



Cortland County

Centralized Property Tax Administration Program

Centralized Collection Database

Feasibility Study

Prepared for:

Cortland County Legislature

Prepared by:



12/18/08



CENTRALIZED COLLECTION DATABASE STUDY



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Executive Summary

Intent and Scope of Study

Cortland County has received a grant from the NYS Office of Real Property Services (ORPS) in cooperation with the Commission on Local Government Efficiency and Competitiveness to study the implementation of a countywide database for tax collection purposes. The study must include a plan for managing the collection data at the county level. This report is a result of that study and as required by the grant is being submitted to the Cortland County Legislature.

The purpose of this report is to comply with the requirements of the grant that has been received and position Cortland County to receive the second phase of this grant. Appendix A of this report contains Cortland County's grant application for Phase I that was approved by New York State. Phase II of the grant is available for those counties that complete this study, submit a copy to ORPS and sign a contract with a vendor for the implementation of the countywide tax collection database.

Cortland County has contracted with Empire Software Solutions to assist in preparing this study to meet the requirements of this grant. The Statement of Work that has been agreed to for this study is included as Appendix B. The schedule for the study was as follows:

Study Schedule

County Kick Off Meeting	10/21/2008
Tax Collector Project Overview Meeting	11/12/2008
Site Visits to Sample Jurisdictions	11/18/2008
Completed Surveys Returned	11/24/2008
Meeting with County to Review Results	11/24/2008
Submit Draft Study Report	12/02/2008
Present Report to Finance Committee	12/11/2008
Submit Final Study to Legislature	12/18/2008

A summary of each of the above events is as follows:

County Kick Off Meeting – The purpose of this meeting was to provide an overview of the grant and discuss how the tax collection process works today in Cortland County. Some of the benefits and obstacles to a centralized collection



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database in Cortland County were discussed. This meeting was attended by the County Administrator, Treasurer's Office, IT Department and Real Property Services. This group would be the Cortland County Study Team for this project.

Tax Collector Project Overview Meeting – Appendix C is a copy of the letter that was sent to the Tax Collectors that collect for the 32 Tax Jurisdictions in Cortland County at the City, Town, Village and School District level. The purpose of the meeting was to provide an overview of the study to the Tax Collectors and explain why their input was important. At this meeting we asked for volunteers that would be willing to host a site visit so that we could better understand how the tax collection process is done today.

Site Visits to Sample Jurisdictions – On 11/17 and 11/18, Empire Software Solutions visited the City of Cortland, Town of Homer, Village of Homer, Town of Cortlandville and City of Cortland School District. The purpose of these visits was to obtain additional detail on how the tax collection process is done today and the benefits/obstacles of a centralized collection database in Cortland County.

Completed Surveys Returned – At the 11/12/08 meeting of the tax collectors they were provided a survey that would assist in understanding their current tax collection environment and provide any suggestions or concerns related to tax collection in Cortland County. The survey was mailed to any Tax Collector that did not attend the meeting. Appendix D is a copy of that survey.

Meeting with County to Review Results – The purpose of this meeting was to review the results of the site visits and the tax collector's surveys with the Cortland County Study Team. The alternatives for how a centralized collection database in Cortland County could be established were reviewed.

Submit Draft Study Report – A draft of the report prepared by Empire Software Solutions was submitted to the Cortland County Study Team for their input.

Present to Finance Committee – The final report was presented to the Cortland County Finance Committee for their review.

Submit Final Study to Legislature – The grant requires that the report for the centralized collection database study be submitted to the Cortland County Legislature.

Summary of Existing System

The Cortland County IT Department is using data that is stored in the Real Property System (RPS) along with tax rate data that is provided by the Tax Jurisdiction. It creates and prints tax bills for the City, Towns, Villages and School Districts. This occurs at various times throughout the year depending on the collection cycle of the Tax Jurisdiction. The Tax Jurisdiction then collects the taxes during the current period before the responsibility is turned over to Cortland County who is responsible for collecting the delinquent taxes. The exception to this is the City of Cortland who is responsible for delinquent tax collection as well.

