



NYC Department of Finance

**Annual Report on Environmental Control
Board (ECB) - Adjudicated Judgments**

November 2019

Introduction:

On January 22, 2015, Mayor Bill de Blasio signed Local Law 11 of 2015. The bill, approved by the New York City Council at its stated meeting on January 7, 2015, requires the New York City Department of Finance (DOF) to report annually to the city council on outstanding Environmental Control Board (ECB)-adjudicated judgments by November 1. The Environmental Control Board is operated by the Office of Administrative Trials and Hearings (OATH). ECB judgment debt results from notices of violation issued by various City agencies returnable to the Environmental Control Board and subsequently referred for collection during the previous fiscal year.

Summary

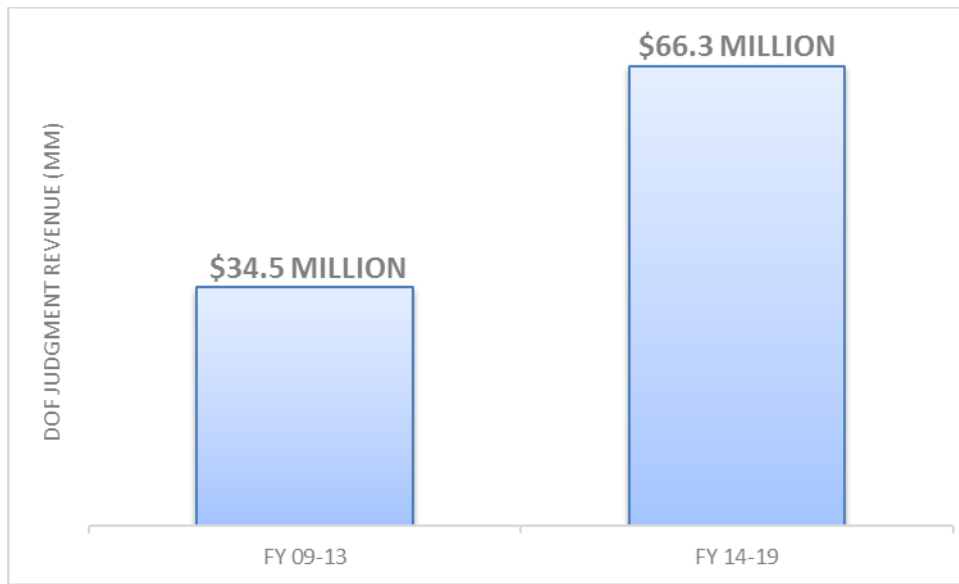
Highlights of the enclosed report include:

- ECB collections have dramatically increased. In FY19, DOF collected \$85.8 million, an increase of \$18.5 million (27.5%) over the previous year and more than double the FY09 to FY13 average of \$34.5 million.
- Enforcement of ECB judgments by DOF has greatly expanded. The Department of Finance issued 24% more execution referrals and collected 270% more revenue from execution referrals.
- The total value of outstanding ECB debt increased from \$642 million to \$782 million. DOF's allowance for bad debt decreased significantly as much of the FY18 bad debt inventory reached the statute of limitation during FY19 and was removed from our inventory. We also found that some of the newer debt had not been referred to collection agencies promptly. This debt was referred to collection agencies in FY19 but by the end of the fiscal year had not yet been worked by DOF's primary and secondary collection agencies as is required to categorize it as bad debt. We expect the allowance for bad debt to increase in FY20, which will lower the value of the outstanding ECB debt.
- DOF has implemented a number of new initiatives, including:
 - Leveraging City licenses and permits to collect ECB judgment debt. Reviewing a 25% sample of DOB permits issued in 2018, DOF and DOB identified 18 owners and six permittees with ECB judgment debt totaling roughly \$1 million. DOF has collected 73% of this debt thus far. DOF and DOB are now reviewing a 25% sample of DOB permits issued during the first eight months of 2019. DOF also is working with DOT and DCA to create an automated process to check those agencies' permittees and licensees for outstanding ECB judgment debt.
 - Taking advantage of a law authorizing conversion of some DOB-issued ECB judgments into property liens. DOF has retained a title search firm so that the City may begin notifying judgment creditors in addition to mortgage holders and lien holders of certain property owners who have received DOB violations. Such notifications will allow DOF to convert these violations from judgments to property liens if they remain outstanding.

- Selecting a vendor to be its third collection agency for ECB judgement debt pursuant to a bid process. The contract is expected to be submitted for registration shortly. Once implemented, ECB judgments will be worked in succession by our primary, secondary, and tertiary collection agencies.
- Seeking input from McKinsey & Company. DOF engaged McKinsey to review its collection operations, including ECB debt collection. As a result of McKinsey's review, DOF procured tertiary debt collection agencies, is establishing a telephone dunning function for large ECB debt, and is segmenting ECB debt into categories aligned with our collection strategies.

