ERIE COUNTY
Centralized Property Tax Administration Program
NYS Grant Funded
Tax Collection Database Study

Prepared for:
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Submitted: February 26, 2009
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I. Executive Summary

The New York State Office of Real Property Services through its Centralized Property Tax Administration Program (CPTAP) has provided two-part grants to county governments to study tax-collection practices within a county and determine the feasibility of creating a centralized tax/information/tax collection database for all cities, towns, villages, and school districts in the County (the “Collection Study”). The grant requires that the Collection Study review the feasibility of establishing a central database containing information for real property taxes and tax payments for every parcel within Erie County. As part of the study, it was also requested that general information be collected regarding approximate municipal collection budget to determine potential saving that could be realized through collaboration and increased efficiency. If a centralized database is feasible, part two of the grant in the amount of $25,000.00 is available to implement the centralized database (the “Implementation Grant”).

The intent of the CPTAP study was to determine the requirements for implementing a county-wide tax collection service for all municipalities and school districts in the county to assist municipalities in Erie County to chart their own paths to tax administration reform as it relates to the collection function. Under a separate grant, the County has studied ways in which to improve the tax assessment function throughout the County in a centralized manner to meet objectives of providing a fair, transparent and efficient real property assessment function.
Under current law, the County is unable to impose unified tax collection practices or process. Rather, the County’s examination of existing best practices and implementation of those practices on a centralized basis, especially in the form technical solutions and assistance, can further centralize the collection process while maintaining and improving the level of service to the taxpayer. A centralized database is critical to collaborative reform and cost savings. This study documents existing practices and processes to serve as a foundation for technical improvements and further collaborative reform.

The County currently provides a centralized service to all municipalities through the printing of the tax bills. The County collects County Tax for the City of Buffalo. The County currently owns Govern software which it utilizes to manage the collection of County taxes in the City of Buffalo and delinquent taxes throughout the remainder of the county. The existing Govern software is capable of acting as a centralized database containing information on real property taxes and tax payments for every parcel within the County.

We recommend the purchase of an additional module to the County’s existing software system at a cost of $29,900 that would allow on-line payments and web based access for the taxpayers of Erie County.

The County currently has licenses for forty (40) users on its database software. Following the provision of web-based access on the County’s existing system, the County can explore providing collection terminal access at individual municipalities and other payment points to interface with the fully integrated system. On-line taxpayer access and payment can also be made available to municipalities who chose to utilize the central database function.

II. Existing System – Current Collection System/Process

The grant recommended collection of data for the existing system of tax collection. Data was collected from the County and 25 municipalities across the County over the course of twelve weeks.
**Technical Surveys** - The suggested outline for the study listed sixteen (16) data points to be collected from the collecting municipalities as part of the Collection Study as follows:

1. Number of Parcels.
2. Type of Database used.
3. Physical Location of data.
4. Type of Software used for access, analysis and reporting.
5. Party Responsible for system maintenance.
6. Methods of payment accepted.
7. Use of bar coding or scanning.
8. Responsibility for system maintenance.
10. Ability to view on an individual parcel tax bills and status.
11. Access to Database.
12. Information availability over the internet.
13. Responsibility for data integrity.
15. Current costs of software licensing, hardware requirements, data entry and database maintence of for the tax collection function.

A technical survey was distributed to the Real Property Tax collector in each municipality (either the Town Clerk or the Receiver of Taxes) to capture the technical architecture of the tax collection process, who performs the duty at each location and the software costs. The surveys were returned and the data compiled in Appendix A.

The study, as detailed in Appendix A, confirms that Erie County, like other counties throughout New York State has dozens of jurisdictions (28) responsible for collecting taxes utilizing disparate software in a labor intensive manner where cost savings and simplification could be realized through a properly implemented centralized software solution.

**Budget Study.** - A centralized database requires County leadership and buy-in by the individual municipalities with the statutory authority to collect the tax. The study, in addition to cataloging the disparate software systems used by municipalities, examined in a general sense the individual municipal collection processes and the costs of collection. Appendix B answers the following questions as reported by the tax collecting office, their office or as obtained from documents:
1. Municipal Name.
2. Number of Parcels.
3. Person responsible for collection.
4. Whether the Receiver of Taxes position exists.
5. Total Municipal Budget.
6. Total salaries
7. Costs for collection.
8. Estimated annual equipment costs.
9. Estimated annual supply costs.
10. Contractual services.
11. Postage costs.
12. Penalties / Interest collected.

This data is reported to give the County an overview of the individual municipalities that could participate in the centralized system in order to insure that a centralized database offered by the county meets the needs of the constituent municipal collaborators. This information is presented in Appendix B.

**Process Study.**

The current tax collection business process & procedures were documented with face to face interviews at of the listed municipalities. While the County currently interfaces with collectors at various points in the process, collects delinquent taxes and performs the collection function for the City of Buffalo, the collection process for the municipalities interviewed is documented here to assist in collaborative efforts and implementation of a countywide collection database that meets the needs of the individual taxing jurisdictions. They are broken down generally on a task level to insure that software solutions meet process and interface needs. The fundamental procedures are similar in each municipality.