Several software programs are used at the local level to assist in the collection of taxes. They are:



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- Several different packaged software applications that have been developed and are maintained by a third party
- Custom Software that was developed specifically for the Tax Jurisdiction and is integrated in with other applications
- Software that was developed and is maintained by the Cortland County IT Department

Within some Tax Jurisdictions, no software is used and the process is done manually. At the Cortland County Treasurer's office, software developed by the County IT Department is used for the collection of delinquent taxes. There is no central database where the complete tax status of a property including local/county, school and delinquents can be obtained.

Overall, most Tax Jurisdictions are very satisfied with the software they are using today for Tax Collection. In some cases the software is integrated with other applications that are used in the municipality. Most agree there would be important benefits for the Tax Collectors and the citizens they serve in having a centralized collection database that could provide the complete tax status of a parcel including; current local, school and delinquents.

Summary of Proposed System

In an ideal world all the Tax Jurisdictions in the County would use the same software application for tax collection purposes. However, in Cortland County there are several different systems in use that seem to be serving the Tax Jurisdictions well. The cost to replace all of this software, convert the data and then train staff in the use of the new software make it so that having all the Tax Jurisdictions use the same software package is not recommended.

The recommendation of this study is that a centralized collection database be established in Cortland County that can accept a file upload from the various tax collection systems in use in Cortland County. The County would provide the file format specifications to the Tax Jurisdiction and their vendor would be required to provide the data to the County in the specified format. It is also recommended that any Tax Jurisdiction that would like to implement new software use the tax collection program that has been developed by the Cortland County IT Department.

There are two alternatives that should be considered for the centralized collection database software. The first one is for the Cortland County IT Department to develop the software to support this project. The second alternative would be to solicit proposals from qualified software vendors to provide this system. The recommendation is that a Request For Information (RFI) be issued to determine if there are qualified companies that can provide the software for this project and what the estimated cost would be. After this process, the County could elect to move forward with one of the companies or if no satisfactory responses were received, the software could be developed in house.

Summary of Implementation Plan

The first step after submitting this study to the Legislature would be to issue a Request For Information (RFI) to software companies that could be considered for providing software to Cortland County for the centralized collection database. If



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it is determined that a company can provide the software at a cost effective price, a contract should be signed and Phase II of the grant should be submitted to ORPS. It is recommended this be done prior to the end of 1Q09 which is the end of New York State's fiscal year.

It would not be necessary for all 32 Tax Jurisdictions to submit their tax collection data in order for the system to go live. A detailed implementation plan would be developed in conjunction with the vendor who will be providing the software. Initially, access to the countywide tax collection database would be provided to the Tax Jurisdictions and the County. In the future this access could be provided securely to the public over the Internet.

Summary of Study

The tax billing and collection process in Cortland County, like many NYS Counties is fragmented. There is no single place that a property owner, attorney or other entity can get the complete tax status of a parcel. Tax Collectors at the local level are service oriented and would like to be able to provide this information but it is not available to them either. Additionally, the separate roles of the County and the local Tax Jurisdictions require that there is tax information that must be transferred back and forth. This process is often labor intensive.

This study recommends Cortland County establish a centralized collection database. It is further recommended that this database be established without requiring the local Tax Jurisdictions to replace the software they are presently using. It is estimated that the cost for this project would be less than \$40,000 which can be covered in full from the grants that are available from NYS ORPS.



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Existing Tax Collection Systems

An objective of the study was to determine if it was feasible to have all Tax Jurisdictions in Cortland County use the same software program for tax collection at the local level. Although there would be some benefits to this, the study has determined that this would not be practical. Tax Jurisdictions use a wide range of software packages today for tax collection. Based on site visits and surveys the study found the following:

- Tax Collectors overall were very satisfied with the ability of their current software to meet their needs in terms of collecting taxes at the local level
- At several Tax Jurisdictions this software was integrated with other applications in use
- The current costs of this software are relatively low so the cost savings to eliminate this would be more than offset by the software, training and data conversion costs of moving to new software
- One Tax Jurisdiction presently offers taxpayers the ability to pay taxes by credit card using a third party. Some Tax Jurisdictions thought that a credit card option would be worthwhile if it could be offered.
- Access to Tax Collection data over the Internet in Cortland County is only in one Tax Jurisdiction at this time. Most Tax Jurisdictions do have high speed Internet access that could be used to access the centralized collection database.
- All Tax Jurisdictions that provided input agreed that a centralized collection database that would contain data on the complete tax status; current local, current school and delinquents of a property would be of value to them and tax payers.
- The City of Cortland presently collects fees for doing a certified tax search and would not want this system to eliminate this revenue stream. Since this database would not be "certified" it is anticipated that certified tax searches would still be required.
- Bar Coding of Bills is not presently done.

The following are the details of the surveys that were completed by the Tax Jurisdictions:



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Municipalities

	1	2	3	4	5	6	7	8	9	10	11
Municipality	Parcels	Software	Satisfied with the software	Users	Payment Options	Bar Code Scan	System Support	View Bill	Internet Access	High Speed	Costs
City of Cortland	5,099	In-House	Yes	6	C/CK	No	IT	Yes	No	Yes	0
Town of Cincinnatus	650	County	Yes	1	C/CK	No	County	Yes	No	No	0
Town of Cortlandville	4,057	Systems East	Yes	1	C/CK/CC	No	Vendor	Yes	Yes	Yes	495
Town of Cuyler	723	County	Yes	1	C/CK	No	County	Yes	No	Yes	0
Town of Freetown	578	County	Yes	1	C/CK	No	County	Yes	No	No	0
Town of Harford	621	Williamson	Yes	1	C/CK	No	Vendor	Yes	No	Yes	770
Town of Homer	2,947	Williamson	Yes	3	C/CK	No	Vendor	Yes	No	Yes	330
Village of Homer		Williamson	Yes	4	C/CK	No	Vendor	Yes	No	Yes	400
Town of Lapeer	484	County	Yes	1	C/CK	No	County	Yes	No	No	0
Town of Marathon	1,101	County	Yes	3	C/CK	No	County	Yes	No	Yes	0
Village of Marathon											
Village of McGraw		County	Yes	1	C/CK	No	County	Yes	No	Yes	0
Town of Preble	842	Systems East	Yes	1	C/CK	No	Vendor	Yes	No	Yes	500
Town of Scott	763										
Town of Solon	670										
Town of Taylor	454	County	Yes	1	C/CK	No	County	Yes	No	Yes	0
Town of Truxton	775	County	Yes	1	C/CK	No	County	Yes	No	Yes	0
Town of Virgil	1,607	Williamson	Yes	2	C/CK	No	Vendor	Yes	No	Yes	600
Town of Willet	768	County	Yes	1	C/CK	No	County	Yes	No	Yes	0
Total	22,139										
1) How many parcels are there?											
2) What software is used?											
3) Satisfied w Software											
4) How many users are there?											
5) What methods of payment are accepted? (Cash,Check,Credit Card)											
6) Is Bar coding or scanning used?											
7)Who is responsible for System Support?											
8) Can individual bills be viewed?											
9) Is Information Accessed over Internet											
10) Does taxing jurisdiction have high speed internet access?											
11) Software Costs Per Year											