FY19 Overview

Department of Finance FY19 ECB judgment collection efforts were highly successful. In FY19, we collected \$85.8 million. This was \$18.5 million (27.5%) higher than the \$67.3 million collected in FY18, and \$24.1 million (39.0%) higher than the \$61.7 million collected in FY17 after adjusting for the impact of our amnesty program. This continues a trend over the last several years. In the six-year period from FY14 through FY19, revenue averaged \$66.3 million per year, a 92% increase over the \$34.5 million in the preceding five-year period from FY09 through FY13. This is shown in the chart below. This growth has continued into the early part of FY20.



Part of this success is attributable to the deterrent effect of increased enforcement efforts. In FY19, DOF issued a total of 2,492 legal execution referrals to city marshals and to the Office of the New York City Sheriff. This is 479 (24%) more than the number issued in FY18. In terms of dollars, the amount of executions was nearly \$9.6 million. This is \$7 million (270%) higher than the amount issued during FY18.

Other initiatives contributed to the success of FY19 revenue. Following the success of our online amnesty application and payments, DOF made it possible for eligible respondents to settle and pay ECB judgment debt online by waiving their right to appeal.

In FY19, the total value of the inventory of ECB debt increased. At the close of FY19, the total value of outstanding ECB judgment debt was \$782 million, up from \$641 million at the close of FY18.

The total amount of the allowance for bad debt at the close of FY19 was \$635 million. When subtracted from the total inventory of \$1.42 billion, it gives us the current value of the debt (\$782 million). The allowance for bad debt is created to reflect the fact that in many instances DOF is unable to collect from individuals and businesses because they have passed away, gone out of business, filed for bankruptcy, moved out of the City, or experienced financial hardship resulting in insufficient assets. Judgments included in the allowance for bad debt are not written off. The judgments remain in effect for eight years in case the respondent decides to pay. In most instances, a judgment is not classified as bad debt until it has been worked by two separate collection agencies.

Collection Rates

Since DOF's collection efforts are part of a larger process of issuing and collecting ECB violations (see page A-5 for a process flow chart), we have calculated the collection rate for the first year after a violation is issued by a City agency, including both pre-judgment and post-judgment collections. In FY19, the one-year collection rate was 61%.

# of Summonses Issued	620,000
# of Summonses Paid	378,000
-Before Judgment	326,000
-After Judgment	52,000
Collection Rate	61.0%

DOF also calculates a post-judgment collection rate. The first-year collection rate of an unpaid ECB violation after it is docketed as a judgment and referred to DOF was 15.3% in FY19. This is higher than the 11.7% first-year collection rate in FY18 and the 12.8% first-year collection rate in FY17.

Other FY19 Highlights

- In FY19, ECB referred 227,372 violations to DOF totaling \$264.9 million, including \$132.3 million (49.9%) in default penalties and \$15.8 million (6%) in interest. The number of judgments referred to DOF during FY19 decreased by 49,738 (18%), while the dollar amount of judgments increased by \$6.3 million compared to FY18.
- The number of docketed violations paid during FY19 increased by 5,357 (11%) from 45,676 in FY18 to 51,033 in FY19. The dollar amount of the docketed violations paid during FY19 increased by \$10.4 million (34%) from \$30.2 million in FY18 to \$40.6 million in FY19.
- The number of docketed violations paid during FY19 increased for Department of Buildings violations (from 9,110 in FY18 to 12,373 in FY19), for Department of Sanitation (DSNY) violations (from 24,421 in FY18 to 27,542 in FY19) and for Department of Transportation (DOT) violations (from 1,717 in FY18 to 2,398 in FY19), but decreased for Fire Department (FDNY) violations (from 4,924 in FY18 to 4,728 in FY19).
- The number of collection letters sent out by DOF and its collection agencies decreased from 335,000 in FY18 to 312,000 in FY19. This was due to the decrease in the number of judgments referred to DOF in FY19.
- The dollar amount of judgment violations that statutorily expired and were removed during FY19 was \$136.7 million. These judgments are distinct from violations included in the allowance for bad debt category. Eight years after docketing, they are no longer in effect.

Part I: Department of Finance Inventory of OATH/ECB Debt

The total outstanding inventory in terms of the number and dollar amount of violations can be seen in the tables below. The total amount currently due takes into account an allowance for bad debt of \$635 million.

Table 1: Total Outstanding Inventory and Its Components

# of Summonses	Base Fine	Default Penalty	Interest	Total Inventory Before Allowance for Bad Debt	Allowance for Bad Debt	Total Amount Due
1,120,276	\$451,942,950	\$623,145,356	\$342,011,424	\$1,417,099,873	\$634,888,974	\$782,210,899

As outlined in the pie chart below, default penalties for failure to attend a hearing which include judgments in the allowance for bad debt, are \$623 million, 44% of the total, and the largest component.

