

FREEDOM OF INFORMATION COMMISSION
OF THE STATE OF CONNECTICUT

In the Matter of a Complaint by

FINAL DECISION

Andrew Schilkowski,

Complainant

against

Docket #FIC 2025-0296

Tax Collector, Office of Tax Collections,
City of Waterbury; Office of Tax
Collections, City of Waterbury; and City of
Waterbury,

Respondents

April 22, 2026

The above-captioned matter was heard as a contested case on October 28, 2025, January 13, 2026, and March 10, 2026, at which times the complainant and the respondents appeared, stipulated to certain facts and presented testimony, exhibits and argument on the complaint. The case caption has been amended, without objection, to accurately reflect the respondents in this matter.

After consideration of the entire record, the following facts are found and conclusions of law are reached:

1. The respondents are public agencies within the meaning of §1-200(1), G.S.
2. It is found that the complainant is an employee of Municipal Tax Services LLC (“MTS”), which is a private company that contracts with municipalities to assist in the reclamation of tax revenues. It is also found that, until recently, MTS held a contract with the City of Waterbury (“City”) to assist in the assessment of motor vehicles and collection of motor vehicle tax revenue. It is further found that MTS held such contract for approximately ten years.
3. It is found that, by email dated February 11, 2025, the complainant requested copies of the following records from the respondent Tax Collector: “a complete abstract of data from the City’s [Quality Data Services (“QDS”)]¹ system for all MTS accounts. This would include, but is not limited to, those accounts where assessments were removed, were paid partial, were paid in full, those accounts nullified due to Bankruptcy or uncollectable after 15 years, etc.” (Emphasis in original.)

¹ It is found that QDS, Inc. is a private company that provides software, data management and billing services for municipalities, including the City. It is also found that the QDS electronic database system (“QDS system”) is used by both the Office of the Tax Collector and the Assessor’s Office for the City.

4. It is found that, on February 12, 2025, the then-Tax Collector, Frank Caruso,² entered the complainant's records request into the City's public records portal, GovQA ("GovQA portal"). It is also found that, on the same day, the respondents provided to the complainant through the GovQA portal approximately 45,000 responsive data points, which they estimated to be approximately 2,500 pages of electronic records.

5. It is found that, by email dated February 12, 2025, the complainant informed the respondents that he was not satisfied with the production of records described in paragraph 4, above. Specifically, the complainant complained that such records: (a) omitted responsive data prior to the tax year of 2009; and (b) only contained data for accounts outstanding, paid partial or paid in full, and not "those accounts where assessments were removed ... [or] those accounts nullified due to Bankruptcy or uncollectable after 15 years, etc.," as he requested.

6. It is found that, on February 12, 2025, the respondents entered the complainant's email, described in paragraph 5, above, into the GovQA portal as a revised request and informed the complainant that the respondent Tax Collector did not maintain any records responsive to such revised request.

7. It is found that, by email dated February 12, 2025, the complainant objected to the respondents' categorization of his email described in paragraph 5, above, as a "revised request" and objected to the respondents' position that they did not maintain any records responsive to such "revised request."

8. It is found that, by email dated March 7, 2025, the complainant requested a response to his email described in paragraph 7, above, and informed the respondents that he was having technical issues accessing his account on the GovQA portal.

9. It is found that, by email sent through the GovQA portal on March 7, 2025, Mr. Caruso again informed the complainant that the respondent Tax Collector did not maintain any responsive records. It is also found that, by additional emails sent on March 7, 2025, the complainant reiterated that he was having technical issues accessing his account on the GovQA portal, and Mr. Caruso, again, informed the complainant that the respondent Tax Collector did not maintain any records responsive to the concerns raised in his emails, described in paragraphs 5 and 7, above.

10. It is found that, by email dated March 18, 2025, the complainant informed counsel for the respondents that he continued to encounter technical issues accessing his account on the GovQA portal.

