missing prior to the commencement of the internal audit.

For the fiscal years 2019 and 2020 these responsibilities fell under the previous City's Tax Collector preview and for fiscal year 2021 they fell under the current Tax and Revenue Collector's Office.

The City's Tax Collector tried to re-run the missing QDS subledger all property tax collection reports as of June 30, 2019, and 2020 in March 2023, the summary results displayed in table below shows unexplained significant differences in the financial reporting. The Tax Collector could not explain why the re-run QDS reports didn't remain static as of a point in time as of the current date reports are run. Appears to be a reporting limitation.

IA Summary of Findings & Differences- QDS to TCR Cash Collection Reports to CAFR Reporting = All Collections and Suspense										
FYE	By Years	QDS Collection Rpts to TCR (Tax Collector's Report) Net Differences				TCR (Tax Collector's Report) to CAFR (Annual Audit & G/L) Net Differences				Overall Total Revenue Collection Rpt Differences
		Taxes Due	Interest	Fees	Total Revenue Collected	Taxes Due	Interest	Fees	Total Revenue Collected	
	2003-2016 total	\$ 694,968.83	\$405,398.04	\$58,219.43	\$ 1,158,586.30	\$ 0.65	\$ 0.94	\$11,022.12	\$ 11,023.71	\$ 1,169,610.01
2019	2017	(11,171,344.35)	70,442.06	13,945.66	(11,086,956.63)	471,354.91	(0.33)	16,123.00	487,477.58	(10,599,479.05)
	SMV	20,864.18	38,428.92	921.12	60,214.22	0.22	-	-	0.22	60,214.44
	Total	\$(10,455,511.34)	\$514,269.02	\$73,086.21	\$ (9,868,156.11)	\$ 471,355.78	\$ 0.61	\$27,145.12	\$ 498,501.51	\$ (9,369,654.60)
	2004-2017 total	\$ (170,098.79)	\$ (21,524.47)	\$16,149.97	\$ (175,473.29)	\$ (0.06)	\$ (1.05)	\$ (0.81)	\$ (1.92)	\$ (175,475.21)
2020	2018	(13,903,163.18)	21,583.50	550.00	(13,881,029.68)	0.20	(0.57)	0.27	(0.10)	(13,881,029.78)
	SMV	18,948.22	129.24	116.77	19,194.23	(0.21)	0.22	-	0.01	19,194.24
	Total	\$(14,054,313.75)	\$ 188.27	\$16,816.74	\$ (14,037,308.74)	\$ (0.07)	\$ (1.40)	\$ (0.54)	\$ (2.01)	\$ (14,037,310.75)
2021	2005-2018 total	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ (0.67)	\$ 0.09	\$ 0.12	\$ (0.46)	\$ 2,999.54
	2019	-	-	-	-	99.87	(0.13)	(0.38)	99.36	99.36
	SMV	-	-	-	-	(0.16)	(0.44)	-	(0.60)	(0.60)
	Total	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 99.04	\$ (0.48)	\$ (0.26)	\$ 98.30	\$ 3,098.30

2. Finding:

Absence of relevant supporting documentation used for financial statement reporting. The Tax Collector did not make readily available original QDS and TCR documents and records. The original QDS subledger system and TCR reports used for financial reporting were missing, not filed, and not stored properly. Various versions of the 2019 and 2020 QDS and TCR support documents provided contained input errors, hard coded amounts (no trail or link to worksheets), and errors in formulas.

Internal audit spent several weeks and months searching on both the Tax Collector's and Controller's Office shared drive and made requesting to the Tax Collector to find either a hard or electronic final versions of the original QDS and TCR report files that were used to complete the external audit financial reporting. As of the date of this internal audit report, the original QDS and TCR files for fiscal June 30, 2019, and 2020 could not be found.

For the fiscal years 2019 and 2020 these responsibilities fell under the previous City's Tax Collector preview and for fiscal year 2021 they fell under the current Tax and Revenue Collector's Office.

3. Finding:

Lack of periodic reconciliation procedures and management review.

Internal Audit identified no routine periodic (daily/monthly/quarterly) reconciliation procedures were performed by the Tax Collector's Office that tied out QDS all property tax collections transaction reports and suspense activity to what was recorded onto the Tax Collector's Report (TCR).

Internal Audit did not find any evidence to support that daily/monthly management review is performed of all property tax cash collections recorded, deposited, and transmitted from the QDS subledger are accurately and timely posted to the general ledger receivable and revenue account.

4. Finding:

During review, Internal audit identified in the City’s CAFR for fiscal year 2021, Exhibit A-3 page 113 (**See Exhibit E-1**), contained a misclassification of Supplemental Motor Vehicle tax levy for \$4.2MM that was reported incorrectly under the wrong column “Legal Addition” instead of “Current Levy”.

Table summarizes total amount that should have been reported under “Current Levy” classification:

	2021 H.T.E General Ledger	2021 Support Doc	Diff	Internal Audit Comments
RP	508,450,077.24	508,450,077.24	-	Tied to M-1 Tax Levy data report uploaded on State OPM portal 6-26-20 and Tax Collector's Warrant dated 6-18-20
PP	35,182,476.13	35,182,476.13	-	Tied to M-1 Tax Levy data report uploaded on State OPM portal 6-26-20 and Tax Collector's Warrant dated 6-18-20
MV	27,472,099.63	27,472,099.63	-	Tied to M-1 Tax Levy data report uploaded on State OPM portal 6-26-20 and Tax Collector's Warrant dated 6-18-20
Subtotal	571,104,653.00	571,104,653.00	-	
SMV Total Amt. Recorded and Reported Current Levy reported on Exhibit A-3	4,178,942.33	4,178,942.33	-	Matched and tied to M-1 Tax Levy data reported amount that was uploaded onto the State OPM portal email dated 7-1-21 and to general ledger entry. Amount was reported in CAFR Exhibit A-3 as "Legal Addition" should have been report under column "Current Levy" classification.
	575,283,595.33	575,283,595.33	-	
	571,104,653.00	571,104,653.00	-	Prepared by external audit
Difference	\$ 4,178,942.33	\$ 4,178,942.33	\$ -	Finding Difference in financial reporting: SMV current tax levy cal was misclassified in City's CAFR Exhibit A-3 should have been reported under column "Current Levy" not column "Legal Addition" for the current fiscal year. Historically in previous CAFR reporting SMV current tax calculation was classified under column "Current Levy".

5. Finding:

Lack of compliance and adherence to adopted and established state statues and City’s municipal records retention policies for all fiscal years:

- A. Tax Collector’s Office City/State municipal records retention schedules policies (**See Exhibit F-1 a**).
- B. State of Connecticut Chapter 204 Local Levy and Collection of Taxes Sec 12-167, “Report of tax Collector’s. Each tax collector, at the end of each fiscal year of his town, city, borough, district, or other municipality share forthwith deliver to the board of finance or other similar board...” (**See Exhibit F-1 b**).
- C. State of Connecticut Chapter 204 Local Levy and Collection of Taxes Sec 12-129 “Refund of tax excess payments. Each tax collector shall, at the end of each fiscal year, prepare a statement showing the amount of each such refund, to whom made and reason therefor. Such statement shall be published in the annual report of the municipality or filed in the town clerk’s office within sixty days of the fiscal year” (**See Exhibit F-1 b**)

Medium Findings:

1. Finding

In fiscal year 2019, 28 out of 1,859 totaling \$482.16 were double paid for various motor vehicle tax accounts. Internal Audit found there was no QDS sub-ledger to general ledger all property tax accounts liability reconciliation procedure performed or in place.

For the fiscal years 2019 and 2020 these responsibilities fell under the previous City's Tax Collector preview and for fiscal year 2021 they fell under the current Tax and Revenue Collector's Office.

2. Finding

Internal Audit found 5 QDS batch sub-ledger transactions that were not timely booked from the sub-ledger to the general ledger account and 1 QDS batch transaction that was posted incorrectly into the wrong fiscal year. (**See Exhibit B-2 a-c**).

- a. In 2019, 4 QDS batch interfaces transactions dates sent to City's general ledger were not posted until 2-4 business days later.
- b. In 2020, 1 QDS batch interface transaction date made on 6-29-20 was not posted into the City's general ledger until 13 days later 7-17-20.
- c. In 2021, 1 QDS batch interface transaction from item b. above was posted incorrectly into the wrong fiscal year should have been fiscal 6-30-2020.

Recommendations, High Findings 1, 2, 3, 4:

Internal audit recommends immediate implementation of a monthly and June 30th fiscal year end all property taxes collected reconciliation procedures to be performed by both the Tax Collector's Office and the Controller's Office collaboratively.

Internal Audit has created a three-way reconciliation worksheet template to assist in facilitating the reconciliation procedure for both departments (**See Exhibit C-1**).

Tax Collector's Office

The Tax Collector's Office or designee must immediately contact QDS system vendor to resolve the specific cash collection report limitation to resolve why report does not remain static or provide alternative solution.

The Tax Collector's Office or designee must perform and complete every month end date and June 30 fiscal year end date a reconciliation from QDS reports to the TCR report and include the following items:

- a. Run two QDS summary and detailed all property taxes collection report by year. (**See Exhibits A-1 and A-2**).
- b. Sign, date, and save completed QDS summary and detailed all property taxes collected reports onto Tax Collector's Office shared drive.
- c. Prepare the TCR all property taxes collected excel worksheet that ties back to the two QDS summary and detail reports,
 - Identify any differences if found,
 - Make necessary adjustments/correction in the QDS subledger system and onto the TCR report.
- d. Sign, date, and save TCR report onto the Tax Collector's Office shared drive.
- e. Complete, sign, date, and save QDS to TCR reconciliation template (**See Exhibit C-1**) prior to sending these files to the Controller's Office onto Tax Collector's shared drive.

Controller's Office

The Controller or designee must provide a timely monthly and fiscal year-end all property tax collected reconciliation from the TCR report to general ledger/CAFR by performing the following,

- ❑ Obtain a signed and dated TCR report from Tax Collector's Office.
- ❑ Compare the TCR reported taxes, interest, and liens collected to what was posted to the general ledger receivable and revenue accounts.
- ❑ Identify and investigate any differences if found.
- ❑ Set up meeting with Tax Collector to proposed adjusting or corrective journal entries necessary to reconcile accounts receivable/revenue accounts,
- ❑ Email signed and dated final version of the TCR report back to Tax Collector's Office with agreed upon and posted adjusted/corrected journal entries made to the general ledger.
- ❑ Complete, sign, date, save, and email to Tax Collector office the reconciliation template (**See Exhibit C-1**) of TCR taxes collected to general ledger/CAFR accounts.
- ❑ At fiscal year-end, email/provided a final and dated version of the CAFR Exhibit A-3 report to the Tax Collector's Office.

Recommendations High Findings 5:

Internal Audit recommends immediate adherence to established City's municipal records retention schedules M1 and M4 filing and storing requirements (**See Exhibit F-1a**) for maintaining adequate QDS and TCR financial data records and reports.