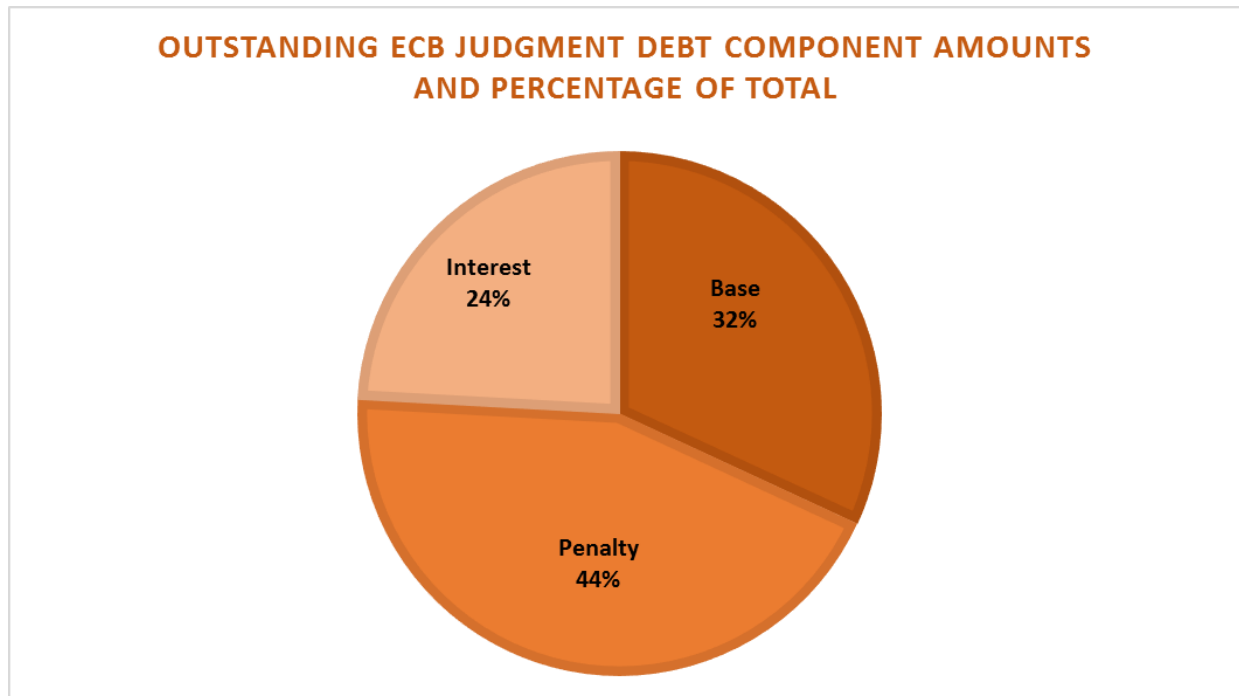


Table 2: DOF Inventory by Fiscal Year of Docket¹

Fiscal Year of Docket Date	# of Summonses	Base Fine	Default Penalty	Interest	Total Amount Due
FY20 to Date	52,102	\$29,646,470	\$33,357,654	\$527,907	\$63,532,034
FY19	175,468	\$86,737,835	\$110,735,394	\$12,296,237	\$209,769,589
FY18	155,850	\$56,150,298	\$75,920,433	\$20,117,251	\$152,188,106
FY17	143,284	\$45,182,409	\$65,572,282	\$26,785,892	\$137,540,655
FY16	18,132	\$12,438,106	\$21,034,988	\$10,810,298	\$44,283,396
FY15	19,537	\$10,412,728	\$15,951,857	\$10,947,039	\$37,311,616
FY14	18,988	\$10,187,617	\$16,121,164	\$13,249,163	\$39,557,929
FY13	30,055	\$13,001,964	\$19,166,242	\$19,060,150	\$51,228,323
FY12	20,687	\$11,571,734	\$16,721,498	\$18,506,013	\$46,799,247
Total	634,103	\$275,329,161	\$374,581,512	\$132,299,954	\$782,210,899

Table 3: DOF Inventory by Issuing Agency¹

Department of Buildings default penalties and interest account for \$332.6 million (42.5%) of the total value of outstanding judgment debt.