11. It is found that, on March 19, 2025, through the GovQA portal, the complainant submitted a revised request to the respondent Tax Collector for copies of the following: "an extract of data in an electronic format from the Quality Data Services [QDS] assessment and

² It is found that, at the time of the complainant's request, Frank Caruso served as the Tax Collector for the City of Waterbury. It is also found that, at the time of the contested case hearings in this matter, Mr. Caruso had retired from his position with the City.

collection software databases for all accounts related to Municipal Tax Services (MTS). For each account, please provide the following:"

- (a) "Unique ID of MTS related account-MVF information sent to MTS on February 12th 2025";
- (b) "Date assessment year(s) added by Assessor's Office for corresponding Unique ID";
- (c) "Date assessment year(s) modified/removed by Assessor's Office for corresponding Unique ID (if applicable)";
- (d) "Date and payment amount(s) for assessment year(s) for corresponding Unique ID (if applicable)";
- (e) "Date Tax Collector sent demand notice(s) and mailing address of notice for corresponding Unique ID (if applicable)";
- (f) "Date Tax Collector sent delinquent account to collection agency for corresponding Unique ID (if applicable)";
- (g) "Date Tax Collector removed/nullified account due to Bankruptcy for corresponding Unique ID (if applicable)"; and
- (h) "Date Tax Collector removed/nullified account due to uncollectable statutory time frame for corresponding Unique ID (if applicable)".

12. It is found that, by email sent through the GovQA portal on March 19, 2025, the respondents acknowledged the complainant's records request described in paragraph 11, above ("March 19th request").

13. It is found that, by email dated March 30, 2025, the complainant informed counsel for the respondents that he continued to encounter technical issues accessing his account on the GovQA portal and requested an update on his March 19th request.

14. It is found that, by email sent through the GovQA portal on April 1, 2025, Mr. Caruso responded to each of the complainant's itemized requests, described in paragraph 11, above, as follows:

- (a) "MVF information already sent to MTS on February 12th 2025. Will resend files";
- (b) "No Responsive Records";
- (c) "No Responsive Records";

- (d) “Clarification Requested for Specific Tax Year/Fiscal Year”;
- (e) “Clarification Requested for Specific time period and unique ID for each of the accounts being requested”;
- (f) “By contract sent to Collection agency on April 1st of each year”;
- (g) “No Responsive Records”; and
- (h) “Uncollectable Accounts are purged after 15 years from the original due date”.

15. It is found that, by separate email sent through the GovQA portal on April 1, 2025, Mr. Caruso provided the complainant with another copy of the same records provided to the complainant on February 12, 2025, as described in paragraph 4, above.

16. It is found that, by email dated April 2, 2025, the complainant, again, informed the respondents that he continued to encounter technical issues accessing his account on the GovQA portal. It is also found that, by email sent at approximately 8:09AM on April 3, 2025, the complainant informed the respondents that he had reset the password for his account on the GovQA portal but was continuing to encounter technical issues accessing such account.

17. It is found that, by email sent through the GovQA portal at approximately 9:16AM on April 3, 2025, the respondents issued the complainant a temporary password to help him gain access to his account on the GovQA portal. It is also found that, by email sent through the GovQA portal at approximately 9:34AM on April 3, 2025, the respondents provided the complainant with confirmation that his password had been changed.

18. It is found that, by email sent through the GovQA portal on April 24, 2025, the respondents informed the complainant that his March 19th request, described in paragraph 11, above, had been in “Waiting for Clarification” status for twenty-one (21) days and that, unless the complainant responded with the requested clarification within nine (9) days, the respondents would consider the matter closed.

19. It is found that, by email dated April 24, 2025, the complainant responded and sent a spreadsheet allegedly providing the requested clarification for his March 19th request described in paragraph 11(d), above, as sought by the respondents and described in paragraph 14(d), above.

20. By letter of complaint, dated and filed April 29, 2025, the complainant appealed to this Commission, alleging that the respondents violated the Freedom of Information (“FOI”) Act by failing to provide the records described in paragraph 11, above. The complainant also alleged that the respondents intentionally locked him out of the GovQA portal in order to purposefully prevent him from obtaining the requested records.

21. It is found that, by email dated May 1, 2025, the complainant, again, sent the spreadsheet, as described in paragraph 19, above.

22. It is found that, by email sent through the GovQA portal on May 3, 2025, the respondents informed the complainant that his March 19th request, described in paragraph 11, above, had been in “Waiting for Clarification” status for thirty (30) days and that the respondents considered such records request closed.

23. Section 1-200(5), G.S., provides:

“[p]ublic records or files” means 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 1-218, whether such data or information be handwritten, typed, tape-recorded, videotaped, printed, photostated, photographed or recorded by any other method.

