

Broome County

Centralized Property Tax Administration Program Study For a Centralized Tax Collection Database

2008

Overview

This Study has been prepared by Allen Tunnell Corporation for The Real Property Department of Broome County, to fulfill the requirements of the Tax Collection Database Study, under the NYS CPTAP Centralized Property Tax Administration Program. A grant has been provided to Broome County to cover a study to achieve a countywide database for property tax collection/enforcement.¹

This study documents the current systems in place, itemizes areas of issue, and makes recommendations on how to achieve a countywide, Centralized Tax Database.

I. Broome County's Partially Centralized Tax Database for "Current" taxes

Broome County has approximately 86,600 parcels.

Broome County currently has a partially Centralized Tax Database that is online and is available to the public at <http://www.taxlookup.net/#Broome>.² This publicly available database has been on-line for the past 4-5 years and is used heavily by real estate personnel, tax researchers, attorneys, and taxpayers. This database contains taxable status, tax amount, and tax payment history for "current tax" for all parcels in the database. This database does not contain delinquent tax information.

This partially Centralized Tax Database is incomplete due to "current" data that is missing from some schools/municipalities as well as the fact the delinquencies are not included.

The county does not have centralized tax collection software.

¹ <http://www.orps.state.ny.us/cptap/index.cfm>

² Taxlookup.net is a web address of our Primary Vendor, Allen Tunnell Corporation

All collecting districts in Broome County have high speed internet access.

A. This partial, Centralized Tax Database contains “current” data from the following schools/municipalities:

City of Binghamton, City Taxes
Village of Johnson City
Town of Binghamton
Town of Chenango
Town of Conklin
Town of Dickinson
Town of Fenton
Town of Kirkwood
Town of Maine
Town of Union
Town of Vestal
Town of Windsor
Binghamton CSD
Chenango Forks CSD
Chenango Valley CSD
Harpursville CSD
Johnson City CSD
Maine-Endwell CSD
Susquehanna Valley CSD
Union-Endicott CSD
Vestal CSD
Whitney Point CSD
Windsor CSD

- Each of the above listed collection districts uses software from our Primary Tax Collection Software Vendor (Primary Vendor), Allen Tunnell Corporation, to collect taxes and send tax information to the Internet for public access.

Districts typically post daily to the database during the collection period. After the collection cycle has been complete, districts do not update the database since there are no changes.

1. Centralized Tax Collection

Note that Broome County has a “centralized tax collection” facility that collects for the following with tax collection software from our Primary Vendor:

- City of Binghamton, Receivables/Delinquencies
- City of Binghamton, Current Taxes
- City of Binghamton CSD
- Town of Union
- Town of Conklin
- Town of Kirkwood
- Town of Dickinson

Payments collected are posted to the partially Centralized Tax Database on a daily basis, during the collection period, for public access and are available at <http://www.taxlookup.net/#broome>.

B. The schools/municipalities that are missing from this Centralized Tax Database are as follows:

<u>School/Municipality</u>	<u>Tax Collection Software</u>
Village of Deposit	Williamson Law
Village of Endicott	KVS
Village of Lisle	BAS
Village of Port Dickinson	Williamson Law
Village of Whitney Point	Williamson Law
Village of Windsor	Allen Tunnell Corporation
Town of Barker	Allen Tunnell Corporation
Town of Colesville	Allen Tunnell Corporation
Town of Nanticoke	BAS
Town of Sanford	Allen Tunnell Corporation
Town of Triangle	Allen Tunnell Corporation
Afton CSD	Infomatic
Bainbridge-Guilford CSD	Infomatic
Cincinnatus CSD	Manual Collection
Deposit CSD	Infomatic

Greene CSD
Marathon CSD

Infomatic
Systems East

These districts do not put their data into the Centralized Tax Database. Data is only available from the tax collector during tax collection. There is no means for viewing individual parcels, their taxable status, tax amount, or payment history for the districts in this category.

C. School/Municipal costs and other data

Appendix A provides details for each collection within the county. This Appendix also gives the costs for each collection.

1. Schools/Municipalities, not collected by Broome County

All schools/municipalities are responsible for their own software, and contract for their own support with their vendors.

The school/municipality houses and maintains its own collection data, and is responsible for the integrity of that data. The source for all collection data is an electronic "tax roll" in the form of RPS files such as the 147d1, 155d1, and 160d1.