Several benefits of document retention management system and procedures:

- Supports the identification and preservation of historical records.
- Improves accountability and reduces liabilities, proper storage protects records.
- Improves service and protects the rights of citizens.
- The City's Legal Department and Tax Collector's Office staff can more easily respond to Freedom of Information Request (FOI) requests and access information as needed.
- Ensures City has records needed to operate after an emergency.
- Routine review of records for disposal means, City increases efficiencies of organized records system allowing for better access to information.

Tax Collector's Office:

Internal Audit recommends immediate compliance and adherence to the State of Connecticut report filing requirements.

Chapter 204, sec. 12-129 and sec. 12-167 requires publish annually a statement of amount of refund, to whom made, and the reason therefor and deliver at end of the fiscal year to board of finance reports of tax Collector's (**See Exhibit F-1 b-c**)

Key staff personnel in the Tax Collector's Office should be re-trained on State of CT, municipal records retention schedules policy (**See Exhibit F-1a**).

The Tax Collector or designee must periodically record, update, maintain, and review a detailed itemized saved list of all the support documentation with location and format type (hard or electronic copy).

The Tax Collector's Office or designee after receiving an approved State of Connecticut RC-075 form should proceed with destroying any financial reporting documents.

Recommendation, Medium Findings 1 and 2:

Tax Collector's Office:

Segregation of duties best practices over assigning a different employee that would perform the reconciliation of all property tax overpayments/refunds from the employee who records transactions, posts adjustment/correction, and transmits the QDS sub-ledger system interface file into the general ledger.

Timely and monthly signed and date stamped QDS tax refund with suspense accounts reports must be generated, retained, and emailed by the Tax Collector's Office or designee to the Controller's Office or designee.

Controller's Office:

A timely and accurate monthly and fiscal year-end tax overpayment/refund liability account reconciliations must be performed by Controller's Office or designees.

On a one-month lag this tax overpayment/refund liability reconciliation to general ledger account must include the following:

1. Comparing the signed and dated obtained QDS tax refund with suspense accounts batch amounts reported by date against each dated transaction posted to the liability general ledger account.
2. Identify any differences if found, send email notification to the Tax Collector's Office or designee to investigate and provide timely response and support documents.
3. Create adjusting journal entry if necessary.
4. If no differences identified, send completed signed and dated tax overpayment/refund liability reconciliation report to Tax Collector's Office or designee.
5. Save tax overpayment

Internal Audit has created a reconciliation excel template to facilitate this procedure (**See Exhibits B-2 a-c**).

Responses to High Findings 1-5

Tax Collector's Office Responses:

Finding 1:

- 1) The Collector agrees with the finding.
- 2) The current collector did not create or provide the collection reports for this time period. Unsuccessful attempts were made to re-run reports from the time period under audit. It appears totals are not frozen at a period in time even when selecting historical dates therefore the numbers are always changing as adjustments are entered.

Finding 2:

- 1) The Collector agrees with the finding.
- 2) The current Collector did not create or provide the collection reports for this time period. It is unknown where the records were stored by the previous collector. The Tax Collection Office moved two times during the internal audit. During the moves the current Collector made every attempt to secure all necessary documents required for record retention statutes.

Finding 3:

- 1) The Collector agrees with the finding.
- 2) There was no regularly scheduled reconciliation for QDS collection to the Tax Collectors report. A QDS report "Grand Rate Book Balance Sheet" was run monthly to track collections however it was not reconciled to a tax collectors report.
- 3) The collector has begun working on the implementation of the Internal Auditors' recommendation of a monthly reconciliation of the QDS collections and the TCR. The Collectors' Office is willing to work collaboratively with the Controller's Office. The Collectors' Office will also collaborate with the Internal Auditor and utilize the three-way reconciliation worksheet she developed. It is anticipated these processes will be fully functional within two months.

Finding 4:

- 1) The Collector agrees with the finding.
- 2) The Tax Collectors report breaks out the supplemental motor vehicle billing from the current levy because it is not part of the calculation when mill rates are set. This item in the TCR appears as an addition. It was the first-year reporting for this Collector and the item was mistakenly listed in the incorrect column.
- 3) This will be corrected moving forward.

Finding 5:

- 1) There are three items in finding 5. The collector disputes items A. The Collector agrees with the finding for B & C.
- 2) While the compliance to item A for years 2019 and 2020 was not performed, it was also not the responsibility of the current collector who made every attempt to locate the records. The record retention for item A year 2021 was performed. Items B & C were not performed in year 2021 by the new collector.
- 3) All three items identified in this finding will be adhered to moving forward immediately.

Controller's Office Responses:

- **High Findings 1 & 2:**

The Controller's Office relies on the Tax Collector's Office to be the primary recordkeeper of the City's Tax related reports and supporting documentation. The previous Tax Collector (B Forker) typically delivered paper copies of the key support schedules and reports and was expected to maintain the originals of these records after the annual audit was completed.

- **High Findings 3 & 4:**

The Controller's Office recommended the Assistant Tax Collector (B Napoletano) prepare a narrative explanation (or road map) for the preparation of the Tax Collector's Report (TCR) prior to the departure of the previous Tax Collector. Because we were between fiscal year-ends it is unclear how much effort was put into responding to that recommendation. The recommendation evolved into a request for an actual checklist as the complexity of the process and the lack of a naming convention for the QDS reports made it clear that more detail was needed. The checklist was first used by the current Tax Collector for the preparation of the F2021 TCR but was still not detailed enough to capture all of the steps needed and reference them to specific GL accounts and capture the order and timing of the work that needed to be completed.

That initial checklist was greatly expanded, and detail added for use in preparing the F2022 TCR. Challenges still remained as the timing of the finalization of the TCR was an audit issue and the reconciliation of specific tax accounts led to numerous revisions of the TCR (and the checklist). Items were added to ensure that key supporting documents were run in the brief window that existed in the QDS system and that a clean cut-off and reconciliation of tax receipts was performed. The checklist will need to be further revised in conjunction with the implementation of the Oracle ERP Accounting software.

- **High Finding 5:**

Again, the use of a more detailed and robust checklist would also be of use in ensuring consistency from year to year in recording tax revenues of all types, memorializing key reports, and reconciling the GL to the QDS software by the Tax Department.

Medium Findings 1 and 2 Responses:

Tax Collector's Office Response:

Response provided to Internal audit by the Tax Collector dated, March 15, 2023, with actions to be taken as follows (**see Exhibit D-1**):

1. A review of the transaction to be completed by 4/1/2023.
2. Establish process/controls to prevent future occurrences to be completed by 4/7/2023.
3. Contact recipients to attempt collections of funds if no success by 5/7/2023 proceed to 4.
4. Contact the legal department if collection efforts are not successful.

Finding 1:

- 1) The Collector agrees with the finding.
- 2) The Collector was not involved in the refund process at this time.
- 3) The Collector will follow the recommendations of the Internal Auditor for a segregation of duties for processing and reconciliation of overpayments/refunds.

Finding 2:

- 1) The Collector agrees with the finding.
- 2) The Collector was not involved in the booking of sub-ledger transactions to the general ledger for years 2019 and 2020. In 2021 an error was made on 1 batch out of the entire year.
- 3) Moving forward every attempt will be made to ensure all batches are entered into the correct fiscal year.

Additionally, the Internal Auditors recommendations for the Tax Collectors Office on pages 11, 13 and 14 will be taken into consideration and implemented at the earliest possible time and fully implemented by the next fiscal year.

Controller's Office Response:

• **Medium Findings 1 & 2:**

The lack of an organized transition from the previous Tax Collector to the current Tax Collector and the absence of process documentation, i.e., procedural narratives, checklists, or other process related information, combined with timing issues, reconciliation omissions and errors, and delays encountered during the Tax Department expanded responsibilities for the collection and processing of non-tax receipts, all contributed to the findings noted. The external auditors and the Controller's Office brought these issues to the attention of the Tax Department as control deficiencies for fiscal years 2019, 2020, and 2021.

The Controller's Office believes very strongly that the Tax Department should be responsible for all periodic reconciliation activities as they will eventually impact the accuracy of the TCR.

Scope of Work Performed:

To assess property tax revenue collections policies and procedures, Internal Audit reviewed activities and transactions for the fiscal years ended June 30, 2019, to June 30, 2021, by performing the following.

A. Obtained, reviewed, and evaluated.

1. The Tax Assessors - Grand Lists covering fiscal 2018 thru 2020,
2. Tax Levy Calculations for Real Estate, Personal Property, and Motor Vehicle (Net Taxable Grand List) net taxable value is provided by Tax Assessors Office,
3. M-1 Report of Municipal Property Tax Collector's Certificate to the Secretary of the Office of Policy and Management completed and filed,
4. Board of Finance approved "Mill Rates",
5. Tax & Revenue Directors "Warrants" reports filed and signed,
6. Tax & Revenue Director's prepared tax revenues and receivables journal entries posted to the general ledger system,
7. QDS (sub-ledger) system reports for billing interfaces listing of real estate, motor vehicle, personal property, and supplemental motor vehicle taxes,
8. QDS (sub-ledger) system reports for tax collection of payments (tax, interest, liens, and adjustments) by district real estate, motor vehicle, personal property, and supplemental motor vehicle taxes,
9. QDS (sub-ledger) system reports for all tax billing additions and deletion,
10. Property Tax Refunds and Transfers processes.

B. Observed.

1. Tax collection process of all property taxes (real estate, motor vehicles, personal property, and supplemental motor vehicles),
2. Tax Cashier's counting cash-out till, preparation of deposits slips, and safe deposit processes,
3. All property tax adjustment process,
4. Motor vehicle tax bill correction process,
5. Motor vehicle tax bill (add-on) process,
6. Motor vehicle tax bill deletion process.

C. Selected Test sample procedures.

1. Reviewed filed and issued forms for appropriate authorization and signatures,
2. Inspected and recalculated sample tax billings,
3. Reviewed cash receipts collected deposit slips recorded for accuracy and completeness,

D. Analyzing and Tracing data records to general ledger system:

1. Tax billings and collected deposits made to generated journal entries,
2. Prepaid taxes ending balances to support documentation,
3. Advance taxes collected ending balance support schedules, if any,
4. Unearned tax revenues ending balance support documentation,
5. Property tax receivable ending balances support documentation,
6. Tax Receivables sent to collection agency identified on QDS sub-ledger system reports, if any,

If warranted, Internal Audit did perform additional test sampling procedures.

**MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS**

Exhibit A-1

CASH: All Date: 06/30/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 00:52:59 Page: 9
 Condition: Year From: 2004 To 2019 District: Recap by Dist: Yes All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: ALL Cycle #: 00 TO 00
 Recap Option: Year Type

BILL #	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
2004-03/# T	747.82	2132.71	403.28	0.00	0.00	0.00	0.00	0.00	0.00	3283.81 BACK
MOTOR VEHICLE										
2004-04/# T	747.82	2132.71	403.28	0.00	0.00	0.00	0.00	0.00	0.00	3283.81 BACK
SUPPL MV	232.09	607.81	117.59	0.00	0.00	0.00	0.00	0.00	0.00	957.49 BACK
YEAR 2004	232.09	607.81	117.59	0.00	0.00	0.00	0.00	0.00	0.00	957.49 BACK
2005-03/# T	979.91	2740.52	520.87	0.00	0.00	0.00	0.00	0.00	0.00	4241.30 BACK
MOTOR VEHICLE	3152.63	7831.48	1587.75	0.00	0.00	0.00	0.00	0.00	0.00	12571.86 BACK
2005-04/# T	3152.63	7831.48	1587.75	0.00	0.00	0.00	0.00	0.00	0.00	12571.86 BACK
SUPPL MV	569.88	1573.73	300.10	0.00	0.00	0.00	0.00	0.00	0.00	2443.71 BACK
YEAR 2005	569.88	1573.73	300.10	0.00	0.00	0.00	0.00	0.00	0.00	2443.71 BACK
2006-02/# T	3722.51	9405.21	1887.85	0.00	0.00	0.00	0.00	0.00	0.00	15015.57 BACK
PERS PROP	168.94	355.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524.67 BACK
2006-03/# T	168.94	355.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524.67 BACK
MOTOR VEHICLE	3297.57	9520.59	1794.54	0.00	0.00	0.00	0.00	0.00	0.00	14612.70 BACK
2006-04/# T	3297.57	9520.59	1794.54	0.00	0.00	0.00	0.00	0.00	0.00	14612.70 BACK
SUPPL MV	940.98	2236.35	444.84	0.00	0.00	0.00	0.00	0.00	0.00	3622.17 BACK
YEAR 2006	940.98	2236.35	444.84	0.00	0.00	0.00	0.00	0.00	0.00	3622.17 BACK
2007-02/# T	4407.49	12112.67	2239.38	0.00	0.00	0.00	0.00	0.00	0.00	18759.54 BACK
PERS PROP	55.16	129.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184.23 BACK
2007-03/# T	55.16	129.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184.23 BACK
MOTOR VEHICLE	2640.90	6041.93	1265.60	0.00	0.00	0.00	0.00	0.00	0.00	9948.43 BACK
2007-04/# T	2640.90	6041.93	1265.60	0.00	0.00	0.00	0.00	0.00	0.00	9948.43 BACK
SUPPL MV	1372.13	2936.40	603.21	0.00	0.00	0.00	0.00	0.00	0.00	4911.74 BACK
YEAR 2007	1372.13	2936.40	603.21	0.00	0.00	0.00	0.00	0.00	0.00	4911.74 BACK
2008-02/# T	4068.19	9107.40	1868.81	0.00	0.00	0.00	0.00	0.00	0.00	15044.40 BACK
PERS PROP	103.68	217.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.82 BACK
2008-03/# T	103.68	217.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.82 BACK
MOTOR VEHICLE	5627.83	11838.86	2445.35	0.00	0.00	0.00	0.00	0.00	0.00	19912.04 BACK
2008-04/# T	5627.83	11838.86	2445.35	0.00	0.00	0.00	0.00	0.00	0.00	19912.04 BACK
SUPPL MV	1076.64	2129.10	448.79	0.00	0.00	0.00	0.00	0.00	0.00	3654.53 BACK
YEAR 2008	1076.64	2129.10	448.79	0.00	0.00	0.00	0.00	0.00	0.00	3654.53 BACK

*CASH Report by Year
(ALL COLLECTIONS)*

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MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS

CASH: All Date: 06/30/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 00:53:00 Page: 10
 Condition: Year From: 2004 TO 2019 District: Recap by Dist: Yes All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: ALL Cycle #: 00 TO 00
 Recap Option: Year Type CITY INTEREST L+FEES B-INT DSSD INTEREST L+FEES INTEREST L+FEES TOTAL

BILL #	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
YEAR 2008	6808.15	14185.10	2894.14	0.00	0.00	0.00	0.00	0.00	0.00	23887.39 BACK
2009-02/# T	403.40	569.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	972.61 BACK
PERS PROP	403.40	569.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	972.61 BACK
2009-03/# T	3789.71	7217.33	1540.98	0.00	0.00	0.00	0.00	0.00	0.00	12548.02 BACK
MOTOR VEHICLE	3789.71	7217.33	1540.98	0.00	0.00	0.00	0.00	0.00	0.00	12548.02 BACK
2009-04/# T	661.73	1142.57	250.62	0.00	0.00	0.00	0.00	0.00	0.00	2054.92 BACK
SUPPL MV	661.73	1142.57	250.62	0.00	0.00	0.00	0.00	0.00	0.00	2054.92 BACK
YEAR 2009	4854.84	8929.11	1791.60	0.00	0.00	0.00	0.00	0.00	0.00	15575.55 BACK
2010-02/# T	625.63	877.37	50.00	0.00	0.00	0.00	0.00	0.00	0.00	1553.00 BACK
PERS PROP	625.63	877.37	50.00	0.00	0.00	0.00	0.00	0.00	0.00	1553.00 BACK
2010-03/# T	4106.00	6733.40	1517.49	0.00	0.00	0.00	0.00	0.00	0.00	12356.89 BACK
MOTOR VEHICLE	4106.00	6733.40	1517.49	0.00	0.00	0.00	0.00	0.00	0.00	12356.89 BACK
2010-04/# T	1198.62	2131.73	466.25	0.00	0.00	0.00	0.00	0.00	0.00	3796.60 BACK
SUPPL MV	1198.62	2131.73	466.25	0.00	0.00	0.00	0.00	0.00	0.00	3796.60 BACK
YEAR 2010	5930.25	9742.50	2033.74	0.00	0.00	0.00	0.00	0.00	0.00	17706.49 BACK
2011-02/# T	552.26	836.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1389.10 BACK
PERS PROP	552.26	836.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1389.10 BACK
2011-03/# T	6033.12	8915.90	2134.17	0.00	0.00	0.00	0.00	0.00	0.00	17083.19 BACK
MOTOR VEHICLE	6033.12	8915.90	2134.17	0.00	0.00	0.00	0.00	0.00	0.00	17083.19 BACK
2011-04/# T	872.15	1342.39	310.04	0.00	0.00	0.00	0.00	0.00	0.00	2524.58 BACK
SUPPL MV	872.15	1342.39	310.04	0.00	0.00	0.00	0.00	0.00	0.00	2524.58 BACK
YEAR 2011	7457.53	11095.13	2444.21	0.00	0.00	0.00	0.00	0.00	0.00	20996.87 BACK
2012-01/# T	226.21	305.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	531.59 BACK
REAL ESTATE	226.21	305.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	531.59 BACK
2012-02/# T	1529.57	2063.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3592.84 BACK
PERS PROP	1529.57	2063.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3592.84 BACK
2012-03/# T	8342.97	11282.86	2744.30	0.00	0.00	0.00	0.00	0.00	0.00	22370.13 BACK
MOTOR VEHICLE	8342.97	11282.86	2744.30	0.00	0.00	0.00	0.00	0.00	0.00	22370.13 BACK
2012-04/# T	1725.07	2126.58	589.25	0.00	0.00	0.00	0.00	0.00	0.00	4440.90 BACK
SUPPL MV	1725.07	2126.58	589.25	0.00	0.00	0.00	0.00	0.00	0.00	4440.90 BACK
YEAR 2012	11823.82	15778.09	3333.55	0.00	0.00	0.00	0.00	0.00	0.00	30935.46 BACK

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**MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS**

Exhibit A-1

CASH: All Date: 06/30/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 00:53:00 Page: 11
 Condition: Year From: 2004 TO 2019 District: Recap by Dist: Yes All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: ALL Cycle #: 00 TO 00
 Recap Option: Year Type

BILL #	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
2013-01/# T	258.31	313.85	24.00	0.00	0.00	0.00	0.00	0.00	0.00	596.16 BACK
REAL ESTATE	258.31	313.85	24.00	0.00	0.00	0.00	0.00	0.00	0.00	596.16 BACK
2013-02/# T	1680.09	2036.31	50.00	0.00	0.00	0.00	0.00	0.00	0.00	3766.40 BACK
PERS PROP	1680.09	2036.31	50.00	0.00	0.00	0.00	0.00	0.00	0.00	3766.40 BACK
2013-03/# T	12388.20	14366.35	3745.62	0.00	0.00	0.00	0.00	0.00	0.00	30500.17 BACK
MOTOR VEHICLE	12388.20	14366.35	3745.62	0.00	0.00	0.00	0.00	0.00	0.00	30500.17 BACK
2013-04/# T	5166.37	5284.07	1430.16	0.00	0.00	0.00	0.00	0.00	0.00	11880.60 BACK
SUPPL MV	5166.37	5284.07	1430.16	0.00	0.00	0.00	0.00	0.00	0.00	11880.60 BACK
YEAR 2013	19492.97	22000.58	5249.78	0.00	0.00	0.00	0.00	0.00	0.00	46743.33 BACK
2014-01/# T	5360.50	1618.76	24.00	0.00	0.00	0.00	0.00	0.00	0.00	7003.26 BACK
REAL ESTATE	5360.50	1618.76	24.00	0.00	0.00	0.00	0.00	0.00	0.00	7003.26 BACK
2014-02/# T	1802.36	1751.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3554.31 BACK
PERS PROP	1802.36	1751.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3554.31 BACK
2014-03/# T	18026.29	18110.68	5104.10	0.00	0.00	0.00	0.00	0.00	0.00	41241.07 BACK
MOTOR VEHICLE	18026.29	18110.68	5104.10	0.00	0.00	0.00	0.00	0.00	0.00	41241.07 BACK
2014-04/# T	7578.80	6905.37	1957.29	0.00	0.00	0.00	0.00	0.00	0.00	16441.46 BACK
SUPPL MV	7578.80	6905.37	1957.29	0.00	0.00	0.00	0.00	0.00	0.00	16441.46 BACK
YEAR 2014	32767.95	28386.76	7085.39	0.00	0.00	0.00	0.00	0.00	0.00	68240.10 BACK
2015-01/# T	15050.01	13012.77	192.00	0.00	0.00	0.00	0.00	0.00	0.00	28254.78 BACK
REAL ESTATE	15050.01	13012.77	192.00	0.00	0.00	0.00	0.00	0.00	0.00	28254.78 BACK
2015-02/# T	47044.63	10834.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57879.35 BACK
PERS PROP	47044.63	10834.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57879.35 BACK
2015-03/# T	27397.00	20973.12	6657.21	0.00	0.00	0.00	0.00	0.00	0.00	55027.33 BACK
MOTOR VEHICLE	27397.00	20973.12	6657.21	0.00	0.00	0.00	0.00	0.00	0.00	55027.33 BACK
2015-04/# T	9331.87	6740.25	2300.06	0.00	0.00	0.00	0.00	0.00	0.00	18372.18 BACK
SUPPL MV	9331.87	6740.25	2300.06	0.00	0.00	0.00	0.00	0.00	0.00	18372.18 BACK
YEAR 2015	98823.51	51560.86	9149.27	0.00	0.00	0.00	0.00	0.00	0.00	159533.64 BACK
2016-01/# T	124251.33	53868.52	940.00	0.00	285.44	154.14	0.00	0.00	0.00	179499.43 BACK
REAL ESTATE	124251.33	53868.52	940.00	0.00	285.44	154.14	0.00	0.00	0.00	179499.43 BACK
2016-02/# T	99109.10	32206.53	1350.00	0.00	0.00	0.00	0.00	0.00	0.00	132665.63 BACK
PERS PROP	99109.10	32206.53	1350.00	0.00	0.00	0.00	0.00	0.00	0.00	132665.63 BACK