24. Section 1-210(a), G.S., provides, in relevant part:

[e]xcept as otherwise provided by any federal law or state statute, all records maintained or kept on file by any public agency, whether or not such records are required by any law or by any rule or regulation, shall be public records and every person shall have the right to ... (3) receive a copy of such records in accordance with section 1-212.

25. Section 1-212(a), G.S., provides, in relevant part: “[a]ny person applying in writing shall receive, promptly upon request, a plain, facsimile, electronic or certified copy of any public record.”

26. It is concluded that the requested records, to the extent they exist and are maintained by the respondents, are public records within the meaning of §§1-200(5) and 1-210(a), G.S.

27. With regard to the complainant’s allegation that the respondents intentionally locked him out of the GovQA portal to prevent him from obtaining the requested records, it is found that multiple City employees attempted to assist the complainant with his access issues, including: Mr. Caruso, Attorney Richard Scappini, and Dan Iarrapino from the City’s Information Technology (“IT”) department. Attorney Scappini also testified, and it is found, that the GovQA portal automatically locks a requester out of the system after such requester reviews responsive records three times. Attorney Scappini further testified, and it is found, that it was his belief that the automatic lockout was, at least, partially responsible for the complainant’s issues accessing his account on the GovQA portal.

28. Based upon the testimonial and documentary evidence submitted by the respondents in this matter, and the lack of credible evidence to the contrary, the Commission declines to draw a negative inference that the respondents purposefully locked the complainant out of his account on the GovQA portal. The Commission is, however, concerned by the many technical issues experienced by the complainant throughout the processing of his records request. The respondents are encouraged to review the functionality of the GovQA portal and the efficacy of their internal policies regarding such portal, particularly with respect to their policy of automatically locking requesters out of the GovQA portal after responsive records are reviewed three times.

29. It is concluded that the respondents did not violate the complainant's right to access public records, pursuant to §1-210(a), G.S., by preventing him from accessing the GovQA portal, as alleged in his complaint.

30. With regard to the complainant's request described in paragraph 11(a), above, Mr. Caruso testified, and it is found, that all responsive electronic records maintained by the respondent Office of Tax Collections ("OTC") that were provided to the complainant on February 12, 2025, were re-sent to the complainant on April 1, 2025, as described in paragraph 15, above.

31. It is therefore found that the respondents provided the complainant with "an extract of data in an electronic format" for all responsive records described in paragraph 11(a), above.

32. With regard to the complainant's requests described in paragraphs 11(b) and 11(c), above, Mr. Caruso testified, and it is found, that the requested records are not records maintained by the OTC, but are, instead, records of the City's Assessor's Office.³ Mr. Caruso also testified, and it is found, that although the OTC is permitted access to electronically view data on the QDS system that comes from records of the City's Assessor's Office, the OTC does not have programmatic access to extract or provide electronic copies of such data or records. Mr. Caruso further testified, and it is found, therefore, that the OTC does not maintain any records responsive to the requests described in paragraphs 11(b) and 11(c), above.

33. With regard to the complainant's request described in paragraph 11(e), above, Mr. Caruso testified, and it is found, that the OTC contracts with a private company, which sends out the "demand notice(s)" referenced in such request. Mr. Caruso also testified, and it is found, therefore, that the OTC does not maintain any responsive records showing the date that such demand notices were sent.⁴

³ The Commission notes that an affidavit of the Tax Assessor for the City, Thomas DiStasio, was submitted into evidence as Respondents' Exhibit 4, wherein, Mr. DiStasio attested that the City's Assessor's Office did not receive an FOI request from the complainant.

⁴ The Commission notes that, although the OTC does not maintain records responsive to the complainant's request described in paragraph 11(e), above, mailing addresses were included in the records identified in paragraph 30, above, that were provided to the complainant. See Complainant's Exhibit L: Excerpt of records disclosed to the complainant. Mr. Caruso also testified, however, and it is found, that the OTC does not know whether those addresses are current or accurately reflect the addresses where demand notices were actually sent.

34. With regard to the complainant's request described in paragraph 11(g), above, Mr. Caruso testified, and it is found, that the OTC does not remove or nullify accounts due to bankruptcy, and therefore, the OTC does not maintain any records responsive to such request.

