



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

NESTOA 2018

**Liens, Levies and Vendors
Needles, Haystacks & the Best Magnet**

Data, Contact Information, and Collections

Monday, September 17, 2018

Marco A. Muniz, Esq.

Deputy Revenue Commissioner for
Collections



The Department of Revenue

- Administers 18 tax types.
- Collects taxes, fees, fines, and water & sewer charges.

2018 (so far)

- Mailed 334,902 delinquent business tax bills.
- Thousands of pieces of mail returned each year.





Finding Better Addresses

- **Department of Revenue**
 - Account Set-Up
 - Return Mail Unit
- **Law Department**
 - Tax Unit
- **Collection Agencies**
- **Post-Judgement Co-Counselors**
- **Department of Revenue**
 - Data Warehouse



Department of Revenue

- **Accurate Information at the Source.** Using Code-1 to make sure contact information is valid upon entry.
- **Having taxpayer SSN is the best skip tracing technique.** Our collection agencies are about 90% successful in obtaining new information for accounts with an SSN, vs. 5-10% for accounts without an SSN.



Department of Revenue

Return Mail Unit

- **Invalid Address Report.** Addresses appear on report after two unsuccessful mailing attempts.
- **Resolving Invalid Addresses**
 - Real Estate and Water Profile
 - Entity Relationships (ex. officers for a corporation)
 - Account Notices
 - WebExtender Image Retrieval
 - Philadox property ownership information
 - Revenue Investigators
 - Internet Searches
 - Data Warehouse
 - Subscription Services (TransUnion)



Department of Revenue
Outside Collection Agencies

The Department uses five (5) outside collection agencies to assist with collection of individual and business taxes.



AllianceOne



**HARRIS
& HARRIS**

PennCredit

PIONEER

A Navient® Company



REVENUE COLLECTION BUREAU, INC.

Rewarding Partnerships





Department of Revenue

Outside Collection Agencies

- **Skip Trace Waterfall (STW).**
Automated strategy employed by collection agencies to continuously match the most recent contact information from their vendors. The process continues until all sources are exhausted.
 - Accurint
 - Innovis
 - TransUnion (TLO)
 - National Change of Address (NCOA)
 - CLEAR
 - Death Master
 - LexisNexis
 - Recovery Score (TransUnion)



Department of Revenue

Outside Collection Agencies

- **Professional Certificates.** If we can't determine the type of work a person does, we may be able to obtain that information through business contact or professional license.
- **Telephone Directories.** Searching multiple areas where subject may or may have previously lived.
- **Internet Search Engines.** Can reveal valuable statistical and personal information.
- **Social Websites.** Vendors primarily use Facebook and LinkedIn. Collection agents not allowed to like/post/interact with taxpayers.



Law Department

Law Tax Unit

Initiates court action on all tax types with Court of Common Pleas and administers Mass Litigation Program with Municipal Court

- Intent to Sue Letters
- Postmaster Letters
- TransUnion Searches
- Court Docket Searches
- Audit Files
- Revenue Investigators
- State Corporation Searches
- Post-Judgement Execution (Interrogatories in aid of execution)
- Writ of Execution
- Deposition in Aid of Execution



Law Department

Law Tax Unit

Post-Judgement Execution Co-Counsels

Initial demand includes interrogatories and a request for production of documents in aid of execution. Motions to compel, sanctions, contempt, etc. follows.



SALAMAN / HENRY



Law Department

Law Tax Unit

- **Commercial Database Background Report (TLO).** Organizes and discloses telephone number, best address, real estate owed, corporate affiliations, tenant names, dates of birth, SSNs, other names used, motor vehicle information, etc.
- **Google Search.** Can reveal whether a business is open, who its' best customers are for garnishment purposes.

Information about ownership of other corporations can lead to motions to compel surrender of corporate stock for Sheriff's Sale.



Law Department

Law Tax Unit

- **Court Dockets.** Schedules in closed bankruptcy court cases can have a wealth of asset information.
- **Outside Researchers/Investigators.** Locate bank accounts for garnishments.
 - In some cases locates debtor vehicle but not usually productive due to secured financing.
- **Real Estate Investigations.** Does the defendant have equity in real estate that can be sold, or tenants who could be garnished?



