

A Better Letter



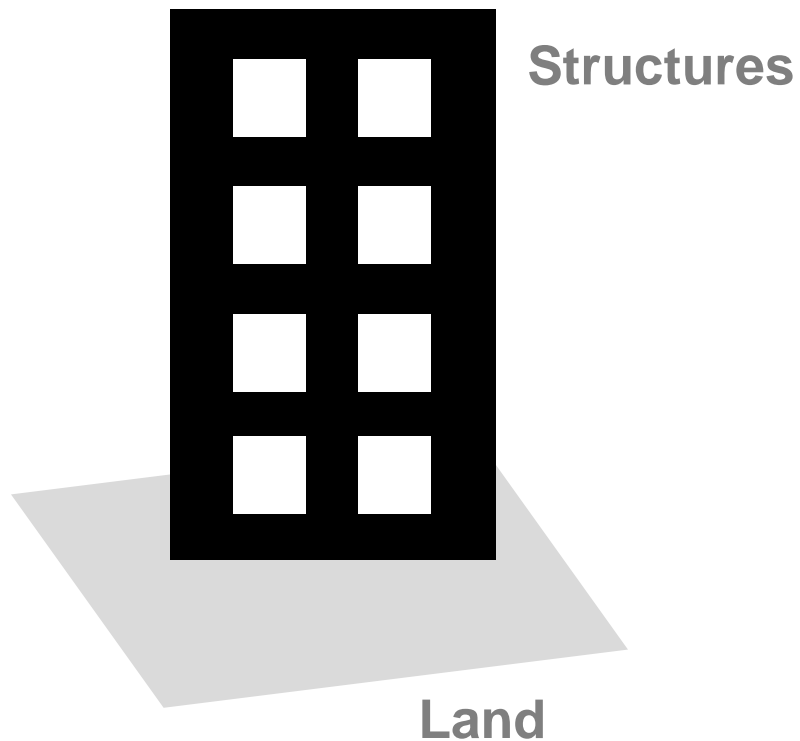
BIT Workshop
Behavioral Experiments
DataSF, datasf.org

Treasurer & Tax Collector

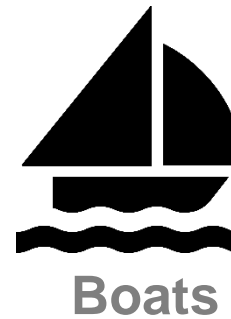
Greg Kato
Compliance Director
Office of the Treasurer & Tax Collector

The City collects taxes on real and personal property

Real property is about:



Personal property is other types, e.g:



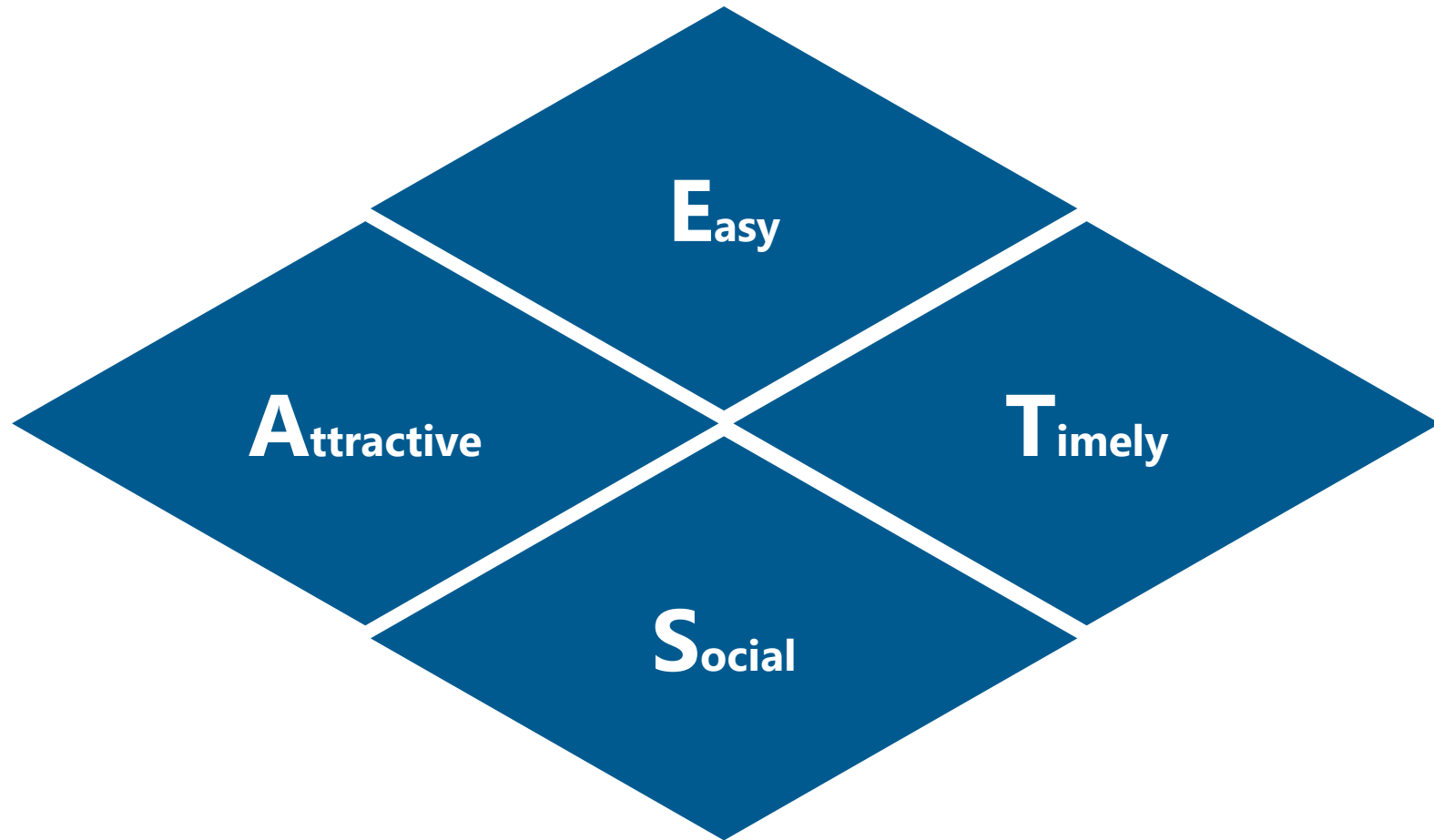
It is harder to collect taxes on personal property because it is “unsecured”, meaning the City can’t seize the property due to non-payment