A chronological presentation for a town collecting unit that also collects school tax is as follows:

**January**
- Fill postage meter or purchase postage for the up-coming mailing (those municipalities that do not use a bulk mail processor)
- Post legal notice in newspaper 2 weeks prior to mailing
- Contact Vendor to upload file on computer system
- Verify/Update bank code list
• Verify warrant to levy to budget
• Test and set parameters in system (tax year)
• Pick up tax bills for Erie County (downtown)
• Prepare all splits, petitions, and mailing changes from assessor’s office
• Apply school payments made at finance department to tax rolls
• Pay Zero $ bills
• Pull original tax bills for those parcels that have C and F credits
• Create “auto pay” file and send to tax services (First American)

February
• Mail to all Banks for escrow accounts
• Pull and separate all multiples to mail together
• Process and Mail all tax bills
• Process payments and check bank balances daily throughout the month
• Process all adds and deletes
• Mail returned tax bills and receipts

March
• Process all adds and deletes
• On the 5th day of the month make first settlement payment to Erie County
• Check with county on the status of petitions.
  Petition should be approved by March; upon receipt mail corrected bills or refunds
• Send copy of tax bill to new homeowners for unpaid bills
• Submit extension of county warrant to town board

April
• On the first of the month send notice to Erie County that the warrant
  to collect the taxes will be extended until June 30th.
• On the 5th day of the month make settlement payment to Erie County
• Prepare to send delinquent notices on may 1st and add service fees

May
• Mail delinquent notice on or close to the 1st of the month
• On the 5th day of the month make settlement payment to Erie County

June
• On the 5th day of the month make settlement payment to Erie County

July
• On the 5th day of the month make settlement payment to Erie County
• Prepare final county/town tax collection reports, partial payments, unpaid taxes
  and roll totals
• Review school tax bill for corrections & date changes

August
• Reconcile bank accounts and file copy with Town Supervisor
• Prepare next year’s budget

September:
• Fill postage meter or purchase postage for the upcoming mailing.
(those municipalities that do not use a bulk mail processor)

- Post legal notice in newspaper 2 weeks prior to mailing
- Contact Vendor to upload file on computer system
- Verify/Update bank code list
- Verify warrant to levy to budget
- Test and set parameters in system (tax year)
- Pick up tax bills for Erie County (downtown)
- Prepare all splits, petitions, and mailing changes from assessor’s office
- Pay Zero $ bills
- Create “auto pay” file and send to tax services
- Sort, stuff and mail tax bills

**Other parameters.** In performing the interviews, the following facts were noted impacting system costs, savings, design, implementation, centralization and collaborative efforts:

- All municipalities work on a system that does not interface with the county’s system. Collectors are generally comfortable with their existing systems.

- All municipalities pay a $300 upload fee for both School and County/Town tax collection. ($600 per year/ $15,000 across all 25 municipalities)

- All municipality’s bank codes are different and have to be updated manually

- All tax bills are printed by Erie County and each municipality picks them up downtown

- Utility bills are mailed by both the County as well as the town, county collects from the utility companies and then the towns have to manually update their system from a list provided by the county with all school, utility and county owned property. (paper)

- Collectors are using a different software program, changes and updates are done manually

- Many municipalities are not reimbursed from schools for tax collection process

- Town of Newstead collects $7,000 plus expenses from Akron Schools and 1% of warrant plus expenses from Clarence schools, approximately $10,000

- Some tax collectors are collecting sewer, water and garbage fees along with their tax collection duties

- All municipalities are sorting and manually pairing up multiples, (multiple tax bills going to one person) (labor -vs- the cost of a stamp and envelope)

- Some municipalities use mailing services, some use volunteers and others do the mailings themselves.
All municipalities keep penalties and interest up to a certain point. Amounts collected change from year to year, but upwards of 1.3 million collected in 2007

The Town of Hamburg has an agreement with M&T bank to take payments free of charge; they also provide the town with a remote check scanner free of charge.

Towns do not have access to back taxes owed on their current system

Some municipalities have credit card and internet processing, while other do not

Town of Clarence uses the lockbox process

III. Proposed Centralized System Improvements

It is the recommendation of this study that the County continue its efforts to make available to every municipality a standard software solution which ties into the county’s existing database and software. Properly implemented, a centralized database software will translate into significant savings and provide better and more efficient service to the taxpayer over time.

The County has been utilizing Govern software to perform its collection function since 1994. The County has a substantial investment in a system which is reported to perform all the functions necessary for a centralized system excepting web access which may be purchased as a separate module for approximately $29,000. County collection and information technology personnel are satisfied with the system.

The Govern software is capable of handling all 368,000 parcels in Erie County. It would be physically housed in the County’s data center maintained by the County Department of Information and Support Services, most likely as part its interconnect operations unit which is a large-scale, 24 hours a day, seven days a week, 365 days-a-year production environment. It includes the county's wide area network, e-mail, high capacity laser printing, network monitoring, firewalls, security management systems and a number of local area networks. The county’s technical infrastructure and capacity far exceeds that of the municipal collecting units.
Govern would be used for access, analysis, and reporting. Data would be an uploaded of the existing RPS file that the County currently provides to collectors. Those with the statutory or contractual responsibility to collect would need to be involved in the input and maintenance the data. The system is capable of maintaining separate accounts for each municipal and school levy for accounting, remittance and reconciliation purposes. The system is capable of accepting cash, checks, and credit card and web payments. Bar coding and scanning are available. Existing DISS personnel are available for system maintenance. The County has sophisticated and redundant backup and security procedures in place. The system has the ability to view individual parcel tax bills and status.

