

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



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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.
9. Back-up and security procedures.
10. Ability to view on an individual parcel tax bills and status.
11. Access to Database.
12. Information availability over the internet.
14. Responsibility for data integrity.
15. User support provisions.
16. Current costs of software licensing, hardware requirements, data entry and database maintenance 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.
13. Process notes.

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)

Municipality	# of Parcels	Type of Database	Location of Physical Data	Software Used	Who inputs data	Methods of Payment	Bar Coding / scanning	System Maintenance	Backup / Security Measures	Access to data	View Individual Tax Bills	Internet accessible	High speed Access	Who ensures data integrity	User support	License cost	Cost of hardware	Cost of data entry	Cost of maintenance
Alden	3,735	RPS version 4	Town Vault/CD version offsite (extra copy)	TSL	Entire staff, varies	Cash, Checks	No	Staff	Daily backups	Staff	Yes	Yes	Yes	Staff/Varies		n/a	\$250 per yr.	0	0
Amherst	43,602	TSL	Network Server	TSL	Entire staff, varies	Money order, cash, check & Debit cards (up to \$1500)	Available	TSL	Daily backups	Staff	Yes	Yes	Yes	Town Assessor, Town IT Department, Erie County, Town Clerk Staff		n/a	\$1,000	No specific data	\$1,050
Aurora	6,451	RPS version 4	Network Server	TSL	Staff, varies hours	Cash, Checks	No	Staff	Daily backups	Tax Office Staff Only	Yes	No	Yes	Staff/Varies		n/a	n/a	n/a	\$600
Boston	3,706	TSL	Network Server	TSL	Entire staff, varies	Cash, checks, money order, credit cards (soon)	Yes	Software - TSL Hardware - Town of Boston	Daily backups & weekly backups mover to more secure area	Staff	Yes	Yes	Yes	Town Assessor; Erie County & Town of Boston review totals before file is created. Tax collector review file & bills upon receipt		n/a	Approx 1 new stations every 1-2 years	Difficult to determine. Some payments are single and some are automated, staff salaries vary	\$500 annual
Brant	1,450	DOS/RPS	Town Vault/CD version offsite (extra copy)	DOS/RPS	Varies	Cash, Checks	No	Tavi Latona (TSL)	Town vault & CD version offsite (extra copy)	Office staff only	Yes	No	Yes	n/a		n/a	n/a	n/a	n/a
Cheektowaga	35,150	RPS version 4	Network Server	TSL	4 part-time clerks (19 hours weekly), 1 deputy (hours vary), 1 town clerk/tax receiver (hours vary)	Cash, checks, money order, credit card (online) & ACH transactions	Yes, and they are utilized	TSL, Co.	Daily backups (Backups moved offsite)	Part-time tax office staff, tax office deputy, Town Clerk/Tax Receiver	Yes	Yes	Yes	Town Clerk/Tax Receiver and Deputy Town Clerk (During tax collection, 1 to 2 hours daily)		\$0	\$1,000	\$35,000 for 4 part-time clerks (no benefits), a percentage of Deputy Town Clerk and Town Clerk/Tax Receiver	\$500 annual
Clarence	12,153	TSL	Network Server	TSL	Entire staff, varies	Cash, Check, Credit Card, Debit Card	Yes	TSL, Town & Office Staff	Daily backups & Offsite backup	Town Clerk Staff	Yes	No (but looking into it for the future)	Yes	Town Clerk		\$0	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 payments and paid through compensating balances.	\$700 annual
Colden	1,888	Microsoft XP Version 2002	Vault	TSL (Has not updated to windows since it would cost Town \$3,500 and budget does not permit)	Clerk/collector maintains updating bank codes & new addresses as they come in. (She does not keep track of hours, it is not part of her job)	Cash, check	Yes	Town Clerk/Collector	Disks or USB's	Clerk/Collector & Deputy	Yes	No	Yes	Clerk/Collector (salary split between the two at \$31,979)		\$350 annual	Taxes on Town Clerk computer at no additional cost	Portion of Clerk/Collector salary	Minimal
Collins	2,120	RPS version 4/TSL	Computer	TSL	Staff, varies hours	Cash, check, money order	No	Software - TSL Hardware - Town of Collins	Daily backup	Staff only	Yes	No	Yes	Town Clerk		\$0	Up to \$800 annual	No record	\$350 annual
Concord	4,164	RPS Version 4	Computers	TSL	Town Clerk and Deputy (hard to calculate hours, done on daily basis with the clerk business)	Cash, Check	Yes	Clerk, Deputy, Tech Person	Internal	Clerk & Deputy	Yes	No	Yes	Town Clerk (hours hard to calculate)		\$0	Up to \$2000 for new equipment	Not known	\$350
Eden	3,565	RPS Version 4	Network Server	TSL	Entire staff, hours vary	Cash, check	Yes	Town Staff	Offsite & Internal	Staff Only	Yes	No	Yes	Town Clerk/Tax Collector, hours vary		\$0	Up to \$1000 per year	No record	\$700
Elma	5,528	TSL	Network Server	TSL	Entire staff, hours vary	Cash, check, money order	Yes	TSL, Town Staff	Daily Backups & Weekly offsite	Staff	Yes	No	Yes	Assessor, Town Clerk's Office - Hours vary		n/a	varies	No record	\$700