Issuing Agency	# of Summonses	Base Fine	Default Penalty	Interest	Inventory Amount
DOB	72,482	\$154,180,903	\$248,995,982	\$83,632,497	\$486,809,388
DSNY	472,340	\$55,217,760	\$67,328,886	\$24,493,181	\$147,040,100
FDNY	29,412	\$32,432,737	\$22,532,722	\$8,443,854	\$63,409,308
DOT	15,155	\$10,979,584	\$15,966,226	\$6,494,457	\$33,440,265
DEP	7,505	\$6,570,310	\$11,076,844	\$3,027,147	\$20,674,302
NYPD	18,318	\$8,817,823	\$5,998,007	\$4,354,062	\$19,169,886
DOHMH	7,600	\$4,919,407	\$491,429	\$1,116,825	\$6,527,661
Parks	10,505	\$1,811,529	\$1,933,290	\$617,759	\$4,362,583
Other Agency*	786	\$399,108	\$258,126	\$120,172	\$777,406
Total	634,103	\$275,329,161	\$374,581,512	\$132,299,954	\$782,210,899

* Other Agency comprises Landmarks, DCA, DCAS, DoITT, Animal Care & Control, Mayor's Office of Midtown Enforcement, BIC, Seagate PD, Ports & Terminals, Hunts Point Development, and others where total due was less than \$50K.

¹ Excludes allowance for bad debt of \$634.9 million. (See Table 1.)

Part II Fiscal Year 2019²

Items I and II: Total Number of Judgments Referred to the Department of Finance by the Environmental Control Board. Total dollar amount of judgments referred to the department, disaggregated by base penalty, interest, and default penalty.

During FY19 DOF received about 227,372 judgment violations from OATH/ECB for a total of \$264.9 million, including default penalties assessed against respondents for failing to appear at a hearing.³ There were 49,738 (17.9%) fewer judgments than the 277,110 judgments referred in FY18. The dollar amount of new referrals increased from \$258.6 million in FY18 to \$264.9 million (2.4%) in FY19. The reduction in the number of newly referred judgment violations was driven by decreases in summonses issued by the Sanitation Department (DSNY), Fire Department (FDNY), Police Department (NYPD) and Department of Buildings (DOB), which decreased by 34,233 (18.2%), 4,706 (25.6%), 2,874 (31%), and 1,792 (4.6%) respectively, but total amount due increased by \$6.3 million (2.5%).

Table 4: FY19 Total Judgments Referred

# of Summonses Referred	Base Fine	Default Penalty	Interest	Total Amount Due
227,372	\$116,838,005	\$132,301,316	\$15,801,898	\$264,941,193

Table 5: FY19 Judgments Referred by Issuing Agency

Issuing Agency	# of Summonses Referred	Base Fine	Default Penalty	Interest	Total Amount Due
DOB	37,151	\$72,385,201	\$87,075,797	\$10,028,922	\$169,489,953
DSNY	154,295	\$17,452,861	\$22,705,081	\$2,629,696	\$42,787,583
FDNY	13,673	\$14,311,010	\$8,387,038	\$1,474,732	\$24,172,775
DOT	6,502	\$5,112,858	\$6,626,727	\$701,754	\$12,441,341
DEP	2,635	\$2,947,332	\$4,284,841	\$453,710	\$7,685,882
NYPD	6,395	\$2,546,096	\$2,722,014	\$340,458	\$5,608,567
DOHMH	2,802	\$1,242,767	\$165,855	\$95,774	\$1,504,394
Parks	3,648	\$605,980	\$263,866	\$56,090	\$925,939
Mayor's Office of Landmarks	119	\$172,540	\$0	\$10,842	\$183,382
Other Agency*	23	\$33,650	\$20,650	\$4,213	\$58,513
Total	129	\$27,710	\$49,447	\$5,707	\$82,864
Total	227,372	\$116,838,005	\$132,301,316	\$15,801,898	\$264,941,193

* Other Agency includes BIC, Ports & Terminals, Hunts Point Development, Seagate PD, and others where total due was less than \$50K.

² All the data displayed in the subsequent tables is as of 08/10/2019.

³ Summonses referred to DOF with docket dates from 06/30/2018 through 05/31/2019 (last docket period for FY2019 is 05/31/2019) are considered as FY2019. We have excluded any recalls. Recalls are cases where a respondent requested a hearing and was granted one by OATH. The number of recalls is small.

Item III: Average Length of Time for Referral of a Judgment from the Environmental Control Board to the Department of Finance

The average elapsed time from docketing to DOF referral was 1.25 days.⁴

Item IV: Total Dollar Amount Collected by the Department for Judgments Referred During Preceding Fiscal Year

As of August 10, 2019, DOF collected more than \$40 million against violations that were referred to the agency during FY2019. This is reflected in Table 6. DOF generated \$37.5 million in revenue during FY19 and an additional \$3 million during the first few months of FY20. As of August 10, 2019, the first-year collection rate for newly referred debt in FY2019 is 15.3%.

