

# Schuyler County

## Consolidated Tax Collection Database Study



March 31, 2009

## **Contents**

Executive Summary	3
Existing Tax Collection System	4
County/Town Taxes	4
Village Taxes	5
School Taxes	5
Proposed Solution	9
Project Cost & Implementation	11

## **Index to Charts**

School Tax Collection	6
County/Town Tax Collection	7
Village Tax Collection	8

## **Appendices**

### Vendor Quotes and Contracts

SDG, Inc.	(Image-Mate Online)
KVS	County Treasurer
Williamson-Law	Town Collectors
	Villages of Montour Falls & Odessa
Harris Computing	Village of Watkins Glen
GST BOCES	School Districts

## *Executive Summary*

Schuyler County is a rural upstate county consisting of approximately 12,700 parcels. The county is comprised of eight towns and four villages. In addition, there are segments of ten different school districts in the county, the largest of which are the Watkins Glen Central School District and the Odessa-Montour Central School District.

Tax collection is an ongoing process in the county, beginning with county/town tax collection in January. Town collectors are responsible for tax collection from January through March. The County Treasurer collects county/town taxes from April through the end of the delinquent period, at which point the county forecloses and takes title to tax delinquent property.

All four of the villages send out tax bills in June. Each village collects and enforces its own tax. The school districts collect taxes from September through November. Any unpaid school taxes are returned to the county and are relieved on the subsequent January county bill.

Each tax collecting entity has made significant investments in their respective collection systems, making consolidation a difficult proposition. In the end, the decision was made to utilize each tax collection system as a feeder application to populate the county's ImageMate Online software, which could then be maintained as a consolidated repository for tax payment information.

## ***Existing Tax Collection System***

Tax Collection in Schuyler County is a hodgepodge of various systems at various levels of government, with little or no electronic coordination between entities that must exchange payment information for effective real property tax administration. Each taxing jurisdiction maintains its own records using a set of proprietary software packages, and the lack of a coordinated program results in the duplication of work. Tax payment information cannot in most cases be accessed easily, contributing to an inefficient system that is far less than transparent.

## ***County/Town Taxes***

Town tax collectors receive payments on current county/town tax bills during the warrant period which runs from January through March every year. Seven of the county's eight towns utilize a DOS based tax collection software package provided by Williamson – Law. Payment information is entered into the Williamson – Law database enabling the collectors to reconcile collections with their respective warrants. The Town of Tyrone has no tax collection software; the collector manually maintains paper records of payment information.

The County Treasurer's office collects current taxes after the expiration of the warrant on April 1, and collects back taxes year round. Payment information is entered into a tax collection software system provided by the county's vendor, KVS. Although most of the towns maintain payment information electronically, none of them submit electronic information to the treasurer's office, largely due to the incompatibility of the two different software packages. Consequently, a tax payment made during the warrant period is entered manually by the town tax collector into the town's tax collection database, and is subsequently reentered manually by staff in the county treasurer's office into the county's database. This duplication of work involves an extensive waste of resources, and multiplies the opportunities for keypunch errors.

The county contracts with SDG, Inc. for maintenance of ImageMate On-line (IMO) software, enabling internet access to assessment data. IMO provides the capability for displaying on-line tax payment information, however, the county does not currently utilize that capability.

## *Village Taxes*

Schuyler County includes four villages, all of which send out village tax bills in June. Each village collects taxes year round, and each enforces its own tax liens. Consequently no information is transmitted to the county.

The Villages of Montour Falls and Odessa utilize the same Williamson – Law software that the towns use. The Village of Watkins Glen recently converted to a tax collection software package provided by Harris Computing. The Village of Burdett manually maintains paper records of tax payment information. None of the villages currently post any payment information on line.

## *School Taxes*

The school district tax collection period runs from September through November. In November, the district tax collectors return their unpaid taxes to the county treasurer. Any school taxes that remain unpaid after that date are relieved on the subsequent county / town bill. The County Treasurer makes each district “whole”, paying the balance of the warrant to the respective districts. The relieved school taxes appearing on the county bill have become a county charge, which if left unpaid will result in foreclosure.

Most of the county’s school districts utilize a tax collection software package provided by GST BOCES. Although this software package allows the collectors to extract payment information in an electronic format, the county treasurer’s office maintains unpaid school tax information on paper and therefore does not utilize the electronic capability of the BOCES package.

GST BOCES also provides an on-line web site that allows the districts to display up to date payment information.