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Evans	9,727	RPS Version 4	Information stored on filed server, hard copies in basement in a secure area of town hall	TSL	Clerk/collector, one deputy & various clerks as needed. Part time clerks work about 8 hours per year but have other duties other than working on taxes	Cash, checks, money orders (working on accepting debit cards)	Yes	TSL	Finance department maintains the backup daily, backup stored in a fire proof lockbox in a locked room	Office staff/TSL	Yes	No	Yes	Tax receiver - 5 minutes daily		\$0	\$0	Cannot answer question, office does other duties	\$700.00
Grand Island	8,778	RPS Version 4 & TSL Co.	9 computers on network server	TSL	Staff of 5 - hours vary	Cash, check, money order, credit cards (online only & fees apply), debit card (counter only & fees applies)	Yes	TSL, Town of Grand Island	Daily & Weekly backup by IT	Town Clerk Staff, Assessor staff (limited use)	Yes	Yes	Yes	Town Clerk, Town Assessor		Unknown	Unknown	Unknown	Unknown
Hamburg	25,449	RPS Version 4	Network Server	TSL	Entire staff, hours vary	Cash, check, debit and credit cards at the counter/Credit Card and e-check payment at Hamburg M&T	Yes	Town Staff	Offsite & Internal	Staff only	Yes	Yes	Yes	Town clerk, hours vary		\$0	varies	No record	\$700
Holland	1,902	RPS Version 4	File server	TSL	Tax collector, hours depend on time of year	Cash, check	Yes, bar code available	Tax collector, tech support	Internal & external	Tax Collector	Not on response sheet	Not on response sheet	Not on response sheet	Not on response sheet		Not on response sheet	Not on response sheet	Not on response sheet	Not on response sheet
Lancaster	17,837	RPS Version 4	Network Server	TSL	Entire staff, hours vary	Cash, check (Credit & debit in 2009)	Yes	Town staff	Offsite & Internal	Staff only	Yes	Yes	Yes	Town Clerk, hours vary		\$0	Up to \$1200 per year	No record	\$700
Marilla	2,266	RPS Version 4	Network Server	TSL	Entire staff, hours depend on volume of calls and if in collection period	Cash, check (soon credit/debit)	Yes	Town Clerk/Collector	Server backup & Tape stored in vault	Clerk's office staff only	Yes	Yes	Yes	Town Clerk		\$0	Very little	Very little, lots of multi-tasking	\$1,200
Newstead	4,241	Parcel info - RPS Version 4, Tax Information through TSL	Town's server at Town hall	TSL (windows version)	Clerk/Collector (only during tax cycles Sept.14 - Nov. 30 for school; Feb. 14 - June 30 for County/Town) Hours per week vary with cycle time	Cash, check, money order & debit cards (Credit cards in 2009)	Yes, but not used	TSL	Nightly backups on server & password securities	Only those that work in Clerk/Tax Office & IT manager	Yes, in office	No (looking into it for 2009_	Yes	Assessor/IT Manager and Clerk for 3-5 hours per week		\$0	\$0	Included in clerk's salary	\$250 per tax collection (\$500 annual)
North Collins	2,017	TSL	PC hard drive & backup disk	TSL	Town Clerk and Deputy (part of normal duties)	Cash, check, money order	No	Town of Evans	Hard drive & disks, stored offsite	Town Clerk & Deputy Town Clerk	Yes	Yes, through Erie County	Yes	Town of Collins contracts with the Town of Evans for assessment services		\$350 to TSL	\$0, use already purchased equipment	No extra employees	Done by Town of Evans
Orchard Park	11,768	TSL/RPS Version 4	Production - Windows 2003 Server Backup - Tape using GFP copies stored in safe and offsite	TSL	Tax Receiver, hours vary	Cash, check (credit cards soon)	Yes	TSL, Tax Receiver	Tape backup, PIX Firewall and Windows AD limited to the Tax Receiver's Office	TSL, Receiver of Taxes, Town Network Coordinator, Tax Office Staff	Yes	No	Yes	TSL, Tax Receiver - varies		\$0	5 pieces at \$1500 every 5 years, 5 printers at \$200	No record	\$500
Sardinia	1,678	TSL (DOS version)	Network Server	TSL	Clerk & Deputy Clerk (hours vary)	Cash, check	Yes, but need to acquire a scanner for use	Town staff	Internal server & offsite	Clerk & Deputy Clerk	Yes	No	Yes	Town Clerk - varies		\$0	Varies from year to year	No record, part of clerk & deputy duties	\$350

