

Washington County
Centralized Tax
Database Study
Submitted February 13, 2009

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February 13, 2009
Ms. Phyllis Cooper, Treasurer
Washington County
383 Broadway Street
Fort Edward, New York 12828

Dear Ms. Cooper,

Enclosed please find our results for the countywide tax collection study and related services. The effort consisted of a thorough review of the tax collection infrastructure within Washington County, for the purposes of identifying deficiencies, potential improvements, and recommending a path towards the development and maintenance of a countywide outstanding tax database.

We will be contacting you in the near future to answer any questions you may have. In the meantime, thank you for selecting Systems East to perform this study and for your continued support of the products and services we offer.

Sincerely,
Brian G. Campbell
Senior Account Representative
BGC/jd
Enclosure

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Survey Background

In late 2007, New York State Office of Real Property Services (NYSORPS) established the Centralized Property Tax Administration Program (CPTAP). The program is intended to encourage county and municipal officials to study reform opportunities for their local property tax systems.

Two CPTAP grants of up to \$50,000 each are available to almost every county in the state. One of the grants targets assessing methods, while the other focuses on potential improvements to real property tax collections. It is this second grant that made this study possible.

The CPTAP Tax Collection grant contains two components of up to \$25,000 each. The first component funds a review of a county's tax collection infrastructure and recommendations for establishing a countywide tax database. The second component will provide much of the funding to assist in the implementation of the recommendations in the initial study.

Compared to most other states, New York's property taxation, collection, and delinquency enforcement system is notoriously complex and confusing, particularly for taxpayers. New York is one of only three states that does not have a statewide standard of assessing and one of only twelve states that does not mandate a periodic reassessment cycle. Meanwhile, we have nearly 700 school districts randomly overlapping 1,128 assessing units (compared to a national median of 85 assessing units).

The intent of the grant program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the particulars of their county, local officials can determine what will work best for their taxpayers and the taxing jurisdictions alike.

The tax collection study grant enables counties to explore options for harnessing technology to the benefit of all participants. The requirements for the initial \$25,000 of the CPTAP grant is that counties commission or prepare a study for the implementation of a common database through which the taxable status and tax and payment history of every real property parcel in the county may be ascertained. Beyond that, counties may opt to explore county-run, municipal-coordinated and/or hybrid collection options for collaborative property tax collection.

The second CPTAP tax collection grant of up to \$25,000 is available to help defray the cost of implementation for those counties that elect to pursue the recommendations of the initial study. This would result in a common outstanding tax database being available at the county level as well as to all taxing jurisdictions.

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Executive Summary

This study was commissioned in response to a two phase grant program offered by the New York State Office of Real Property. Phase one of this grant program provided the county with \$25,000 to conduct a study of the tax collection environment within the county. The only provision mandated by the state was that the study include a review of the feasibility of establishing a central database containing information on real property taxes and tax payments for every parcel within the county. Outside of this mandate, counties were free to study any other tax collection ideas they may wish to explore. Phase two of this grant will provide up to an additional \$25,000 to help offset the cost of establishing this central database. In order to obtain the second payment, the county must submit a copy of this study along with a copy of the contract for the establishment of this central database by March 1, 2009.

In late 2007, the Washington County Treasurer submitted an application to NYSORPS for the grant and was awarded funds for the study in early 2008. Meetings were held with the County Treasurer to determine the approach to the study and establish the goals and objectives. It was decided that the best approach was to develop a survey to be distributed to each town, village, and school collector.

At the end of the survey period, the results were reviewed and compiled. Thirty-eight of the fortythree collecting units within the county responded to the survey. The results show an approximately 90/10 split between those collectors who have a computerized system for collections and those who still record tax payments manually.

For the most part, those who collect manually report doing so because of the relatively small number of bills for which they are responsible. Though the cost for tax collection software has declined in recent years, it can still be somewhat prohibitive for a small collection office on a limited budget.

Those who have a computerized collection system utilize numerous third party vendors with Systems East, Inc being the most popular by a wide margin. The County Treasurer uses the Total Collection Solution (TCS) offered by Systems East, Inc. They have used this system for several years and upgraded to the most recent version in of 2006. TCS handles the complex rules and regulations of New York State delinquent tax collection and enforcement. This system utilizes a single Microsoft SQL database.

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It was concluded that with their existing environment and minimal additional effort, the county can meet the minimum requirements set forth by NYSORPS to establish the central tax database, and thus qualifies for the second grant payment of up to \$25,000. While the county meets the minimum standards, it is the desire of the County Treasurer to greatly surpass these standards and strive for establishing a single database for use by all collectors for the collection of taxes and also be available to the general public as an information source.

A central database also affords several other benefits including automation for all collectors, reduction of manual data entry by the County Treasurer's office and the ability for the general public to make tax payments online through this central database. Accomplishing this goal would require additional funding sources and that the collectors have Internet access, preferably high-speed. A comprehensive database could then be systematically implemented in stages, starting first with those collectors who have high-speed Internet access already and are familiar with using a software application to receive taxes and generate the corresponding reports.

Of the 43 taxing jurisdictions, 38 (88%) provided a response to the survey

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Objectives and Methodology

The first step in the process was to establish the following goals for this study:

1. Determine the steps necessary to meet the requirements for the CPTAP Phase II grant
2. Review the tax collection processes and procedures throughout the county
3. Discover the tax collection software applications in use countywide
4. Establish the availability of Internet access to the municipal collectors
5. Identify possible improvements and cost savings

An initial meeting with the County Treasurer's Office allowed us to perform a thorough review of the County Treasurer's office processes, procedures, and workflows as they relate to real property tax collection and delinquency enforcement. In this meeting, we also outlined the steps that would be taken to survey all of the town, school and village tax collectors.