# School District Tax Collection – Existing System

<b>Existing System – School Districts</b>	HHCS 073401	OMCS 442001	WGCS 442401	SSCS 452801	C-PP 460300	Bradford 462601	HCS 467201	S-VE 493401	TBaug 503601	Dundee 573401
<b>Number of Parcels</b>	68	3,165	5,780	37	391	1,062	313	63	917	971
<b>Type of Database Used</b>	Info-Tax	SQL Server	SQL Server		SQL Server	SQL Server	SQL Server		Info-Tax	MS Access
<b>Physical location of Data</b>	District File Server	BOCES	BOCES		BOE Building	BOCES	BOCES		District File Server	Tax Collector Computer
<b>Software for Access, Analysis &amp; Reporting</b>	Info-Tax	Visual Studio.net	Visual Studio.net		In House System	Visual Studio.net	Visual Studio.net		Info-Tax	Allen-Tunnell
<b>Responsibility for Data Input &amp; Maintenance</b>	Tax Collector	BOCES & District Staff	BOCES & District Staff		Tax Collector	BOCES & District Staff	BOCES & District Staff		School Staff	Tax Collector
<b>Methods of Payment</b>	Cash or Check	Cash or Check	Cash or Check		Cash, Check or Money order	Cash, Check or Cashier's Check	Cash or Check		Cash or Check	Cash or Check
<b>Bar Coding/Scanning Options</b>	No	Bar Coding	Bar Coding		No	Bar Coding	Bar Coding		No	No
<b>Responsibility for System Maintenance</b>	Info-Matic	BOCES	BOCES		District staff	BOCES	BOCES		Info-Matic	Tax Collector
<b>Backup &amp; Security Procedures</b>	Full weekly backup	Backup w/offsite storage	Backup w/offsite storage		Daily backup	Backup w/offsite storage	Backup w/offsite storage		System-wide backup	Daily Backup
<b>Ability to View Status of Individual Tax Parcels/Bills</b>	Yes	Yes	Yes		Yes	Yes	Yes		Yes	Yes
<b>Access to Database</b>	Select staff	Select staff	Select staff		Select staff	Select staff	Select staff		Select staff	Select staff
<b>Accessed Via Internet</b>	Yes	Yes	Yes		Yes	Yes	Yes		Yes	Yes
<b>High Speed Internet Access</b>	Yes	Yes	Yes		Yes	Yes	Yes		Yes	Yes
<b>Responsibility for Ensuring Data Integrity</b>	BOCES & District staff	BOCES & District staff	BOCES & District staff		District staff	BOCES & District staff	BOCES & District staff		District staff	District staff
<b>User Support</b>	Info-Tax	BOCES	BOCES		District staff	BOCES	BOCES		Info-Tax	Allen-Tunnell
<b>Current Cost</b>										

# County & Town Tax Collection – Existing System

<b>Existing System – County &amp; Towns</b>	Schuyler County	Town of Catharine	Town of Cayuta	Town of Dix	Town of Hector	Town of Montour	Town of Orange	Town of Reading	Town of Tyone
<b>Number of Parcels</b>	12,967	1,123	416	2,224	3,493	1,267	1,215	1,312	1,717
<b>Type of Database Used</b>	KYS	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	None
<b>Physical Location of Data</b>	County Treasurer's office	Town Hall	Town Hall	Town Hall	Town Hall	Town Hall	Town Hall	Town Hall	Collector's Home office
<b>Software for Access, Analysis &amp; Reporting</b>	KYS	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	None
<b>Responsibility for Data Input &amp; Maintenance</b>	County Treasurer & Staff	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector
<b>Methods of Payment</b>	Cash or Check	Cash or Check	Cash or Check	Cash or Check	Cash or Check	Cash or Check	Cash or Check	Cash or Check	Cash or Check
<b>Bar Coding/Scanning Options</b>	None	None	None	None	None	None	None	None	None
<b>Responsibility for System Maintenance</b>	KYS	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	None
<b>Backup &amp; Security Procedures</b>									
<b>Ability to View Status of Individual Tax Parcels/Bills</b>	After April 1	January through March	January through March	January through March	January through March	January through March	January through March	January through March	Not electronically
<b>Access to Database</b>	County Treasurer & Staff	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector
<b>Accessed Via Internet</b>	No	No	No	No	No	No	No	No	No
<b>High Speed Internet Access</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Responsibility for Ensuring Data Integrity</b>	County Treasurer	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector	Tax Collector
<b>User Support</b>	KYS	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	Williamson - Law	None
<b>Current Cost</b>									