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Tonawanda	28,807	RPS Version 4	Server at City Hall	KVS	Clerical staff, hours vary during collections (high volume - 20 employee hours daily, low volume - zero employee hours daily)	Cash, Check	No	KVS, system administrator	Nightly on-site backup	System administrator	Yes	No	Yes	System administrator, 15 hours per week (estimated annually)		\$7,000	\$8,000	\$60,000	\$10,000
Wales	1,474	RPS Version 4	File server	TSL	Clerk/Collector	Cash, checks	No	Clerk/Collector, Network services	Central backups of all data performed every night	Clerk/Collector	Yes	No	Yes	Clerk/Collector		\$0	Depends on need	No record	\$250 plus school
West Seneca	18,704	RPS Version 4	Network Server	TSL	Staff - hours vary	Cash, checks, money order	No	TSL	Daily backups	Staff	No	No	Yes	Info specialist - approx 5 hours per week		n/a	Up to \$1000	n/a	Varies

Appendix B

Erie County - Tax Collection Budget Summary

Towns	# of Parcels	Responsible Person	Address	Receiver of Taxes	Department Salary	Other Salaries	Total	Cost for tax collection	Equipment	Supplies	Contractual Services	Postage	School District Collector fees	Penalties / Interest collected	Process
Alden	3,735	Ralph P. Witt	3311 Wende Rd Alden, NY 14004	X	\$ 27,286.00	\$ 4,326.00	\$ 31,612.00	\$ 31,612.00	\$ 1,000.00	\$ 1,200.00	\$ 1,150.00	\$ 6,300.00	\$ -	\$ 23,000.00	Stuffs and mails bills, schools reimburse postage only
Amherst	43,602	Marjory Jaeger	5583 Main St, Williamsville, NY 14221		\$ 567,968.78	\$ -	\$ 567,968.78	\$ 109,000.00	n/a	\$ 2,000.00	\$ 1,000.00	\$ 68,000.00	\$ -	\$ 160,000.00	Bulk Permit, Mailing service, no reimbursement from schools
Aurora	6,451	Barbara Halt	5 South Grove Street, East Aurora, NY 14052	X	\$ 30,050.00	\$ 6,180.00	\$ 36,230.00	\$ 25,500.00	\$ 300.00	\$ 300.00	\$ 1,000.00	\$ 5,500.00	\$ -	\$ 25,013.63	Stuffs and mails bills, schools reimburse postage/envelopes , also collects trash and water bills.
Boston	3,706	David J. Schenk	8500 Boston State Road Boston, NY		\$ 92,211.00	\$ 4,275.00	\$ 96,486.00	\$ 25,000.00	\$ 500.00	\$ 2,000.00	\$ 4,500.00	\$ 3,100.00	\$ -	\$ 13,940.00	Stuffs and mails bills, schools contracts town clerk personally to collect for them. (COI?)
