

**PRELIMINARY DRAFT – For Discussion Purposes Only**

May \_\_, 2009

Lawrence D. Rusconi  
Budget Director  
City of New Haven  
165 Church Street  
New Haven, Connecticut 06510

Dear Mr. Rusconi:

We are pleased to submit this report of our operational review of certain aspects of the Office of the Tax Collector (the "Office"). Pursuant to our arrangement letter with you dated November 25, 2008, the specific objectives of our engagement were as follows:

- Review the alias tax warrants dated October 3, 2008 (personal property) to assess the propriety of their administration and of the collections thereon,
- Review tax refund payments issued since June 30, 2008 to determine whether any accounts had been included on tax warrants,
- Evaluate internal controls and business processes of the Office as directed by you, and
- Prepare suitable documentation of our results for use by the City.

In conjunction with this engagement, the following worksteps were performed:

**Phase I**

1. Met with City personnel to gain an understanding of the current business practices related to the administration of alias tax warrants.
2. Reviewed the alias tax warrants dated October 3, 2008 (personal property) and developed a program to contact taxpayers and request information related to the documents provided to each by the City, and the application of payments made.
3. Reviewed all tax refund payments made since June 30, 2008 and identified any accounts that had been included on an alias tax warrant for personal property. For those accounts so identified, developed a program to contact taxpayers and request information related to the documents provided to each by the City, and the application of payments made.
4. Analyzed all documents provided by taxpayers in the preceding two worksteps, and communicated any findings to the City.

5. Prepared suitable draft documentation of the results of the operational review for review by the City.
6. Based on the City's review of draft documentation and any additional information obtained, prepared final documentation of the results of the operational review for use by the City.

## **Phase II**

1. Based upon the preliminary results of the worksteps performed in conjunction with Phase I of this operational review, we will perform an evaluation of internal controls and other business processes in the Office as directed by you; and
2. Prepare a final report of findings and recommendations.

## **A. ADMINISTRATION OF OCTOBER 2008 ALIAS TAX WARRANTS**

### **1. Background**

This review was initiated because of a series of complaints by taxpayers to the City related to the administration of alias tax warrants by the Office of the Tax Collector (the "Office"), and the execution of those warrants by the State Marshal retained by the Office for that purpose.

The Office issued 339 alias tax warrants for personal property on October 3, 2008. Following the practice established by the Tax Collector, a query was developed to identify all personal property accounts with an outstanding and delinquent balance greater than \$100. The City's tax billing and collections software ("HTE") is used to perform this query and generate the warrants. The warrants detail the amount of tax and interest due by grand list year, and include the form and language required by Connecticut General Statutes ("C.G.S.") §12-162.

The City is entitled to make jeopardy collection of taxes when accounts are delinquent, meaning that all taxes due for the fiscal year may be demanded in advance of normal billing due dates. As such, the October 3 warrants included any taxes due in January 2009.

The City has utilized the services of a single State Marshal to serve alias tax warrants for personal property for more than five years. In certain limited circumstances, warrants are served by the Tax Collector, or the Assistant Tax Collector, who is a sworn Constable. The October 3 warrants were forwarded to State Marshal Peter Criscuolo for execution. Shortly thereafter, the City received complaints from several taxpayers concerning the warrants. It was discovered that a number of accounts that had been adjusted as the result of audits were erroneously included on warrants. Erroneous warrants were being served on accounts with balances that were due, but that were not delinquent (several of these so-called "add-on" accounts had been billed on October 2). To compound matters, complainants characterized the conduct of the State Marshal as overly aggressive, and that of the Office as unresponsive in dealing with the errors.

The City had received similar complaints of erroneous tax warrants and other matters on occasion prior to October 2008, and as a result, commissioned this operational review.

## **B. REVIEW OF TAX REFUND PAYMENTS**

Some erroneous tax warrants issued by the Office resulted in refunds to taxpayers. As an initial matter, we reviewed all refund payments on personal property accounts from July 1 through November 30, 2008 as a means of identifying overpayments due to erroneous warrants.

We reviewed a file of 233 refund payments provided by the City. Only one payment was a refund of personal property taxes. We contacted the taxpayer, who explained that they are a tax-exempt organization. The Office issued a warrant on February 25, 2008, and the taxpayer made payment of taxes and interest. No fees were paid to the State Marshal who served the warrant. Once the taxpayer established their tax-exempt status with the Assessor's Office, the taxes that had been paid were refunded.