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**MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS**

Exhibit A-1

CASH: All Date: 06/30/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 00:53:00 Page: 12
 Condition: Year From: 2004 TO 2019 District: Recap by Dist: Yes All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: ALL Cycle #: 00 TO 00
 Recap Option: Year Type CITY INTEREST L+FEES B-INT DSSD INTEREST L+FEES INTEREST L+FEES TOTAL

YEAR	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
2016-03/# T	56809.40	35382.17	12652.38	0.00	0.00	0.00	0.00	0.00	0.00	104843.95 BACK
MOTOR VEHICLE										
2016-04/# T	56809.40	35382.17	12652.38	0.00	0.00	0.00	0.00	0.00	0.00	104843.95 BACK
2016-04/# T	18710.79	10063.19	3721.86	0.00	0.00	0.00	0.00	0.00	0.00	32495.84 BACK
SUPPL MV	18710.79	10063.19	3721.86	0.00	0.00	0.00	0.00	0.00	0.00	32495.84 BACK
YEAR 2016	298880.62	131520.41	18664.24	0.00	285.44	154.14	0.00	0.00	0.00	449504.85 BACK
2017-01/# T	696284.01	227437.81	2599.89	0.00	3988.58	99.20	0.00	0.00	0.00	930409.49 BACK
REAL ESTATE	696284.01	227437.81	2599.89	0.00	3988.58	99.20	0.00	0.00	0.00	930409.49 BACK
2017-02/# T	160527.37	35512.78	5500.00	0.00	0.00	0.00	0.00	0.00	0.00	201540.15 BACK
PERS PROP	160527.37	35512.78	5500.00	0.00	0.00	0.00	0.00	0.00	0.00	201540.15 BACK
2017-03/# T	183505.87	72035.69	36509.29	0.00	0.00	0.00	0.00	0.00	0.00	292050.85 BACK
MOTOR VEHICLE										
183505.87	72035.69	36509.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292050.85 BACK
2017-04/# T	58085.99	19818.04	10550.33	0.00	0.00	0.00	0.00	0.00	0.00	88454.36 BACK
SUPPL MV	58085.99	19818.04	10550.33	0.00	0.00	0.00	0.00	0.00	0.00	88454.36 BACK
YEAR 2017	1098403.24	354804.32	55159.51	0.00	3988.58	99.20	0.00	0.00	0.00	1512454.85 BACK
2018-01/# T	2462790.62	484807.23	11060.84	0.00	8891.06	1113.51	0.00	0.00	0.00	2968663.26 BACK
REAL ESTATE	2462790.62	484807.23	11060.84	0.00	8891.06	1113.51	0.00	0.00	0.00	2968663.26 BACK
2018-02/# T	268797.59	35007.08	4650.00	0.00	0.00	0.00	0.00	0.00	0.00	308454.67 BACK
PERS PROP	268797.59	35007.08	4650.00	0.00	0.00	0.00	0.00	0.00	0.00	308454.67 BACK
2018-03/# T	732565.81	174394.12	65111.00	0.00	0.00	0.00	0.00	0.00	0.00	972070.93 BACK
MOTOR VEHICLE										
732565.81	174394.12	65111.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	972070.93 BACK
2018-04/# T	420498.08	68366.53	20681.87	0.00	0.00	0.00	0.00	0.00	0.00	509546.48 BACK
SUPPL MV	420498.08	68366.53	20681.87	0.00	0.00	0.00	0.00	0.00	0.00	509546.48 BACK
YEAR 2018	3884652.10	762574.96	101503.71	0.00	8891.06	1113.51	0.00	0.00	0.00	4758735.34 BACK
2019-01/# T	499880371.57	849026.16	6146.77	0.00	2485904.81	3345.92	0.00	0.00	0.00	503224795.23CURR
REAL ESTATE	499880371.57	849026.16	6146.77	0.00	2485904.81	3345.92	0.00	0.00	0.00	503224795.23CURR
2019-02/# T	34653892.90	136349.58	20825.00	0.00	0.00	0.00	0.00	0.00	0.00	34811067.48 CURR
PERS PROP	34653892.90	136349.58	20825.00	0.00	0.00	0.00	0.00	0.00	0.00	34811067.48 CURR
2019-03/# T	26058326.66	343809.39	13316.61	0.00	0.00	0.00	0.00	0.00	0.00	26415452.66 CURR
MOTOR VEHICLE										
26058326.66	343809.39	13316.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26415452.66 CURR
2019-04/# T	3771922.16	32261.44	340.00	0.00	0.00	0.00	0.00	0.00	0.00	3804523.60 CURR
SUPPL MV	3771922.16	32261.44	340.00	0.00	0.00	0.00	0.00	0.00	0.00	3804523.60 CURR

PS 4/5

MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS

Exhibit A-1

CASH: All Date: 06/30/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 00:53:00 Page: 13
 Condition: Year From: 2004 TO 2019 District: Recap by Dist: Yes All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: ALL Cycle #: 00 TO 00
 Recap Option: Year Type
 BILL # CITY INTEREST L+FEEES B-INT DSSD INTEREST L+FEEES INTEREST L+FEEES TOTAL

YEAR	CITY	INTEREST	L+FEEES	B-INT	DSSD	INTEREST	L+FEEES	INTEREST	L+FEEES	TOTAL
2019	564364513.29	1361446.57	40628.38	0.00	2485904.81	3345.92	0.00	0.00	0.00	56825838.97
GRAND TOTAL	564364513.29	1361446.57	40628.38	0.00	2485904.81	3345.92	0.00	0.00	0.00	56825838.97
	5483073.08	1443943.62	215826.05	0.00	13165.08	1366.85	0.00	0.00	0.00	7157374.68
	569847586.37	2805390.19	256454.43	0.00	2499069.89	4712.77	0.00	0.00	0.00	575413213.65

Taxes
 \$ 5,483,073.08
 (979,911)
 \$ 5,480,093.17

Interest
 1,443,943.62
 (2,740.52)
 \$ 1,441,203.10

Fees
 \$ 215,826.05
 (520.87)
 \$ 215,305.18

Exhibit A-2

MONTHLY SUMMARY REPORT BY BILLING YEAR ALL RECAPS

CASH: All Date: 10/05/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 15:13:03 Page: 4
 Condition: Year From: 2004 TO 2019 District: All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: SUSPENSE Cycle #: 00 TO 00
 Recap Option: Year Type

BILL #	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
2004-03/# T	747.82	2132.71	403.28	0.00	0.00	0.00	0.00	0.00	0.00	3283.81 BACK
MOTOR VEHICLE	747.82	2132.71	403.28	0.00	0.00	0.00	0.00	0.00	0.00	3283.81 BACK
2004-04/# T	232.09	607.81	117.59	0.00	0.00	0.00	0.00	0.00	0.00	957.49 BACK
SUPPL MV	232.09	607.81	117.59	0.00	0.00	0.00	0.00	0.00	0.00	957.49 BACK
YEAR 2004	979.91	2740.52	529.87	0.00	0.00	0.00	0.00	0.00	0.00	4241.30 BACK
2005-03/# T	3152.63	7831.48	1587.75	0.00	0.00	0.00	0.00	0.00	0.00	12571.86 BACK
MOTOR VEHICLE	3152.63	7831.48	1587.75	0.00	0.00	0.00	0.00	0.00	0.00	12571.86 BACK
2005-04/# T	569.88	1573.73	300.10	0.00	0.00	0.00	0.00	0.00	0.00	2443.71 BACK
SUPPL MV	569.88	1573.73	300.10	0.00	0.00	0.00	0.00	0.00	0.00	2443.71 BACK
YEAR 2005	3722.51	9405.21	1887.85	0.00	0.00	0.00	0.00	0.00	0.00	15015.57 BACK
2006-03/# T	3297.57	9520.59	1794.54	0.00	0.00	0.00	0.00	0.00	0.00	14612.70 BACK
MOTOR VEHICLE	3297.57	9520.59	1794.54	0.00	0.00	0.00	0.00	0.00	0.00	14612.70 BACK
2006-04/# T	940.98	2236.35	444.84	0.00	0.00	0.00	0.00	0.00	0.00	3622.17 BACK
SUPPL MV	940.98	2236.35	444.84	0.00	0.00	0.00	0.00	0.00	0.00	3622.17 BACK
YEAR 2006	4238.55	11756.94	2239.38	0.00	0.00	0.00	0.00	0.00	0.00	18234.87 BACK
2007-03/# T	2640.90	6041.93	1265.60	0.00	0.00	0.00	0.00	0.00	0.00	9948.43 BACK
MOTOR VEHICLE	2640.90	6041.93	1265.60	0.00	0.00	0.00	0.00	0.00	0.00	9948.43 BACK
2007-04/# T	1372.13	2936.40	603.21	0.00	0.00	0.00	0.00	0.00	0.00	4911.74 BACK
SUPPL MV	1372.13	2936.40	603.21	0.00	0.00	0.00	0.00	0.00	0.00	4911.74 BACK
YEAR 2007	4013.03	8978.33	1868.81	0.00	0.00	0.00	0.00	0.00	0.00	14860.17 BACK
2008-03/# T	5627.83	11838.86	2445.35	0.00	0.00	0.00	0.00	0.00	0.00	19912.04 BACK
MOTOR VEHICLE	5627.83	11838.86	2445.35	0.00	0.00	0.00	0.00	0.00	0.00	19912.04 BACK
2008-04/# T	1076.64	2129.10	448.79	0.00	0.00	0.00	0.00	0.00	0.00	3654.53 BACK
SUPPL MV	1076.64	2129.10	448.79	0.00	0.00	0.00	0.00	0.00	0.00	3654.53 BACK
YEAR 2008	6704.47	13967.96	2894.14	0.00	0.00	0.00	0.00	0.00	0.00	23566.57 BACK
2009-03/# T	3789.71	7217.33	1540.98	0.00	0.00	0.00	0.00	0.00	0.00	12548.02 BACK
MOTOR VEHICLE	3789.71	7217.33	1540.98	0.00	0.00	0.00	0.00	0.00	0.00	12548.02 BACK
2009-04/# T	661.73	1142.57	250.62	0.00	0.00	0.00	0.00	0.00	0.00	2054.92 BACK
SUPPL MV	661.73	1142.57	250.62	0.00	0.00	0.00	0.00	0.00	0.00	2054.92 BACK
YEAR 2009	4451.44	8359.90	1791.60	0.00	0.00	0.00	0.00	0.00	0.00	14602.94 BACK