Data sent to the Centralized Tax Database on the Internet is housed at the offices of our Primary Vendor on its servers. Data that is sent to the internet for public display/access is backed up at the school/municipality on a medium of their choice.

Schools/Municipalities accept cash, checks, and certified medium. Credit Cards are not accepted within Broome County for the payment of taxes; although, our Primary Vendor offers an on-line credit card payment capability with a 4% convenience fee for each transaction.

Bar Coding is used by some collectors within the county, some of the time.

All schools/municipalities maintain their own security in a manner that they deem acceptable.

2. Broome County Collections

The seven (7) districts collected by Broome County, as part of their centralized tax collection effort, operate in much the same manner as other schools/municipalities within the county; except, that a dedicated staff is responsible for all collection and maintenance operations. Collection data is housed on in-house servers which are backed up daily as part of Broome County's internal IT backup procedures. Data sent to the internet is housed on internet servers at the offices of our Primary Vendor.

Access is limited to personnel who have passwords to view/process the collection data.

Broome County uses bar code scanning of tax bills as part of the collection process.

Broome County contracts with its Primary Vendor for support and software maintenance services.

D. How it works

Most tax collection software in Broome County is provided by The Primary Vendor, a vendor located in Broome County, in the City of Binghamton. The software from this vendor has a portion that resides on the Internet, and a portion that resides on an in-house network within the collecting school/municipality.

At the end of a day, the school/municipality transfers collection data from the in-house network to the Internet via a "mouse click". Once the transfer has been made, the Centralized Tax Database contains current tax payment history as well as current property data along with levy line information for each

parcel. The capability to have multiple years of tax payment history is used to display current and prior year data. Interested parties are not restricted in any way whatsoever. It truly is a publicly accessible Centralized Tax Database. There are no passwords or other restrictions. Interested parties merely access parcel information by searching via tax map ID, name, or parcel address.

The portion of the software that resides on "in house systems" has been written in Visual FoxPro 7 using FoxPro databases and is heavily SQL based. The portion that resides on the internet has been written in "PHP" and uses a "MYSQL" SQL engine.

II. Tax Collection System at Broome County for "Delinquent" Taxes

There are two delinquency systems in use at Broome County. There is delinquency system for the City of Binghamton (provided by our Primary Vendor), and a Delinquency System (FINTAX) for the remaining municipalities in Broome County.

A. City of Binghamton Delinquency System

Broome County collects the taxes for the city of Binghamton using a customized version of the tax collection system provided by the Primary Vendor within Broome County.

At the end of a collection cycle, unpaid parcels from the "current tax" collection system are transferred to a customized delinquency system developed specifically to collect delinquent taxes for the City of Binghamton. This delinquency system was developed by the Primary Vendor using the Visual FoxPro 7 language and FoxPro databases. It is heavily SQL based.

Delinquency data for the City of Binghamton is not part of the partially Centralized Tax Database.

B. FINTAX Delinquency System

The system used at the Broome County Offices to collect delinquent parcels is FINTAX, a delinquency collection system written by Broome County IT Personnel in RPG on the AS400 computer system. Spreadsheets are used to supplement FINTAX to handle the Article 11 process.

FINTAX imports year-end files from municipal/school tax collections using a standard data format.

FINTAX has no interface to the Internet. Delinquent information must be obtained from county staff.

III. Proposed Centralized Tax Database System

A. Overview

1. Broome County has a partially Centralized Tax Database in place.
 - a. Its structure is well defined:
 - b. It has an excellent, documented, track record
 - c. It is performing well
 - d. It meets the requirements of collectors and taxpayers within Broome County.
2. This partially Centralized Tax Database should be used as the basis for a complete Centralized Tax database for Broome County.

Because of the success in using this model, there is no need to implement another model. "If its not broke....don't fix it!"³

3. By using the existing model, a complete, Centralized Tax Database can be achieved.
4. Centralized Tax Collection software is recommended.⁴ The benefits of using the same tax collection software through the county are as follows:

³ Colloquial expression commonly used by engineers in various professions.

⁴ <http://www.orps.state.ny.us/cotap/resources/taxCollectionWorkshopV2.pdf>, pp.6-8

"By using one system countywide, fiscal savings can be realized and cooperation among local officials can expand.

"The system is fully integrated from point of collection through management of delinquencies.

"The user-friendly system has common function and is accessed by collectors and staff throughout the county.