## **C. CONFIRMATION OF WARRANT PAYMENTS**

For purposes of collecting additional data about the administration of the tax warrants, we developed a program to contact taxpayers that records indicate were issued warrants. Confirmation letters were mailed on 214 warrants, some of which were issued on the same delinquency at different points in time. Table 1 below summarizes the population that was tested and our results.

**Table 1**  
**Summary of Alias Tax Warrants Issued – Personal Property**

<u>Warrant Date</u>	<u>No. of Warrants</u>	<u>Warrants Confirmed</u>	<u>Responses Received<sup>1</sup></u>
09/06/06	413	-	-
11/20/06	137	-	-
12/13/06	323	30	12
02/20/07	352	33	11
03/29/07	175	-	-
05/09/07	1	-	-
10/24/07	511	-	-
11/29/07	2	-	-
12/06/07	345	33	15
02/25/08	446	17	8
06/18/08	410	-	-
10/03/08	339	101	33

<sup>1</sup> – Includes confirmations returned by U.S.P.S. as undeliverable

The responses to several confirmation letters revealed problems associated with the Office's administration of the warrants. We contacted several of the confirmeres for additional information and conducted interviews of some of the taxpayers who were served warrants in error. Exhibit 1 of this report presents several account histories which reveal weaknesses in the Office's administrative procedures as well as its internal controls. In the section which follows, we present our findings based on these account histories as well as other information developed during the course of our operational review.

#### **D. EVALUATION OF INTERNAL CONTROLS & BUSINESS PROCESSES**

In addition to the procedures described in the preceding sections, we have interviewed the Tax Collector and other employees of the Office for purposes of gaining an understanding of current policies, business processes, and controls; and to confirm and verify information obtained from our review of records related to alias tax warrants. Our findings are detailed in the sections which follow.

Our findings were reviewed with the Tax Collector for purposes of validating their accuracy and completeness. The Tax Collector noted the following circumstances as factors beyond his control which he feels have contributed to the weaknesses noted in our findings:

- The limitations in the functionality of the HTE tax system, particularly with respect to the administration of alias tax warrants.
- The limited staff resources of the Office of the Tax Collector including: the vacancy and elimination (in FY 2010) of the Assistant Tax Collector position, and increasing use of student interns to perform routine functions, and
- A lack of consistently effective communication with the Assessor's Office, particularly during the past two years.

##### **1. No Documented Procedures**

The Tax Collector has developed and documented an internal policy addressing the administration of alias tax warrants. The policy is broadly written mainly to apply the requirements of Connecticut General Statutes to the program administered by the Office. There are no documented policies or procedures addressing the following areas which are areas of weakness based on findings noted during our review:

- Criteria for selecting personal property accounts to be warranted
- Policies and procedures for selection and oversight of State Marshals
- Procedures for controlling and tracking the status of warrants issued
- Procedures and documentation requirements for State Marshals remitting funds collected pursuant to alias tax warrants

During the course of our review, the Controllars Office developed and instituted procedures related to the documentation and handling of tax payments collected by the State Marshal. These limited procedures have not been properly implemented by the Office. Internal Audit identified several examples of non-compliance since the procedures were adopted:

- On five occasions from December 2008 through February 2009, the Office processed and deposited tax payments remitted by the State Marshal written on his own trustee account and net of fees charged to the taxpayers,
- On April 17, 2009 the Office processed and deposited two tax payments remitted by the State Marshal written on his own trustee account and net of fees charged to the taxpayers. The Marshal did not provide any evidence that the warrant was served during the 90 day window for action on alias tax warrants. One of those cases, Sargent Enterprises, Inc. is described in more detail in Exhibit 1 of this report.

The City received a letter from the Director of Operations of the State Marshal Commission dated April 24, 2009 which has raised concerns and legal issues with the new procedures. The City is in the process of reviewing and analyzing these issues to determine whether the procedures should be modified.

## **2. Recordkeeping and Data Management**

The HTE system has limited functionality for administering tax warrants. The system generates a print file containing the warrants based on a prescribed query, but account records are not updated to reflect the issuance of the warrant, or to allow for any subsequent management of the warrants. The Tax Collector has implemented a system to add a note to each account identifying it as having a warrant issued against it. This is the only record maintained evidencing the issuance of the warrant. The account notes can be easily deleted by any of several users of the HTE system. In fact, we discovered several accounts that had such notes removed. The Tax Collector was unable to explain why the notes had been deleted.