Brant	1,450	Thea A. Ells	1294 Brant-North Collins Rd., Brant, NY 14027		\$ 25,200.00	\$ 16,900.00	\$ 42,100.00	\$ 16,840.00	\$ 1,000.00	\$ 500.00	\$ 3,500.00	\$ 1,200.00	\$ -	\$ 3,332.00	Stuffs and mails bills, does not collect school taxes
Cheektowaga	35,150	Alice Magierski	3301 Broadway Cheektowaga, NY 1422		\$ 396,907.00	\$ -	\$ 396,907.00	\$ 122,226.00	\$ 2,500.00	\$ 15,000.00	\$ 13,000.00	\$ 28,850.00	\$ -	\$ 302,000.00	Bulk Permit, Mailing service, no reimbursement from schools
Clarence	12,153	Nancy C. Metzger	1 Town Plaza Clarence, NY 14031		\$ 150,382.00	\$ -	\$ 150,382.00	\$ 59,000.00	\$ -	\$ 500.00	\$ 17,600.00	\$ 10,000.00	\$ -	\$ 65,000.00	Bulk Permit, Mailing service, no reimbursement from schools
Colden	1,888	Alice M. Wangelin	8812 State Road Colden, NY 14033		\$ 52,750.00	\$ -	\$ 52,750.00	\$ 26,375.00	\$ 250.00	\$ 250.00	\$ 3,035.00	\$ 1,800.00	\$ -	N/A	Stuffs and mails bills, does not collect school taxes
Collins	2,120	Becky Jo Summers	14093 Mill Street Collins, NY 14034		\$ 35,318.00	\$ 10,609.00	\$ 45,927.00	\$ 23,000.00	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,400.00	\$ -	N/A	Stuffs and mails bills, does not collect school taxes
Concord	4,164	Mary E. Bolt	86 Franklin Street, Concord, New York 14141		\$ 44,749.00	\$ 20,000.00	\$ 64,749.00	\$ 32,375.00	\$ 6,400.00	\$ 1,500.00	\$ 3,850.00	\$ 1,400.00	\$ -	N/A	Stuffs and mails bills, does not collect school taxes
Eden	3,565	Mary Jo Hultquist	2795 East Church Street, Eden, New York 14057		\$ 46,551.00	\$ -	\$ 46,551.00	\$ 15,000.00	\$ 2,000.00	\$ 1,000.00	\$ 4,650.00	\$ 3,000.00	\$ -	N/A	Stuffs and mails bills, schools reimburse postage only
Elma	5,528	Patricia A. King	1600 Bowen Road Elma, NY 14059		\$ 50,748.00	\$ 46,000.00	\$ 96,748.00	\$ 24,187.00	\$ 1,000.00	\$ 1,000.00	\$ 11,000.00	\$ 5,000.00	\$ -	N/A	Stuffs and mails bills, no schools reimbursement
Evans	9,727	Diana A. Cafferty	8787 Erie Road Angola, New York 14006	X	\$ 88,731.00	\$ 17,400.00	\$ 106,131.00	\$ 90,000.00	\$ 1,830.00	\$ 1,000.00	\$ 1,790.00	\$ 7,665.00	\$ -	N/A	Stuffs and mails bills, schools reimburse postage only

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Erie County - Tax Collection Budget Summary