Table 6: Revenue for Violations Docketed During FY19

Payment Date by FY	# of Summonses Paid	Length of Time Between Docket Date & Payment Date in Month Ranges					\$ Total Collected
		0-3 M	4-6 M	7-9 M	10-12 M	13-24 M	
FY19	51,033	\$24,203,159	\$8,732,433	\$4,603,948	\$2,522,846	\$508,353	\$40,570,738

Payments on ECB judgments referred to DOF in FY2019 disaggregated by issuing agency are listed in Table 7.

⁴ We took a sample of three months and looked at the average time that it takes for a violation to be received by DOF.

Table 7: Total Collected by DOF from 7/01/2018 until 08/10/2019

Issuing Agency	# of Summonses Paid	Total Amount Collected
DOB	12,373	\$22,527,834
FDNY	4,748	\$5,918,252
DSNY	27,542	\$4,963,338
DOT	2,398	\$3,657,465
NYPD	1,548	\$1,676,579
DEP	953	\$1,466,671
DOHMH	1,023	\$289,261
Other*	448	\$71,340
Grand Total	51,033	\$40,570,738

* Other Agency includes Parks, Mayor's Office of Midtown Enforcement, Landmarks, BIC, Seagate PD, and others where total due was less than \$50K.

Item V: Length of Time for Collection of Judgments on Referred Violations during FY2019

Table 8

Issuing Agency	Length of Time Between Docket Date & Payment Date in Month Ranges					\$ Revenue Collected
	0-3 M	4-6 M	7-9 M	10-12 M	13-24 M	
DOB	\$13,066,980	\$5,037,261	\$2,612,410	\$1,468,269	\$342,914	\$22,527,834
FDNY	\$3,680,735	\$1,218,866	\$574,965	\$379,632	\$64,055	\$5,918,252
DSNY	\$2,493,171	\$1,251,715	\$754,642	\$396,564	\$67,245	\$4,963,338
DOT	\$2,623,310	\$569,575	\$336,210	\$111,128	\$17,242	\$3,657,465
NYPD	\$1,110,761	\$349,196	\$150,013	\$59,147	\$7,462	\$1,676,579
DEP	\$1,010,037	\$226,355	\$137,403	\$87,874	\$5,001	\$1,466,671
DOHMH	\$165,972	\$68,086	\$34,571	\$16,266	\$4,366	\$289,261
Other*	\$52,193	\$11,378	\$3,735	\$3,966	\$68	\$71,340
Grand Total	\$24,203,159	\$8,732,433	\$4,603,948	\$2,522,846	\$508,353	\$40,570,738

* Other Agency includes Parks, Mayor's Office of Midtown Enforcement, Landmarks, BIC, Segate PD, and others where total due was less than \$50K.

Item VI: Total Number of FY2019 Judgments that Require Corrective Action by Respondent⁵

The number of violations that require corrective action has decreased (11%) compared to FY18.

Table 9

Agency Name	# of Summonses	Base Fine	Default Penalty	Interest	Total Amount Due
DOB	35,420	\$68,452,819	\$79,681,160	\$9,254,493	\$157,388,472
FDNY	13,370	\$13,956,499	\$8,108,224	\$1,431,621	\$23,496,344
DEP	1,468	\$2,253,434	\$2,296,795	\$273,381	\$4,823,610
Landmarks	18	\$22,150	\$20,650	\$3,338	\$46,138
Grand Total	50,276	\$84,684,902	\$90,106,829	\$10,962,833	\$185,754,564

Item VII: Enforcement Efforts Used by DOF to Collect Judgments in Item IV

The number of letters sent out decreased from 335,000 in FY18 to 309,000 in FY19 (an 8% decrease).

Table 10

Enforcement Letters Sent FY19:		
Type	Count of Letter	Total \$ Addressed
DOF Initial Letter	142,296	\$809,144,647
DOF Partial Payment & Payment Plan Letter	12,908	\$215,900,782
DOF Letters in Response to Bounced Checks	15	\$64,415
DOF Legal Affairs Demand Letters	2,810	N/A
OCA* Demand Letter	153,728	\$358,912,067
Total	311,757	\$1,384,021,911

* Outside Collection Agencies

⁵ Summonses referred to DOF and placed in location 020555 docketed during FY2019 from static table of FY2019 Docketed Judgments; includes uncollectible states and satisfied summonses; excludes anything recalled.

Table 11 shows the marshal and sheriff executions issued from 07-01-2018 to 06-30-2019.