A survey containing thirty questions, a copy of which is included herewith, was developed and mailed to all collectors. After the initial mailing of this survey, a second copy of the survey was sent to any collectors who did not respond to the original mailing. We attempted to reach any collectors who failed to respond to either of the mailings via telephone. In all, we were successful in receiving input from thirty-eight of the forty-three collectors.

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Current Environment

Real Property Tax Cycle

New York State currently has one of the most complicated tax collection structures in the United States. New York is one of only a few states where the entire real property tax collection process is not handled by a central office at the county level.

Currently in Washington County, the tax collection process is handled by several levels of government. This cycle begins at the county Real Property Tax Services Office (RPTS) who collects all of the assessment and valuation information from local assessors for every parcel in the county. At various times throughout the year and after the appropriate tax rates are determined and approved, the RPTS office creates and prints the tax bills. The actual collection process then begins at the local town, village or school level.

Local collectors collect the taxes for a short period of time (3 to 4 months) before the unpaid taxes are turned over to the county for enforcement during the delinquency return process. Once the unpaid taxes are in the hands of the county, the enforcement steps vary depending on the type of tax. Returned village and school taxes are collected for a brief period of time before they are relieved onto the next year's county/town tax bill mailed on or about January 1st of each year. Unpaid town/county bills then enter into a two year foreclosure process.

County Treasurer's office

The County Treasurer's office accepts payments for delinquent taxes during the normal business hours of the County Office Building. Payment may be made by cash, check, and money order.

Payment via credit/debit card is accepted via a third party service offered by Systems East.

In order to accomplish the collection and enforcement of delinquent taxes, the County Treasurer has a contemporary computer system it uses to manage the county's 38,000 parcels of real property. This system allows the Treasurer's Office to view information on any parcel within the county. The system uses Microsoft SQL Server as the database engine and Crystal Reports for reporting. Currently the data is stored on county owned and maintained servers. The County also has a database containing property specifications that is available to the public via the internet. County IT staff is responsible for routine database maintenance and for establishing and executing an appropriate data backup schedule. The County Treasurer's Office is responsible for entering payment information and general data upkeep. If the Treasurer's Office has a question or an issue with the program, the software vendor is available during normal business hours for support.

The County has an extensive technology infrastructure and knowledgeable support staff. The County network consists of several servers with T1 level internet connection. Currently the TCS system is on a shared server that also hosts other treasurer's office applications. A copy of the

County Technology Worksheet is included her within.

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Collector's offices

The town, school, and village collectors accept payments for current taxes during their respective collection periods. The number of parcels varies greatly from a low of 200 parcels for one school district to over 6,000 parcels in the larger towns and school districts. Only full payments of cash or check via mail or in-person payment are accepted by the collectors.

The survey responses show four different software programs are used by local tax collectors, thirty use Systems East, two use Infotax, and one user each of BAS and Q and A. Three towns and one village collect via manual methods with no computerization of any kind. Some of those who collect manually do so out of preference and some simply lack the funding for computer equipment and software. General details about the local collectors are enclosed here within and specific details can be found on the CD-ROM that accompanies the study.

All of the real property tax collection software applications in use at the localities provide a basic set of tools allowing collectors to search parcels, receive payments, mark bills as paid, view history, and produce reports. Amongst the applications however, there are several differences in functionality, features, acquisition costs, and annual maintenance and support costs. In some cases, acquisition and support costs are linked to the parcel count of a collecting jurisdiction. The providing vendors are also responsible for providing support to the collectors when a question or issue arises with their program. All of the collectors responded that the level of support they received from their vendor was acceptable or better. While all the software packages are based on a single database, some employ less than contemporary technology.

With respect to available Internet infrastructure, thirty two of the collectors responded as having high-speed access. In some cases, there was a decision not to acquire high-speed Internet while for others high-speed access is simply not available in their respective geographic area. In all cases where high-speed is not a current option, there are a couple of options. Modem access remains available, however when incorporating this type of access into a solution, care must be taken to minimize traffic. Satellite access is available to all, but this type of access is more expensive than other types. The best option for those who do not have access to standard highspeed access via DSL or cable is wireless broadband. This type is available currently and does not require any infrastructure build out or improvements. In speaking with Verizon Wireless their wireless broadband coverage area extends to cover all local collectors, and is currently available for \$60 per month.

Regardless of the software application eventually deployed, Microsoft SQL Server is an excellent tool for reducing client-side traffic as queries are satisfied by delivering only the appropriate results to the client PC. Lesser database models deliver all data to the client and allow the clientside computer to perform the query. This vastly increased traffic results is a less than viable

solution where an Internet connection is supported by a modem (low-speed) connection.

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For individual results from the surveys please see the attached CD-ROM

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Recommendations

Recommended approach

While meeting the minimum specifications for Phase II of the CPTAP grant are easily obtainable, they do little in actually improving the complicated current tax collection processes or information accessibility. A vastly superior approach would be to create a real time centralized collection database and make it accessible to the County Treasurer, local collectors, and the general public.