CASH Report by
year
(SUSPENSE)

Exhibit A-2

MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS

CASH: All Date: 10/05/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 15:13:03 Page: 5
 Condition: Year From: 2004 TO 2019 District: All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: SUSPENSE Cycle #: 00 TO 00
 Recap Option: Year Type CITY INTEREST L+FEES B-INT DSSD INTEREST L+FEES INTEREST L+FEES TOTAL

BILL #	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
2010-03/# T	4106.00	6733.40	1517.49	0.00	0.00	0.00	0.00	0.00	0.00	12356.89 BACK
MOTOR VEHICLE	4106.00	6733.40	1517.49	0.00	0.00	0.00	0.00	0.00	0.00	12356.89 BACK
2010-04/# T	1198.62	2131.73	466.25	0.00	0.00	0.00	0.00	0.00	0.00	3796.60 BACK
SUPPL MV	1198.62	2131.73	466.25	0.00	0.00	0.00	0.00	0.00	0.00	3796.60 BACK
YEAR 2010	5304.62	8865.13	1983.74	0.00	0.00	0.00	0.00	0.00	0.00	16153.49 BACK
2011-03/# T	6033.12	8915.90	2134.17	0.00	0.00	0.00	0.00	0.00	0.00	17083.19 BACK
MOTOR VEHICLE	6033.12	8915.90	2134.17	0.00	0.00	0.00	0.00	0.00	0.00	17083.19 BACK
2011-04/# T	872.15	1342.39	310.04	0.00	0.00	0.00	0.00	0.00	0.00	2524.58 BACK
SUPPL MV	872.15	1342.39	310.04	0.00	0.00	0.00	0.00	0.00	0.00	2524.58 BACK
YEAR 2011	6905.27	10258.29	2444.21	0.00	0.00	0.00	0.00	0.00	0.00	19607.77 BACK
2012-03/# T	8342.97	11282.86	2744.30	0.00	0.00	0.00	0.00	0.00	0.00	22370.13 BACK
MOTOR VEHICLE	8342.97	11282.86	2744.30	0.00	0.00	0.00	0.00	0.00	0.00	22370.13 BACK
2012-04/# T	1725.07	2126.58	589.25	0.00	0.00	0.00	0.00	0.00	0.00	4440.90 BACK
SUPPL MV	1725.07	2126.58	589.25	0.00	0.00	0.00	0.00	0.00	0.00	4440.90 BACK
YEAR 2012	10068.04	13409.44	3333.55	0.00	0.00	0.00	0.00	0.00	0.00	26811.03 BACK
2013-03/# T	12388.20	14366.35	3745.62	0.00	0.00	0.00	0.00	0.00	0.00	30500.17 BACK
MOTOR VEHICLE	12388.20	14366.35	3745.62	0.00	0.00	0.00	0.00	0.00	0.00	30500.17 BACK
2013-04/# T	5166.37	5284.07	1430.16	0.00	0.00	0.00	0.00	0.00	0.00	11880.60 BACK
SUPPL MV	5166.37	5284.07	1430.16	0.00	0.00	0.00	0.00	0.00	0.00	11880.60 BACK
YEAR 2013	17554.57	19650.42	5175.78	0.00	0.00	0.00	0.00	0.00	0.00	42380.77 BACK
2014-03/# T	17825.46	17917.88	5104.10	0.00	0.00	0.00	0.00	0.00	0.00	40847.44 BACK
MOTOR VEHICLE	17825.46	17917.88	5104.10	0.00	0.00	0.00	0.00	0.00	0.00	40847.44 BACK
2014-04/# T	7323.79	6656.74	1957.29	0.00	0.00	0.00	0.00	0.00	0.00	15937.82 BACK
SUPPL MV	7323.79	6656.74	1957.29	0.00	0.00	0.00	0.00	0.00	0.00	15937.82 BACK
YEAR 2014	25149.25	24574.62	7061.39	0.00	0.00	0.00	0.00	0.00	0.00	56785.26 BACK
2015-03/# T	26484.83	20710.69	6657.21	0.00	0.00	0.00	0.00	0.00	0.00	53852.73 BACK
MOTOR VEHICLE	26484.83	20710.69	6657.21	0.00	0.00	0.00	0.00	0.00	0.00	53852.73 BACK
2015-04/# T	9331.87	6740.25	2300.06	0.00	0.00	0.00	0.00	0.00	0.00	18372.18 BACK
SUPPL MV	9331.87	6740.25	2300.06	0.00	0.00	0.00	0.00	0.00	0.00	18372.18 BACK
YEAR 2015	35816.70	27450.94	8957.27	0.00	0.00	0.00	0.00	0.00	0.00	72224.91 BACK

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**MONTHLY SUMMARY REPORT BY BILLING YEAR
ALL RECAPS**

Exhibit A-g

CASH: All Date: 10/05/2021 Pay Date: 07/01/2020 To 06/30/2021 Time: 15:13:03 Page: 6
 Condition: Year From: 2004 TO 2019 District: All Term# Total Only: YES Bill Type: 00 ALL BILLS Susp/Credit: SUSPENSE Cycle #: 00 TO 00
 Recap Option: Year Type CITY INTEREST L+FEES B-INT DSSD INTEREST L+FEES INTEREST L+FEES TOTAL

BILL #	CITY	INTEREST	L+FEES	B-INT	DSSD	INTEREST	L+FEES	INTEREST	L+FEES	TOTAL
2016-03/# T	48459.73	31182.72	11224.48	0.00	0.00	0.00	0.00	0.00	0.00	90866.93 BACK
MOTOR VEHICLE										
48459.73		31182.72	11224.48	0.00	0.00	0.00	0.00	0.00	0.00	90866.93 BACK
2016-04/# T	17325.49	9259.36	3721.86	0.00	0.00	0.00	0.00	0.00	0.00	30306.71 BACK
SUPPL MV										
17325.49		9259.36	3721.86	0.00	0.00	0.00	0.00	0.00	0.00	30306.71 BACK
YEAR 2016	65785.22	40442.08	14946.34	0.00	0.00	0.00	0.00	0.00	0.00	121173.64 BACK
2017-03/# T	118592.43	51408.71	23816.04	0.00	0.00	0.00	0.00	0.00	0.00	193817.18 BACK
MOTOR VEHICLE										
118592.43		51408.71	23816.04	0.00	0.00	0.00	0.00	0.00	0.00	193817.18 BACK
2017-04/# T	56413.10	19138.96	10500.33	0.00	0.00	0.00	0.00	0.00	0.00	86052.39 BACK
SUPPL MV										
56413.10		19138.96	10500.33	0.00	0.00	0.00	0.00	0.00	0.00	86052.39 BACK
YEAR 2017	175005.53	70547.67	34316.37	0.00	0.00	0.00	0.00	0.00	0.00	279869.57 BACK
2018-03/# T	258603.17	81407.15	53611.00	0.00	0.00	0.00	0.00	0.00	0.00	393621.32 BACK
MOTOR VEHICLE										
258603.17		81407.15	53611.00	0.00	0.00	0.00	0.00	0.00	0.00	393621.32 BACK
2018-04/# T	119331.13	27421.11	20231.87	0.00	0.00	0.00	0.00	0.00	0.00	166984.11 BACK
SUPPL MV										
119331.13		27421.11	20231.87	0.00	0.00	0.00	0.00	0.00	0.00	166984.11 BACK
YEAR 2018	377934.30	108828.26	73842.87	0.00	0.00	0.00	0.00	0.00	0.00	560605.43 BACK
GRAND TOTAL	743633.41	379235.71	163264.17	0.00	0.00	0.00	0.00	0.00	0.00	1286133.29 BACK

Taxes
 \$ 743,633.41
 less (979.91)
 2004 \$ 742,653.50

Interest
 \$ 379,235.71
 less (2,740.52)
 2004 \$ 376,495.19

Fees
 \$ 163,264.17
 less (520.87)
 2004 \$ 162,743.30

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CITY OF STAMFORD PROPERTY TAX REFUND / TRANSFER FORM

Exhibit B-1

APPLICANT

RECIPIENT (if different)

(NAME OF INDIVIDUAL OR BUSINESS)

(NUMBER AND STREET ADDRESS)

(NUMBER AND STREET ADDRESS, CONTINUED)

(CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE)

(NAME OF INDIVIDUAL OR BUSINESS)

(NUMBER AND STREET ADDRESS)

(NUMBER AND STREET ADDRESS, CONTINUED)

(CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE)

I REQUEST a REFUND or TRANSFER OF PROPERTY TAX OVERPAYMENTS MADE TO THE FOLLOWING ACCOUNT:

<input type="checkbox"/> REFUND AMOUNT	<u>FROM</u> LIST NUMBER:	UNIQUE ID (Real Estate/PP) or CT Motor Vehicle PLATE NO.	LIST YEAR
\$ _____	_____	_____	_____
<input type="checkbox"/> TRANSFER AMOUNT	<u>FROM</u> LIST NUMBER:	UNIQUE ID (Real Estate/PP) or CT Motor Vehicle PLATE NO.	LIST YEAR
\$ _____	_____	_____	_____
REMAINING BALANCE to be REFUNDED (if any)	<u>TO</u> LIST NUMBER:	UNIQUE ID (Real Estate/PP) or CT Motor Vehicle PLATE NO.	LIST YEAR
\$ _____	_____	_____	_____

I ATTEST THAT ANY FUNDS RESULTING FROM THIS REFUND/TRANSFER REQUEST ARE DUE SOLELY TO ME AS I HAVE MADE THE PAYMENTS DESCRIBED ABOVE, FROM ACCOUNT(S) UNDER MY CONTROL OR THOSE OF THIRD PARTIES REPRESENTING ME. NO OTHER INDIVIDUAL OR ENTITY SHALL LAY CLAIM TO SAID OVERPAYMENTS. FAILURE TO COMPLY SHALL RESULT IN THE DELAY OR REJECTION OF THE REQUEST.