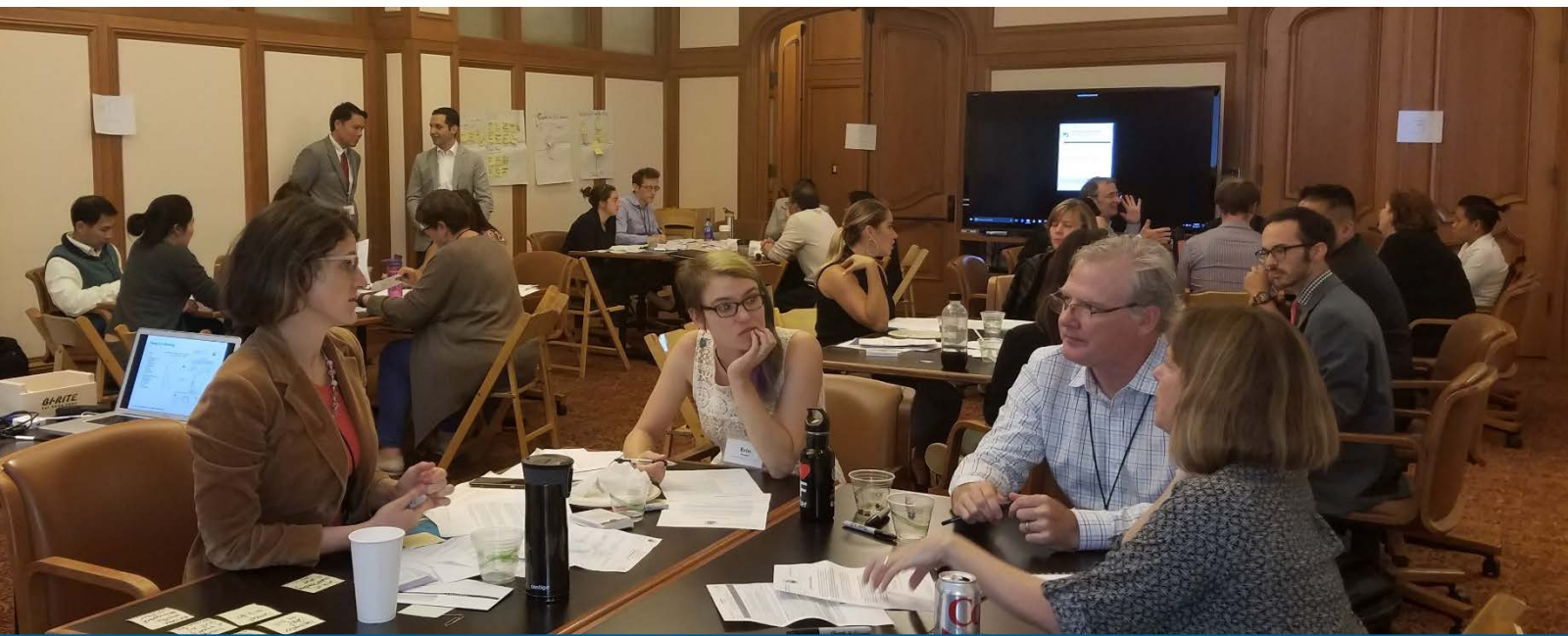
Since it's harder to collect personal property taxes, we wanted to use behavioral insights to help write a better letter to collect the tax



We used the EAST framework developed by the Behavioral Insights Team (BIT) to do this



Through What Works Cities, DataSF hosted a workshop with BIT to help us design a better letter; 5 teams competed and a panel of judges picked the winner



Workshop participants hard at work designing new letters



Winning team!



Michael from BIT!

Judges panel!



**Before /
After**

Office Of The Treasurer/Tax Collector

City and County of San Francisco

Mailing Address: P.O. Box 7427, San Francisco, CA 94120-7427

Street Address: 1 Dr. Carlton B. Goodlett Place, Room 110, San Francisco, CA 94102



November 1, 2017

FINAL NOTICE OF INTENT TO RECORD CERTIFICATE OF LIEN

You were given ample opportunity to clear your unsecured personal property tax account by our initial notice sent to you on or about July 2017. Our office did not receive any response, or did not receive payment in full.

Therefore, YOU ARE HEREBY NOTIFIED that the San Francisco County Tax Collector intends to record a certificate of lien against you in the County Recorder's Office for incurring delinquent 2017-2018 personal property taxes. In addition to the penalties incurred to date, an additional administrative cost of \$55.00 has been imposed pursuant to the California Revenue and Taxation Code, Section 2922(e). Additional penalties at the rate of 1-1/2% will continue to accrue monthly until your account is paid in full. After recordation, you will also be liable for the payment of fees of \$13.00 in releasing the lien. This lien attaches against all real and personal property you own or acquire. This lien will be public record and may be inspected by credit agencies, loan and title companies, governmental agencies and other interested parties. This certificate of lien remains in effect for ten (10) years and renewable for two additional 10-year periods.

