

Real Estate Taxes Portal (RET)

Privacy Impact Assessment

Real Estate Taxes Portal

May 4, 2018

Real Estate Taxes Portal (RET)

Privacy Impact Assessment (PIA) for the

Center for Strategic Analysis

Office of Leasing

Real Estate Taxes Portal (RET)

Submit Date: April 16, 2018

Approval Date:

Contact Name: Katie Jaworski (ISSM)

Office: GSA IT – Services ISSO Support Branch (IST)

Phone: 202-501-1302



Real Estate Taxes Portal (RET)

Abstract

GSA Office of Leasing is implementing a Real Estate Tax (RET) Portal on the Salesforce platform. This RET Portal allows for the electronic collection and efficient processing of Real Estate Tax adjustments for GSA Leased properties in accordance with GSA lease terms. GSA Leased building owners will submit data and documentation relating to property Taxes for buildings leased to GSA. Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain PII.

Overview

GSA Office of Leasing and PB-ITS sought a solution to reduce or eliminate Real Estate tax overpayments and costly delays by improving the monitoring, tracking, and analysis of tax payments across their leased portfolio. The previous process was highly manual, inefficient and introducing inaccuracies in tax adjustments. The application reduces inefficiencies by automating the intake and routing of documents from lessors, tracking processing of adjustment, reduces administrative burden associated with managing documentation and improving the accuracy of tax calculations and reimbursements to the Lessors.

GSA Office of Leasing is implementing a Real Estate Tax (RET) Portal on the Salesforce platform. This RET Portal allows for the electronic collection and efficient processing of Real Estate Tax adjustments for GSA Leased properties in accordance with GSA lease terms. GSA Leased building owners will submit data and documentation relating to property taxes for buildings leased to GSA. Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain PII but are not required to. To use the portal, Lessors must register. Registered users will have the ability to search for their leases and to upload the associated tax documentation. Registered users will only have access to their lease information and to the documentation that they submit.

RET uses Salesforce two-factor authentication as a security measure. A visual flow will be initiated once the user logs in by providing valid username and password. This flow generates a 5 digit random code and emails it to the user. The user is presented with a screen to enter this 5 digit code to successfully authenticate and once authenticated the user is allowed to login to the community.

Uploaded documentation is sent to GSA Real Estate Exchange (G-REX) via integration with the Salesforce application. When a user submits an RET case in Salesforce, a notification is sent from Salesforce to G-REX with information regarding the case and the documents that were submitted.

G-REX is the System of Record for Lease and Lease Project Documentation. GSA employees will access the documents through the electronic lease file in G-REX and process the escalation.

Real Estate Taxes Portal (RET)

Page 4

Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain Names, Addresses, Tax ID Numbers (which may be SSN for small business owners), Business or Home Addresses of Property Owners, Phone Numbers and other personally identifiable information. Submissions to RET Portal are only visible and accessible by the individual who has made the submission. No external entities are able to access information submitted by others. Documents are transmitted to G-REX via integration.

Only GSA employees with the appropriate level of access to G-REX are able to view the submissions to the application.

Section 1.0 Authorities and Other Requirements

1.1 What specific legal authorities and/or agreements permit and define the collection of information by the application in question?

Pursuant to 40 U.S.C. 585 the General Services Administration Administrator has the authority to “enter into a lease agreement with a person, copartnership, corporation, or other public or private entity for the accommodation of a federal agency in a building (or improvement) which is in existence or being erected by the lessor to accommodate the federal agency.”

More than half of GSA Lease Agreements allow for Real Estate Tax Adjustments. To make such adjustments, GSA requires submission of property tax bills and proof of payment of property taxes for processing. The application does not require PII specifically; however, GSA recognizes that there may be PII may be contained within the submitted property tax documentation generated by the taxing authority.

1.2 What Privacy Act System of Records Notice(s) (SORN(s)) applies to the information?

eLease SORN, [GSA/PBS-5](#) established G-REX as the System of Record for Lease Documentation. Documents submitted in the RET Portal are stored in G-REX.