The Tax Collector has not implemented any alternate system to properly administer tax warrants. Even a manual system using MS Excel would allow the Tax Collector to maintain a record of all warrants issued, monitor them, and ensure compliance with statutory requirements. The current procedures do not provide any of the following capabilities or functions:

- Maintain a historical record of warrants issued
- Determine specifics related to the warrants issued
- Conduct simple queries on current or expired warrant populations
- Monitor for compliance with statutory requirements
- Monitor the performance of State Marshals

### **3. Selection of Account for Warrants**

In recent years, the Office has exercised less subjectivity when selecting accounts to be warranted, relying instead on a strict query of all accounts with delinquencies in excess of \$100. A lack of effective communication within the Office and between the Office and the Assessor's Office has added to the problems identified:

- Warrants have been erroneously issued and served on accounts that were not delinquent. In some cases considerable marshal fees were collected (see Exhibit 1). The Tax Collector said that this problem is directly related to the change in City policy related to accounts with audit adjustments, to charge interest back to the original due date of the tax, which causes the HTE system to show such accounts as delinquent immediately upon adjustment. Despite knowledge of this limitation of the HTE system, the Tax Collector did not establish any mitigating control procedures.
- It is likely that jeopardy collections were enforced on taxpayers with no history of delinquency and little risk of going out of business.
- Insignificant delinquent balances were included on warrants; in some cases generating substantial collection fees for the State Marshal due to jeopardy collection of January tax installments (see LaFarge and PGX Health on Exhibit 1).
- We noted several accounts with balances of less than \$10 that were included, and charged a \$25 marshal fee.
- Payment arrangements made between taxpayers and the Office were disregarded and warrants served.
- Warrants were served on accounts that were in bankruptcy, exposing the City to charges of contempt of bankruptcy court.

### **4. Compliance with Statutory Requirements**

Lack of proper recordkeeping of warrants and oversight of the State Marshal has resulted in non-compliance with statutory requirements for alias tax warrants:

- Erroneous warrants were issued on accounts that were listed as delinquent in HTE, but were not actually delinquent (see Exhibit 1, and Section 3 above).
- The State Marshal succeeded in enforcing an erroneous warrant for an amount in excess of that stated on the warrant (see LaFarge on Exhibit 1).
- Warrants unserved after 60 days remain in circulation and no written reason is provided by the State Marshal (C.G.S. §12-162(c)).
- Proper notification to the Office by the State Marshal within ten days of service is not routinely observed (C.G.S. §12-162(c)).
- State Marshal is not recording the date and time of service for each warrant.
- Warrants are issued without the Tax Collector's signature.

## **5. Delayed Service of Warrants and Rejection of Payments**

We noted several cases in which the Office rejected payments from taxpayers because the account had been placed on a warrant and referred to the State Marshal for collection. In some cases, the check was mailed back to the taxpayer with little or no explanation. The Tax Collector stated that this was necessary because the warrants were in the possession of the State Marshal, and in some cases, effort had already been expended by the marshal to make collection.

The Office did not require the State Marshal to routinely communicate to determine whether an account was still delinquent prior to serving a warrant, despite the fact that only one marshal was being used, and the volume of warrants issued precluded timely service of warrants.

## **6. Use of State Marshals**

The use of only one State Marshal to serve tax warrants is inefficient and is not in the best interest of the City. It is apparent from our review that given the volume of warrants issued by the Office, the use of only one State Marshal does not result in orderly and efficient collection on delinquencies. We noted:

- Several warrants that were never served, some with large balances due.
- Several of the accounts confirmed in conjunction with this review indicated that they never received a warrant.
- Two checks were found among warrants and other records returned to the Office by the State Marshal that had never been presented to the Office for deposit.

## **7. Conduct of State Marshal**

There were several matters that came to our attention during the course of our operational review concerning the conduct of State Marshal Peter Criscuolo that should be taken into consideration when evaluating his performance and selecting individuals to provide these services in the future.