This solution has many benefits:

- 1) Reduction of manual data entry at the town, village, and school level and the elimination of redundant mirrored processing or data entry at the county level. Those town, village and school collectors who currently collect manually would have access to a computerized system to automate their collections. With collection recording occurring within the central database at the county, delinquency returns would be greatly streamlined, as the county would always have the most current information in their system. The streamlining of the delinquency return and balancing process will also eliminate numerous hours of data entry at the county level.
- 2) Public access and payment: With proper setup and security, the general public could have access to the database. By allowing the public to access the information, they would have a 24x7 information source for finding out information on their property and the corresponding taxes. This would reduce the residents' need to call the local collector or county to inquire about the amount they owe as they could look up the information online. It would also be possible to permit a resident to review their property tax obligations online.
- 3) Online payments: A central database with limited public access would allow residents to make payments online via eCheck, credit cards and debit cards. Doing so will increase public service and decrease collection and receipt processing by the County Treasurer and the local collectors.
- 4) Universal information access. With a central database, collectors would have access to all unpaid taxes. This would help eliminate the need for a taxpayer to make separate phone calls to each tax office to find out the outstanding amounts.
- 5) Monetary and environmental savings: The current tax collection process involves a large amount of paper. This comes at a significant monetary and environmental cost. Currently, the county prints two copies of the 80,000 tax bills it generates annually. One copy is given to the town, village, or school collectors to be mailed to the taxpayer and the other copy is retained and stored by the county for six years. New York State Real Property Tax Law notwithstanding, with a centralized database, the county would have the ability to view or print a tax bill on demand for as long as the data remains in the system. Therefore, the county could implement a new policy of only printing one copy of the tax bill, thus reducing the number of printed pages by fifty percent, saving the cost of paper, toner/ink, printer consumables, and storage of the copies.

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Implementation

A project of this scope and magnitude would require an implementation plan consisting of several phases. With the contemporary system currently in place and with the vast majority of local collectors on one unified system, the county is well positioned to implement a central database. With the availability of up to \$25,000 from ORPS, the county and local collector costs should be relatively minimal.

The first phase would consist of designing, acquiring, and installing the server environment to host the centralized database. This must include a reliable, high-speed Internet component. Initially the current TCS server would be sufficient to handle hosting of the central database. The second phase would entail the acquisition and installation of tax collection and delinquency enforcement software capable of operating in a distributed environment, specifically, on the Internet. This would provide and satisfy the centralized database, update, and access components.

Once this is in place and tested, the third phase, consisting of connecting the County Treasurer's Office and a small cross-section of collectors, can begin. After proving and refining the system over one tax collection cycle, its deployment to the remaining participants can commence.

Whereas the collection periods for county/town, village, and school bills differ, the deployment timeframe will also determine the initial sample audience. Village collectors tend to have far fewer bills compared to the towns, although since some school districts reside substantially in adjoining counties, they may also be excellent low-volume initial candidates. The ideal scenario involves commencing with the village collectors in June 2009. With proper planning and a call to action, this allows enough time for the county to establish the necessary technical environment and select a cross section of villages for the pending collection period.

Soon after the close of the delinquency return following the phase three deployment, the fourth and final phase would commence. This would entail a rollout to school collectors in the summer, town collectors in December, and the remaining village collectors in early 2010. In all three cases, the rollout would be coordinated with a training program scheduled to occur only weeks prior to the mailing of the respective bills. Conducting training sessions near the mailing will maximize retention of the information and skills conveyed during training.

Minimum requirements to qualify for CPTAP Phase II grant funds

The tax collection system currently in place in the County Treasurer's office contains the taxable status of every parcel in the county. Accordingly, meeting the minimum requirements to apply for the CPTAP Phase II grant simply requires making a report of this information and making it available to tax collectors via a website. This could be accomplished by the County Treasurer's Office having their current software provider (Systems East) create a new report for their tax

collection system. The estimated cost to create this new report is \$1,200. The Treasurer could then run the report and have the information technology department place the report on the county's website. A login and password could be required to access the report therefore only making it available to tax collectors and not the general public.

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Requests for NYSORPS

We wish to commend the State of New York, Governor Paterson, the State Legislature, and NYSORPS for establishing the CPTAP grant program and for providing the funding required to improve the real property tax collection process across New York State. Improving a complex, sensitive, and highly evolved process, such as tax collection, is an endeavor of great magnitude, but certainly one whose time has arrived. The combination of state sponsorship and local implementation jurisdiction is an ideal formula for both progress and efficiency.

Though there are many challenges associated with implementing a program such as this, the major concern remaining is project and support funding. With today's technology, a single tax collection database accessible by multiple collectors is available from the technical perspective, but the cost to establish and maintain such an environment can be a prohibiting factor.

Accordingly, we respectfully request that the above named participants continue to appropriate the funds necessary to advance this initiative, with future consideration given to the ongoing costs of this considerable endeavor.

We also feel it is in the best interests of all participants for NYSORPS to consider the expansion of the Rps160D1 file produced by the tax billing process. While providing a sound vehicle for simplified data transport, the current file format does not include the prior parcel ID, an important component for historical tax searches. If this or any other RPS v4 extract is to be used for effective data transport to tax collection systems, this data element should be included.

In addition with respect to the Rps160D1 file, we recommend that the name and address fields become static rather than allowed to float. Placing these fields in a predictable location is consistent with industry standards and would allow the file to be used reliably to update an external tax collection database with the production of each new tax levy.

We also call upon Governor Paterson and New York State Legislature to amend New York State General Municipal Law Article 2, Section 5(f) to allow intermunicipal agreements permitting a County Treasurer or another individual to be designated as an additional tax collector. Doing so would allow consolidation of Internet collections, extending this convenience to taxpayers without requiring each collecting entity to participate individually. This action would permit even the smallest of jurisdictions to offer a service which may otherwise be prohibitively expensive. Note that such an amendment has been submitted by Ms. Barbara Lifton, State Assemblywoman from the 125th Assembly District. We strongly encourage legislative and executive support of this amendment.