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School Districts

	1	2	3	4	5	6	7	8	9	10	11
Municipality	Parcels	Software	Satisfied with the software	Users	Payment Options	Bar Code Scan	System Support	View Bill	Internet Access	High Speed	Costs
City of Cortland	7,000	Systems East	Yes	2	C/CK	No	Vendor	Yes	No	Yes	495
Cincinnatus	1,884	Manual	NA		C/CK	No	NA		No	No	0
DeRuyter	2,056	BAS	Yes	1	C/CK	No	Vendor	Yes	No	Yes	
Dryden	645	CNYRIC	Yes	1	C/CK	No	Boces	Yes	No	Yes	0
Fabius-Pompey	108	Williamson	Yes	2	C/CK	No	Vendor	Yes	Yes	Yes	385
Greene											
Groton	5	CNYRIC	No	1	C/CK	No	Boces	Yes	No	Yes	0
Homer	6,027	Williamson	Yes	1	C/CK	No	Vendor	Yes	No	Yes	330
Marathon	2,461	Systems East	yes	3	C/CK	No	Vendor	Yes	No	Yes	660
McGraw	1,248	Manual	NA		C/CK	No	NA		No	No	
Newark Valley											
Tully	488	Williamson	Yes	1	C/CK	No	Vendor	Yes	No	Yes	300
Whitney Point											
1) How many parcels are there?											
2) What software is used?											
3) Satisfied w Software											
4) How many users are there?											
5) What methods of payment are accepted? (Cash, Check,Credit Card)											
6) Is Bar coding or scanning used?											
7)Who is responsible for System Support?											
8) Can individual bills be viewed?											
9) Is Information Accessed over Internet											
10) Does taxing jurisdiction have high speed internet access?											
11)Software Costs Per Year											



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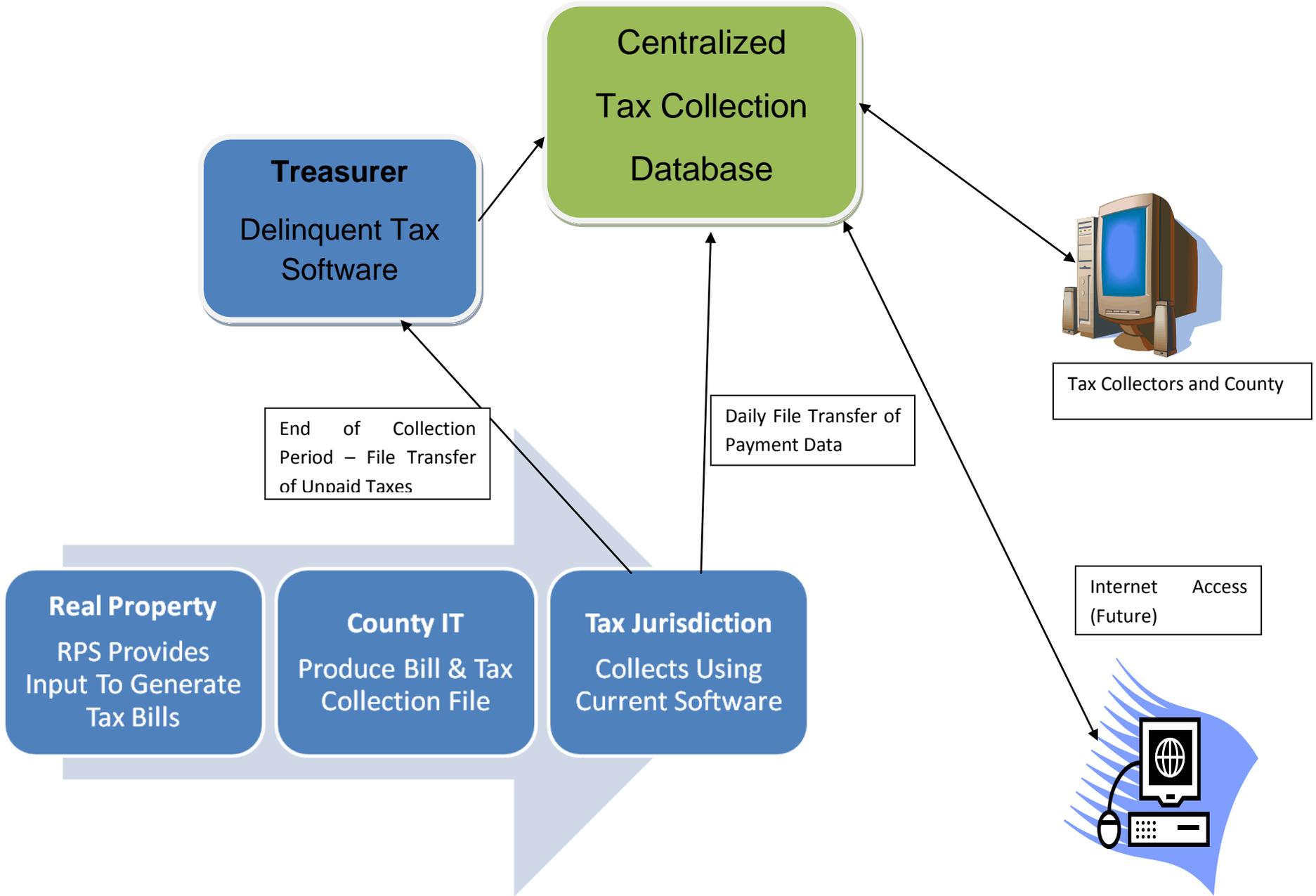
Proposed Centralized Collection System