- Collection of a \$2,015 fee on a \$132 delinquency. It appears that the amount of the warrant was misrepresented to the taxpayer. Criscuolo made the demand by letter without a warrant. (see LaFarge at Exhibit 1).
- Conversion of \$3,528 from a \$23,515 tax payment on an erroneous tax warrant. Criscuolo told the taxpayer that he waived his fee (the account was not delinquent). Based on this

representation and his unwillingness to accept a check payable to the City, the taxpayer made payment to him for the amount of taxes and interest due. Criscuolo then withheld his fee before remitting the remainder to the City, creating a delinquency (see Dahill at Exhibit 1).

- Collection of a fee on an account that was not delinquent, but that the Assessor had created a duplicate account, and the Tax Collector had issued an erroneous warrant. (C-Town).
- Collection of a \$5,426 fee on an account that was not delinquent, but that the Tax Collector had issued an erroneous warrant. Taxpayer stated that they were coerced by Criscuolo's threat to disrupt their business. (see Rite-Aid at Exhibit 1)

#### **8. Motor Vehicle Seizure Program**

During the course of our review, we were provided with information indicating that the City's program for collection on delinquent motor vehicle accounts through the use of tax warrants and towing companies also exhibits a need for improved oversight and control:

- The Tax Collector had custody of license plates from seized vehicles for several months that the State Marshals who had seized the vehicles had failed to cancel with the Department of Motor Vehicles (this step would ensure that vehicles are removed from the City's grand list on a timely basis).
- In one case, an abandoned vehicle was auctioned by a State Marshal, who failed to properly complete the transfer of the vehicle's title, resulting in a complaint to the City by the subsequent owner of the vehicle that the title was defective.

#### **E. Recommendations**

Based on our findings, we make the following recommendations:

1. The Office should implement a stand-alone database (using Microsoft Excel or a similar application) to record and track the status of alias tax warrants. Procedures should be developed and documented to ensure the accuracy and usefulness of this information. The individuals responsible for serving warrants should be required to maintain and update the status of each warrant in the database on a periodic basis.
2. The City should cease its practice of using a single State Marshal to serve alias tax warrants, and consider each of the following alternatives:
  - a. Establish documented criteria for the selection and evaluation of State Marshals.



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- b. Retain a sufficient number of marshals to ensure timely execution of warrants, and evaluate the performance of each.
- c. Appoint City employees as constables to serve warrants, and fund such positions using the related collection fees (if allowable under Connecticut General Statutes).

We appreciate the opportunity to assist you with this important project and are available to discuss it further at your convenience.

Very truly yours,

**RSM McGLADREY, INC.**

Michael J. O'Neil  
Director

## **Exhibit 1 – Account Histories**

### **LaFarge North America ##28156 and 28157**

This taxpayer made payment on two delinquent personal property accounts (2007 grand list) on August 9, 2008. The payment amount was incorrect, leaving \$132.79 outstanding, and delinquent on account 28157. As a result, an alias tax warrant was issued on this account on October 3, 2008. The total demanded on the warrant was \$4,569.04, which represented the delinquency, the January 2009 installment due and the \$6.00 warrant fee.

On October 7, 2008, the taxpayer erroneously issued a check to the City for \$13,426.93 which represented the total amount due according to the demand notices issued by the City dated August 6, 2008 for accounts 28156 and 28157 (July 2008 and January 2009 installments plus interest). This check was sent back to the taxpayer without any cover letter or explanation.

In late October, the taxpayer received a notice from State Marshal Peter Criscuolo demanding \$15,679.65 pursuant to an alias tax warrant. The taxpayer did not receive a warrant. Criscuolo made the demand on his own stationery and verbally by telephone. Handwriting on Criscuolo's stationery indicates that the \$15,679.65 warrant was for \$13,426.93 in delinquent taxes, marshal fees of \$2,015.00 and interest and fees of \$237.72.

It appears that Criscuolo based his demand on the taxpayer's erroneous October 7 check that was rejected by the City. The Tax Collector was unable to explain how Criscuolo would have been aware of the amount of the erroneous check.

Criscuolo collected a \$2,015.00 fee on a \$132.79 delinquency. In doing so, it appears that he misrepresented the amount of the alias tax warrant to the taxpayer. The Tax Collector has not initiated an inquiry into this matter for purposes of evaluating Criscuolo's conduct or determining whether he obtained the information about the erroneous check from the City without authorization, or was aided by City personnel in doing so.