Beyond the scope of NYSORPS, we also recommend the enthusiastic support of the New York State Council for Universal Broadband initiative to offer high-speed Internet access to every citizen in New York.

Prompt and decisive action on the above measures will result in the vast improvement of New York State's real property tax collection process. Simplification and consolidation are within reach, and effective implementation is clearly in the interests of the taxpayers served.

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Appendix A: Vendor Information

Name and Address

Systems East, Inc.
6 Locust Avenue
Cortland, New York 13045

Company History

Systems East, Inc. was organized in 1981 as a sole proprietorship and incorporated in the State of New York in 1998. The company operates from its solely owned 3,800 square foot office building situated on one acre of land in the City of Cortland, New York. Systems East, Inc. employs nine full time and one part time people performing sales, support, and administrative functions.

Over the years, we have devoted our time to ensuring that our clients are our first priority, and our proven track record has allowed us to be operational in over 175 client sites within New York State. In addition, we have clients eighteen other states including Pennsylvania, Virginia, North Carolina, South Carolina, Georgia, Florida, Louisiana, Texas, Ohio, and Vermont. Our Internet collection sites process payments from nearly every state in the nation totaling over \$6 million monthly and growing. Our clients range in size from mid-sized towns and villages to large counties and commercial entities of all sizes.

Company's ability to perform task

Our history of tax collection and delinquency management experience began in 1984 coupled with an even longer tenure of service to New York State municipalities. Accordingly, we are optimally positioned to perform this task. The staff at Systems East has been working with the New York State Real Property System since the early days of the Assessment Roll and Levy Module (ARLM) and the Data Management Module (DMT) and currently with RPSv4. This experience, combined with our knowledge of New York State Real Property Tax Law and applicable General Municipal Law, allows us to develop cutting edge products that meet or exceed the needs of New York State municipalities. It also uniquely positions us to perform a complete project from the initial study to the design stage to implementation and finally ongoing support.

Examples of experience

The staff of Systems East collectively has over eighty years of tax collection experience. As part of our product portfolio, we offer three tax collection products.

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Total Collection Solution (TCS)

TCS is a complete delinquent enforcement solution for New York counties operating pursuant to Article 10, Article 11, and individual county charter. Currently, there are ten New York counties using TCS. TCS was originally developed and delivered in 1985 for Madison County, New York for a Unisys mainframe computer. In 1990, it was rewritten and enhanced for the PC/DOS environment. Since then, the system kept pace with the contemporary Windows 32 bit platform and once again yielded a highly capable and viable product. The current system which uses a single SQL database was developed to support centralized collections. With the proper security, remote locations can access the central database for data manipulation and/or reporting capability. This functionality would allow for a centralized database of tax information to be hosted by the county with real-time access for town, school, and village collectors at their respective offices.

Tax Receiving System (TRS)

First created in 1990 the Tax Receiving System was specifically developed to simplify and expedite the tax collection process for towns, cities, villages, and school districts in New York State. TRS is a supplemental application to the New York State Real Property System and operates exclusively in the Microsoft Windows environment.

Municipal-Payments.com (MPC)

MPC is a Universal eCommerce Solution. This innovative product allows residents to make payments or purchases by credit card, debit card, or electronic check over the Internet or over the counter any time, any day.

Previous Experience

The individuals involved in this project are extremely knowledgeable with tax collection procedures, New York State Real Property Tax Law, New York State General Municipal Law, and Microsoft SQL database design.

James L. Buttino, President

Years with the company: 27

Experience: The company founder and sole shareholder, Mr. Buttino has an extensive background in municipal finance, collections, delinquency enforcement, eCommerce, NYS RPS, General Municipal Law, and Real Property Tax Law. Mr. Buttino was instrumental in the design of our delinquency enforcement and Internet/Commerce offerings and plays an active role in the firm's administration, management, and product development.

Brian G. Campbell, Senior Account Representative

Years with the company: 11

Experience: Mr. Campbell has an extensive background in municipal operations, collections,

delinquency enforcement, eCommerce, NYS RPS, and extensive technical knowledge and experience. He has participated in the design and development of our of our Total Collection Solution (TCS) and our Internet/eCommerce solution. Mr. Campbell has also participated as project director on several installations.

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Appendix B: Tax Collection Worksheet

- Office demographics
1. Municipality name: _____
 2. Tax collector name: _____
 3. Years of experience as collector: _____
 4. Appointed or elected collector: _____
 5. Office hours: _____
 6. Office location (home or municipal): _____
 7. Number of parcels: _____
 8. Tax collection budget: _____
 9. Number of tax collection staff: _____

- Collection information
10. Types of bills collected: _____
 11. Collection period: _____
 12. Collection hours and days: _____
 13. Delinquency rate: _____
 14. Relevy date: _____
 15. Roll sections collected: _____
 16. Are your bills bar coded? _____
 17. Do you accept installment payments? _____
 18. Do you accept credit cards? _____
 19. Can residents pay online? _____
 20. Do you use a bank for any collections? _____
 21. Do you use a lockbox? _____
 22. What third party companies do you deal with? _____
 23. What methods (e-mail, CD, disk) of files do you receive? _____

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24. Do you fold and stuff your own bills? _____

a. If yes, do you do it by hand or hire a company? _____

b. Name of the company you contract with: _____

c. Internal or external costs to fold and stuff: _____

25. Do you mail your bills via first class or bulk permit? _____

Technology information

26. Do you use a software program or collect manually? _____

27. What software program do you use: _____

28. Information on your computer used for tax collection: (See instructions below)

a. What version of Windows: _____

b. Processor speed: _____

c. How much memory or RAM: _____

29. Do you have high speed Internet? _____

a. If you do not, is it available? _____

30. Do you have e-mail? _____

a. If so, what is your e-mail address:: _____

Instructions to find out computer specifications:

1) Find the My Computer Icon on your desktop

2) Right click on the My Computer Icon

3) Select "properties" from the menu

4) The screen displayed will show the Windows version, processor speed and type, and amount of RAM.