This study recommends that a centralized tax collection database be established in Cortland County. County IT would continue to print the bills/rolls and provide a file to populate the tax collection software to the Tax Jurisdictions. Tax Collectors would continue to collect taxes using the software they have today. On a daily basis, the software would upload a file to the central collection database at Cortland County. This file would include the taxes that were paid in the Tax Jurisdiction that day. At the end of the local tax collection cycle, a file would be created by all Tax Jurisdictions (except the City of Cortland who would continue to handle the City delinquent taxes) that would populate the Delinquent Tax Collection software that is presently used in the Treasurer's Office. This system would also update the centralized tax collection database on a daily basis. A diagram is included on the next page.

The above would result in a centralized collection database that would provide tax collectors in all Tax Jurisdictions and the County a complete status of taxes on an individual parcel. This inquiry capability would be made available over the Internet in the future.

It is recommended that a Request For Information (RFI) be issued to software companies that may be able to offer software that meets these requirements. If a software solution is identified that meets the County requirements and is cost effective, a contract should be signed and an application for Phase II of the ORPS grant should be submitted.

PROPOSED CENTRALIZED TAX COLLECTION DATABASE CORTLAND COUNTY





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Implementation Plan

The recommended plan for implementing the centralized collection database is to issue an RFI to determine if a software company can offer Cortland County the solution it requires in a cost effective manner. If it is determined that a satisfactory solution cannot be obtained then County IT will develop the system. A suggested timeline for implementation would be as follows:

Issue and Receive RFI Responses	January 2009
Decide on Software Vendor	February 2009
Submit Phase II Grant Request	March 2009
Implement Centralized Collection Database	2Q2009
Live to County and Pilot Tax Jurisdictions	3Q2009
Live to All Participating Tax Jurisdictions	4Q2009

No additional staff will be required to implement this system as long as a viable software vendor is identified. It is recommended that a Cortland County Tax Collectors Association be established as a vehicle to foster communications about this project and other ways that Tax Jurisdictions in the County can collaborate. The Tax Jurisdictions have been given an opportunity to hear about this project and provide input. This will continue throughout the implementation process.

Appendix



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A - Cortland Phase 1 Grant Application



COUNTY OF CORTLAND

60 Central Avenue
Cortland NY 13845-2746
(607) 753-5048
Fax: (607) 756-3493

SCOTT A. SCHRADER
County Administrator

Christopher Hayes, Office of Administration
NYS Office of Real Property Services
16 Sherick Avenue
Albany, NY 12210-2714

December 14, 2007

Dear Mr. Hayes,

On behalf of Cortland County, I am submitting this letter of application for the County Tax Collection Information initiative grant to prepare a study for the implementation of a county-level database through which anyone from the County, the Town or the general public may access the tax payment status and history of any real property parcel in Cortland County.