35. With regard to the complainant's requests described in paragraphs 11(f) and 11(h), above, Mr. Caruso testified, and it is found, that he considered such requests to be questions and that he provided the complainant with answers to both questions.⁵ It is found that, with respect to the request described in paragraph 11(f), above, Mr. Caruso informed the complainant that, by contract, delinquent accounts are sent to a collection agency on or around April 1st of each year. It is also found that, with respect to the request described in paragraph 11(h), above, Mr. Caruso informed the complainant that uncollectable accounts are purged after fifteen (15) years from the original due date. Moreover, Mr. Caruso also testified, and it is further found, that the OTC does not maintain records responsive to the requests described in paragraphs 11(f) or 11(h), above.

36. Based upon the findings in paragraphs 30 through 35, above, it is concluded that, with respect to the records described in paragraphs 11(a), 11(b), 11(c), 11(e), 11(f), 11(g), and 11(h), above, the respondents did not violate the disclosure provisions of §§1-210(a) and 1-212(a), G.S., as alleged by the complainant.

37. With regard to the complainant's request described in paragraph 11(d), above, the respondents testified, and it is found, that all tax records in the QDS system are automatically archived after one year, and that once such records are archived, the OTC cannot, itself, pull "an extract of data in an electronic format" for such records. It is also found, however, that although the OTC can no longer personally access archived records, such records remain on the QDS system and are accessible by QDS, Inc.

38. Section 1-211, G.S., provides, in relevant part, that:

- (a) [a]ny public agency which maintains public records in a computer storage system shall provide, to any person making a request pursuant to the Freedom of Information Act, a copy of any nonexempt data contained in such records, properly identified, on paper, disk, tape or any other electronic storage device or medium requested by the person, including an electronic copy sent to the electronic mail address of the person making such request, if the agency can reasonably make any such copy or have any such copy made. Except as otherwise provided by state statute, the cost for providing a copy of such data shall be in accordance with the provisions of section 1-212.

⁵ The Commission has long concluded, and the courts have affirmed, that a public agency has no duty to create documents it does not already maintain or to answer questions under the FOI Act. See Kimberly Albright-Lazzari, et al. v. Colleen Murphy, Connecticut Freedom of Information Commission et al., CV105014984S, 2011 WL 1886878, at *3 (Conn. Super. Ct. April 21, 2011).

(b) [e]xcept as otherwise provided by state statute, no public agency shall enter into a contract with, or otherwise obligate itself to, any person if such contract or obligation impairs the right of the public under the Freedom of Information Act to inspect or copy the agency's nonexempt public records existing on-line in, or stored on a device or medium used in connection with, a computer system owned, leased or otherwise used by the agency in the course of its government functions....

39. Mr. Caruso testified, and it is found, that he contacted QDS regarding the complainant's records request described in paragraph 11(d), above, and that QDS, Inc. wanted clarification from the complainant as to what specific tax year and fiscal year were being requested. It is found that Mr. Caruso also testified that obtaining such records through QDS, Inc. might cost additional money and that it would take additional time to determine whether it was even possible to do so. It is found that Mr. Caruso did not have further contact with QDS, Inc. regarding the complainant's March 19th request, described in paragraph 11(d), above.

40. It is found that, on April 1, 2025, the respondents requested that the complainant provide clarification for the specific "Tax Year/Fiscal Year", as described in paragraph 14(d), above, and as requested by QDS, Inc., as described in paragraph 39, above.

41. It is found that the complainant allegedly provided the OTC with the requested clarification ("clarification spreadsheet") on both April 24, 2025 and May 1, 2025, as described in paragraphs 19 and 21, above.

42. At the contested case hearings on this matter, and in their post-hearing brief, the respondents argued that the clarification spreadsheet sent by the complainant was simply a copy of the records they had previously provided to the complainant, as described in paragraph 30, above, and as such, the clarification spreadsheet did not provide the requested clarity. In their post-hearing brief, the respondents argued the following:

[the complainant's] response to the request for compliance only required dates but he instead sent back 2,500 pages of records as his response to the assessment year request ... FOI does not require agencies to do research which can be described in part as having to determine what is meant by a confusing request for records. See Wildin v. Freedom of Info. Comm'n, 56 Conn. App. 683, 686-687. The response by [the] complainant does not include a description of the fiscal years in which he is seeking payment reports. The assessment years could have been provided by simply listing the time period he wants the records for, but instead the response is a confusingly large amount of tax accounts that require the tax collector to guess at their meaning....⁶

⁶ See Respondents' Post-Hearing Brief, p. 7.