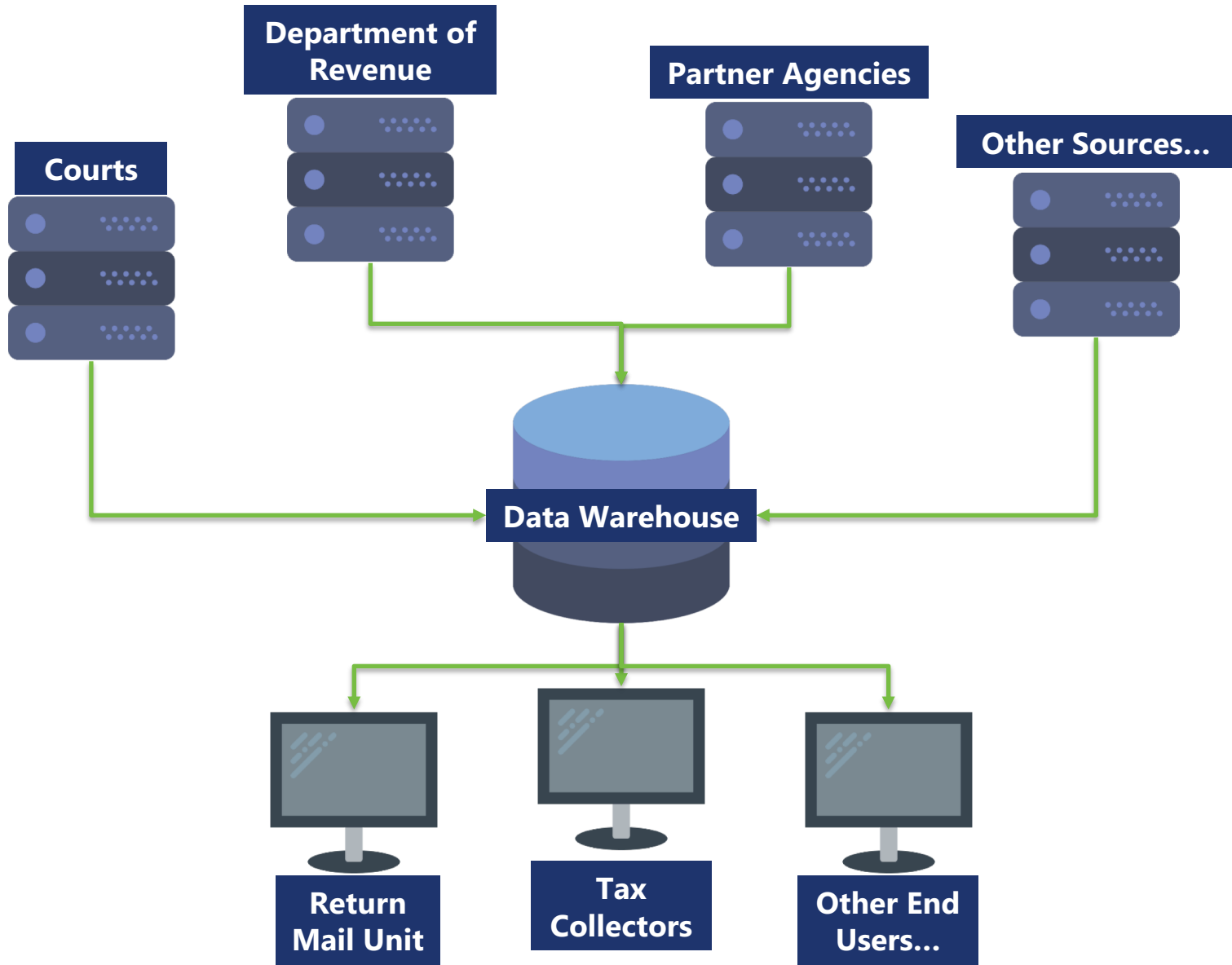
Department of Revenue

Data Warehouse

Implemented in 2017; aggregates and combines data sources to create a unified view of the taxpayer

Data Sources

- Taxpayer Information Processing System (TIPS)
- Water Revenue Billing System (BASIS 2)
- Law Department Case Management System (4D)
- L+I Billing System (Hansen)
- Office of Property Assessment
- Board of Revision of Taxes
- Department of Records
- Court of Common Pleas
- Municipal Court
- Pennsylvania Liquor Control Board
- Co-Counsel
- Outside Collection Agencies





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