Towns	# of Parcels	Responsible Person	Address	Receiver of Taxes	Department Salary	Other Salaries	Total	Cost for tax collection	Equipment	Supplies	Contractual Services	Postage	School District Collector fees	Penalties / Interest collected	Process
Grand Island	8,778	Patricia Frentzel	2255 Baseline Road Grand Island, NY 14072		\$ 201,114.00	\$ -	\$ 201,114.00	\$ 100,500.00	\$ -	\$ 1,000.00	\$ 13,245.00	\$ 8,000.00	\$ -	\$ 40,906.00	Stuffs and mails bills, no schools reimbursement
Hamburg	25,449	Catherine Rybczynski	S6100 South Park Avenue Hamburg, NY 14075		\$ 269,178.00	\$ -	\$ 269,178.00	\$ 95,000.00	\$ 1,000.00	\$ 3,000.00	\$ 1,000.00	\$ 41,900.00	\$ -	\$ 95,700.00	Bulk Permit, Mailing service, no reimbursement from schools
Holland	1,902	June E. Macarthur	47 Pearl St. Holland, NY 14080	X	\$ 5,824.00	\$ 3,425.00	\$ 9,249.00	\$ 9,249.00	\$ -	\$ 500.00	\$ 500.00	\$ 1,600.00	\$ -	\$ 7,072.00	Stuffs and mails bills, does not collect school taxes
Lancaster	17,837	Johanna M. Coleman	21 Central Avenue Lancaster, New York 14086		\$ 368,765.00	\$ -	\$ 368,765.00	\$ 110,629.00	\$ 7,500.00	\$ 3,200.00	\$ 17,220.00	\$ 15,000.00	\$ -	\$ 130,000.00	Bulk Permit, Mailing service, complete reimbursement from schools, could not help with any actual numbers.
Marilla	2,266	Dawn A. Pierce	1740 Two Rod Road Marilla, New York 14102		\$ 65,200.00	\$ -	\$ 65,200.00	\$ 19,560.00	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,800.00	\$ -	\$ 8,249.00	Stuffs and mails bills, schools reimburse postage/envelopes , file transfer and ad in paper.
Newstead	4,241	Dawn D. Izydorczak	5 Clarence Center Rd Akron, NY 14001		\$ 42,751.00	\$ 38,689.00	\$ 81,440.00	\$ 21,000.00	\$ 500.00	\$ 500.00	\$ 7,000.00	\$ 10,000.00	\$ 17,000.00	\$ 10,800.00	Stuffs and mails bills, schools pay \$17000 plus expenses for collection of school taxes
North Collins	2,017	Margaret J. Orrange	2051 Spruce St. North Collins, NY 14111		\$ 38,827.00	\$ 7,400.00	\$ 46,227.00	\$ 10,000.00	\$ 500.00	\$ 500.00	\$ 2,000.00	\$ 1,600.00	\$ -	N/A	Stuffs and mails bills, does not collect school taxes
Orchard Park	11,768	Carol R. Hutton	4295 South Buffalo Street, Orchard Park, NY 14127	X	\$ 54,389.00	\$ 44,268.00	\$ 98,657.00	\$ 98,657.00	\$ 1,000.00	\$ 1,000.00	\$ 2,900.00	\$ 10,000.00	\$ -	\$ 81,575.00	Stuffs and mails bills, schools reimburse postage/envelopes , file transfer and ad in paper.
Sardinia	1,678	Betsy A. Marsh	12320 Savage Road Sardinia, New York 14134		\$ 27,290.00	\$ 5,400.00	\$ 32,690.00	\$ 8,500.00	\$ -	\$ 500.00	\$ 2,575.00	\$ 4,120.00	\$ -	\$ 4,752.00	Stuffs and mails bills, does not collect school taxes
Tonawanda	28,807	Melissa M. Brinson	2919 Delaware Avenue Kenmore, New York 14217		\$ 64,951.00	\$ 266,530.00	\$ 331,481.00	\$ 100,000.00	\$ 4,000.00	\$ 4,500.00	\$ 7,000.00	\$ 48,500.00	NA	N/A	Town of Tonawanda - Not unable to schedule meeting.
Wales	1,474	Shirley A. Schlitz	12345 Big Tree Road Wales Center, New York 14169	X	\$ 10,647.00	\$ 7,500.00	\$ 18,147.00	\$ 18,147.00	\$ 200.00	\$ 500.00	\$ 1,270.00	\$ 2,500.00	\$ -	\$ 5,518.00	Stuffs and mails bills, schools reimburse postage/envelopes , file transfer and ad in paper.
West Seneca	18,704	Ruth E. Breidenstein	1250 Union Road West Seneca, New York 14224	X	\$ 50,619.00	\$ 68,094.00	\$ 118,713.00	\$ 118,713.00	\$ 8,000.00	\$ 700.00	\$ 3,100.00	\$ 8,000.00	\$ -	\$ 60,000.00	Stuffs and mails bills, no schools reimbursement
Total	258,160				\$ 2,808,406.78	\$ 566,996.00	\$ 3,375,402.78	\$ 1,310,070.00	\$ 41,480.00	\$ 45,150.00	\$ 127,485.00	\$ 296,235.00		\$ 1,036,857.63	