SIGNATURE: _____ PRINT NAME: _____

DATE: _____, 20____ E-MAIL: _____ PHONE: _____

OFFICE USE ONLY - VERIFICATION OF DOCUMENTATION

FILING DEADLINES FOR TAX OVERPAYMENT REFUNDS/TRANSFERS SET IN ACCORDANCE WITH CONNECTICUT GENERAL STATUTES
SEC. 12-126 NO LIMIT SEC. 12-127 WITHIN ONE (1) YEAR SEC. 12-128 WITHIN SIX (6) YEARS SEC. 12-129 WITHIN THREE (3) YEARS

- SEC. 12-126 TANGIBLE PERSONAL PROP. ASSESSED IN MORE THAN ONE TOWN
- SEC. 12-127 EXEMPTION NOT APPLIED
- SEC. 12-128 TAXES COLLECTED FROM VETERANS IN ERROR
- SEC. 12-129 DUPLICATE / EXCESS PAYMENT(S)
- SEC. 12-129 INCORRECT ACCOUNT PAID CORRECT ACCT NO. _____
- SEC. 12-129 MOTOR VEHICLE ADJUSTMENT BAA / COC # _____

SIGNED BY TAXPAYER / AGENT / OFFICE YES NO
 YEAR, ACCOUNT ID #, AMOUNT VERIFIED YES NO
 PROOF OF PAYMENTS / RECEIPTS YES NO

LETTER FOR THIRD PARTY PAYMENTS (ON LETTERHEAD) YES NO
 LENDER DISBURSEMENT VOUCHER (IF REQUIRED) YES NO
 CLOSING STATEMENT (IF REQUIRED) YES NO
 CORRECT ACCOUNT CURRENT YES NO
 DELINQUENT TAXES YES NO

MV MARKER/PLATE # _____

PREPARED BY: _____ DATE: _____ BREAKDOWN: TAX _____ INTEREST _____

TRANSFER AMOUNT: _____ BY: _____ BATCH DATE: _____ BATCH #: _____

REFUND AMOUNT: _____ BY: _____ BATCH DATE: _____ BATCH #: _____

MAIL TO: CITY OF STAMFORD TAXATION SERVICES/REFUNDS P. O. BOX 10152 STAMFORD, CT 06904-2152

FAX TO: TAXATION SERVICES REFUND PROCESSING (203) 977-5898

APPROVAL: _____

ALL REQUIRED PAPERWORK MUST BE SUBMITTED TO PROCESS A REFUND

GL to QDS Tax Overpayment/Refund Reconciliation F2019					
General Ledger Detail Tax Refunds 2019 Summary-GL Acct Liability (01223120300)		QDS Tax Refunds 2019 Summary		Difference	
Date	Amount	Date	Amount	Total	Internal Audit Comment
9/13/2018	(5,772.32)		-	(5,772.32)	QDS date reflects 9-13-18 earlier date than what batch interface was processed in GL system.
9/17/2018	(16,214.44)	9/13/2018	(21,986.76)	5,772.32	QDS date reflects 9-13-18 earlier date than what batch interface was processed in GL system.
10/26/2018	308.04		-	308.04	QDS date reflects 10-29-18 later date than what batch interface was processed in GL system.
10/29/2018	(38,994.48)	10/29/2018	(38,686.44)	(308.04)	QDS date reflects 10-29-18 later date than what batch interface was processed in GL system.
11/19/2018	678.69		-	678.69	QDS date reflects 11-27-18 later date than what batch interface was processed in GL system.
11/27/2018	(678.69)		-	(678.69)	QDS date reflects 11-27-18 later date than what batch interface was processed in GL system.
12/28/2018	-	12/28/2018	(36,661.80)	36,661.80	QDS date reflects separate dates than what batch interface was processed in GL system for 12-31-18.
12/31/2018	(38,284.65)	12/31/2018	(1,622.85)	(36,661.80)	QDS date reflects separate dates than what batch interface was processed in GL system for 12-31-18.

Exhibit B-2 b

GL to QDS Tax Overpayment/Refund Reconciliation F2020					
General Ledger Detail Tax Refunds 2020 Summary-GL Acct Liability (01223120300)		QDS Tax Refunds 2020 Summary		Difference	
Date	Total	Date	Total	Total	Internal Audit Comment
6/29/2020	-	6/29/2020	(2,353.07)	2,353.07	Appears no refunds transaction posted in QDS on 6-29-2020 was not captured and processed until 7-17-20 later date in general ledger.

GL to QDS Tax Overpayment/Refund Reconciliation F2021					
General Ledger Detail Tax Refunds 2021 Summary-GL Acct Liability (01223120300)		QDS Tax Refunds 2021 Summary		Difference	
Date	Total	Date	Total	Total	Internal Audit Comment
7/17/2020	(2,353.07)	7/17/2020	-	(2,353.07)	Group #390393, refunds were posted on 7-17-20 from a different transaction date in QDS 6-29-20 incorrect period posted..

Viscariello, Teresa

From: Napoletano, Bill
Sent: Wednesday, March 15, 2023 12:18 PM
To: Viscariello, Teresa
Cc: Sun, Joyce
Subject: RE: OverPymt of TR for FY2019

Hi Teresa,

Actions to be taken:

- 1) A review of each transaction
- 2) Establish process/controls to prevent future occurrences
- 3) Contact recipients to attempt collection of funds
- 4) Contact legal department if collection efforts not successful

Thank you

Bill

From: Viscariello, Teresa <TViscariello@StamfordCT.gov>
Sent: Wednesday, March 15, 2023 11:05 AM
To: Napoletano, Bill <BNapoletano@StamfordCT.gov>
Cc: Sun, Joyce <JSun@StamfordCT.gov>
Subject: OverPymt of TR for FY2019

Hi Bill and Joyce,

You will find below a table of the duplicate refund payment made and the total amount owed back to the City that was found during my internal audit review you requested.

Please advise me if you will be contacting City's legal department to collect the amount that was overpaid.

General Ledger Detail Tax Refunds 2019 Summary	QDS Tax Refunds 2019 Summary	Difference	Internal Audit Comment
--	------------------------------	------------	------------------------

PG #/5

Exhibit D-1

Date	Amount	Date	Amount	Amount	
3/6/2019	(10,618.10)	3/6/2019	(10,114.73)	(503.37)	Double payment on multiple billed accounts was found, original refund payment was made on 3/5/2019. Voided transaction of tax refund for billed account 2017-03-1733329 was made on 3-29-19. (see detail below)
3/29/2019	(69.22)	3/29/2019	(90.43)	21.21	Appears a void transaction for account 2017-03-1733329 of a double refund processed on 3-6-19. (see detail below)

Total amount owed to the City \$ (482.16)

Double payment on multiple billed accounts was found, original refund payment was made on 3/5/2019.

Terminal (T-50 B-183)	Billed Account	Date	Amount
	2017-03-1793186	3/6/2019	(17.61)
	2017-03-1790995	3/6/2019	(16.46)
	2017-03-1790842	3/6/2019	(20.23)
	2017-03-1788871	3/6/2019	(14.14)
	2017-03-1785513	3/6/2019	(20.03)

2017-03-1774420	3/6/2019	(12.78)
2017-03-1773775	3/6/2019	(22.51)
2017-03-1772230	3/6/2019	(16.98)
2017-03-1766622	3/6/2019	(14.85)
2017-03-1765481	3/6/2019	(18.64)
2017-03-1764350	3/6/2019	(19.10)
2017-03-1760631	3/6/2019	(18.78)
2017-03-1758869	3/6/2019	(22.43)
2017-03-1755491	3/6/2019	(21.69)
2017-03-1753672	3/6/2019	(21.29)
2017-03-1752459	3/6/2019	(15.40)
2017-03-1749121	3/6/2019	(22.87)
2017-03-1747381	3/6/2019	(11.81)

2017-03-1734423	3/6/2019	(17.44)
2017-03-1733329	3/6/2019	(21.21)
2017-03-1731882	3/6/2019	(17.03)
2017-03-1731868	3/6/2019	(14.31)
2017-03-1725817	3/6/2019	(12.07)
2017-03-1716783	3/6/2019	(11.77)
2017-03-1715529	3/6/2019	(22.92)
2017-03-1715480	3/6/2019	(17.95)
2017-03-1703390	3/6/2019	(20.19)
2017-03-1701323	3/6/2019	(20.88)
	subtotal	(503.37)
2017-03-1733329	3/29/2019	21.21
Total amount owed to the City		\$ (482.16)

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Thanks
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Exhibit D-1

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Exhibit E-1

CITY OF STAMFORD, CONNECTICUT
 SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING
 FOR THE YEAR ENDED JUNE 30, 2021

Grand List Year	Taxes Receivable June 30, 2020	Current Levy	Lawful Corrections		Adjusted Tax Levy	Collections		Taxes	Interest	Liens	Total	Taxes Receivable June 30, 2021
			Additions	Deletions		Interest	Liens					
2019	\$	\$ 571,104,653	\$ 5,547,131	\$ 840,967	\$ 575,810,817	\$ 1,361,446	\$ 40,628	\$ 564,364,613	\$ 1,361,446	\$ 40,628	\$ 565,766,687	\$ 11,446,204
2018	6,318,323		444,419	137,096	6,625,646	653,747	27,661	3,506,717	653,747	27,661	4,188,125	3,118,929
2017	1,293,705		187,079	53,978	1,426,806	284,257	20,843	923,398	284,257	20,843	1,228,498	503,408
2016	1,546,511		55,377	25,130	1,576,758	91,078	3,718	233,095	91,078	3,718	327,891	1,343,663
2015	617,545		26,411	2,465	641,491	24,110	192	63,007	24,110	192	87,309	578,484
2014	302,693		2,694	1,309	304,078	3,812	24	7,619	3,812	24	11,455	296,459
2013	260,161		243		260,404	2,350	74	1,938	2,350	74	4,362	258,466
2012	313,985		724		314,709	2,369		1,756	2,369		4,125	312,953
2011	242,948		885		243,833	837		552	837		1,389	243,281
2010	138,495			44	138,451	877	50	626	877	50	1,553	137,825
2009	155,850			756	155,094	569		403	569		972	154,691
2008	155,878		69	367	155,580	217		104	217		321	155,476
2007	101,224			1,059	100,165	129		55	129		184	100,110
2006	97,455			419	97,036	356		169	356		525	96,867
2005	96,676		785		97,461						-	97,461
	\$ 11,641,449	\$ 571,104,653	\$ 6,265,817	\$ 1,063,590	\$ 587,948,329	\$ 2,426,154	\$ 93,190	\$ 569,104,052	\$ 2,426,154	\$ 93,190	\$ 571,623,396	\$ 18,844,277

Schedule M3 - Fiscal Records, p.4

Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 1: GENERAL FINANCIAL cont.			
M3-265	Ledgers: a. General summary of receipts and disbursements from all funds and accounts	15 years	destroy ^{1,2}
M3-270	b. Subsidiary, including appropriations and Disbursements	3 years or until audited, whichever comes later	destroy ¹
M3-280	Passbooks, closed bank accounts	6 years after cancellation	destroy ¹
M3-290	Purchase orders	3 years or until audited, whichever comes later	destroy ¹
M3-295	Receipt books	3 years or until audited, whichever comes later	destroy ¹
M3-300	Requisitions	3 years or until audited, whichever comes later	destroy ¹
M3-310	Sales and Use Tax Returns, CT (OS-114)	3 years or until audited, whichever comes later	destroy ¹
M3-315	Special fund records	3 years or until audited, whichever comes later	destroy ¹
M3-320	Travel authorization request	3 years or until audited, whichever comes later	destroy ¹
M3-330	Vouchers	3 years or until audited, whichever comes later	destroy ¹

Exhibit F-1a

**MUNICIPAL RECORDS RETENTION SCHEDULE
M4: ASSESSMENT AND TAX COLLECTION
RECORDS**

(Revised: 05/2012)