Table 11

FY	# of Executions Issued			Amount Collected		
	Sheriff	Marshals	Total	Sheriff	Marshals	Total
2019	495	1,997	2,492	\$ 544,316	\$ 9,075,742	\$ 9,620,058
2018	119	1,894	2,013	\$ 86,300	\$ 2,499,159	\$ 2,585,459
2017	33	1,480	1,513	\$ 6,187	\$ 1,891,426	\$ 1,897,613
2016	Not Available					
2015	430	52	482	\$ 313,980	\$ 84,550	\$ 398,530

Item VIII: Total Number of Judgments that Statutorily Expired by Issuing Agency

ECB judgment violations have a lifespan of eight years. Hence, violations that are older than eight years have expired and are excluded from the inventory. In Table 12, “FY11” judgment violations are considered expired, based on the above definition, and were excluded from the inventory.

FY12 through FY19 reflect judgment violations that were withdrawn, and were excluded from the inventory as well.

Table 12: Total Number of Judgments Expired by FY

Fiscal Year of Docket Date	# of Summonses	\$ Amount Due
FY19	95	\$442,250
FY18	77	\$290,850
FY17	38	\$25,640
FY16	26	\$34,250
FY15	44	\$59,083
FY14	57	\$56,600
FY13	15	\$44,900
FY12	6	\$4,738
FY11	165,578	\$135,696,450
Total	165,936	\$136,654,761

Table 13: Total Number of Judgments Expired by Issuing Agency

Agency Name	# of Summonses	\$ Amount Due
DOB	12,715	\$79,363,118
DSNY	127,946	\$31,265,513
NYPD	10,004	\$8,016,578
FDNY	4,708	\$6,312,660
DOT	2,308	\$3,957,785
DEP	528	\$3,233,791
DOHMH	4,341	\$2,930,828
Parks	2,937	\$1,169,481
BIC	91	\$112,500
Other	358	\$292,506
Total	165,936	\$136,654,761

* Other Agency includes Landmarks, DCAS, Seagate PD, DCA, and others.

What is ECB?

THE ENVIRONMENTAL CONTROL BOARD (ECB)

is a part of the Office of Administrative Trials and Hearings (OATH).

It is an administrative court - not part of the state court system.

ECB judges hear cases on violations of the City's laws that protect the City's quality of life.

Types of ECB Violations

These violations come from over a dozen different agencies and include:

- Dirty sidewalks
- Littering
- Failure to remove snow and ice
- Posting of posters or signs where they are not permitted
- Work without a permit from the Department of Buildings (DOB)
- Failure to comply with DOB building code
- Failure to file a Certificate of Correction with DOB
- Failure to comply with a DOB order

Types of ECB Debt

There are two types of ECB Debt

COMPLIANCE- \$556.2 million*

- requires a correction to be made to rectify the violation.

NON-COMPLIANCE- \$226.0 million*

- does not require corrective action.