Access may be provided to collector using Citrix or secure VPN remote access methodology meeting DISS security criteria. Web access for viewing and payment can be made available to taxpayers over the internet.

The County would need to provide user support and training to participant collectors.

The County has forty (40) existing licenses which can be used by local municipal collectors. Unpaid county/town and school bills would need to be transferred to a separate receivable account for collection by the County upon final remittance by the collector.

**IV. Implementation Plan**

The County lacks the statutory authority to mandate participation. Absent statutory changes, participation will only come as a result of the County being able to offer the collectors and their Boards a demonstrable service improvement and cost reduction. A fully functional centralized database software on the county level is the cornerstone of collaborative reform.

Costs and inefficient business processes related to the disparate systems at each municipality make a web-based county-centralized database the natural solution for a tax collection process that is more efficient and cost effective for each municipality.
Enhancements to existing software are necessary to provide a web-based interface for the taxpayer and easier terminal access for the collector. A module is available from the County’s vendor for $29,900. We recommend its purchase. As the County’s centralized system is further enhanced, the County and local municipalities should look to tie all local collection points into the existing software through terminal services and web-based cashier access.

With the availability of existing licensing additional implementation costs to the County and the municipal collectors will be minimal. We recommend that the County proceed with the completion of its fully functional system through a software update and then offer it as a pilot to interested municipalities. Successful deployment and cost savings in one municipality may be necessary to obtain widespread acceptance necessary to achieve a truly centralized system.
# Appendix A