If you have questions regarding the assessed value or the validity of this assessment and has an account number (see second box on the front of the tax bill), please contact the Assessor-Recorder's Office at 1155 Market Street, 5th Floor, San Francisco, CA 94103 or call (415) 554-5531. If no account number is listed, please contact the Assessor-Recorder's Office at City Hall, Room 190, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or call (415) 554-5596.

For questions concerning the payment of this assessment, email TTX.BDR@sfgov.org

Jose' Cisneros, Treasurer & Tax Collector
County of San Francisco, State of California

By _____
Margarita Rodriguez, Director, BDR

Office of the Treasurer & Tax Collector
City and County of San Francisco



José Cisneros, Treasurer

ACTION REQUIRED: PAY NOW

Delinquent UPP Bill

Our records indicate that you are among the 5% of taxpayers that have not yet paid your unsecured property tax (UPP) for fiscal year 2017-2018 and met their tax obligation to the San Francisco community. This assessment is already delinquent. The next step in the process will be for our office to file a lien against your business if we do not receive payment for this debt by December 1, 2017 at 5:00pm.

A lien is a legal action and a matter of public record. Consequences can include:

- Loss of permits and/or business licenses
- Referral of your case to a collections agency
- Legal action, including summary judgment

Pay now to resolve this debt. You have options for how to pay:

ONLINE	MAIL
www.sftreasurer.org/UPP You will need your Assessment Number at the top left of the enclosed bill	Detach the stub at the bottom of the enclosed bill and mail a check using our return envelope.

If you have questions about your debt, you may call 3-1-1, (415-701-2311 outside of San Francisco) or email TTX.BDR@sfgov.org

We look forward to addressing this situation together.

José Cisneros, Treasurer
David Augustine, Tax Collector

By _____
Bureau of Delinquent Revenue



ACTION REQUIRED: PAY NOW

Delinquent UPP Bill

Attractive:
Clear call to action

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Bureau of Delinquent Revenue

Social:

...you are among the 5% of taxpayers that have not yet paid...



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Attractive:
Salient, clear
consequences

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Easy:
Simple, straightforward
options for paying



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Social:
We're in this together

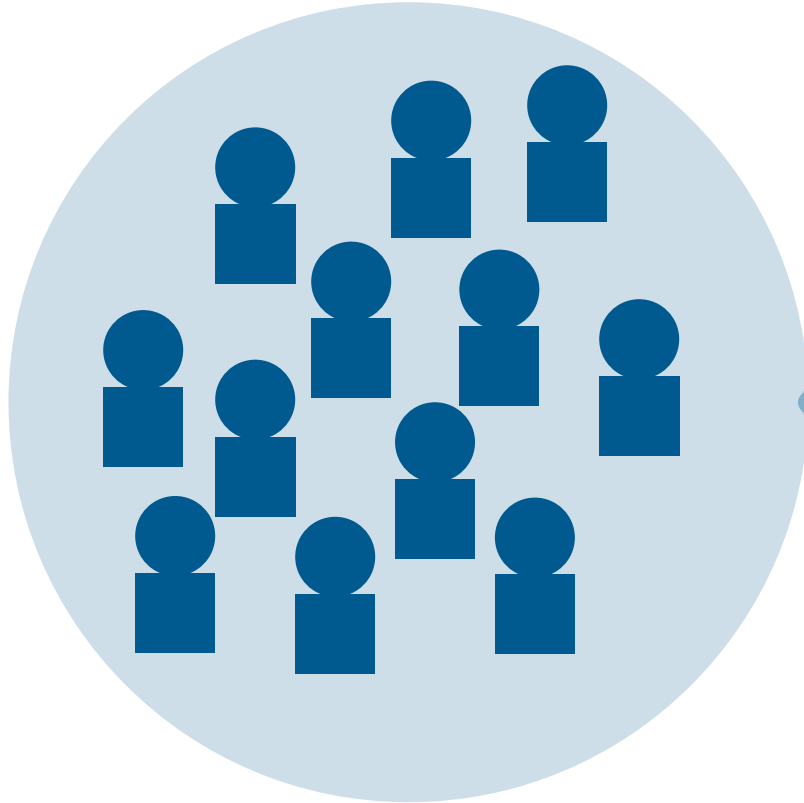
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Clear call to action