1.3 Has a System Security Plan (SSP) been completed for the information system(s) supporting the application?

As a Salesforce Minor application (under WS ORG), RET SSP was completed on dated 4-4-2018. RET interacts with GREX system which has an approved ATO (dated August 17, 2016).

1.4 Does a records retention schedule approved by the National Archives and Records Administration (NARA) exist?

Real Estate Taxes Portal (RET)

Page 5

GSA Office of Leasing has a records retention schedule approved by NARA. Documents submitted through the RET Portal are stored in G-REX. The leasing contract documents stored in GREX are held for 8 fiscal years after the lease ends and then destroyed via an approval process built into Alfresco's Record Management module, in accordance with the Records Act of 1950, and the related records retention schedule for Lease Documents approved by the Archivist of the United States. Once a lease ends, related documents are declared as records, and put on a "hold" status for 8 fiscal years. After the documents reach their "disposition" date or date for destruction, a request to destroy is sent to the leasing contract office for ratification of the destruction. Once approved by the business line, the documents are destroyed and a placemaker is put into the Alfresco document management system indicating that documents related to this lease contract were destroyed in accordance with GSA's record retention schedule. This placemaker will also be apparent in the GREX system as well.

1.5 If the information is covered by the Paperwork Reduction Act (PRA), provide the OMB Control number and the agency number for the collection. If there are multiple forms, include a list in an appendix.

The information is not covered by the PRA.

Section 2.0 Characterization of the Information

The following questions are intended to define the scope of the information requested and/or collected, as well as reasons for its collection.

2.1 Identify the information the application collects, uses, disseminates, or maintains.

The application collects tax documentation and data from External GSA Lessors who hold a GSA lease. Data that is collected is associated with each document upload/submission (tax year, block and lot number, tax bill frequency, tax period start and end date, municipality). Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain Names, Addresses, Tax ID Numbers (which may be SSN for small business owners), Business or Home Addresses of Property Owners, Phone Numbers and other personally identifiable information.

All accounts must register first; lessors must provide an email address, name and region.

2.2 What are the sources of the information and how is the information collected for the application?

The application collects tax documentation and data from External GSA Lessors who hold a GSA lease where the agreement allows for Real Estate Tax Adjustments. These adjustments require submission of property tax bills and proof of payment of property taxes for processing. This tax documentation is created by the associated taxing authority which sends it to the Lessor, who, as a registered RET Portal user, can search for their leases and upload the associated tax documentation

Real Estate Taxes Portal (RET)**2.3 Does the application use information from commercial sources or publicly available data? If so, explain why and how this information is used.**

No.

2.4 Discuss how accuracy of the data is ensured.

The application does not check the accuracy of the information provided. The review occurs manually via a document review in G-REX. The application is not intended to check the data. It is a communication conduit with the Government. The nature of tax documentation and data is such that manual review is required.

2.5 Privacy Impact Analysis: Related to Characterization of the Information

Privacy Risk: Information contained in submitted tax documents varies by municipality and by ownership entity; documents could contain Names, Addresses, Tax ID Numbers (which may be SSN for small business owners), Business or Home Addresses of Property Owners, Phone Numbers and other personally identifiable information.

Mitigation: Documents submitted using the RET Portal are only accessible in Salesforce by the person who initiated the submission. Internal GSA employees processing Real Estate Tax adjustments will view documents in G-REX and must have appropriate access to do so.

Section 3.0 Uses of the Information

The following questions require a clear description of the application's use of information.

3.1 Describe how and why the application uses the information.

The information collected in the RET Portal is used solely to process Real Estate Tax Adjustments pursuant to GSA Lease terms with External Lessors. This documentation is collected to ensure proper accurate and timely payment of property taxes. Data collected is related to the document uploads made each year for a lease for easy identification purposes in the G-REX Application. Submission dates, tax years and associated system data will be used to effectively manage the efficiency of the Lease Contract Administration program (analyze processing time, utilization).

3.2 Does the application use technology to conduct electronic searches, queries, or analyses in an electronic database to discover or locate a predictive pattern or an anomaly? If so, state how GSA plans to use such results.

