

Centralized Property Tax Administration Program Tax Collection Database Study



Presented to:

**EDWARD A. DIANA
COUNTY EXECUTIVE**

and

**ORANGE COUNTY LEGISLATURE
CHAIRWOMAN, ROXANNE DONNERY**

Presented by:

**JOHN I. MCCAREY, CCD, DIRECTOR, REAL PROPERTY
ERIC RUSCHER, ASSISTANT DIRECTOR, REAL PROPERTY**

January 2009

I. EXECUTIVE SUMMARY

New York State Office of Real Property Services, under the Centralized Property Tax Administration, has issued grants for the purpose of studying improvements to local tax collection practices. Since many of Orange County's existing systems need to be drastically overhauled, Orange County has been working toward a consolidation of efforts for several years. With this in mind, this grant will help advance the County's efforts toward this goal. Once the initial \$25,000 grant to study the implementation of a county-level collection database was received, a committee was formed, consisting of the Real Property Director, Real Property Assistant Director, several Tax Collectors, personnel from the County's Departments of Finance and Informational Services, Real Property Information Technicians, and NYS Office of Real Property individuals (Refer to Exhibit A for a list of the committee members). The committee's purpose is to determine the collectors' current systems processes and features and incorporate them into one new system that meets the collectors' needs and expectations. A survey was conducted of all town, village and school collection procedures to gather information for this study (Refer to Exhibit B for the survey results).

CURRENT COLLECTION SYSTEM

Orange County consists of 20 towns, 3 cities, 19 villages, and 22 school districts. The collectors for these municipalities are broken down as follows: 20 Town collectors, 3 City collectors and 24 School collectors.

Most collectors receive taxes and record payments using computer software to assist them. But, **two of the collectors do all of their work manually as they do not have computers.**

¹Section 11 of the Town Law provides that when the population of a town of the second class exceeds 10,000 in a decennial Federal census, the town becomes a town of the first class "effective on the first day of January succeeding the next biennial election held in said town." Section 20 of the Town Law requires a town of the first class to have one appointed assessor.

All tax bills not paid after the first collection period are assessed a penalty, which increases monthly as the payment remains unpaid. In addition, all of the first class¹ towns in one specific Orange County school district assess a collection fee on each school bill.

All taxes must be paid in full, in one payment, except for two cities and four school districts which allow for installment payments of either 2 or 3 installments.

At the end of the collection period, the town collectors balance their tax rolls and provide the County Finance Department with totals for paid and unpaid bills in addition to an electronic file (Mt Hope and Minisink do not provide electronic files, but do give the Finance Dept. a stamped roll, indicating who has/has not paid). The schools and villages provide the County with information on those payments that are delinquent.

After receiving the paid/unpaid data from the collectors, the County makes the municipalities whole² and it is now up to the County to collect any unpaid taxes. Any village and school taxes remaining unpaid when the next County/Town bills are being processed are relieved onto this bill. For any unpaid County/Town taxes, the County maintains the delinquencies on the County's Unpaid Tax System, which is maintained by the County's Finance Department.

RECOMMENDATIONS

Orange County's vision is to have a county-wide tax collection system residing at the County, where the County would be responsible for maintaining and backing-up the system. This **system would consist of software from one vendor**, in which the County would be providing support for the system. The system would give all municipalities viewing access to the county-wide database. The collectors will be required to update information on a daily basis,

²The County Treasurer will remit to the municipality the amount of returned unpaid taxes, whether those have actually been collected, so the town will have all monies related to their tax levy.

making the data current for those within the County viewing the data. The collectors will still have the local option of using other software as long as they meet or exceed the County standards.

The County is currently in the process of analyzing several different software packages to determine which best fits the necessary requirements for the new system, as well as be cost effective. The County will also compare these vendors to what the County's Informational Services Department could create, with regards to time-frame, cost, feasibility, and the collectors' needs.

Based on the survey that was sent to all town, village and school collectors, a large percentage of the tax collectors are looking for more support and help from the County in making the collection process as smooth as possible. In order to accomplish this, many features need to be included in any county-wide system being considered. These features include, but are not limited to, the ability to: read-in files from RPS V4, print bar codes on tax bills, maintain multiple tax years in the database, produce replacement tax bills, produce corrected tax bills, create paid receipts (individually and batches), search by location number and name, produce paid and unpaid tax files, post payments via text file, and record fees to be added to payments (returned check fee, advertising fee, . . .). Please refer to the diagram on page 9 for other services to local municipalities.