**STATE OF CONNECTICUT
Connecticut State Library
Office of the Public Records Administrator**
231 Capitol Avenue, Hartford, CT 06106
www.cslib.org/publicrecords

- SCOPE:** This schedule lists records common to tax assessors and tax collectors. It applies to towns, cities, boroughs, districts, and other political subdivisions of the state, as well as certain quasi-public agencies and is used in conjunction with general schedules M1 through M16.
- AUTHORITY:** The Office of the Public Records Administrator issues this schedule under the authority granted by §11-8 and §11-8a of the *General Statutes of Connecticut*.
- SUPERSEDEENCE:** This schedule supersedes *Municipalities' Records Retention Schedule M4: Taxation – Assessment/Collection Records (02/2005)*.
- COMMON DEFINITIONS:**
See Records Management Terms for additional definitions.
 - PUBLIC RECORD:** "Any recorded data or information relating to the conduct of the public's business prepared, owned, used, received or retained by a public agency, or to which a public agency is entitled to receive a copy by law or contract under section 1-218, whether such data or information be handwritten, typed, tape-recorded, printed, Photostatted, photographed or recorded by any other method." [Source: CGS §1-200(5).]
 - OFFICIAL RECORD COPY:** "Original or official copy of a record that is retained for legal, operational, or historical purposes." Retention requirements only apply to the official record copy. Note: In accordance with CGS §11-8a(c), administrative and fiscal values are included within "operational" purposes. [Source: *Glossary of Records and Information Management Terms, 3rd Edition*, ARMA International.]
 - NON-RECORD:** "Item that is not usually included within the scope of official records." Examples of non-records are extra (duplicate) copies kept only for convenience, reference materials, and blank forms. [Source: *Glossary, 3rd ed.*]
 - RECORDS SERIES:** "A group of related records filed/used together as a unit and evaluated as a unit for retention purposes (e.g., a personnel file consisting of an application, reference letters, benefit forms, etc.)." Records on this schedule are arranged by records series. [Source: *Glossary, 3rd ed.*]
 - RECORDS CUSTODIAN:** "The individual or organization having possession of and responsibility for the care and control of material." [Source: Pearce-Moses, Richard. A *Glossary of Archival and Records Terminology*. Chicago, IL: Society of American Archivists, 2005.]
- RETENTION PERIODS:** Retention periods listed on this schedule are based on the records' administrative, fiscal, legal, and historical values, as well as statutory or regulatory requirements. In most instances the established period sets the minimum retention requirement. This office strongly recommends applying disposition to all records once the retention period has been met. However, some records have maximum retention periods set by federal or state statutes or regulations and **must** be destroyed at the end of the retention period. Please note that any statute or regulation listed in brackets in the "Retention" column indicates the legal citation that mandates the retention period.
Records of historical value should be preserved for the benefit of historians and other researchers. "Historical" denotes that the municipality may request that a records series be transferred to a local, regional, or state repository approved by the Office of the Public Records Administrator. If a records series has a note that indicates, "May contain historical value," the public agency should contact the State Archives for archival review before requesting disposition of the records. Not all such records will be determined to be archival; conversely, some records without this statement might have archival value.
- FORMAT:** Retention periods listed on this schedule apply to the official record copy, whether in paper, electronic, or other format. If records are maintained only in an electronic system, the records custodian must be able to retrieve and interpret the content for the retention period.
- DISPOSITION:** This schedule is used concurrently with the *Records Disposition Authorization (Form RC-075)*, which is used to request permission to destroy or transfer records that have met their retention period. The custodian of record, the head of municipality, the superintendent of schools (for education records), the State Archivist,

Exhibit F-1a

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Municipal Records Retention Schedule M4: Assessment and Tax Collection Records (Revised: 05/2012), Page 2 of 13

and the Public Records Administrator must sign the authorization form *prior* to the destruction or transfer of records. The Office of the Public Records Administrator **cannot** grant continuing approval to destroy records on an ongoing basis. Pursuant to CGS §7-109, "No original document dated prior to the year 1900 shall be destroyed under the provisions of this section without the express written approval of the Public Records Administrator." No records may be destroyed if there are pending or active Freedom of Information Act (FOIA) requests; investigations; audits; or other cases, claims, or actions. It is important to note that if there is a destruction hold placed on records, the retention period does not change and that once the hold is lifted, the records may be destroyed after receipt of the signed *Records Disposition Authorization* (Form RC-075).

DISPOSITION DUE TO REFORMATTING: In certain circumstances, records custodians may request permission to dispose of original records that have been imaged or microfilmed provided the public agency has submitted a *Certificate of Compliance* in accordance with the State Library's *Standards for the Use of Imaging Technology for Storage, Retrieval, and Disposition of Public Records or Required Minimum Microfilming Standards for Public Records*.

8. **OBSOLETE RECORDS:** Records designated as "OBSOLETE" or "SERIES CLOSED" are no longer created or received in the normal course of business. Records custodians should request approval for the appropriate disposition of any records so designated as soon as the retention period has passed.
9. **AUDIT REQUIREMENTS:** Under the Single Audit Act (31 USC 7501), audit requirements apply to federal, state, and local programs. The Municipal Auditing Act (CGS §7-391 et seq.) also applies. The retention requirement, "___ years, or until audited, whichever is later," requires further explanation. In most instances 'audit' refers to the general agency audit conducted by the State Auditors of Public Accounts or the general town or municipal audit conducted by an outside auditing agency, unless otherwise noted. The specific record itself may or may not have been examined as part of the audit process. The requirement of "until audited" is fulfilled when the official audit report is issued. The auditors may recommend that certain records be corrected. Such records, even when they meet retention requirements, must be retained during the period that any review is pending.
10. **FOIA DISCLOSURE:** This retention schedule governs the retention of records -- not the disclosure of public records. Refer to CGS §1-200 et seq. or contact the Office of Governmental Accountability, Freedom of Information Commission (FOIC), regarding the disclosure of public records.
11. **RECORDS CREATION REQUIREMENT:** Nothing on this schedule mandates the creation of a record or records series if the agency does not already create or receive it in the normal course of business. However, agencies should be aware of any additional recordkeeping requirements established by state or federal statute or regulation.

SECTIONS

- A. ASSESSMENT RECORDS
- B. TAX COLLECTION RECORDS

Series #	Records Series Title	Description	Retention	Disposition	Notes
A. ASSESSMENT RECORDS					
M4-010	Appeals	Includes appraisals and any related notifications.	1 year, if no court appeal taken	Destroy after receipt of signed form RC-075	General Statutes of Connecticut (CGS) §12-111; CGS §12-113.
M4-020	Assessment Increase, Notice of	Includes pro-rates.	2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-55.

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Exhibit F-1a

Municipal Records Retention Schedule M4: Assessment and Tax Collection Records (Revised: 05/2012), Page 11 of 13

Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-530	Jeopardy Collections	Documentation related to collection of taxes between the assessment date and the tax due date, that the tax collector believes would be jeopardized if collection was delayed (i.e. sudden business closure).	1 year from date collected or date issued, if uncollected	Destroy after receipt of signed Form RC-075	CGS §12-163.
M4-540	Legal Notices	Published or posted notice placed pursuant to CGS 12-145 giving the time and place where the tax collector will accept tax payments; when the tax is due; the date it will become delinquent; and the interest rate for delinquent taxes.	15 years from due date of tax	Destroy after receipt of signed RC-075	CGS §12-145. Legal notices for deferments should be filed with the lien deferment.
M4-550	Motor Vehicle Delinquent Tax Reports	Also referred to as "Put-ons and Take-offs." Copy of information submitted to DMV regarding delinquent motor vehicle taxes and payments.	1 year from date of report.	Destroy after receipt of signed Form RC-075	CGS §§ 14-33 and 14-33a.
M4-560	Old Age Assistance Tax Records	[OBSOLETE] Including, but not limited to, rate books, tax lists, and alphabetical cards of taxables.	No longer created	Historical	Federal Social Security made local assistance programs obsolete. Please refer to note #5 RETENTION PERIODS at the beginning of the schedule. See note #8 OBSOLETE RECORDS at the beginning of the schedule.
(M3-145)	Payment Receipts	May consist of but not limited to cash receipts, validator tapes, duplicate tax bills, bill stubs, register receipts or any batch reports including escrow collection reports, credit card payment reports or lock box collection reports, and monthly collection reports.	3 year or until audited, whichever is later	Destroy after receipt of signed Form RC-075	

Exhibit F-1a

History: 1961 act added alternative of filing in town clerk's office in Subdiv. (5); P.A. 97-83 added provision requiring tax collectors to include in the municipal suspense book unpaid property tax balances remaining after a lien sale. (Revisor's note: In 2001 the reference in this section to the date "19.." was changed editorially by the Revisors to "20.." to reflect the new millennium); P.A. 13-276 deleted former Subdiv. (1) re old age assistance tax, redesignated existing Subdivs. (2) and (3) as Subdivs. (1) and (2), replaced "such" with "uncollectible" in redesignated Subdiv. (1), deleted provisions of existing Subdiv. (4) re words placed in rate bill and redesignated remaining provisions of existing Subdiv. (4) and existing Subdiv. (5) as Subdiv. (3), and redesignated existing Subdiv. (6) as Subdiv. (4).

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Exhibit E-1 b.

Sec. 12-166. Powers and duties of collector. Unless the context otherwise requires, "tax", wherever used in this section, includes each property tax and each installment and part thereof due to a municipality, as such tax may have been increased by interest, penalties, fees and charges, including collection fees of a collection agency and attorneys' fees, provided such attorneys' fees shall be limited to those ordered by the court in any court action or proceeding brought by the municipality to recover such tax. Each collector of taxes of each municipality may collect any tax at any time by authority of any present or future legislation providing for the collection of any tax and said collector may photostat the receipted bills of such collected taxes. Each collector of taxes of each municipality shall, within a reasonable period after each unpaid tax, or the first installment thereof in case installment payments have been authorized, has become due and payable, exclusive of each lawful abatement, exclusive of each lawful deduction because of a correction which has been made under the provisions of any legislation providing for corrections of taxes, exclusive of each uncollectible tax which has been lawfully transferred to the suspense tax book under the provisions of section 12-165, exclusive of each uncollectible tax removed under the provisions of section 12-164 and exclusive of each uncollectible tax removed from the rate bills under the provisions of section 12-195, proceed to collect such tax as it has been increased by interest, penalties, fees and charges and shall, when collection has been made, pay the same, together with all interest, penalties, fees and charges, to the treasurer of the municipality served by him.

(1949 Rev., S. 1847; February, 1965, P.A. 16; 1969, P.A. 461; P.A. 93-318, S. 2; P.A. 13-276, S. 36.)

History: 1965 act allowed collectors to photostat receipted bills of collected taxes; 1969 act included attorneys' fees in definition of "tax"; P.A. 93-318 included collection fees of a collection agency in the definition of "tax"; P.A. 13-276 redefined "tax" to specify that attorneys' fees are those ordered by court in action or proceeding brought by the municipality to recover tax.