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Appendix C: County Technology Worksheet

Office demographics

- 1. Municipality name: Washington County _____
- 2. Director of IT department: Karen Pratt _____
- 3. Number of IT support staff: 9 _____
- 4. Office hours: 8:30AM -4:30PM _____
- 5. IT equipment budget: varies _____
- 6. IT software budget: varies _____

Technological infrastructure

- 7. Server information used for tax collection:
 - a. Operating System: Windows 2000 Server _____
 - b. Processor speed: Intel Xeon 3.06GHz _____
 - c. Number of processors: 2 _____
 - d. Memory capacity: 4GB _____
 - e. Hard drive capacity: 100GB _____
 - f. RAID level: 5 _____
 - g. Database engine: SQL 2000 _____
 - h. Other applications supported by this server: IFM, HealthTrax _____
 - i. Number of users who regularly connect to this server:
 - i. Inside county office building: 50-60 _____
 - ii. Outside county office building: Systems East vendor support _____
- 8. Internet connection
 - a. Type of internet connection: T1 circuit (dual T1s) _____
 - b. Available bandwidth: 3MB _____
 - c. Internet provider: Paetec Communications _____

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9. Please describe your security profile and certifications (firewalls, DMZ, etc.): _____
Checkpoint Firewall NGX on secure platform, DMZ in place, Checkpoint IPS _____

10. Internet based applications currently host by your office: _____

- 1) Currently investigating (February 2009) the feasibility of hosting RPS V4 application via existing Citrix Server environment over SSL VPN technology. _____
- 2) Imagemate Online – displays real property parcel and tax information, including delinquencies. Includes Pictometry integration. _____
- 3) Web Map Parcel Viewer – displays imagery, parcel boundaries, and other GIS information. _____

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Appendix D: Local Collector Information

Municipality Name

Survey

Response

Collection

Method

Software

vendor

High-speed

Internet

Washington County Yes Software Systems East Yes
Argyle Central School Yes Software Systems East Yes
Cambridge Central School Yes Software Systems East Yes
Fort Ann Central School Yes Software Systems East Yes
Fort Edward Union Free School Yes Software Systems East Yes
Granville Central School Yes Software Systems East Yes
Greenwich Central School Yes Software Systems East Yes
Hartford Central School Yes Software Systems East Yes
Hoosick Falls Central School Yes Software InfoTax Yes
Hoosic Valley Central School Yes Software InfoTax Yes
Hudson Falls Central School Yes Software Systems East Yes
Lake George Central School Yes Software BAS Yes
Putnam Central School Yes Software Systems East No
Salem Central Shool Yes Software Systems East Yes
Schuylerville Central School No
Stillwater Central School No
Whitehall Central School No
Town of Argyle Yes Software Systems East Yes
Town of Cambridge Yes Software Systems East Yes
Town of Dresden Yes Manually Yes
Town of Easton Yes Software Systems East No
Town of Fort Ann Yes Software Systems East Yes
Town of Fort Edward Yes Software Systems East Yes
Town of Granville Yes Software Systems East Yes
Town of Greenwich Yes Software Systems East Yes

Town of Hampton Yes Manually Yes
Town of Hartford Yes Software Systems East Yes
Town of Hebron Yes Software Systems East Yes
Town of Jackson Yes Manually No
Town of Kingsbury Yes Software Systems East Yes
Town of Putnam Yes Software Systems East No
Town of Salem Yes Software Systems East Yes
Town of White Creek Yes Software Systems East Yes
Town of Whitehall Yes Software Systems East Yes
Village of Argyle Yes Manually No
Village of Cambridge Yes Software Systems East Yes
Village of Fort Ann Yes Software Systems East No
Village of Fort Edward Yes Software Systems East Yes

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Village of Granville No

Village of Greenwich Yes Software Q and A Yes

Village of Hudson Falls No

Village of Salem Yes Software Systems East Yes

Village of Whitehall Yes Software Systems East Yes

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Assessing of
property
Set tax rates
Establish tax
rates
RPSv4 Mail tax bills to
owners
Payments
Tax bills
Tax rolls
Computerized
collectors
Manual
collectors
TCS
Data
extract
Unpaid
extract
Unpaid
taxes
Delinquent
collections
Delinquent
notices
Foreclosure
notices
Delinquent
Payments
Foreclosure
proceedings
County takes
title to property
Failure to pay
Unpaid

Village
and
School
relevy

Current Tax Collection Procedures

County process Local Collector process Public

Appendix E: Tax Collection Flow Chart

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Appendix F: Grant articles from New York State
Grants for Collaborative Property Tax Administration
Fifty-Two Counties Receiving Grants
to Improve Property Tax Administration
(Updated July 8, 2008)

In the autumn of 2007, ORPS established the Centralized Property Tax Administration Program (CPTAP) to encourage county and municipal officials to study reform opportunities for their local property tax systems. The final deadline for grant applications has passed, and 52 counties will be receiving grants expecting to total \$4.8 million.

Two CPTAP grants were made available to almost every county in the state. \$50,000 (made available in two payments) was made available to study reforms to the system for assessing property. An additional \$50,000 was available to study and implement a countywide database for property tax collection/enforcement (with \$25,000 to conduct the study and an additional \$25,000 to defray the cost of implementation).