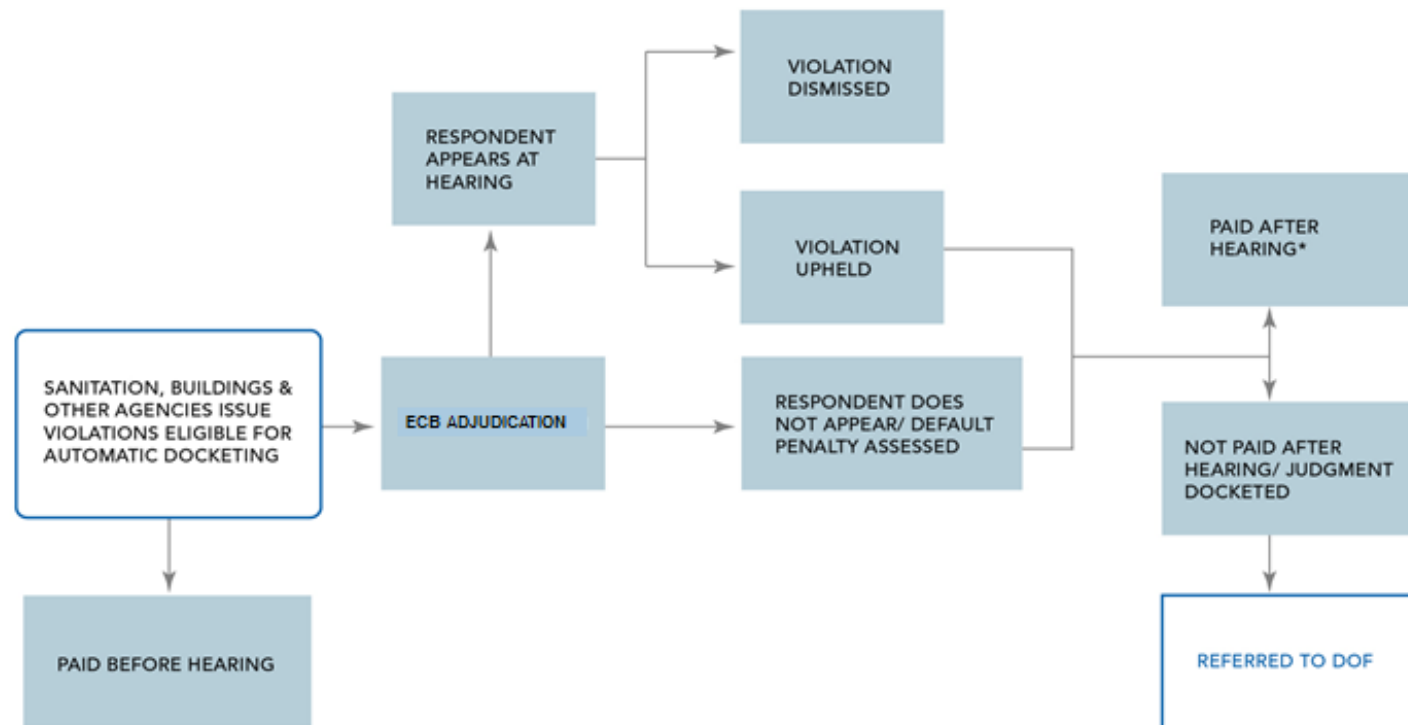
* As of October 2019

Pre-DOF Process Key Points

- Violations are issued against property owners, business lessees, contractors, or pedestrians. Summonses do not indicate the entity type.
- Each violation requires an affidavit of service.
- Respondents are entitled to due process, including contesting the violation at OATH such as for proper service prior to DOF referral.
- Most violations are resolved prior to DOF referral; 53% paid and 10% dismissed at hearing¹. In FY17, pre-judgment revenue was \$117 million.
- About 80% of the violations referred to DOF have large penalties imposed for failure to attend a hearing. Referred to as default penalties, in some instances, the penalties can quintuple to the base fine amount. Base fines only constituted 44% of the amount referred in FY18.

¹ FY2017 Data

Context: Pre-DOF Process Overview



Hearings for ECB Violations

- For both Compliance or Non- Compliance violations, ECB holds a hearing.
 - If the respondent attends the hearing and is found guilty:
 - The judgement amount is the base fine.
- Default means the respondent did not attend a hearing at ECB.
 - If respondent failed to appear for a hearing:
 - ECB imposes a default penalty.
 - Judgment amount is the base fine plus the default penalty.
 - Default penalty can be significantly more than the base fine.
- Docketed means the violation is in judgment and has been entered into the court's records.
 - Interest begins to accrue on the judgment amount once a violation is docketed.

New Initiatives

- Leveraging City licenses and permits to collect ECB judgment debt.
 - Reviewing a 25% sample of DOB permits issued in 2018, DOF and DOB identified 18 owners/respondents and 6 permittees with ECB judgment debt totaling roughly \$1.0 million DOF has collected 73% of this debt thus far.. DOF and DOB are now reviewing a 25% sample of DOB permits issued during the first eight months of 2019. DOF also is working with DOT and DCA to create an automated process to check permits and licenses for outstanding ECB judgment debt.
- Take advantage of law authorizing conversion of some DOB-issued ECB judgments into property liens. DOF has retained a title search firm so that the city may begin notifying judgment creditors in addition to mortgage holders and lien holders certain property owners who have received DOB violations. Such notifications will allow DOF to convert these violations from judgments to property liens if they remain outstanding.
- DOF has selected a vendor to be its third collection agency for ECB judgement debt pursuant to a bid process. The contract is expected to be submitted for registration shortly. Once implemented, ECB judgments will be worked in succession by our primary, secondary, and tertiary collection agencies.

DOF Challenges

- ***Nature of the debt*** ECB judgments are not always issued against property owners and those that are can only become property liens under certain circumstances. In contrast, property liens attach directly to a property and must be paid during property transfers, making them a more effective collection device.
- ***LLCs*** Many properties are held in the name of LLCs. Each LLC is only legally responsible for its own obligations (i.e., judgments filed under its name). The LLCs make it difficult to aggregate the debt when the beneficial owners of the LLC are not known and/or when a landlord has a different LLC “owner” for separate properties.
- ***Affidavit of Service*** Each violation has an affidavit of service to show that the respondent was properly served with the violation. When a respondent claims that they have not been served with the violation, the affidavit of service may be the basis for the respondent challenging the underlying violation. Verification of service prevents DOF from enforcing against multiple respondents at the same time as it does when booting vehicles for parking ticket debt.

