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## COUNTY OF ERIE

**CHRIS COLLINS**

COUNTY EXECUTIVE

OPEN

December 30, 2010

### **Immediate Consideration Requested**

The Honorable  
Erie County Legislature  
92 Franklin Street  
Buffalo, New York 14202

**RE: Create one Senior Cashier Position - Erie County Charter Compliance**

Honorable Members:

Enclosed please find a proposed resolution and accompanying memorandum with regard to the creation of one Senior Cashier position in the Department of Real Property Tax Services.

Should your honorable body require further information, I encourage you to contact the Department of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely,

CHRIS COLLINS  
Erie County Executive

1E-10

## **MEMORANDUM**

To: Honorable Members of the Erie County Legislature  
From: Real Property Tax Services  
Re: Create (2) Senior Cashier Positions  
Erie County Charter Compliance  
Date: December 30, 2010

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### **SUMMARY**

Erie County Charter Section 402(a), as revised, as well as provisions of the Erie County Tax Act, make it clear that the legal responsibility for the collection of Erie County real property taxes rests with the Department of Real Property Tax Services;

In 2011, the County of Erie will assume the responsibility of the foreclosure of unpaid taxes as the Erie Tax Certificate Corporation will be dissolved. The cashier will be assigned to the Tax Enforcement unit.

### **FISCAL IMPLICATIONS**

Available grant funds in the amount of \$61,088 within the Department of Real Property Tax Services will provide funding for this position in the 2011 Budget.

### **REASONS FOR RECOMMENDATION**

Erie County Charter makes it clear that the legal responsibility for the collection of Erie County real property taxes rests with the Department of Real Property Tax Services and no personnel exists to perform those Charter duties.

### **BACKGROUND INFORMATION**

The Comptroller's Office has administered the tax collection function since May 2007, upon further review and discussion between the Comptroller's Office and the Department of Real Property Tax Services, it has been determined and agreed that the one Senior Cashier position responsible for performing these functions should be created in the Department of Real Property Tax Services. These positions will also assist in the County foreclosure process.

### **CONSEQUENCES OF NEGATIVE ACTION**

Real Property Tax Services would not be in compliance with the terms of the Erie County Charter that states the legal responsibility for the collection of Erie County real property taxes rests with the Department of Real Property Tax Services.

### **STEPS FOLLOWING APPROVAL**

One Senior Cashier position responsible for performing these functions would be created in the Department of Real Property Tax Services pending the approval of the Commissioner of Personnel, the Director of Budget and the County Executive.

**A RESOLUTION SUBMITTED BY:  
REAL PROPERTY TAX SERVICES**

RE: Create one Senior Cashier Position  
Erie County Charter Compliance

WHEREAS, the Erie County Charter Section 402(a), as revised, as well as provisions of the Erie County Tax Act, make it clear that the legal responsibility for the collection of Erie County real property taxes rests with the Department of Real Property Tax Services; and

WHEREAS, the personnel who actually perform the tax collection function were transferred to the Comptroller's Office in connection with the 2006 Charter changes where the Comptroller's Office has administered the tax collection function since May 2007; and; and

WHEREAS, upon further review and it has been determined that one Senior Cashier position responsible for performing these functions should be created in the Department of Real Property Tax Services,

WHEREAS, funding for this position is currently available in grant 111CPTA0708 in the Department of Real Property Tax Services,

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby provides authorization to create one Senior Cashier position, job group 7, in the Department of Real Property Tax Services effective January 1, 2011, and be it further

RESOLVED, that authorization is hereby provided to the Director of Budget and Management to make the following adjustments to the 2011 Budget in order to establish said positions in the Department of Real Property Tax Services:

**2011 Budget  
Fund 110**

| <b>Appropriation</b>                                       | <b>Increase/(Decrease)</b> |
|--|----------------------------|
| Department of Real Property Tax Services Fund Center 11110 |                            |
| Account 500000 Full Time Salaries                          | 43,880                     |
| Account 502000 Fringe Benefits                             | 17,208                     |
| Account 911100 Interdepartmental Billing Real Property     | <u>(61,088)</u>            |
| Total Real Property  | -0-                        |

and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to adjust the budget of grant 111CPTA0708 in the Department of Real Property Tax Services to establish the appropriate interdepartmental billing charges, and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Erie County Executive, the Erie County Comptroller, the Director of Budget and Management, the Commissioner of Personnel and Director of Real Property Tax Services.