### **F.J. Dahill Company, Inc. #241354**

This taxpayer's assessment for personal property was increased for grand list years 2005, 2006 and 2007 as the result of an audit. A bill for the additional tax and interest was issued by the City on October 2, 2008 totaling \$17,697.04. This bill was due on November 1, 2008.

On October 3, the Tax Collector erroneously issued an alias tax warrant for personal property totaling \$23,515.78 (the warrant included the January 2009 tax installment). The taxpayer was contacted by telephone by State Marshal Peter Criscuolo on October 7 regarding the tax warrant. Criscuolo threatened to seize the taxpayer's business, despite the taxpayer's explanation that the taxes were not delinquent. The taxpayer was able to contact the Tax Collector, who acknowledged that the taxes were not delinquent, and that the warrant had been issued in error. Despite this, the Tax Collector did not compel Criscuolo to relent in his efforts. Some time later that same day, Criscuolo appeared at the taxpayer's business and continued to demand payment on the warrant plus his fee of \$3,528.00. After the taxpayer explained that

### **Exhibit 1 – Account Histories**

an error that had occurred, and that the Tax Collector had acknowledged it, Criscuolo spoke by telephone with the Office of the Tax Collector. Criscuolo told the taxpayer that the Tax Collector was out the office for the day and suggested that the taxpayer could not have spoken with him earlier that day. Eventually the taxpayer agreed to make payment on the taxes and interest that were due, including the January 2009 tax installment. The taxpayer asked Criscuolo to return the following day to pick up the check.

On October 8 (the next day), Criscuolo returned and the taxpayer presented a check that was payable to the City. Criscuolo would not accept the check and demanded that it be made payable to him. After some discussion, Criscuolo agreed that he would waive any marshal fee, and the taxpayer issued a check payable to Criscuolo for \$23,515.78, representing the total of taxes, interest and the \$6.00 warrant fee detailed on the tax warrant.

In November, the taxpayer received a tax bill from the City for \$5,216.82. They were informed by the Office of the Tax Collector that only \$19,987.78 of the \$23,515.78 payment had been remitted by Criscuolo to the City. It appears that the difference of \$3,528.00 was converted by Criscuolo, justified perhaps as his fee on the erroneous tax warrant despite his representation to the taxpayer that he had waived his fee.

#### **Rite Aid Corporation #30582**

The taxpayer's assessment for personal property at 46 Church Street (30582) was increased for grand list years 2004, 2005 and 2006 as the result of an audit. A bill for the additional tax and interest was issued by the City on June 2, 2008 totaling \$30,458.32. This bill was due on July 2, 2008. The taxpayer issued a check for this amount on June 18, and it cleared its bank on June 25.

On June 24, 2008, the Tax Collector erroneously issued an alias tax warrant for personal property totaling \$36,169.56 (the warrant included the July 2008 tax installment and a \$6.00 warrant fee). State Marshal Peter Criscuolo served the warrant on the retail location at 46 Church Street in person and threatened to seize the taxpayer's business. The manager at the retail location notified their corporate office which contacted Criscuolo by telephone, and explained that the taxes were not delinquent. The taxpayer left messages with the Office but none were returned. The taxpayer's corporate office contacted Criscuolo by telephone and to avoid a disruption to their business, agreed to pay \$16,143.24. A check for this amount was issued on June 30, representing taxes of \$5,705.24, a warrant fee of \$6.00, marshal fees of \$5,426.00 and an additional \$5,006.00.

Criscuolo collected a \$5,426.00 fee on an account that was not delinquent. He appears to have done so to a reputable business by coercion. The Tax Collector failed to properly oversee this matter and to institute procedures to mitigate the lack of functionality in the HTE system for management of alias tax warrants.

#### **Rite Aid Corporation #268704**

The taxpayer's assessment for personal property at 60 Whalley Avenue (268704) was increased for grand list years 2005, 2006 and 2007 as a result of an audit. A bill for the additional tax and interest was issued by the City on October 2, 2008 totaling \$4,151.38. This bill was due on November 1, 2008. On October 3,

### **Exhibit 1 – Account Histories**

the Tax Collector erroneously issued an alias tax warrant for personal property totaling \$5,832.25 (the warrant included the January 2009 tax installment). After an inquiry by the taxpayer, the Tax Collectors Office credited \$3,754.22 from an overpayment on the 46 Church Street account (30582) to 60 Whalley Avenue. The taxpayer was instructed to ignore the warrant by a representative of the Tax Office. The taxpayer has had difficulty contacting the Tax Office to resolve remaining issues.