Cortland County is made up of 16 assessing units (one city and fifteen towns). The three villages in the county have all adopted their respective town assessment rolls. Total parcel count of 22,160 is broken down as follows:

Municipality	Parcel Count	# of Tax Collection Offices
City of Cortland	5,099	1
Circinnatus	650	1
Cortlandville	4,057	2 (inc. Village of McGraw)
Cuyler	723	1
Free-town	578	1
Harford	621	1
Hunter	2,947	2 (inc. Village of Homer)
Lapeer	484	1
Marathon	1,101	2 (inc. Village of Marathon)
Preble	842	1
Scott	763	1
Solon	670	1
Taylor	454	1
Truxton	775	1
Virgil	1,607	1
Wille	768	1

Cortland County is a rural county. Evidently not all of the tax collectors are currently computerized. In 2006, the County Information Technology (IT) department wrote a tax collection program and provided a computer free of charge to the collectors not currently having access to a tax collection system. This software is also available to any collector wishing to change from their current vendor, thereby saving the town from this expense. As of this date, there are six collectors that have no computerized collection system and are processing tax payments manually. We are working with those collectors and feel that a majority of them will be on the County system within two or three years.

Cortland County's ultimate goal once all collectors are computerized and have internet access capability is to transfer tax information to the County, via the Internet, at which time it could be viewed on our website by the general public. This grant would go a long way in helping us achieve our goal to have a fully computerized tax collection system, available to the public on-line, by 2012. Thank you for considering our request.

Sincerely,

Scott A. Schrader
County Administrator

Statement of Work

B – Cortland – Empire Software Solutions SOW

Cortland County

Centralized Collection Database Study

This Statement of Work (“SOW”) is made by and between **Empire Software Solutions, LLC** (“ESS”) and **Cortland County, NY** (“County”) for the provision of certain professional services as more fully described herein (“Services”). Unless otherwise agreed, **ESS** reserves the right to subcontract any or all portions of the Services contemplated hereunder.

INTRODUCTION

County has received a grant from the NYS Office of Real Property Services in cooperation with the Commission on Local Government Efficiency and Competitiveness to study the implementation of a countywide database for tax collection purposes. The study must include a plan for managing the collection data at the county level. An additional grant is available for those counties that complete this study and submit it to their legislative body for review.

SCOPE OF SERVICES

ESS will provide a local government software specialist who will prepare a report as required by the grant that includes the following related to Tax Collection in the **County**:

- 1) Executive Summary
 - a. Intent and Scope of Study
 - b. Summary of Present Status of Existing Tax Collection system in **County** today
 - c. Summary of Proposed Centralized System including costs and benefits
 - d. Summary of Implementation Plan for Proposed System
- 2) Detailed Description of Existing Tax Collection system in **County** today
- 3) Detailed Description of Proposed Tax Collection system including estimated costs and benefits
- 4) A recommended Implementation plan for Proposed System

METHOD FOR DEVELOPING STUDY AND PROPOSED SYSTEM

It is essential for the study and the project to be a success that active input and participation be received from the County, the local municipalities and school districts. In order to accomplish this ESS will lead the following activities:

- 1) Project Kick Off Meeting to review the project goals, objectives, time lines and methodology
- 2) Development of Questionnaires in order to document the current environment and get input on the proposed system
- 3) Work sessions with representatives from the County, Municipalities and School Districts that will provide input to the study
- 4) Completion of a draft study
- 5) Completion of a Final Study for Presentation to the County Legislature

Statement of Work

RESPONSIBILITIES

ESS Responsibilities

- 1) Complete the Study in the manner described above
- 2) Staff this effort with an appropriately skilled individual to perform the Service. Attachment A is the resume of the person that it is anticipated will be assigned to this project
- 3) Promptly notify **County** of any issue that could impact the success of the grant or this project

Customer Responsibilities

- 1) Provide **ESS** with access to **County** facilities, appropriate people and data as reasonably necessary for **ESS** to fulfill its obligations contained in this Statement of Work
- 2) Promptly review and accept or provide input on draft study upon completion by **ESS**

Joint Responsibilities

- 1) **ESS** and **County** will define a mutually agreeable schedule for the study

DELIVERABLES

This SOW will produce the following specific deliverables and/or objectives (“Deliverables”). Costs contained in this SOW were created based on these Deliverables and objectives only. Tasks, deliverables and responsibilities not explicitly addressed within this SOW are beyond its scope and can only be provided by a change order or through a separate SOW as mutually agreed to by both parties.