## Erie County - Tax Collection Technical Architecture (by municipality)

<table>
<thead>
<tr>
<th>Municipality</th>
<th># of Parcels</th>
<th>Type of Database</th>
<th>Location of Physical Data</th>
<th>Software Used</th>
<th>Who inputs data</th>
<th>Methods of Payment</th>
<th>Bar Coding / Scanning</th>
<th>System Maintenance</th>
<th>Backup / Security Measures</th>
<th>Access to data</th>
<th>View Individual Tax Bills</th>
<th>Internet Accessible</th>
<th>High Speed Access</th>
<th>Who ensures data integrity</th>
<th>User Support</th>
<th>License cost</th>
<th>Cost of hardware</th>
<th>Cost of data entry</th>
<th>Cost of maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alden</td>
<td>3,720</td>
<td>RPS version 4</td>
<td>TownVault/CD version offline (extra copy)</td>
<td>TSL</td>
<td>Entire staff, varies</td>
<td>Cash, Check, No Staff</td>
<td>Daily backups Staff</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Staff/Venues</td>
<td>n/a</td>
<td>$250 per yr.</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amherst</td>
<td>43,612</td>
<td>Netwok Server</td>
<td>TSL</td>
<td>Staff</td>
<td>Entire staff, varies</td>
<td>Money order, cash, check &amp; Debit cards (up to $750) Available</td>
<td>TSL daily backups Staff</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town Assessor, Town IT Department, Erie County, Town Chief Staff</td>
<td>n/a</td>
<td>$1,000</td>
<td>No specific date</td>
<td>$1,050</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aurora</td>
<td>6,451</td>
<td>RPS version 4</td>
<td>TSL</td>
<td>Staff</td>
<td>varies hours</td>
<td>Cash, Check, No Staff</td>
<td>Daily backups Tax Office Staff Only</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Staff varyes</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td></td>
<td>$800</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boston</td>
<td>3,700</td>
<td>TSL</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, varies</td>
<td>Cash, Check, money order, credit cards (lcoin)</td>
<td>Software - TSL Hardware - Town of Boston Daily backups &amp; weekly backups mover to more secure areas available Staff</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town Assessor, Erie County &amp; Town of Boston review totals before file is created. Tax collector review file &amp; bills upon receipt</td>
<td>n/a</td>
<td>Approx 1 new stations every 1-2 years</td>
<td>Difficult to determine. Some are single, some are automated, staff salaries vary</td>
<td>$500 annual</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brant</td>
<td>1,450</td>
<td>DOS/RPS</td>
<td>TownVault/CD version offline (extra copy)</td>
<td>DOS/RPS</td>
<td>Varies</td>
<td>Cash, Check, No</td>
<td>Taxi Latelma (TSL) Town vault &amp; CD</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Staff</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cheektowaga</td>
<td>35,150</td>
<td>RPS version 4</td>
<td>Network Server</td>
<td>TSL</td>
<td>4 part-time clerks (9 hours weekly), 1 deputy (hours vary), 1 town clerk/receiver (hours vary)</td>
<td>Cash, check, money order, credit cards (lcoin) &amp; ACH transactions, Yes, and they are utilized</td>
<td>TSL, Co, Daily backups (Backups moved offline) Part-time tax office staff, tax office deputy, Town Clerk/Tax Receiver</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town Clerk/Tax Receiver and Deputy Town Clerk (During tax collection, 1 to 2 hours daily)</td>
<td>$0</td>
<td>$1,000</td>
<td>$35,000 for 4 part-time clerks (no benefits), a percentage of Deputy Town Clerk and Town Clerk/Tax Receiver</td>
<td>$500 annual</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clarence</td>
<td>12,153</td>
<td>TSL</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, varies</td>
<td>Cash, Check, Credit Card, Debit Card</td>
<td>Yes</td>
<td>TSL, Town &amp; Office Staff</td>
<td>Daily backups &amp; White backup Town Clerk Staff</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Town Clerk $0</td>
<td>$0</td>
<td>Town-wide program for updating all hardware requirements. All used for Town Clerk duties as well. Part time clerk for 3 weeks each collection, but they also perform other duties. Chase Bank does processing of half mailed in taxes on Town Clerk computer at no additional cost.</td>
<td>$700 annual</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colden</td>
<td>1,888</td>
<td>Microsoft XP 2002</td>
<td>TSL</td>
<td>TSL</td>
<td>TSL (has not updated to windows since it would cost Town $2,500 and budget does not permit)</td>
<td>Cash, check</td>
<td>Yes</td>
<td>Town Clerk &amp; Collector Disk or USB’s</td>
<td>Clerk/Collector &amp; Deputy</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Clerk/Collector (salary split between the two at $31,979) TSL, Town Clerk computer at no additional cost</td>
<td>$350 annual</td>
<td>Fees on Town Clerk computer at no additional cost</td>
<td>Portion of Clerk/Collector salary</td>
<td>Minimal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collins</td>
<td>2,120</td>
<td>RPS version 4</td>
<td>TSL</td>
<td>TSL</td>
<td>Entire staff, varies</td>
<td>Cash, check, money order</td>
<td>No</td>
<td>Software - TSL Hardware - Town of Collins</td>
<td>Daily backup Staff only</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Town Clerk</td>
<td>$0</td>
<td>Up to $800 annual</td>
<td>No record</td>
<td>$250 annual</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Concord</td>
<td>4,164</td>
<td>RPS Version 4</td>
<td>Computers</td>
<td>TSL</td>
<td>Staff, varies hours</td>
<td>Cash, check</td>
<td>Yes</td>
<td>Clerk, Deputy, Tech Person Internal</td>
<td>Clerk &amp; Deputy</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Town Clerk (hours hard to calculate)</td>
<td>$0</td>
<td>Up to $2000 for new equipment</td>
<td>Not known</td>
<td>$300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eden</td>
<td>3,565</td>
<td>RPS Version 4</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, varies</td>
<td>Cash, check</td>
<td>Yes</td>
<td>Town Staff Office &amp; Internal Staff Only</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Town Clerk/Tax Collector, hours vary</td>
<td>$0</td>
<td>Up to $1000 per year</td>
<td>No record</td>
<td>$700</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elma</td>
<td>5,528</td>
<td>TSL</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, varies</td>