No.

3.3 Are there other components with assigned roles and responsibilities within the system?

Real Estate Taxes Portal (RET)

Documents are shared with G-REX. The system allows External Lessors to search their lease using REXUS data that is publicly available. Publicly available read-only data in REXUS is pushed to Salesforce via CastIron. The integration is one-way: REXUS does not receive information from RET Salesforce.

3.4 Privacy Impact Analysis: Related to the Uses of Information

Privacy Risk:

- 1) How does GSA ensure that information is handled in accordance with the uses and processes described above?

Mitigation:

- 1) All access changes for GSA users must be submitted via ServiceNow and approved by the application owner. Only upon approval from the application owner will GSA Salesforce administrators add or change access settings for the given user. Access to the application is controlled by permission sets which provide granular control over access to data within the application. All permission sets for the RET application are clearly identified, following GSA IT naming conventions, and can be used to produce a comprehensive list of users which can be evaluated as needed by the application owner. In the event that unauthorized access is identified, GSA IT will utilize Salesforce Event Monitoring to evaluate and determine the extent of unauthorized access (if any).
- 2) External users do not have access to other system data and can only view data that they themselves submitted. They must register first, with 2 factor authentication.

2 factor authentication is enforced for all external users. After registration they can login with username and password at which point they will only be able to see their own submissions by that username. Documents submitted using the RET Portal are only accessible in Salesforce by the person who initiated the submission.

Internal GSA employees processing Real Estate Tax adjustments will view documents in G-REX and must have appropriate access to do so.

Section 4.0 Notice

The following questions seek information about the application's notice to the individual about the information collected, the right to consent to uses of said information, and the right to decline to provide information.

4.1 How does the application provide individuals notice prior to the collection of information? If notice is not provided, explain why not.

The application contains the following Privacy Act Notice, developed in consultation with the GSA Privacy Office:

Real Estate Taxes Portal (RET)

Page 8

“GSA collects and processes Real Estate Tax escalation documentation from individuals and businesses through this Real Estate Tax Portal (RET) pursuant to the terms of your GSA Lease Agreement and 40 U.S.C. Sec. 585.. GSA may use information you submit pursuant to its published Privacy Act system of records notice, [GSA/PBS-5](#), eLease.

Use of RET is intended to expedite the processing of your Real Estate Tax Escalation request. Your use of RET is voluntary; however, if you do not submit the requested information via this electronic portal, a delay in processing your Real Estate Tax Adjustment may occur.

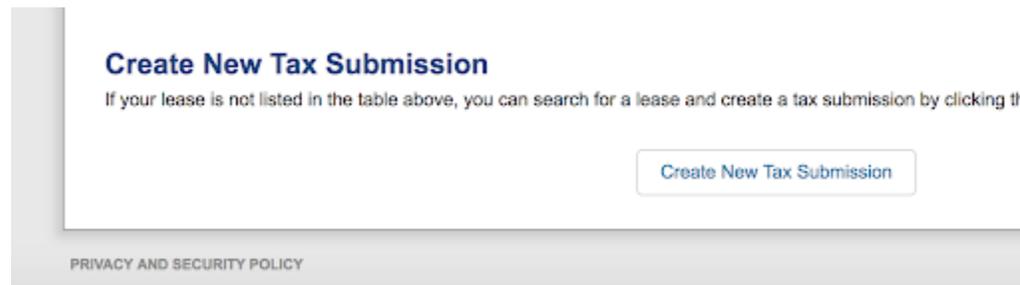
This is a gsa.gov website and is also subject to the [GSA Privacy and Security Notice](#).”

4.2 What opportunities are available for individuals to consent to uses, decline to provide information, or opt out of the application?

See Privacy Act Notice in 4.1

4.3 Privacy Impact Analysis: Related to Notice

The notice explicitly states the intended purpose for the collection of this information and its use in processing Real Estate Tax Adjustments in accordance with the Lease Contract. The notice informs the user of the potential for delay in processing for failing to submit documentation via this portal. Privacy notice is displayed at several places and across the community as a link in footer.