Municipality entitled to include collection agency's fees when seeking to collect delinquent taxes, without having to establish relationship between amount of such fees and specific services that agency performed regarding the delinquent taxpayer or taxes. 272 C. 489.

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Sec. 12-167. Reports of tax collectors. Each tax collector, at the end of each fiscal year of his town, city, borough, district or other municipality, shall forthwith deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen of a town not consolidated with a city or borough, to the common council or board of aldermen of a city, to the board of burgesses of a borough or to the executive committee of any other district, a certified statement containing: (1) The total amount of unpaid taxes on each rate bill at the beginning of the fiscal year just completed and the total amount of taxes on each rate bill which has become due during such fiscal year; (2) the total amount collected on each rate bill separated in such manner as not only to show the taxes, interest, penalties and lien and other fees collected during such fiscal year but also to show what part thereof has been paid into the municipal treasury and what part is in his possession at the end of such fiscal year; (3) the total amount of uncollected taxes on each rate bill on the last day of the fiscal year just completed; (4) the total amount of taxes lawfully abated during such fiscal year,

together with a schedule showing the amount of each such tax abatement, the name of the person against whom such tax so abated was levied and the reason for each such abatement; (5) the total additions to and deductions from each rate bill on account of lawful corrections made during such fiscal year, together with a schedule showing the amount of each such correction, the name of the taxpayer concerned, the reason for the correction and the authority therefor; and (6) the total amount of taxes on each rate bill transferred to the suspense tax book during such fiscal year, and a statement that the total uncollected taxes on each such rate bill on the last day of the fiscal year just completed agree with a detailed listing of uncollected taxes still appearing in each such rate bill. Such statement of the collector shall be printed in the municipal report next published, except that it shall not be necessary to include therein the list of abatements granted on account of veterans' exemptions and except that the schedule required in subdivision (5) and the statement required in subdivision (6) of this section may, in lieu of inclusion in such report, be filed in the office of the town clerk within sixty days of the end of the fiscal year. The list of such abatements shall be included in the annual audit report.

(1949 Rev., S. 1848; 1953, S. 1080d; 1961, P.A. 484, S. 3; 1971, P.A. 82.)

History: 1961 act added exception regarding filing of statement required in Subdiv. (6) in town clerk's office; 1971 act permitted filing of schedule in Subdiv. (5) in town clerk's office in lieu of inclusion in report.

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Sec. 12-167a. Affidavit concerning facts within personal knowledge of affiant re giving of notice of tax sales. Recording and indexing. A tax collector or his agent, or a grantee of a tax collector's deed, or the heirs, successors or assigns of such grantee, may execute and swear to an affidavit concerning facts within the personal knowledge of such affiant concerning the means of giving notice to any person affected by a tax sale, to which may be attached (1) copies or facsimiles of notices given under section 12-157, (2) copies of any notice subsequently given to any person to confirm that such person has received written notice of the pendency or occurrence of a sale of real property, and (3) copies of postal receipts reproduced by photographic, xerographic or similar means, which shall contain a legal description of the real property affected thereby and the name, for indexing purposes, of the then current owner or owners of record. Such affidavit may be recorded in the land records of the town in which the real property is situated, and shall be indexed by the town clerk in the name of the record owner or owners stated therein. If so recorded, and if the affiant is deceased or otherwise not available to testify in court, then such affidavit or a certified copy thereof is admissible as prima facie evidence of the facts stated in it, so far as those facts affect title to real estate in any action involving the title to that real estate or any interest in it.

(May Sp. Sess. P.A. 94-4, S. 46, 85; P.A. 95-160, S. 64, 69.)

History: May Sp. Sess. P.A. 94-4, S. 46, effective July 1, 1994; P.A. 95-160 revised effective date of May Sp. Sess. P.A. 94-4 but without affecting this section.

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Sec. 12-168. Tax collector not personally liable in the absence of negligence or wilful misconduct. Whenever used herein, the "municipality" has the meaning given to it in section 12-141 and "tax moneys" include the receipts from each property tax or assessment, and each installment and part thereof due a municipality, with any interest or other lawful charges incident thereto. The tax collector of any municipality in this state shall not be held personally liable for the loss of any tax moneys collected by him when he has performed all of the duties required of him by statute pertaining to such tax moneys and when such loss is not due to negligence or wilful misconduct on his part. No tax collector shall compromise or release the amount of any tax except as specifically provided by law.

(1949 Rev., S. 1849; P.A. 13-276, S. 37.)

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Exhibit F-1 e

Sec. 12-128. Refund of tax erroneously collected from veterans and relatives. The amount of any tax which has been collected erroneously from any person who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States, or from his relative, as specified in section 12-81, may be recovered from the municipality to which the same has been paid at any time within six years from the date of such payment upon presentation of a claim therefor to the assessor. The assessor shall examine such claim and, upon finding the claimant entitled thereto, shall issue a certificate of correction. Upon the issuance of a certificate of correction, any person taxed in error may make application in writing to the collector of taxes for the refund of the erroneously taxed amount. Such application shall contain a recital of the facts and the amount of the refund requested. The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen in a town or corresponding authority in any other municipality and certify to the amount of refund, without interest, to which the person is entitled. Any payment for which no timely application is made or granted under this section shall be the property of the municipality.

(1949 Rev., S. 1811; 1951, S. 1077d; P.A. 75-110, S. 1; P.A. 13-276, S. 9; P.A. 22-74, S. 17.)

History: P.A. 75-110 allowed recovery of erroneously collected tax within six, rather than three, years; P.A. 13-276 added provision re payment for which no timely application is made or granted under section to be property of municipality; P.A. 22-74 substituted "assessor" for "collector of taxes" and "collector", deleted provision concerning certification to selectmen or other official re entitlement and payment to claimant, and added provision re application for refund upon issuance of certificate of correction, examination of application and referral of same to board of selectmen or corresponding authority and certification of amount of refund, effective July 1, 2022.

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Sec. 12-129. Refund of excess payments. Any person, firm or corporation who pays any property tax in excess of the principal of such tax as entered in the rate book of the tax collector and covered by his warrant therein, or in excess of the legal interest, penalty or fees pertaining to such tax, or who pays a tax from which the payor is by statute exempt and entitled to an abatement, or who, by reason of a clerical error on the part of the assessor or board of assessment appeals, pays a tax in excess of that which should have been assessed against his property, or who is entitled to a refund because of the issuance of a certificate of correction, may make application in writing to the collector of taxes for the refund of such amount. Such application shall be delivered or postmarked by the later of (1) three years from the date such tax was due, (2) such extended deadline as the municipality may, by ordinance, establish, or (3) ninety days after the deletion of any item of tax assessment by a final court order or pursuant to subdivision (3) of subsection (c) of section 12-53, subsection (b) of section 12-57 or section 12-113. Such application shall contain a recital of the facts and shall state the amount of the refund requested. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen in a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund, if any, to which the applicant is entitled. The existence of another tax delinquency or other debt owed by the same person, firm or corporation shall be sufficient grounds for denying the application. Upon such denial, any overpayment shall be applied to such delinquency or other debt. Upon receipt of such application and certification, the selectmen or such other authority shall draw an order upon the treasurer in favor of such applicant for the amount of refund so certified. Any action taken by such selectmen or such other authority shall be a matter of record, and the tax collector shall be notified in writing of such action. Upon receipt of notice of such action, the collector shall make in his rate book a notation which will date, describe and identify each such transaction. Each tax collector shall, at the end of each fiscal year, prepare a statement showing the amount of each such refund, to whom made and the reason therefor. Such statement shall be published in the annual report of the municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. Any payment for which no timely application is made or granted under this section shall permanently remain the property of the municipality. Nothing in this section shall be construed to allow a refund

based upon an error of judgment by the assessors. Notwithstanding the provisions of this section, the legislative body of a municipality may, by ordinance, authorize the tax collector to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars.

(1949 Rev., S. 1812; 1957, P.A. 194; 1961, P.A. 102; 484, S. 1; P.A. 75-110, S. 2; P.A. 90-101, S. 2; P.A. 95-283, S. 10, 68; P.A. 99-151, S. 2, 3; P.A. 13-276, S. 10; P.A. 22-74, S. 14.)

History: 1961 acts added reference to the certificate of correction, and provided for filing of annual statement of refunds in town clerk's office; P.A. 75-110 allowed six years, rather than one year, from date of payment for filing application for refund; P.A. 90-101 required that application for refund of tax paid in excess of the amount due as a result of clerical error must be submitted not later than three years from the tax due date and deleted the provision related to refunds as to which the procedure has, prior to October 1, 1943, been determined by statute; P.A. 95-283 replaced board of tax review with board of assessment appeals and allowed a municipality to retain overpayments of less than \$5, effective July 6, 1995; P.A. 99-151 allowed municipalities to adopt ordinances to extend the time to file an application for a refund of excess property tax payments, effective June 23, 1999; P.A. 13-276 required application for refund of payment be delivered or postmarked by later of existing Subdiv. (1) or (2) or new Subdiv. (3) re 90 days after deletion of any item of tax assessment by final order of court or pursuant to cited statutes, added provision re existence of another tax delinquency to be sufficient grounds for denial of application, and added provision re payment for which no timely application is made or granted under section to remain property of municipality; P.A. 22-74 added reference to Sec. 12-57(b) and specified that upon denial of application for refund due to existence of delinquency or debt, any overpayment applied to such delinquency or debt, effective July 1, 2022.

Cited. 195 C. 587.

Cited. 33 CA 270. Common law unjust enrichment claim unavailable to plaintiff whose property was overtaxed for 25 years as claims are time limited under statutory scheme whether excess taxes are paid due to clerical errors, improper property valuations, or "manifestly excessive" assessments. 211 CA 441.

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Sec. 12-129a. Moratorium on tax payment for persons over sixty-five. Section 12-129a is repealed.

(February, 1965, P.A. 386, S. 3; 1967, P.A. 755, S. 5.)

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Sec. 12-129b. Real property tax relief for certain persons sixty-five years of age or over for claims filed on or before May 15, 1980. (a) An owner of real property or any tenant for life or for a term of years liable for property taxes under section 12-48 who meets the qualifications stated in this subsection shall be entitled to pay the tax levied on said property, calculated in accordance with the provisions of subsection (b) for the first year his claim for said tax relief is filed and approved in accordance with the provisions of section 12-129c, and he shall be entitled to continue to pay the amount of said tax or such lesser amount as may be levied in any year, without regard to the provisions of this section and section 12-129c, during each subsequent year that he shall meet said qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection, or any owner or tenant possessing a joint interest in said property with such owner at the time of such owner's death and qualified at such time in accordance with the requirements in this subsection, shall be entitled to continue to pay the amount of said tax or such lesser amount as may be levied in any year, without regard to the provisions of this section and section 12-129c, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this subsection. After the first year a claim for said tax relief is filed and approved, application for said tax relief shall be filed biennially on a form