- 1) Draft Study Report
- 2) Final Report

SCHEDULE

ESS and **County** will determine a schedule for work to be performed once execution of this SOW occurs. It is anticipated that the Final Report will be delivered within 90 days of the execution of this SOW.

FEE SCHEDULE

Services Costs

The fixed cost for this project including travel and living expenses is **\$9,000**. The payment schedule is as follows:

Payment #	Service	Amount
1	Upon SOW Execution	\$3,000
2	Completion of Draft Study	\$3,000
3	Completion of Final Study	\$3,000

Statement of Work

SERVICES COORDINATION

County designates the following authorized representative assigned to serve as the primary point of contact for communication, issue escalation, contract administration, project scope change administration, and acceptance of Deliverables and/or Services as set forth herein.

Customer's Authorized Representative	Email Address

ACCEPTANCE & AUTHORIZATION

This SOW expires if not signed by **County** and returned to **ESS** (as set forth below) within sixty (60) days of August 4, 2008. Please indicate your acceptance of this SOW by signing below and returning one copy to:

Empire Software Solutions
 92 Marshall Road
 Ravena, NY 12143
CORTLAND COUNTY

EMPIRE SOFTWARE SOLUTIONS, LLC

By: _____

By: _____

Name: _____

Name: **Michael J. McGuire**

Title: _____

Title: **Vice President**

Date: _____

Date: _____



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C - Letter to Tax Collectors

October 23, 2008

NAME

ADDRESS

Dear Tax Collector,

Cortland County has received a grant from the New York State Office of Real Property Services to study the potential for Countywide Collaboration related to Tax Collection and Enforcement. Empire Software Solutions has been contracted by the County to lead this study and prepare the required document.

An important component of the study is the participation of the people who perform the tax collection function at the local level; City, Town, Village and School. In particular we need your input in the following two areas:

- 1) Existing System - How it works today, the systems that support it and any issues you face with it.
- 2) Suggested Improvements – Ideas that you have as how the tax collection process could be improved in Cortland County.

We would like you to attend a session where we will explain the study and how you can provide us the above input. The meeting will be as follows:

Date: November 12, 2008

Time: 09:30AM – 10:00 Coffee/Danish and Registration
10:00AM – 11:30 Meeting

Location: Cortland County Office Building
Legislative Chambers

Please RSVP to me at: mmcguire@empiresoftwareolutions.net or (518) 756-7042. I look forward to meeting you. Thank you.

Sincerely,

Michael J. McGuire
VP of Business Development



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D – Survey of Tax Collectors

NAME: _____

TITLE: _____

PHONE: _____

E-MAIL: _____

TAX JURISDICTION: _____

BACKGROUND

- 1) How many Parcels do you collect for in Cortland County?
 - a. If applicable, how many in other Counties?
- 2) How many years have you been a Tax Collector in Cortland County?

POLICY

- 3) What methods of payment are accepted (Cash/Check/Credit Card)?
- 4) Do you send letters for taxes that have not been paid? If so how much do you charge for this letter?

COMPUTER (If you do not use a computer today, put NA)

- 5) What tax collection software do you use today?
- 6) How many users are there of this system?



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- 7) Who is responsible for system support?
- 8) Can individual bills be viewed?
- 9) Is information accessed via the Internet?
- 10) Does Taxing Jurisdiction have high speed internet access?
- 11) What hardware is presently in place for Tax Collection?
 - a. Operating System:
 - b. CPU:
 - c. Disk Space:
- 12) What is the annual cost of tax collection software maintenance?
- 13) Are you satisfied with the tax collection software that you use today?



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AREAS FOR IMPROVEMENT (Add sheets if necessary)

14) How could Tax Collection in Cortland County be improved?

15) Comments regarding this study:

Please return this completed survey no later than November 19, 2008 to:

US MAIL

Michael McGuire
Empire Software Solutions
92 Marshall Road
Ravena, NY 12143

OR

FAX – (518) 756-7531

If you have any questions, please call me at (518) 756-7042 or email at mmcguire@empiresoftwaresolutions.net.