# Village Tax Collection – Existing System

Existing System – County & Towns	Village of Watkins Glen	Village of Montour Falls	Village of Odessa	Village of Burdett
Number of Parcels				
Type of Database Used	Harris Computing	Williamson – Law	Williamson – Law	None
Physical location of Data	Village Hall	Village Hall	Village Hall	Village Hall
Software for Access, Analysis & Reporting	Harris Computing	Williamson – Law	Williamson – Law	None
Responsibility for Data Input & Maintenance	Village Staff	Village Staff	Village Staff	Village Staff
Methods of Payment	Cash or Check	Cash or Check	Cash or Check	Cash or Check
Bar Coding/Scanning Options		None	None	None
Responsibility for System Maintenance	Village Staff	Village Staff	Village Staff	Village Staff
Backup & Security Procedures	Village Staff	Village Staff	Village Staff	Village Staff
Ability to View Status of Individual Tax Parcels/Bills	Yes	Yes	Yes	
Access to Database	Village Staff	Village Staff	Village Staff	
Accessed Via Internet	No	No	No	No
High Speed Internet Access	Yes	Yes	Yes	Yes
Responsibility for Ensuring Data Integrity	Village Staff	Village Staff	Village Staff	
User Support	KYS	Williamson – Law	Williamson – Law	
Current Cost				



## ***Proposed Solution***

Schuyler County is proposing to utilize the existing capability of the ImageMate Online (IMO) software to compile and display current tax payment information. Utilizing this existing resource involves the establishment of a standard record layout for the import and export of data between the various tax collection databases, along with a set of procedures for updating IMO on a timely basis.

### ***The Consolidated Database – ImageMate Online (IMO)***

The IMO package allows the county to provide internet access to assessment information for public viewing. The IMO website has the functionality to display tax information imported from the RPS160D1 file created when the county runs rolls and bills in December. This information, when provided, is a snapshot reflecting the January tax bill. Although IMO currently doesn't supply up to date payment information, this functionality will be added by regularly porting that information to the IMO database as payments are made.

The extract that will be provided by the county, towns, villages and schools will conform to a record layout previously designed by KVS, the county's vendor. That extract utilizes the tax year and bill number as key fields, which presents a challenge to importing the information to IMO, as that package is almost exclusively driven by the parcel ID. Fortunately, the KVS extract can be matched to the RPS160D1 file, which can be used to marry the tax payment information to a specific parcel ID. Herein lies the major work involved in importing the information to IMO; an application must be developed that will read the KVS extract, match the payment information on that extract to the correct tax parcel, and import the information to the IMO database for display on the internet.

### ***Tax Collection at the Towns – Williamson Law***

The town tax collectors will continue to collect taxes from January through the end of March. Payment information will continue to be input to the Williamson Law collection program. Williamson Law has agreed to add an information export function to their software that complies with the KVS record layout. In addition, the towns will upgrade to the Windows version of that software in order to provide that export functionality. The Town of Tyrone, which currently maintains all payment information manually, will obtain a computer through this grant and the Williamson Law software.

The town collectors will periodically provide electronic payment information to the county. This information will be consistent with the KVS specification, and for the first time the towns will update the county database with payment information electronically, reducing both the time involved in maintaining these records and the opportunity for keypunch errors.

### ***The County Application – KVS***

The county will continue to receive payment information from the towns during the town collection period, although that information will now be electronic. It will be imported to the KVS database, and subsequently sent to the IMO database. During the timeframe when the county is collecting taxes directly, payment information will be exported from KVS in the same format and provided to IMO. In addition, KVS will be providing BAR code functionality to the Treasurer's in order to reduce data entry time and errors.

### ***Tax Collection at the Villages***

The Villages of Odessa and Montour Falls currently use the Williamson Law software, and will update the IMO database with the same export functionality provided by that vendor to the towns. The Village of Watkins Glen has recently converted to a tax collection package offered by Harris computing. Harris has also agreed to provide export functionality compliant with the KVS specification.

### ***Tax Collection at the School Districts***

Most of the districts, constituting the overwhelming majority of parcels in the county, utilize tax collection software provided by GST BOCES. BOCES has also agreed to make available a KVS compliant export function, which the districts can use to update IMO directly.

### ***Proposed Cost***

Vendor quotes for programming, installing and training in order to implement the proposed solution are as follows:

SDG (ImageMate Online):	\$ 9,900
KVS:	\$ 9,710
Williamson-Law:	\$ 7,550
Harris Computing:	\$ 1,500
<u>BOCES:</u>	<u>\$ 300</u>
Total:	\$28,960

See the attached contracts for details.

### ***Implementation***

Implementation at the town level has already begun with the installation of the new windows based version of the Williamson-Law collection software. KVS, SDG, Harris Computing and BOCES will begin programming upon successful receipt of the remainder of the grant monies. We anticipate being able to use the consolidated system in time for the September school billing.