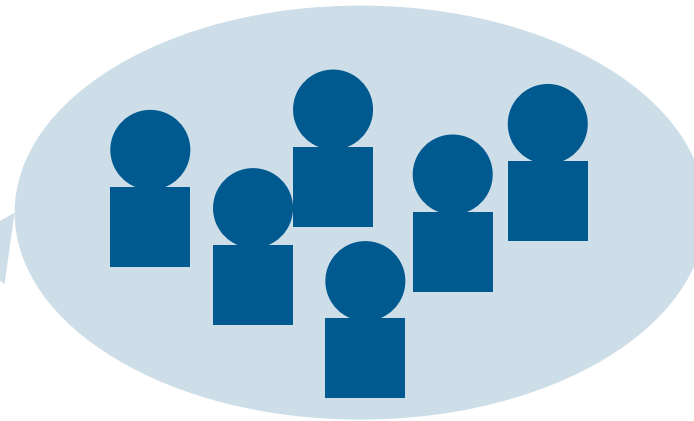


Experiment & Results

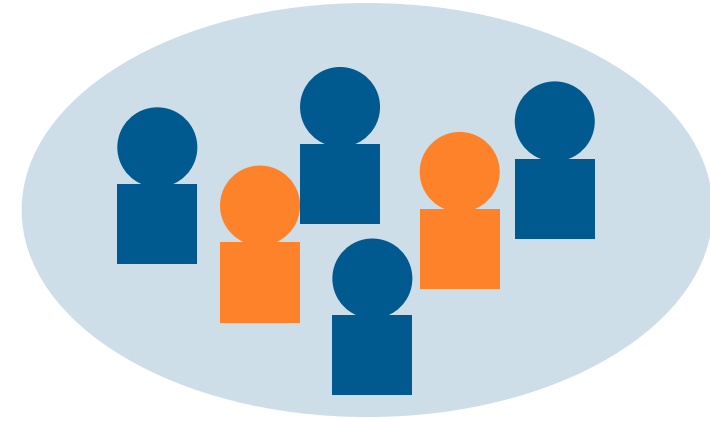
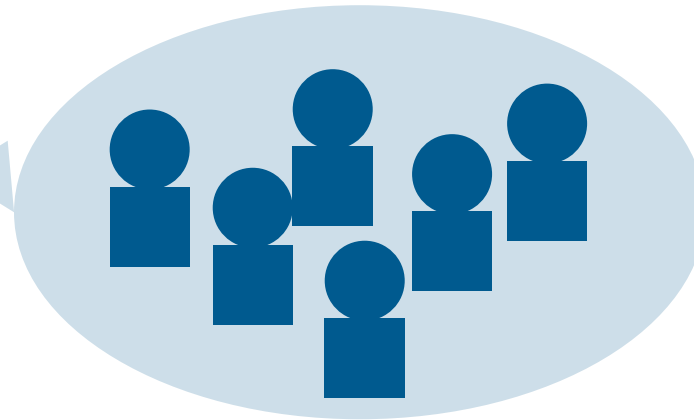
Delinquent taxpayers