43. It is found that the respondents submitted into evidence an excerpt of the clarification spreadsheet, described in paragraph 41, above, which has been marked as Respondents' Exhibit 10. Based upon a review of Respondents' Exhibit 10 and Complainant's Exhibit L, which is described in footnote 4, above, it is also found that, contrary to the respondents' position, the two documents are not exactly the same and that the complainant appears to have provided the "Tax Year" sought for each "corresponding Unique ID". It is therefore found that the complainant attempted to provide clarity, but that he did not provide the specific tax year and fiscal year, as requested by the respondents.

44. It is found, however, that a reasonable interpretation of the complainant's request, described in paragraph 11(d), above, would be for all tax years and fiscal years that payments were made to MTS for specific accounts. It also found that, although such a request might be burdensome and result in a large number of responsive transactions or electronic records, such a result does not necessarily mean the respondents were required to perform "research" within the meaning of the FOI Act nor does such result relieve the respondents of their obligations under the Act. See Wildin v. Freedom of Info. Comm'n, 56 Conn. App. 683, 687 (2000) ("[t]he defendants further claim that because the requested records were contained in so many files, the plaintiff's request requires research. A record request that is simply burdensome does not make the request one requiring research."). It is further found that the respondents request for clarification would limit the scope of responsive records, thereby making it easier for the respondents to provide such records. However, the respondents' request for clarification was not necessary for them to understand what type of records the complainant was requesting.

45. Based upon the forgoing, it is concluded that the respondents failed to prove that they were required to perform "research" in order to provide records responsive to the request described in paragraph 11(d), above.

46. Moreover, it is found that, although the respondents took the position that the complainant's clarification spreadsheet failed to clarify his request, described in paragraph 11(d), above, the respondents did not respond to the complainant's April 24, 2025 email or the May 1, 2025 email nor inform the complainant that the OTC required more information or further clarification. It is found that, instead, the respondents ignored the complainant's emails and, on May 3, 2025, closed the complainant's request because the request was in "Waiting for Clarification" status for thirty (30) days.

47. It is found that nothing in the FOI Act permits a public agency to close an FOI Act request for lack of receiving clarification, while both the requester and the public agency are still in communication, and the requester has attempted to provide some clarification.⁷ The Commission also notes that any policy or rule of the respondents that "conflicts with the provisions of [§1-210(a), G.S.,] or diminishes or curtails in any way the rights granted by [such] subsection shall be void." See §1-210(a), G.S. (Emphasis added.)

⁷ The Commission notes that closing out the complainant's request under the facts and circumstances of this case is particularly concerning, given the level of difficulty the complainant appeared to experience accessing the GovQA portal.

48. With respect to the respondents' contention that additional costs might be associated with retrieval of the records described in paragraph 11(d), above, it is found that such potential costs are not a proper reason for denying a records request under the FOI Act, so long as the requester is willing to bear the potential cost of the formatting and programming necessary to produce such records. It is also found that the respondents were required to determine such potential additional costs and whether the complainant was willing to pay those costs. See Hartford Courant Co. v. Freedom of Info. Comm'n, 261 Conn. 86, 93 (2002) ("[s]ection 1-212(b) contemplates that an agency may be required to perform formatting or programming functions, or that the agency may contract with an outside entity to perform such functions, in order to comply with requests pursuant to the [A]ct."). See also Maher v. Freedom of Info. Comm'n, 192 Conn. 310, 316 (1984) ("[w]here, as here, the information sought is presently stored in the agency's data base, and the cost of the new program is to be borne by the person seeking the information, an order compelling production of computer tapes is within the powers statutorily conferred upon the [Commission]").

49. It is found that the respondents never determined whether additional costs would actually be associated with retrieving records responsive to the request described in paragraph 11(d), above, nor asked the complainant whether he would be willing to pay such additional costs. It is also found that the complainant never indicated that he would be unwilling to pay any such additional costs.