"Data collection is simplified and data is automatically accessible by muni's.

"Through countywide error checking and balancing, inconsistencies are eliminated.

"Online access can greatly reduce taxpayer confusion and inquiries.

"The unified system results in reduced management requirements."⁵

Based on the above recommendations from ORPS, we recommend that common tax collection software be used throughout the county. Since the Primary Vendor has a large majority of installed tax collection software systems, we recommend that software from the Primary Vendor be installed in districts using other software.

By unifying the software, it will not be necessary to modify the software that controls the partially Centralized Tax Database to receive files from five other vendors, a difficult, costly, task. All data will go into the centralized database seamlessly.

B. How to get to a Complete Centralized Tax Database within Broome County – An Implementation Plan.

1. *Reasons why districts are not currently participating*
 - a. For districts that currently use software from the primary vendor, the districts are reluctant to expend an

⁵ Op. Cit.

additional \$750/year for the option to put the tax roll into the Centralized Tax Database.

- b. For districts that currently use software from vendors other than the Primary Vendor, the districts do not want to expend the money to change software.

2. *A recommended approach*

- a. Work with the Primary Vendor to secure a “countywide license” to install programs in all districts at a reduced price.
- b. Work with the Primary Vendor to secure a “countywide maintenance/Centralized Tax Database” license to provide maintenance, support, and access to the Centralized Tax Database for all districts within the county at reduced price.
- c. Involve all collection districts in this plan. Present the plan in a manner that does not imply that elected collectors will lose their jobs. Broome County should hold meetings with schools and municipalities and openly discuss the reasons for going to a Centralized Tax Database with Centralized Tax Collection software.
- d. The Village of Endicott currently has a license to use software that will put data into the Centralized Tax Database; however, for “cost savings” reasons they are using KVS software. If the county offers a reduced price for “maintenance and the Internet display of tax rolls”, it is expected that the village will switch back to the software from the Primary Vendor. Should the Village choose not to switch back, they still have the capability to generate a “year-end” transaction file that would be imported into the Centralized Tax Database. If the Village were to cooperate and send this file out periodically, the Centralized Tax Database would be current except for the time period that it takes to get the data file from the Village.
- e. The “Binghamton Receivables System” must be modified by the Primary Vendor so that Receivables Data could be sent to the Internet daily for inclusion into the Centralized Tax Database.

- f. FINTAX should be replaced with a system that is compatible with the Centralized Tax Database; however, due to the changeover of financial software to a new system, this is not possible at this time. We recommend that a replacement for FINTAX be considered in about 2 years after the new financial software is up and running.

In the meantime, we recommend that an "unpaid" PDF file be generated from FINTAX on a periodic basis, such as weekly, and placed on the internet, as part of the Centralized Tax Database. This will allow public access to this data.

3. *Recommended Implementation Time Schedule*
 - a. Fall 2008 – Negotiate with Primary Vendor for a "countywide" license to install tax collection software for all districts in the county. Negotiate a yearly maintenance/Internet-display-of taxes contract with the Primary Vendor
 - b. Fall 2008 – Install Nanticoke and Upper Lisle for 2009 Town/County collection
 - c. March 2009 – Install Remaining Villages
 - d. August 2009 – Install Remaining Schools
 - e. March 2010 – Re-install Village of Endicott or create a utility to accept their "year-end file", file format and place it on the Internet (Primary Vendor would do this).

C. Legislation recommended for the future

1. Current Tax Law does not allow tax bills to be emailed.
 2. We need legislation to allow tax bills to be "emailed", such as is being done in Colorado and other states.

Taxpayers who elect to accept emailed tax bills would furnish their email addresses to the county. The county would send an emailed tax bill to taxpayers who have furnished their email addresses. Bills that are returned

undeliverable would trigger a hard copy mailing via USPS.

The cost savings would be enormous and would be recurring. If only 40,000 bills were emailed for just town/county taxes, the savings would be in the order of \$16,000 per billing. Add in another \$16,000 for school bills, and the savings would be about \$32,000/year.