Real Estate Taxes Portal (RET)

Upload New Document

<p>Tax Year *</p> <input style="width: 95%;" type="text"/>	<p>Tax Period Start *</p> <input style="width: 95%;" type="text"/>
<p>Tax Bill Due Date *</p> <input style="width: 95%;" type="text"/>	<p>Tax Period End *</p> <input style="width: 95%;" type="text"/>
<p>Tax Authority (e.g. Municipal, County) *</p> <input style="width: 95%;" type="text"/>	<p>Tax Block Number</p> <input style="width: 95%;" type="text"/>
	<p>Tax Lot Number</p> <input style="width: 95%;" type="text"/>

Privacy Act Notice

GSA collects and processes Real Estate Tax escalation documentation from individuals and businesses through this Real Estate Tax Portal (RET) pursuant to the terms of your GSA Lease Agreement and 40 U.S.C. Sec. 585. GSA may use information you submit pursuant to its published Privacy Act system of records notice, GSA/PPBS-5, eLease. Use of RET is intended to expedite the processing of your Real Estate Tax Escalation request. Your use of RET is voluntary; however, if you do not submit the requested information via this electronic portal it may impact the processing of your Real Estate Tax Adjustment. This is a gsa.gov website and is also subject to the GSA Privacy and Security Notice.

Privacy Risk: None

Mitigation: N/A

Section 5.0 Data Retention by the application

The following questions are intended to outline how long the application retains the information after the initial collection.

5.1 Explain how long and for what reason the information is retained.

Records are ultimately stored within the G-REX system as the RET app is not a system of record. The RET app will retain submitted data and documents so as to provide a record for the submitters of information. The data is retained in RET as external lessors will need and desire to see their past submissions against their contracts, as well as submissions in “draft” but not yet submitted. Once a lease ends, related documents are declared as records, and put on a “hold” status for 8 fiscal years.

5.2 Privacy Impact Analysis: Related to Retention

Privacy Risk: Risks associations with data retention are extremely low. Documents submitted using the RET Portal are only accessible in Salesforce by the person who initiated the submission. Records for Leases are retained for 6 years after the expiration of any lease documents.

Real Estate Taxes Portal (RET)

Page

10

Mitigation: A records disposition schedule will be established to remove irrelevant or out-of-date information from the application. Record retention will be handled by the appropriate policies of the ultimate System of Record (G-REX).

Section 6.0 Information Sharing

The following questions are intended to describe the scope of the application information sharing external to the Agency. External sharing encompasses sharing with other federal, state and local government and private sector entities.

6.1 Is information shared outside of GSA as part of the normal agency operations? If so, identify the organization(s) and how the information is accessed and how it is to be used.

No.

6.2 Describe how the external sharing noted in 6.1 is compatible with the SORN noted in 1.2.

System information may be accessed and used by authorized GSA employees and contractors to conduct official duties associated with Federal government building leases. The routine uses of information are listed in [GSA SORN eLease PBS-5](#).

6.3 Does the application place limitations on re-dissemination?

N/A

6.4 Describe how the application maintains a record of any disclosures outside of the Agency.

Under the Privacy Act, PBS keeps an accurate accounting of any records that are disclosed from this system. PBS's accounting includes: the date, nature, and purpose of each disclosure of record and the name and address of the person or agency to whom the disclosure is made. GSA may have to turn records over to OMB, Congress, etc, pursuant to valid legal requests.

6.5 Privacy Impact Analysis: Related to Information Sharing

N/A

Section 7.0 Redress

The source for reference data contained in the RET Portal is an internal GSA application "REXUS" which is a portfolio tool to track GSA-controlled property. Lease data such as location and contract number displayed in the RET Portal cannot be changed via the Portal itself. Per Lease contract requirements a property owner must reach out to the GSA lease contracting officer to formally change any information associated with a contract number.