50. With respect to the respondents' contention that they were unsure whether it would even be possible to retrieve the records described in paragraph 11(d), above, it is found that the respondents never determined whether it was, in fact, possible to reasonably retrieve such records in accordance with §1-211(a), G.S. The Commission notes that, if the respondents are unable to retrieve copies of public records because of their contract with QDS, Inc. and how such records are archived on the QDS system, this would likely be a violation of §1-211(b), G.S.⁸ The Commission also notes that a public agency cannot avoid its obligation to disclose public records, under the FOI Act, by "farming ... out" such records to a private entity. See Londregan v. Freedom of Info. Comm'n, 12 Conn. L. Rptr. 144, 1994 WL 385951, at *9 (Conn. Super. Ct. July 13, 1994).

51. Based upon the facts and circumstances of this case, it is found that the respondents failed to prove that they conducted a diligent and thorough search for all records responsive to the complainant's request described in paragraph 11(d), above. It is therefore concluded that the respondents violated the disclosure provisions of §§1-210(a), 1-211(a) and 1-212(a), G.S., with respect to such records, as alleged by the complainant.

The following order by the Commission is hereby recommended on the basis of the record concerning the above-captioned complaint:

1. Forthwith, the respondents shall contact QDS, Inc. to determine: (i) the total universe of archived data responsive to the complainant's request described in paragraph 11(d) of the findings, above, for all tax years and fiscal years; (ii) how archived data within the QDS system

⁸ See paragraph 38, above.

can be extracted in an electronic format and provided to the complainant; and (iii) whether additional programming or formatting is required in order to extract such data and at what cost.

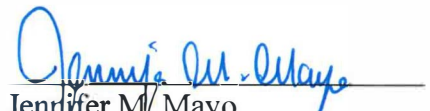
2. Within thirty (30) days of contacting QDS, Inc., if the respondents determine there is an additional cost associated with programing and formatting necessary to extract the archived data described in paragraph 1 of the order, above, the respondents shall provide the complainant with a reasonable estimate of such costs and ask the complainant whether he is willing to bear the burden of such costs. If the complainant declines to prepay the reasonable costs estimated by the respondents for programming and formatting, the respondents need not undertake further efforts to provide the requested records, except as required by paragraph 3 of the order, below.⁹ If the respondents determine there is no additional cost associated with programing and formatting necessary to extract the archived data, the respondents shall provide, within sixty (60) days of the date of the Notice of Final Decision in this matter, all electronic records responsive to the complainant's records request, described in paragraph 11(d) of the findings above, free of charge.

3. In complying with paragraphs 1 through 2 of the order, above, the respondents shall work with the complainant in good faith to determine the parameters of the request described in paragraph 11(d) of the findings, above, and any additional information necessary to extract or provide records responsive to such request.

4. If the respondents fail to comply with any order set forth in paragraphs 1 through 3, above, the complainant may file an appeal with the Commission, and such appeal may be afforded expedited treatment.

5. Henceforth, the respondents shall strictly comply with the disclosure provisions in §§1-210(a), 1-211(a), and 1-212(a), G.S.

Approved by Order of the Freedom of Information Commission at its regular meeting of April 22, 2026.


Jennifer M. Mayo
Acting Clerk of the Commission

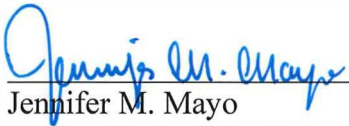
⁹ The respondents are also cautioned that any cost estimates must be "reasonable", and the complainant may appeal any such costs that he believes are not reasonable, as set forth in paragraph 4 of the order, below.

PURSUANT TO SECTION 4-180(c), G.S., THE FOLLOWING ARE THE NAMES OF EACH PARTY AND THE MOST RECENT MAILING ADDRESS, PROVIDED TO THE FREEDOM OF INFORMATION COMMISSION, OF THE PARTIES OR THEIR AUTHORIZED REPRESENTATIVE.

THE PARTIES TO THIS CONTESTED CASE ARE:

ANDREW SCHILKOWSKI, Municipal Tax Services, 120 Long Hill Cross Road, Shelton, CT 06484

**TAX COLLECTOR, OFFICE OF TAX COLLECTIONS, CITY OF WATERBURY;
OFFICE OF TAX COLLECTIONS, CITY OF WATERBURY; AND CITY OF
WATERBURY**, c/o Attorney Kevin J. Daly, Corporation Counsel's Office, 235 Grand Street, Waterbury, CT 06702


Jennifer M. Mayo
Acting Clerk of the Commission