<td>Cash, check, money order</td>
<td>Yes</td>
<td>TSL, Town Staff</td>
<td>Daily Backup &amp; Weekly office Staff</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Assessor, Town Clerk’s Office - hours vary</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>varies</td>
<td>$710 annual</td>
<td></td>
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<th>Access to data</th>
<th>View Individual Tax Bills</th>
<th>Internet accessible</th>
<th>High speed Access</th>
<th>Who ensures data integrity</th>
<th>User support</th>
<th>License cost</th>
<th>Cost of software</th>
<th>Cost of data entry</th>
<th>Cost of maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evans</td>
<td>9,727</td>
<td>RPS Version 4</td>
<td>Information stored on file server; hard copies in basement in a secure area of town hall</td>
<td>TSL, Clerk/collector, one deputy &amp; various clerks as needed. Part time clerks work about 8 hours per year but have other duties other than working on taxes</td>
<td>Cash, checks, money orders (working on accepting debit cards), checks, money order (credit cards online only &amp; fees apply), debit card (counter only &amp; fees apply)</td>
<td>Yes</td>
<td>TSL</td>
<td>Finance department maintains the backup daily, backup stored in a fire proof lockbox in a locked room</td>
<td>Office_sheet/TSL</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Town receiver - 5 minutes daily</td>
<td>$0</td>
<td>$0</td>
<td>Cannot answer question, office does other duties</td>
<td>$700.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Island</td>
<td>8,779</td>
<td>RPS Version 4 &amp; TSL Co.</td>
<td>6 computers on network server</td>
<td>TSL, Staff of 3 - 5 hours vary</td>
<td>Cash, check, debit and credit cards at the counter/Tax Collector and e-check payment at Hamburg NIK</td>
<td>Yes</td>
<td>TSL, Town of Grand Island</td>
<td>Daily &amp; Weekly backup by IT</td>
<td>Town Clerk</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town Clerk, Town Assessor</td>
<td>Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td></td>
</tr>
<tr>
<td>Hamburg</td>
<td>25,449</td>
<td>RPS Version 4</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, hours vary</td>
<td>Cash, check, debit and credit cards at the counter/Tax Collector and e-check payment at Hamburg NIK</td>
<td>Yes</td>
<td>Town Staff</td>
<td>Offsite &amp; Internal</td>
<td>Staff only</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town clerk, hours vary</td>
<td>$0</td>
<td>varies</td>
<td>No record</td>
<td>$700</td>
<td></td>
</tr>
<tr>
<td>Holland</td>
<td>1,002</td>
<td>RPS Version 4</td>
<td>File server</td>
<td>TSL</td>
<td>Entire staff, hours vary</td>
<td>Cash, check, (credit &amp; debit in 2009)</td>
<td>Yes</td>
<td>Town Staff</td>
<td>Offsite &amp; Internal</td>
<td>Staff only</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town clerk, hours vary</td>
<td>$0</td>
<td>$0</td>
<td>No record</td>
<td>$100</td>
<td></td>
</tr>
<tr>
<td>Lancaster</td>
<td>17,637</td>
<td>RPS Version 4</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, hours vary</td>
<td>Cash, check (soon credit/debit)</td>
<td>Yes</td>
<td>Town Clerk</td>
<td>Office only</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town Clerk, Town Assessor</td>
<td>Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td></td>
</tr>
<tr>
<td>Marilla</td>
<td>2,396</td>
<td>RPS Version 4</td>
<td>Network Server</td>
<td>TSL</td>
<td>Entire staff, hours depend on volume of calls and if in collection period</td>
<td>Cash, check (soon credit/debit)</td>
<td>Yes</td>
<td>Town Clerk/Collector</td>
<td>Server backup &amp; Tape stored in vault</td>
<td>Clerk (Now staff only)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town Clerk</td>
<td>$0</td>
<td>Very little</td>
<td>Very little, lots of multi-tasking</td>
<td>$1,200</td>
<td></td>
</tr>
<tr>
<td>Newstead</td>
<td>4,241</td>
<td>RPS Version 4</td>
<td>Town hall's server on Town hall's server</td>
<td>TSL (windows version)</td>
<td>Town Clerk/Collector (only during tax collection period Feb 14 - June 30 for County/Town. Hours per week vary with cycle time)</td>
<td>Cash, check, money order (credit cards in 2009)</td>
<td>Yes, but not used</td>
<td>TSL, Nightly backups on server &amp; password security</td>
<td>Clerk/Collector Only those that work in Clerk/Tax Office &amp; IT manager</td>
<td>Yes, in office. No looking into it for 2009, Yes</td>
<td>Assessort/IT Manager and Clerk for 3-5 hours per week</td>
<td>$0</td>
<td>$0</td>
<td>Included in clerk's salary</td>
<td>$250 per tax collection ($50 annual)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Collins</td>
<td>2,017</td>
<td>TSL</td>
<td>PC hard drive &amp; backup drive</td>
<td>TSL</td>
<td>Town Clerk &amp; Deputy (part of normal duties)</td>
<td>Cash, check, money order</td>
<td>No</td>
<td>Town of Evans</td>
<td>Town Clerk &amp; Deputy Town Clerk</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Town of Collins contracts with the Town of Evans for assessment services</td>
<td>$500 to $1000</td>
<td>TSL</td>
<td>$0, use already purchased equipment</td>
<td>No extra employees</td>
<td>Done by Town of Evans</td>
<td></td>
</tr>
<tr>
<td>Orchard Park</td>
<td>11,788</td>
<td>TS/LRPS Version 4</td>
<td>TSL</td>
<td>TSL, Tax Receiver</td>
<td>Cash, check (credit cards soon)</td>
<td>Yes</td>
<td>TSL, Tax Receiver</td>
<td>Tape backup, PKI Firewall and Windows AD invited to the Tax Receiver's Office</td>
<td>TSL, Receiver of Taxes, Tax Office Coordinator, Tax Office Staff</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>TSL, Tax Receiver - varies</td>
<td>$0</td>
<td>5 pieces at $1000 every 5 years, 5 printers at $200</td>
<td>No record</td>
<td>$500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sandina</td>
<td>1,675</td>
<td>TSL (DOS version)</td>
<td>Network Server</td>
<td>TSL, Clerk &amp; Deputy (hours vary)</td>
<td>Cash, check</td>
<td>Yes, but need to acquire a scanner for use</td>
<td>Town staff</td>
<td>Internal server &amp; offline</td>
<td>Clerk &amp; Deputy Clerk</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Town Clerk &amp; varies</td>
<td>$0</td>
<td>Varies from year to year</td>
<td>No record, part of clerk &amp; deputy duties</td>
<td>$300</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Appendix A