Broome County - Appendix A

Municipality/school	software	internet lookup	maint. costs	payroll	benefit
Binghamton	County	yes	1,450.00	16,154.00	0.00
Deposit (V)	Williamson Law	no	750.00		
Endicott (V)	KVS	no	1,171.00		
Johnson City (V)	ATC	yes	1,500.00	750.00	
Lisle (t)	BAS	no	0.00	16850 with clerk	
Port Dickinson (V)	Williamson Law	no	300.00	12500 with clerk	
Whitney Point (V)	Williamson Law	no	300.00		0.00
Windsor (V)	ATC	yes	750.00		
Barker (T)	ATC	no	750.00	4,928.25	377.01
Binghamton (T)	ATC	yes	1,500.00	10,469.00	
Chenango (T)	ATC	yes		16,119.00	2,510.00
Colesville (T)	ATC	no			
Conklin (T)	county	yes	1,550.00	4,784.00	
Dickinson (T)	county	yes	1,550.00	4,151.00	
Fenton (T)	ATC	yes	1,500.00	1,398.00	0.00
Kirkwood (T)	county	yes	1,550.00	4,834.00	
Maine (T)	ATC	yes	1,500.00	6,160.00	
Nanticoke (T)	BAS	no	300.00	1200 with clerk	0.00
Sanford (T)	ATC	no	750.00		
Triangle (T)	ATC	no	750.00	1500 with clerk	0.00
Union (T)	county	yes	1,850.00	23,628.00	
Vestal (T)	ATC	yes	1,500.00	15,069.00	15,210.00
Windsor (T)	ATC	yes	1,500.00		
Afton CSD	Infomatic inc.	no	745.00	2,500.00	
Bainbridge-Guilford CSD	Infomatic, Inc	yes in 2008	745.00		
Binghamton CSD	county	yes	1,450.00	17,409.00	
Chenango Forks CSD	ATC	yes	795.00	3,285.00	657.00
Chenango Valley CSD	ATC	yes	15.00	6,742.00	0.00
Cincinnatus CSD	None/done manually	no computer		2,912.00	
Deposit CSD	Infomatic Inc.	no	745.00		
Greene CSD	Infomatic Inc.	no	745.00		
Harpursville SCD	ATC	yes	1,500.00	3,406.00	635.22
Johnson City CSD	ATC	yes	1,500.00	3,234.00	
Maine-Endwell CSD	ATC	yes			
Marathon CSD	Systems East	no	465.00	2,890.00	489.00
Susquehanna Valley CSD	ATC	yes		5,290.00	
Uninon-Endicott CSD	ATC	yes			
Vestal CSD	ATC	yes			
Whitney Point CSD	ATC	yes	1,500.00	10,894.26	1,960.97
Windsor CSD	ATC	yes	1,500.00		

Broome County - Appendix A

Municipality/school	bill printing costs	training costs	conf. costs	other costs	
Binghamton	2,111.28		0.00	0.00	8,057.93
Deposit (V)					
Endicott (V)	2,702.81	467.85		480.00	
Johnson City (V)					
Lisle (t)	1,639.68		0.00	0.00	
Port Dickinson (V)	601.71				
Whitney Point (V)	430.22				
Windsor (V)	375.72				
Barker (T)	1,572.63		0.00	0.00	1,885.04
Binghamton (T)	2,902.76			898.00	368.90
Chenango (T)	969.00		0.00	605.00	55.00
Colesville (T)	2,888.00				
Conklin (T)	525.53				1,520.23
Dickinson (T)	335.08				1,149.76
Fenton (T)	2,914.62		0.00	0.00	1,500.00
Kirkwood (T)	498.58				1,408.09
Maine (T)	2,725.38				
Nanticoke (T)	700.00		0.00	0.00	307.50
Sanford (T)	2,450.55				
Triangle (T)	1,560.16		0.00	0.00	0.00
Union (T)	3,172.12				11,693.42
Vestal (T)	1,720.44	1,700.00			8,356.40
Windsor (T)	5,000.00				150.00
Afton CSD	2,851.00				
Bainbridge-Guilford CSD	2,834.00				2,500.00
Binghamton CSD	2,180.91				7,722.32
Chenango Forks CSD	4,970.49				
Chenango Valley CSD	5,475.84		0.00	0.00	2,414.08
Cincinnatus CSD					205.00
Deposit CSD	3,983.00				3,022.00
Greene CSD	4,196.00		0.00	0.00	0.00
Harpursville SCD	3,404.94				
Johnson City CSD	8,787.45				
Maine-Endwell CSD	7,109.00		0.00	0.00	3,500.00
Marathon CSD					
Susquehanna Valley CSD	6,929.44				
Union-Endicott CSD					3,759.60
Vestal CSD	10,080.00				
Whitney Point CSD	5,463.00		0.00	0.00	2,000.00
Windsor CSD	7,068.32				30.31