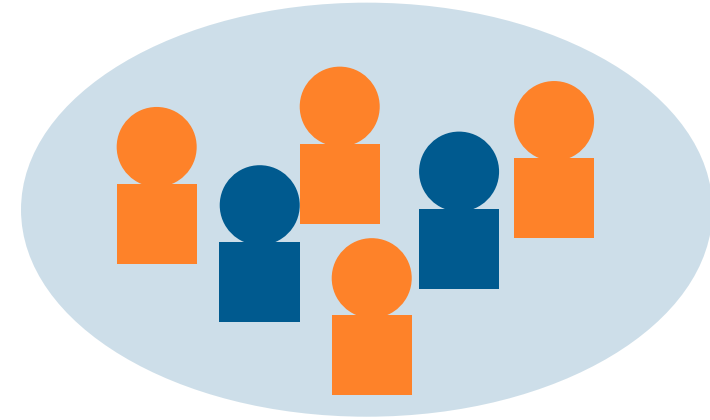
Control: Old notice



Treatment: New notice



 Responded



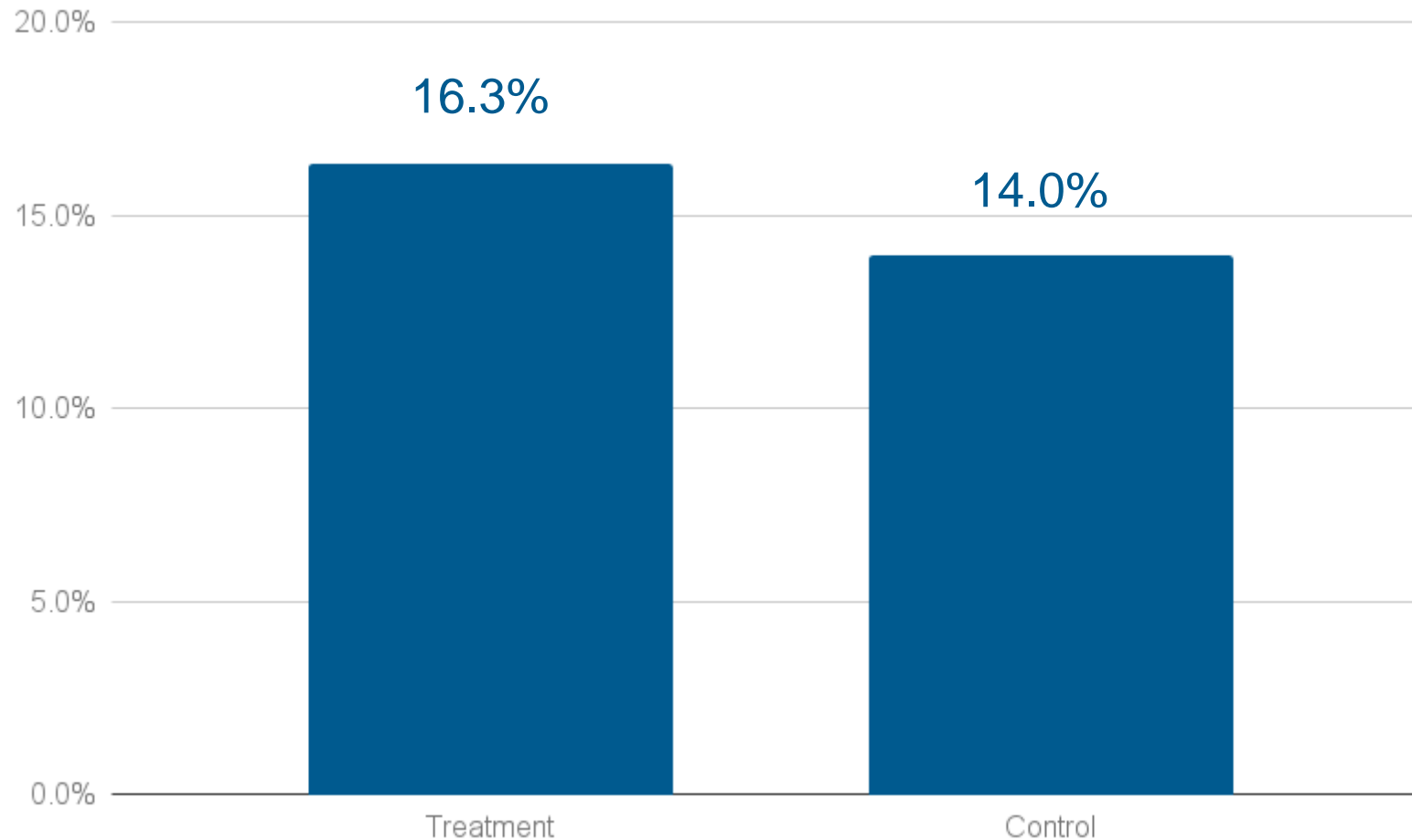
Identify who is in the experiment

Split them randomly into 2 groups

Compare effect rates

We can say with 90% confidence* that the new letter (the treatment) improved the response rate, in this case by 17%