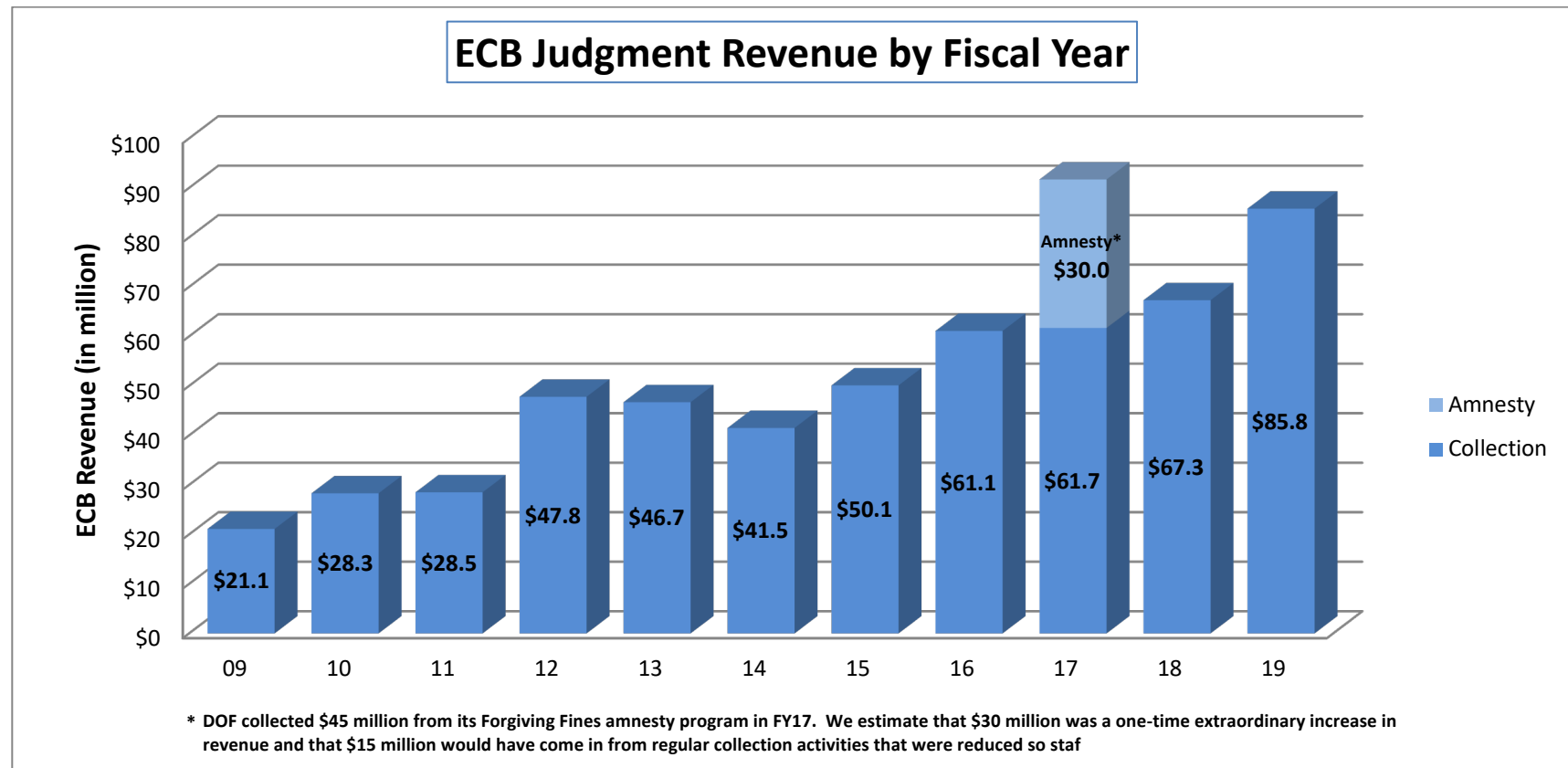
Other Challenges

ECB violations are difficult to collect because:

- Businesses often go out of business and some owners reincorporate in a new name to avoid judgments.
- Violations are written to incorrect name or to an entity that has no legal connection to the property.
- Often the violation is handwritten and data entered manually.
- Human error – name misspellings or typos
- There is no unique identifier for the violations such as:
 - EIN or SSN for the respondent
 - Borough, Block, and Lot (BBL) for the property



Appendix B: ECB Judgment Revenue FY09 – FY19



Appendix C: ECB Judgment Collection Rate

ECB Judgment First Year Collection Rate By Fiscal Year	
Fiscal Year	First Year Collection Rate*
15	8.8%
16	11.1%
17 **	12.8%
18	11.7%
19	15.3%

* Derived by dividing FY revenue for new referrals by the FY new referrals. NOTE: First-year collection rates that appeared in previous versions of the Local Law 11 Report were found to have an error. The rates shown here correct the previously reported first-year collection rates.

** We were unable to estimate the impact of amnesty on the FY17 first-year collection rate. Very few first year judgments were eligible for amnesty but some amnesty applicants paid for both amnesty eligible and for newer judgments.