Broome County - Appendix A

Municipality/school	screen res.	internet access	speed/type	sum of costs
Binghamton				27,773.21
Deposit (V)		TDS	DSL	750.00
Endicott (V)	800x600			4,821.66
Johnson City (V)				2,250.00
Lisle (t)	13x15	DLS		1,639.68
Port Dickinson (V)	1024 x 768	Road Runner		901.71
Whitney Point (V)				730.22
Windsor (V)	800x600	DSL		1,125.72
Barker (T)	1280x1024	Road Runner		9,512.93
Binghamton (T)				16,138.66
Chenango (T)				20,258.00
Colesville (T)		DSL		2,888.00
Conklin (T)				8,379.76
Dickinson (T)				7,185.84
Fenton (T)		Road Runner		7,312.62
Kirkwood (T)				8,290.67
Maine (T)		Hi speed Cable		10,385.38
Nanticoke (T)		Road Runner		1,307.50
Sanford (T)	800x600			3,200.55
Triangle (T)	800x600	Road Runner		2,310.16
Union (T)				40,343.54
Vestal (T)	1280x1084	Road Runner Business		43,555.84
Windsor (T)		SMB internet access		6,650.00
Afton CSD	800x600	TI		6,096.00
Bainbridge-Guilford CSD				6,079.00
Binghamton CSD				28,762.23
Chenango Forks CSD	1680x1050	LAN		9,707.49
Chenango Valley CSD	800x600	BOCES/t-1		14,646.92
Cincinnatus CSD				3,117.00
Deposit CSD	800x600			7,750.00
Greene CSD	1024x768			4,941.00
Harpursville SCD				8,946.16
Johnson City CSD	1024x768	Road Runner		13,521.45
Maine-Endwell CSD				10,609.00
Marathon CSD	800x600	Explorer		3,844.00
Susquehanna Valley CSD				12,219.44
Uninon-Endicott CSD				3,759.60
Vestal CSD				10,080.00
Whitney Point CSD				21,818.23
Windsor CSD	1024x768			8,598.63

Broome County - Appendix A

Municipality/school	processor speed	RAM	operating system	monitor size
Binghamton				
Deposit (V)	512 MB	1.96GB	XP	17"
Endicott (V)	2GHz	512MB	Windows 2000 pro, XP pro, or Vista Bis.	
Johnson City (V)			Pyramid Business Systems	
Lisle (t)	2.0GHz			
Port Dickinson (V)	2.66 GHz	512 MB	Windows XP	15"
Whitney Point (V)				
Windsor (V)	1594MHz	2GB	XP pro	15"
Barker (T)	2.33 GHz	2GB	XP pro	19"
Binghamton (T)				12"x9"
Chenango (T)				
Colesville (T)		2.79 GHz	XP	15"
Conklin (T)				
Dickinson (T)				
Fenton (T)			XP	
Kirkwood (T)				
Maine (T)	2.66 GHz	256MB	XP pro	15"
Nanticoke (T)			XP	17"
Sanford (T)	2.8GHz	512MB	XP pro	16"
Triangle (T)	1.8GHz	448 MB	XP pro	15"
Union (T)				
Vestal (T)	3.2GHz	500MG	XP	19"
Windsor (T)	2993 MHz	512 MB	XP pro	13"
Afton CSD		2.4 32Mb	Windows 98	16"
Bainbridge-Guilford CSD			Windows	
Binghamton CSD				
Chenango Forks CSD	42.8GHz	1024MB	XP pro	20"
Chenango Valley CSD	2 GHz	1GHz	XP	17"
Cincinnatus CSD	none			
Deposit CSD	Pentium II	32MG	Windows98	
Greene CSD			Windows	17"
Harpursville SCD				
Johnson City CSD	2.8 GHz	1GB	XP SP2	15"
Maine-Endwell CSD	M&T equipment			
Marathon CSD	3.19GHz	1GB	XP pro	17"
Susquehanna Valley CSD	2.4GB	512 MB	XP	17"
Uninon-Endicott CSD				
Vestal CSD				
Whitney Point CSD	Thru BOCES			
Windsor CSD	2.8 GHz		512 XP	17"