Compared to almost all other states, New York's property tax system is notoriously complex and confusing, particularly for taxpayers. New York is one of only 3 states that doesn't have a statewide standard of assessing. It is one of 12 states that doesn't mandate a reassessment cycle. Meanwhile, it has nearly 700 school districts that criss-cross 1,128 assessing units (compared to a national median of 85 assessing units). The intent of the grant program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the particulars of their county, local officials are determining what will work best for their taxpayers and the taxing jurisdictions, alike.

The goal of the program is to achieve common treatment (including a common level of assessment/equalization rate) for all parcels in a county, which will benefit taxpayers in the following ways:

- Transparency - "Is it simple enough for taxpayers to understand?"
- Equity - "Does it treat every parcel the same way?"
- Efficiency - "Is it the lowest cost for a given level of service?"

These are the core goals of a good property tax system.

In terms of structure (though structure, from ORPS' perspective, is secondary compared to performance), various models are emerging as options to improve equity, transparency and efficiency: county-run systems; municipal-run systems where communities contract with the county for key support services; municipal-run systems where communities contract among themselves to treat all parcels identically; as well as various hybrids of these and possibly additional options.

Again, the focus has been on uniform treatment of all parcels across municipal boundaries, rather than on the structure that will serve as a vehicle to improve the system.

Fifty-one Assessing Studies

In all but a handful of counties, the level of assessment varies from one municipality to another (with the widest

range in one county being from .71 to 100). Some municipalities haven't reassessed since the civil war, while others maintain 100% assessments each year. This creates enormous disparities (and subsequent taxpayer confusion), particularly in regard to apportionment of school and county tax levies.

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Further complicating the system, all but two of New York's counties assess at the municipal level. (Assessing is conducted at the county level in Nassau and Tompkins Counties, while New York City administers the assessing function for all of its five boroughs). Of the nearly 500 municipalities in the state that share an assessor, 146 do so formally through Coordinated Assessment Programs (CAPs), while the rest do so informally.

The assessing study grants are empowering each county to find its own path to improved assessing. It is expected that counties will define that path by fully documenting the existing system, identifying problems, costs, service levels and ideas for improvement, and coming up with a set of changes and a plan to get there. From the local official's perspective, achieving common treatment of all parcels across municipal boundaries in a county will undoubtedly improve equity, transparency and efficiency for taxpayers. In addition, such counties will have far greater control of their equalization rates. Those counties may also be able to qualify for enhanced aid from ORPS for quality assessing that affects all parcels in a county.

From ORPS' perspective, as the manager of the statewide property tax system, the agency faces a system with over 1,100 assessing units and no common statewide assessing standards - a system that performs poorly compared to almost all other states. If communities within each county can achieve uniform standards and a common level of assessment, then the statewide system will also substantially improve. That is a winwin for all.

Forty-five Tax Collection Grants

The tax collection study grant enables counties to explore options for harnessing technology to the benefit of taxing jurisdictions and taxpayers alike. The requirement for the initial \$25,000 of the centralized tax collection grant was that counties prepare a study for the implementation of a common database through which the taxable status and tax and payment history of every real property parcel in the county may be ascertained. Beyond that, counties were given the option to explore county-run, municipal-coordinated and/or hybrid collection options for collaborative property tax collection.

The second \$25,000 payment is available to defray the implementation expense for those counties that opt to create a common tax collection database.

Support from ORPS

Beyond providing the grants, ORPS' roles in the program include communicating overall objectives, helping counties organize their efforts, and providing grant participants with support, advice and comparative data. ORPS staff members and managers from the regional offices are acting as liaisons to each participating county.

To further assist grant counties, the agency is providing additional information online via the grants resources page. Grant participants should check that webpage frequently for new publications and other materials that may be helpful in preparing their studies.

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Grants for Collaborative Property Tax Administration

New York's property tax system is, arguably, the most complex and confusing in the country. The State Office of Real Property Services is working with county and local governments to reform the system. The 2007-2008 Centralized Property Tax Administration Grant Program (CPTAP) has three components: grants to study countywide assessing, grants to study centralized tax collection, and payments for new county assessing units and county coordinated assessment programs (CAPs).

Countywide Collaborative Assessing

\$25,000 will be advanced to counties to prepare a study for the implementation of a program of county assessing or county coordinated assessing for all municipalities within the county. An additional \$25,000 will be awarded upon receipt by ORPS of a copy of the study and a copy of the minutes of the county legislature or board of supervisors meeting that indicate the plan has been received by the county legislature or board of supervisors.

This is not a one-size-fits-all approach to collaboration. Various structural solutions are developing across the state, including cooperative assessment programs and contractual models and full county assessing. The focus of the assessing study can be either the implementation of a county assessing unit (such as currently exists in Tompkins County) or a countywide assessment program established through existing provisions of law, such as section 1537 contracts and CAPs.

While the assessment studies must address the implementation of either a county assessing unit and/or a countywide coordinated assessment program (again via CAPs, 1537's or referenda), they can also address possible intermediate or alternative steps short of full county assessing. These intermediate or alternative steps may in fact be necessary components of a program that is comprised of CAPs or 1537 agreements. The intermediate or alternative steps should be oriented toward achieving the performance characteristics that would presumably come with a fully functioning countywide program (e.g., countywide equalization rate of 100, data centralized to the county or ORPS, countywide standards inventory and sales processing, and assessing units that meet certain size requirements or involve contracts with the county).

The study does not require a recommendation. It is assumed that the county legislative body will analyze the report and reach its own conclusions regarding future courses of action. Failure to submit the assessment study to the county legislative body will not affect the first \$25,000 payment.