### Erie County - Tax Collection Technical Architecture (by municipality)

<table>
<thead>
<tr>
<th>Municipality</th>
<th># of Parcels</th>
<th>Type of Database</th>
<th>Location of Physical Data</th>
<th>Software Used</th>
<th>Who inputs data</th>
<th>Methods of Payment</th>
<th>Bar Coding / scanning</th>
<th>System Maintenance</th>
<th>Backup / Security Measures</th>
<th>Access to data</th>
<th>View Individual Tax Bills</th>
<th>Internet accessible</th>
<th>High speed Access</th>
<th>Who ensures data integrity</th>
<th>License cost</th>
<th>Cost of hardware</th>
<th>Cost of data entry</th>
<th>Cost of maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Townsend</td>
<td>28,807</td>
<td>RPS Version 4</td>
<td>Server at City Hall</td>
<td>KVS</td>
<td>Clerical staff</td>
<td>Cash, Check</td>
<td>No</td>
<td>KVS, system administrator</td>
<td>Nightly on-site backup</td>
<td>System administrator</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>System administrator, 15 hours per week (estimated annually)</td>
<td>$7,000</td>
<td>$8,000</td>
<td>$80,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>Wales</td>
<td>1,474</td>
<td>RPS Version 4</td>
<td>File server</td>
<td>TSL</td>
<td>Clerk/Collector</td>
<td>Cash, checks</td>
<td>No</td>
<td>Clerk/Collector, Network services</td>
<td>Central backups of all data performed every night</td>
<td>Clerk/Collector</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Clerk/Collector</td>
<td>$0</td>
<td>Depends on need</td>
<td>No record</td>
<td>$250 plus school</td>
</tr>
<tr>
<td>West Seneca</td>
<td>18,754</td>
<td>RPS Version 4</td>
<td>Network Server</td>
<td>TSL</td>
<td>Staff - hours vary</td>
<td>Cash, checks, money order</td>
<td>No</td>
<td>TSL</td>
<td>Daily backups</td>
<td>Staff</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>Info specialist - approx 5 hours per week</td>
<td>n/a</td>
<td>Up to $1000</td>
<td>n/a</td>
<td>Vertex</td>
</tr>
</tbody>
</table>
## Appendix B