#### **Something Sweet #325203**

This taxpayer's assessment for personal property was increased for grand list years 2004, 2005 and 2006 as the result of an audit. A bill for the additional tax and interest was issued by the City on May 13, 2008 totaling \$6,916.30. This bill was due on June 12, 2008. On June 9, 2008, the taxpayer mailed a check for payment in full to the Tax Collector's Office.

On June 18, the Tax Collector erroneously issued an alias tax warrant for personal property totaling \$7,002.30. The taxpayer was served with the warrant on June 23 (or thereabouts) by State Marshal Peter Criscuolo. The taxpayer explained that the account was not delinquent and that payment had been made.

The taxpayer received a demand notice dated August 6 for the additional taxes that were paid by the June 9 check, plus the July 2008 and January 2009 installments. The bill totaled \$17,999.67. The July 2008 installment was recorded as paid on June 20.

The taxpayer's assessment for personal property was increased for grand list year 2007 as the result of an audit. A bill for the additional tax and interest was issued by the City on August 12, 2008 totaling \$893.43. The taxpayer contacted the Tax Collector's Office at this time and the representative acknowledged their error. The account was properly credited for all payments on August 18.

#### **Levy Dental Group #29674**

The taxpayer's assessment for personal property was increased for grand list years 2006 and 2007 as a result of an audit. In late September 2008, the taxpayer filed an appeal with the Assessor's Office and engaged in discussions with the Assessor regarding the adjustments made in conjunction with the audit. A bill for the additional tax and interest was issued by the City on October 2, 2008 totaling \$32,687.73. This bill was due on November 1, 2008. On October 3, the Tax Collector erroneously issued an alias tax warrant for personal property for grand list years 2006 and 2007. On October 9, State Marshal Peter Criscuolo contacted the taxpayer and threatened to disrupt their business unless payment was made on the warrant. The taxpayer contacted the Tax Collector's Office, but did not receive a return telephone call from the Tax Collector for several days.

#### **PGX Health LLC #28137**

This taxpayer had a delinquency of \$852.30 on the July 2007 installment due for personal property. As a result, an alias tax warrant was issued on this account on October 3, 2008. The total demanded on the

**Exhibit 1 – Account Histories**

warrant was \$56,837.77, which represented the delinquency, the January 2009 installment due and the \$6.00 warrant fee.

In late October, the taxpayer received a notice from State Marshal Peter Criscuolo demanding \$64,837.77. A check was issued on October 28 for the amount demanded. Criscuolo collected an \$8,000.00 fee on an \$852.30 delinquency.

**Sargent Enterprises, Inc. #707483**

This taxpayer had a delinquency of \$1,735.83 on the July 2008 installment due for personal property. As a result, an alias tax warrant was issued on this account on October 3, 2008. The total demanded on the warrant was \$3,581.81, which represented the delinquency, interest, the January 2009 installment due and the \$6.00 warrant fee.

The taxpayer remitted a payment of \$1,735.83 dated January 23, 2009 directly to the City, which was applied to the interest due and all but \$182.26 of the July 2008 tax installment. On April 17, 2009, State Marshal Peter Criscuolo remitted a payment of \$1,845.98 from his trustee account on behalf of this taxpayer, representing payment in full on this account through the January 2009 installment. Based on the supporting documentation provided by Criscuolo, he received \$2,383.98 from the taxpayer on March 9, 2009 and issued a check dated March 11, 37 days prior to the deposit by the Tax Collector's Office. Criscuolo collected \$538 in fees from this taxpayer, which represents the 15% fee on the full amount of the October 3 warrant, despite the taxpayer's January 23 payment directly to the City 45 days earlier.

This case is also problematic in its noncompliance with the revised procedures issued by the Controller's Office on December 12, 2008. Based on the facts known, the Tax Collector did not properly implement those procedures as evidenced by the following:

- The State Marshal did not submit any evidence that the warrant was served prior to the December 16 deadline established in the procedures, and
- The Office accepted and deposited a check issued by the State Marshal (and net of his fees) rather than by the taxpayer.