New York State's Assessing Jurisdictions

(Does not include 145 village assessing units)

Number of

Parcels

Number of

Assessing Units Cumulative Cumulative

Percent

< 1,000	139	139	14%
1,001 - 2,500	444	583	59%
2,500 - 5,000	222	805	82%
5,000 - 10,000	101	906	92%
10,001 - 20,000	47	953	97%
20,000 - 50,000	21	974	99%
> 50,000	9	983	100%

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Countywide Collaborative Tax Collection

\$25,000 will be advanced to counties to prepare a study for the implementation of a county-level database through which the taxable status, and tax and payment history of every real property parcel in the county may be ascertained. The study must include a plan for managing this data at the county level. Up to \$25,000 will be provided to defray the cost of implementation upon submission by the county to ORPS of an executed contract between the county and the technology contractor who will create the database.

Failure to contract for centralized collection will not affect that first \$25,000 payment.

Grant Application Submission

All applications must be received by July 1, 2008.

For the Countywide Collaborative Assessing study, submit a letter of application signed by the chief executive of the county. The letter must include the following information:

- The number of assessing units currently operating in the county.
- The number of special taxing districts, including school districts, currently operating in the county.
- An estimate of the timeline necessary for the implementation of county assessing.

For the Countywide Collaborative Tax Collection study, submit a letter of application signed by the chief executive of the county. The letter must include the following information:

- The number of real property parcels in the county, organized by assessing unit.
- The number of tax collection offices in each of the county's assessing units.
- An estimate of the timeline necessary for the implementation of countywide tax parcel management.

Grants for New County/Coordinated Units

In addition to \$7 per parcel consolidation incentive aid, payments are available through the grant program to new county assessing units and new county coordinated assessing programs.

\$2 per parcel is available once a referendum establishing county assessing has passed.

For countywide coordinated assessment programs (CAPs), counties will receive \$2 per parcel for CAPs that include all parcels in the county and that are managed by the county. One dollar per parcel is available for new CAPs or agreements that are managed by counties, but in which less than 100% of the parcels in the county are included.

For More Information

Please visit the website of the State Office of Real Property Services.

Substantive questions should be submitted to the County Grant Program so that the answer can then be made available online.

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FOR IMMEDIATE RELEASE:

March 19, 2008

FORTY-THREE COUNTIES RECEIVING GRANTS TO STREAMLINE PROPERTY TAX ADMINISTRATION

Promotes Efficiency and Cost Savings for Taxpayers

Governor David A. Paterson today announced that 43 counties will receive a total of \$3.6 million in grants to study how they can reduce local government costs by making property tax assessment and collection more efficient.

Property taxes in New York State are among the highest in the nation and the property tax system is notoriously complex and difficult for taxpayers to understand. In New York there are 1,128 different government entities providing assessments for taxpayers, compared to a national median of 85. In addition, New York is one of only three states that lacks statewide uniform assessment standards.

“Every family and business in New York is affected by the high cost of local government,” said Governor Paterson. “By streamlining our property tax system, this grant program will make local government more efficient and result in lower property taxes for New Yorkers over the long run.”

To encourage more fair and efficient assessments, 41 counties will receive grants of \$50,000 to study collaborative approaches to local assessing. The grant program provides county and municipal officials the opportunity to determine what assessing structure will lead to uniform improved performance for their taxpayers.

To help facilitate collaboration on local tax collection, 31 counties will receive grants of \$50,000 to study and implement a countywide database for tax collection and enforcement information. Because of the substantial cost and performance advantages of a single system, the focus of the tax collection grants is on a common tax database, regardless of whether it supports multiple municipal or unified tax collection efforts. The grants will be administered by the Office of Real Property Services, in cooperation with the Commission on Local Government Efficiency and Competitiveness.

Senate Majority Leader Joseph L. Bruno said: “It is vitally important that lawmakers from both parties remain committed to increasing government efficiency and lowering the overall tax burden facing New Yorkers. These grants are a good step in that direction.”

Assembly Speaker of the House Sheldon Silver said: “A major component of controlling the growth of property taxes across New York is in understanding how local governments can streamline property assessment and tax collection services. These grants, which will be distributed to counties throughout our state, are an important step in providing relief for homeowners and businesses that are most directly affected by overlapping local government tax collection services. Governor Paterson, by issuing these grants, shows his commitment to helping taxpayers in the Empire State.”

Senator Betty Little, Chairwoman of the Senate Local Government Committee, said: “High property taxes

combined with methods of assessing that people find very confusing have combined to create a tremendous amount of anxiety and frustration for taxpayers throughout New York State. These grants represent a partnership for which I have advocated between the state and our local governments to work together to address this critical issue. I am pleased to join Governor Paterson in announcing these grants.” Assemblywoman Sandra R. Galef, Chairwoman of the Assembly Committee on Real Property Taxation, said: “A crucial component to addressing the property tax burden in New York is an understanding of how local governments can efficiently assess and collect taxes. These grants will help counties to develop methods to streamline the process and cut governmental costs and potentially pass on savings to homeowners and businesses.”

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Lee Kyriacou, Executive Director of the Office of Real Property Services, said: "New York's property tax system is, arguably, the most complex and confusing property tax system in the nation. These grants provide local officials the opportunity to find their own paths to improved assessing for their taxpayers. The focus is on ensuring that all taxpayers within a county are treated uniformly across municipal boundaries." In 2007, Governor Eliot Spitzer established the Commission on Local Government Efficiency and Competitiveness (LGEC) as part of an effort to streamline government at every level. The LGEC will make recommendations on measures needed to advance partnerships among state and local governments to improve the effectiveness and efficiency of local governments, in addition to addressing issues of local government merger, consolidation, regionalized government, shared services and smart growth. The LGEC will report its recommendations by April 15, 2008.