### Erie County - Tax Collection Budget Summary

<table>
<thead>
<tr>
<th>Towns</th>
<th># of Parcels</th>
<th>Responsible Person</th>
<th>Address</th>
<th>Receiver of Taxes</th>
<th>Department Salary</th>
<th>Other Salaries</th>
<th>Total</th>
<th>Cost for tax collection</th>
<th>Equipment</th>
<th>Supplies</th>
<th>Contractual Services</th>
<th>Postage</th>
<th>School District Collector fees</th>
<th>Penalties / Interest collected</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alden</td>
<td>3,735</td>
<td>Ralph P. Witt</td>
<td>3311 Wende Rd, Alden, NY 14004</td>
<td>X</td>
<td>$27,286.00</td>
<td>$4,326.00</td>
<td>$31,612.00</td>
<td>$31,612.00</td>
<td>$1,000.00</td>
<td>$1,200.00</td>
<td>$1,150.00</td>
<td>$6,300.00</td>
<td>-</td>
<td>$23,000.00</td>
<td>Stuffs and mails bills, schools reimburse postage only</td>
</tr>
<tr>
<td>Amherst</td>
<td>43,002</td>
<td>Marjory Jaeger</td>
<td>583 Main St, Williamsville, NY 14221</td>
<td></td>
<td>$587,958.78</td>
<td></td>
<td>$587,958.78</td>
<td>$587,958.78</td>
<td>n/a</td>
<td>$2,000.00</td>
<td>$1,000.00</td>
<td>$68,000.00</td>
<td>-</td>
<td>$160,000.00</td>
<td>Bulk Permit, Mailing service, no reimbursement from schools</td>
</tr>
<tr>
<td>Aurora</td>
<td>6,451</td>
<td>Barbara Hall</td>
<td>9 South Grove Street, East Aurora, NY 14052</td>
<td>X</td>
<td>$30,050.00</td>
<td>$6,180.00</td>
<td>$36,230.00</td>
<td>$25,500.00</td>
<td>$300.00</td>
<td>$300.00</td>
<td>$1,000.00</td>
<td>$5,500.00</td>
<td>-</td>
<td>$25,013.63</td>
<td>Stuffs and mails bills, schools reimburse postage/escrows, also collects trash and water bills</td>
</tr>
<tr>
<td>Boston</td>
<td>3,705</td>
<td>David J. Schenk</td>
<td>8500 Boston State Road Boston, NY</td>
<td></td>
<td>$92,211.00</td>
<td>$4,275.00</td>
<td>$96,486.00</td>
<td>$50,000.00</td>
<td>$2,000.00</td>
<td>$4,500.00</td>
<td>$1,100.00</td>
<td>$3,100.00</td>
<td>-</td>
<td>$13,940.00</td>
<td>Bulk Permit, Mailing service, no reimbursement from schools</td>
</tr>
<tr>
<td>Brant</td>
<td>1,450</td>
<td>Thea A. Ells</td>
<td>1244 Brand-North Collins Rd., Brant, NY 14027</td>
<td></td>
<td>$25,200.00</td>
<td>$16,900.00</td>
<td>$42,100.00</td>
<td>$10,840.00</td>
<td>$1,000.00</td>
<td>$500.00</td>
<td>$3,500.00</td>
<td>$1,200.00</td>
<td>-</td>
<td>$3,332.00</td>
<td>Stuffs and mails bills, does not collect school bills</td>
</tr>
<tr>
<td>Cheektowaga</td>
<td>35,150</td>
<td>Alice Magierski</td>
<td>1301 Broadway, Cheektowaga, NY 1422</td>
<td></td>
<td>$396,907.00</td>
<td></td>
<td>$396,907.00</td>
<td>$122,288.00</td>
<td>$2,500.00</td>
<td>$15,000.00</td>
<td>$13,000.00</td>
<td>$28,890.00</td>
<td>-</td>
<td>$302,000.00</td>
<td>Bulk Permit, Mailing service, no reimbursement from schools</td>
</tr>
<tr>
<td>Clarence</td>
<td>12,153</td>
<td>Nancy C. Metzger</td>
<td>T. Town Plaza Clarence, NY 14031</td>
<td></td>
<td>$150,382.00</td>
<td></td>
<td>$150,382.00</td>
<td>$89,000.00</td>
<td>$500.00</td>
<td>$17,800.00</td>
<td>$10,000.00</td>
<td>-</td>
<td>$65,000.00</td>
<td>Bulk Permit, Mailing service, no reimbursement from schools</td>
<td></td>
</tr>
<tr>
<td>Colden</td>
<td>1,084</td>
<td>Alice M. Wiengehl</td>
<td>812 State Road Colden, NY 14033</td>
<td></td>
<td>$52,750.00</td>
<td></td>
<td>$52,750.00</td>
<td>$25,375.00</td>
<td>$250.00</td>
<td>$250.00</td>
<td>$3,035.00</td>
<td>$1,800.00</td>
<td>-</td>
<td>N/A</td>
<td>Stuffs and mails bills, does not collect school bills</td>
</tr>
<tr>
<td>Colma</td>
<td>2,120</td>
<td>Becks Jo Summers</td>
<td>1405 Mill Street Collins, NY 14034</td>
<td></td>
<td>$35,316.00</td>
<td>$10,609.00</td>
<td>$45,927.00</td>
<td>$23,000.00</td>
<td>$2,000.00</td>
<td>$2,000.00</td>
<td>$3,000.00</td>
<td>$1,400.00</td>
<td>-</td>
<td>N/A</td>
<td>Stuffs and mails bills, does not collect school bills</td>
</tr>
<tr>
<td>Concord</td>
<td>4,164</td>
<td>Mary E. Bolt</td>
<td>60 Franklin Street, Concord, New York 14141</td>
<td></td>
<td>$44,749.00</td>
<td>$20,000.00</td>
<td>$64,749.00</td>
<td>$33,375.00</td>
<td>$4,400.00</td>
<td>$1,500.00</td>
<td>$3,850.00</td>
<td>$1,400.00</td>
<td>-</td>
<td>N/A</td>
<td>Stuffs and mails bills, does not collect school bills</td>
</tr>
<tr>
<td>Eden</td>
<td>5,065</td>
<td>Mary Jo Huliqua</td>
<td>7700 East Church Street, Eden, New York 14057</td>
<td></td>
<td>$46,581.00</td>
<td></td>
<td>$46,581.00</td>
<td>$19,000.00</td>
<td>$2,000.00</td>
<td>$1,000.00</td>
<td>$4,850.00</td>
<td>$3,000.00</td>
<td>-</td>
<td>N/A</td>
<td>Stuffs and mails bills, schools reimburse postage only</td>
</tr>
<tr>
<td>Elma</td>
<td>5,528</td>
<td>Patricia A. King</td>
<td>600 Bowen Road Elma, NY 14059</td>
<td></td>
<td>$50,746.00</td>
<td>$46,000.00</td>
<td>$96,746.00</td>
<td>$24,187.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$11,000.00</td>
<td>$5,000.00</td>
<td>-</td>
<td>N/A</td>
<td>Stuffs and mails bills, schools reimburse postage only</td>
</tr>
<tr>
<td>Elma</td>
<td>9,727</td>
<td>Diane A. Cofferty</td>
<td>6157 Erie Road Angola, New York 14016</td>
<td>X</td>
<td>$88,731.00</td>
<td>$17,400.00</td>
<td>$106,131.00</td>
<td>$90,000.00</td>
<td>$1,830.00</td>
<td>$1,000.00</td>
<td>$1,790.00</td>
<td>$7,985.00</td>
<td>-</td>
<td>N/A</td>
<td>Stuffs and mails bills, schools reimburse postage only</td>
</tr>
</tbody>
</table>
### Erie County - Tax Collection Budget Summary