Real Estate Taxes Portal (RET)

Page

11

Building owners submit tax documents and associated tax data to GSA via the RET portal. A building owner who wishes to update or delete documents and/or associated data submitted through the RET portal can do so directly on the Tax Submission made via the Portal and resubmit to the government using the interface.

7.1 What are the procedures that allow individuals to access their information?

Requests from individuals for access to their records may also be addressed to the G-REX Program Manager. GSA rules for individuals requesting access to their records are published in 41 CFR part 105-64.

7.2 What procedures are in place to allow the subject individual to correct inaccurate or erroneous information?

Individuals may contest their records' contents and appeal determinations according to GSA rules published in 41 CFR part 105-64.

7.3 How does the application notify individuals about the procedures for correcting their information?

The Privacy Act Statement within the application includes a reference to the SORN which notifies individuals about the procedures for correcting information.

7.4 Privacy Impact Analysis: Related to Redress

Privacy Risk: No new risk. Any lessor information provided by GSA regarding the lessor comes from the System of Record which has existing redress procedures. All other information is provided by the lessor themselves. Lessors have the ability to update or resubmit their submissions.

Mitigation: If a participant or applicant is concerned that there may be incorrect or incomplete information in the system, they can email or call their GSA Contracting Officer.

Section 8.0 Auditing and Accountability

The following questions are intended to describe technical and policy based safeguards and security measures.

8.1 How does the application ensure that the information is used in accordance with stated practices in this PIA?

Audit trails are kept within the RET database for all inserts, updates, and deletions of data. This information can be queried by personnel with access to the audit logs to

Real Estate Taxes Portal (RET)

Page

12

investigate or reconstruct potential issues related to the system.

Role-based access is implemented in the system and each agency has a role assigned so that the users cannot see data which they do not have a business need to know.

Accesses by the different individuals are audited at the platform level of the application and can be researched in the event of a security or privacy incident. O&M team review the logs and report any anomalies to business owner and ISSO. ISSO also performs monthly log review.

8.2 Describe what privacy training is provided to users either generally or specifically relevant to the application?

All Federal Government employees and contractors receive annual general security awareness and privacy training. This is relevant to how the application records are handled and users will understand the importance of protecting the records and documents stored in the system. None of the Salesforce applications encrypt documents and this would be a risk assumed by the Workspaces org or a larger SF entity, and not RET specifically. Federal employees and contractors acting on the government's behalf access the information collected in the RET Portal via internal application G-REX. Privacy and security training is required by all Federal Employees and contractors acting on their behalf and there is no specific security training in relation to G-REX. Since federal Employees do not use the Salesforce RET Portal directly the only applicable training would be for the recipient application G-REX. There is no required training for External users.

8.3 What procedures are in place to determine which users may access the information and how does the application determines who has access?

Access to the Salesforce Real Estate Tax Application is managed by a similar ticketing process. Access requests are submitted through the ServiceNow request form where they are routed to the application owner for approval. Upon approval, the user and related access permissions are provisioned. In the event that a user leaves GSA, their account is automatically disabled via sync with Active Directory. Access is restricted to Lessors with the requirement to submit property tax docs to GSA. For RET there will be no internal users. External submissions by lessors will flow through RET to G-REX. GSA employees' access to G-REX is governed by its own access policies.

External individuals register for the RET application through a public facing web page. Upon registration, they do not have access to any system data and will only be able to access data and documents that they themselves create. The user access is denied only if user is not registered in advance. However, an external contact logging on has access to only submissions made from that log on account. There is no requirement for, or

Real Estate Taxes Portal (RET)

Page

13

approval process for external user registration. Anyone with a valid email address (needed for the 2-factor authentication) can register. There is no risk there as submission of tax documents does not guarantee approval. Review and approval is a separate process. There is no restriction

8.4 How does the application review and approve information sharing agreements, MOUs, new uses of the information, new access to the system by organizations within GSA and outside?

Example: All MOUs are reviewed by the program manager, security POC, Privacy Officer, and counsel and then sent to A&A Review Team for formal review.

There are no MOUs in place or planned at this time.

Real Estate Taxes Portal (RET)