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Tax Collection and Enforcement

The Potential for Countywide Collaboration

Who typically collects taxes in New York State ?

Property tax collection is conducted only by local governments in New York - primarily, cities, towns and villages, though some school districts also perform the tax collection function. Taxes are typically collected by:

- .. Receivers of taxes and assessments in towns of the first class (generally, towns having a population greater than 10,000);
- .. Tax collectors in towns of the second class;
- .. Treasurers in villages; and
- .. Tax collecting officers in cities.

Town receivers of taxes and assessments are typically elected (though statute allows for the position to be appointive) and collect town, county and school taxes, as well as other charges and fees.

Town tax collectors also are typically elected, but, again, appointed positions are authorized by law. In addition to town and county taxes and charges, where an agreement is in place between the town and school district, the town also collects school taxes.

The duties of city tax collecting officers are determined by city charters. Typically, the officer collects taxes and other charges for the city, county and city school district.

Similarly, village treasurers collect only village taxes and charges.

School district taxes are typically collected either by towns of the first class, or by agreement with the town or a board of cooperative educational services. Otherwise, school taxes are collected by a school district tax collecting officer.

Who enforces collection of delinquent taxes?

Typically, after the end of the normal collection period, counties enforce (and collect) delinquent town and school taxes. In addition, some cities and villages turn their unpaid taxes over to the county, while others enforce their own taxes.

Once the normal tax collection period expires, tax collecting officers (in jurisdictions where county enforcement is provided or contracted) present the county treasurer an account of the taxes that remain unpaid. Towns (because they collect the taxes for their own purposes, as well as the county's) deduct from their payment to the county the amount of the unpaid municipal taxes. The county is then responsible for enforcement and collection of the delinquent taxes.

After providing lists of unpaid taxes to the county, jurisdictions that contract with the county for enforcement services (but do not collect the county portion of the taxes, as do towns) receive payments from the county in the amount of the unpaid taxes.

How can tax collection be simplified?

As noted above, in the typical county, numerous jurisdictions (in some cases, more than two dozen in a single

county) are responsible for the collection of taxes. Some tax collecting entities make use of tax collection software provided by one of various vendors, while others collect taxes manually and issue manual receipts.

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The result of the disparate software (if any software is used) is a collection/enforcement system that can be labor intensive, fragmented, and difficult to manage.

To simplify the system and align interactions among the taxing jurisdictions, a centralized software system and database can be established. Such a system can result in numerous benefits. One system can be used to account for city, town, county, village and school tax collection, as well as collection of delinquent taxes. Such a system can accommodate:

- Automatic data transfer between all participating jurisdictions
- Foreclosure processing
- Installment contracts for delinquent taxes
- Internet access to tax rolls
- Internet payment of taxes via credit card
- Tax bill printing by the county
- Enhancements as needed
- Training by the vendor
- Vendor support during collection hours
- Deed printing for foreclosed properties

What funding is available for a centralized tax collection software system?

The Centralized Property Tax Administration Program is available from the State Office of Real Property Services (ORPS). This program provides \$25,000 to develop a study for implementation of a county level database for tax collection purposes. The study must include a plan for managing the collection data at the county level. An additional payment of up to \$25,000 will be available to defray the cost of the implementing the county-level database. Additional information is available from the website.

The Department of State administers the Shared Municipal Services Incentive (SMSI) Program. Awards are available on a competitive basis to two or more municipalities to cover the costs associated with shared services and consolidations. Such costs include, but are not limited to, legal and consultant services, feasibility studies, capital improvements and other necessary expenses. More information is available online.

Benefits of Centralized Tax Collection Software

1. By using one system countywide, fiscal savings can be realized and cooperation among local officials can expand.
2. The system is fully integrated from point of collection through management of delinquencies.
3. The user-friendly system has common functionality and is accessed by collectors and staff throughout the county.
4. Data collection is simplified and data is automatically accessible by municipalities, schools and the county. All of the charges on a given parcel are viewable by any user.
5. Through countywide error checking and balancing, inconsistencies are eliminated.

6. Online access can greatly reduce taxpayer confusion and inquiries.
7. The unified system results in reduced management requirements.
8. The software is installed by the same vendor countywide and requires less support, since the system can be used and understood in multiple jurisdictions.
9. Training needs are coordinated countywide.
10. Collection of installment payments is simplified for collectors and taxpayers, yielding greater collections. An improved rate of collection can impact county budgets and lead to fewer foreclosures.

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Can all tax collection functions be consolidated at the county?

In order for the county to take over all responsibility for town and school tax collection, a countywide referendum is required. In counties with no cities, a simple majority vote would be required. Otherwise, a “split referendum” would be held. Passage would require majorities in all of the towns (jointly considered), as well as all of the cities (jointly considered). For villages to transfer the tax collection function to the counties, as well, such a referendum would consider: 1) the villages jointly, 2) the town residents outside of the villages jointly, and 3) any cities jointly.

Alternatively, there is an option for the town to appoint an official to act as the deputy collector/ receiver. By agreement among the towns, they could each appoint the same county official to act as deputy. Under this scenario, taxes would be payable both at the town level and the county level. (Interested officials may wish to review the relevant Opinions of the State Comptroller Nos. 75-1067 and 80-774, as well as Opinions of the Attorney General (Inf.) Nos. 95-5 and 97-11).