<table>
<thead>
<tr>
<th>Towns</th>
<th># of Parcels</th>
<th>Responsible Person</th>
<th>Address</th>
<th>Receiver of Taxes</th>
<th>Department Salary</th>
<th>Other Salaries</th>
<th>Total</th>
<th>Cost for tax collection</th>
<th>Equipment</th>
<th>Supplies</th>
<th>Contractual Services</th>
<th>Postage</th>
<th>School District Collector fees</th>
<th>Penalties / Internal collected fees</th>
<th>Process Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand Island</td>
<td>8,778</td>
<td>Patricia Frntzel</td>
<td>2355 Baseline Road Grand Island, NY 14072</td>
<td>$201,114.00</td>
<td>-</td>
<td>$201,114.00</td>
<td>100,900.00</td>
<td>$1,000.00</td>
<td>$13,245.00</td>
<td>$8,000.00</td>
<td>$40,900.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, no schools reimbursement</td>
</tr>
<tr>
<td>Hamburg</td>
<td>25,449</td>
<td>Catherine Rybczynski</td>
<td>68100 South Park Avenue Hamburg, NY 14075</td>
<td>$269,178.00</td>
<td>-</td>
<td>$269,178.00</td>
<td>95,000.00</td>
<td>$1,000.00</td>
<td>$3,000.00</td>
<td>$1,000.00</td>
<td>$41,900.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Bulk Permit, Mailing service, no reimbursement from schools</td>
</tr>
<tr>
<td>Holland</td>
<td>1,902</td>
<td>June R. Maccuthe</td>
<td>47 Pearl St. Holland, NY 14080</td>
<td>X</td>
<td>$5,824.00</td>
<td>$3,425.00</td>
<td>9,249.00</td>
<td>$9,249.00</td>
<td>-</td>
<td>$500.00</td>
<td>$500.00</td>
<td>$1,600.00</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, does not collect school taxes</td>
</tr>
<tr>
<td>Lancaster</td>
<td>17,837</td>
<td>Johanna M. Coleman</td>
<td>21 Central Avenue Lancaster, New York 14086</td>
<td>$368,765.00</td>
<td>-</td>
<td>$368,765.00</td>
<td>110,629.00</td>
<td>$7,500.00</td>
<td>$3,200.00</td>
<td>$17,220.00</td>
<td>$15,000.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, school reimburse postage/envelopes, file transfer and ad in paper</td>
</tr>
<tr>
<td>Marilla</td>
<td>2,286</td>
<td>Dawn A. Piace</td>
<td>1740 Two Rod Road Marilla, New York 14102</td>
<td>$65,200.00</td>
<td>-</td>
<td>$65,200.00</td>
<td>19,580.00</td>
<td>$1,000.00</td>
<td>$600.00</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, school reimburse postage/envelopes, file transfer and ad in paper</td>
</tr>
<tr>
<td>Newfenton</td>
<td>4,241</td>
<td>Dawn D. Izydorczak</td>
<td>3 Clarence Center Rd Akron, NY 14001</td>
<td>$42,751.00</td>
<td>$38,669.00</td>
<td>$81,440.00</td>
<td>21,000.00</td>
<td>$500.00</td>
<td>$500.00</td>
<td>$7,000.00</td>
<td>$10,000.00</td>
<td>$10,000.00</td>
<td>$17,000.00</td>
<td>-</td>
<td>Shills and mala bills, school pay $17,000 plus expenses for collection of school taxes</td>
</tr>
<tr>
<td>North Collins</td>
<td>2,017</td>
<td>Margaret J. Ormage</td>
<td>2051 Sprouse St. North Collins, NY 14111</td>
<td>$38,827.00</td>
<td>$7,400.00</td>
<td>$46,227.00</td>
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<td>$500.00</td>
<td>$500.00</td>
<td>$2,000.00</td>
<td>$1,600.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, does not collect school taxes</td>
</tr>
<tr>
<td>Orchard Park</td>
<td>11,766</td>
<td>Carol R. Hutton</td>
<td>4255 South Buffalo Street, Orchard Park, NY 14227</td>
<td>X</td>
<td>$54,389.00</td>
<td>$44,268.00</td>
<td>98,657.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$2,900.00</td>
<td>$10,000.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, school reimburse postage/envelopes, file transfer and ad in paper</td>
</tr>
<tr>
<td>Sardinia</td>
<td>1,678</td>
<td>Beth A. Marsh</td>
<td>1320 Savage Road Sardinia, New York 14134</td>
<td>$27,290.00</td>
<td>$5,400.00</td>
<td>$32,690.00</td>
<td>8,500.00</td>
<td>$500.00</td>
<td>$2,575.00</td>
<td>$4,120.00</td>
<td>$4,752.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, school reimburse postage/envelopes, file transfer and ad in paper</td>
</tr>
<tr>
<td>Tonawanda</td>
<td>28,807</td>
<td>Melissa M. Bismack</td>
<td>2918 Delaware Avenue Kenmore, New York 14217</td>
<td>$84,951.00</td>
<td>$285,530.00</td>
<td>$331,481.00</td>
<td>100,000.00</td>
<td>$4,000.00</td>
<td>$4,500.00</td>
<td>$7,000.00</td>
<td>$48,500.00</td>
<td>NA</td>
<td>NA</td>
<td>-</td>
<td>Tonawanda - Not unable to schedule meeting</td>
</tr>
<tr>
<td>Wales</td>
<td>1,474</td>
<td>Sherry A. Schults</td>
<td>12345 Big Tree Road Wales Center, New York 14189</td>
<td>X</td>
<td>$10,647.00</td>
<td>$7,500.00</td>
<td>$18,147.00</td>
<td>$18,147.00</td>
<td>$200.00</td>
<td>$500.00</td>
<td>$1,270.00</td>
<td>$2,500.00</td>
<td>-</td>
<td>-</td>
<td>Shills and mala bills, school reimburse postage/envelopes, file transfer and ad in paper</td>
</tr>
<tr>
<td>West Seneca</td>
<td>18,784</td>
<td>Ruth E. Breidenstein</td>
<td>1230 Union Road West Seneca, New York 14224</td>
<td>X</td>
<td>$50,816.00</td>
<td>$68,094.00</td>
<td>$118,713.00</td>
<td>$118,713.00</td>
<td>$8,000.00</td>
<td>$700.00</td>
<td>$3,100.00</td>
<td>$8,000.00</td>
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<td>-</td>
<td>Shills and mala bills, no schools reimbursement</td>
</tr>
<tr>
<td>Total</td>
<td>258,160</td>
<td></td>
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<td>$2,836,416.78</td>
<td>$566,996.00</td>
<td>$3,375,402.78</td>
<td>$1,310,070</td>
<td>$41,480.00</td>
<td>$45,150.00</td>
<td>$127,485.00</td>
<td>$296,235.00</td>
<td>$1,038,673.63</td>
<td>-</td>
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