Percent that paid their tax after receiving the letter by treatment and control



* $p = .0515$

TTX has applied the BIT EAST Principles to other taxpayer communications.

We will continue to use A/B testing to support evidence-based decision-making

Office of the Treasurer & Tax Collector
City and County of San Francisco

José Cisneros, Treasurer

Business Account Number (BAN): <<BAN>>
Online PIN: <<OLP>>

Ownership Name
Street Address
City/State/ZIP

FAILURE TO RENEW YOUR

Business registration
is valid until June 30, 2016
and this is your
operating your busi-
ness, please di-
recting business

City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Secured Property Tax Bill
For Fiscal Year July 1, 2015 through June 30, 2016

Assessed Value	Assessed Value	Assessed Value
Land 152	Land 152	Land 152
Structure 178	Structure 178	Structure 178
Personal Property	Personal Property	Personal Property

Notice of Gross Receipts Tax and Payroll Expense Tax Return Filing and Payment

Tax Year 2017 Annual Return - Due February 29, 2018

Go to www.sftreasurer.org and select "File Online: Gross Receipts Tax and Payroll Expense Tax 2017 Annual Return"

You ARE REQUIRED to file a San Francisco Gross Receipts Tax or Payroll Expense Tax Annual Return ("Return") for tax year 2017 if you are:

- A business with more than \$300,000 in San Francisco payroll expense; OR
- A business with more than \$1,090,000 in San Francisco gross receipts; OR
- A lessor of residential real estate (residential landlords) renting four or more units

If you do not meet any of the above criteria for tax year 2017 you may disregard this notice.

To complete the Online Return:

- Go to www.sftreasurer.org/2017SRP
- Your login information, except your Tax Identification Number, is provided below for your reference:

Your seven (7) digit Business Account Number	<<1234567>>
The last four (4) digits of your Tax Identification Number	<<XXXX>>
Your eight (8) character Online PIN	<<8WN7KAB>>

3. Answer all the questions and submit your Online Return.

4. Pay online or print the payment stub and return it with your payment.

Note: your quarterly payment information will be displayed in the Online Gross Receipts Tax and Payroll Expense Tax Return. Late or underpaid 2017 Gross Receipts and Payroll Expense quarterly payments will be assessed a 5% penalty.

If you have questions or need further assistance, you may submit your question electronically. Visit <http://www.sftreasurer.org/contact-us> to submit a service request and a customer service representative will contact you on the same day of the request if submitted prior to 7:00 pm. Requests received after 7:00 pm will receive a response by the next business day. Please note: taxpayers who come to City Hall for in-person assistance or call 311 may experience long wait/hold times.

(Over for Combined Group Information)

City & County of San Francisco
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Direct Charges and Special Assessments

Code	Description	Rate	Amount
89	SFUSD FACILITY DIST	(415) 195-2303	00
91	SFCD PARCEL TAX	(415) 487-2400	00
98	SF - TEACHER SUPPORT	(415) 355-2203	00

Total Direct Charges and Special Assessments

CORRECTED TAX BILL C101919 03/23/16
SUBJECT POWER TO SELL 06/28/02

TOTAL DUE \$311.72

1st Installment \$155.86 2nd Installment \$155.86

DUE 12/10/2015 DUE 04/27/16

City & County of San Francisco
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&

Treasurer & Tax Collector

Data,[^] for the love of the City



THANK YOU

@datasf | datasf.org | datasf.org/blog