With ever increasing tax levies (refer to Exhibit C for tax levy history for the last three years) and parcel counts (due to parcel splits), the burden on the local tax collectors is greater than ever. **This new system should alleviate some of the pressure from the collectors by standardizing the collection process.**

II. EXISTING SYSTEM

In order for this study to be helpful, one must first understand our current collection system. Orange County has over 138,000 parcels and consists of 23 town tax collectors (20 towns and 3 cities), 19 villages and 20 school tax collectors that collect for the 22 school districts. At least 3 town tax collectors also collect for school districts. Of the 20 school districts, 9 of them extend into the surrounding counties (See Exhibit D for parcel count breakdowns for school and county. Also, see Exhibit E for data regarding Tax Collectors/Staff salaries and budgeted dollars for equipment by town).

Throughout the year, new deeds are processed and property owners notify the Assessor's office of any address changes. The Assessor's Office then updates the RPS system, which produces the tax bills. After the tax bills have been run, it is the responsibility of the Assessor to notify the Tax Collector of any necessary changes that need to be made before the bills are sent in the mail. Changes to owner names can only be done through a deed or, in the case of marriage or death, a marriage or death certificate must be sent to the Assessor's office in order for the records to change.

In addition, bank codes are continually entered into the RPS system once notification is received from the bank via an RP-953 form (Refer to Exhibit H for a yearly count of parcels with bank codes). Currently, there are almost 45,000 parcels containing bank codes. These bank codes allow the assessor to identify the bank on a parcel. Most large TSO Organizations receive the RPS160D1 file from the County and use it to process County/Town and School district tax bills. After loading the RPS160D1 file, some banks identify parcels by SWIS Code³ and Section Block and Lot; this ensures the banks are making payments on behalf of their customers who have an escrow account with them and not relying on a bank code that may not be on the parcel record or

³SWIS (Stateside Information System) Code: A six digit number assigned by the State Office of Real Property Svcs as a unique identifier for every municipality in the state. The first two digits define the county, the second two the city or town, and the last pair the village, if any.

may not be correct on the record. **Property owners should receive their bills and have a mechanism in place to forward these bills directly to their lending institutions.** Many banks and tax service organizations do not adhere to RPTL-953, which mandates notices of creation, termination or transfer of escrow accounts be filed with the County Director on a timely basis. The Orange County Office of Real Property and Assessors are typically inundated with large stacks of “953” forms prior to issuance of the school and town/county tax bills. In the current economic climate, banks are changing names, dissolving or merging before the original escrow transfer or creation forms are received by the County.

CURRENT TAX BILL PROCESS

The tax bill process begins with producing tax bills at the County based on the information provided by the towns, villages and schools. For printing bills, the County uses one universal tax bill design, with the layout being quite similar for the County/Town and School district tax bills. The form color does change every year to help the collector identify the year the tax bill was issued.

Once the County/Town bills are completed, the Office of Real Property sends the RPS160D1 file to all of the major TSO bank organizations. The tax collection software vendors also receive the RPS160D1 file from the Office of Real Property, which they load the data onto the municipalities’ systems for use in the collection of the taxes.

After the bills have been processed, the Office of Real Property makes the tax information available on the County website for all school and county/town taxes as well as 2 villages (Woodbury & South Blooming Grove). This information is available free of charge to the general public. Currently, the website is not updated with the paid/unpaid status of a tax bill, but future plans include accepting nightly updates from collectors in order to update the website and provide the payment status on a daily basis. Four school districts in Orange County have the information available, with payment status, on the following website: www.infotaxonline.com.

The collection process can now begin. The tax collectors review their tax rolls and bills and then mail the bills to the property owners. Approximately 1 % - 3 % of the bills are returned due to address problems. The collectors now must either find accurate addresses for all of the returned bills or find a means of contacting the property owners; an arduous task, which takes the collectors away from their tax collection duties. **Orange County is currently looking at acquiring software that will verify the accuracy of addresses through the post office**, which will alleviate much, if not all, of the returned mail.

The current collection system for Orange County is comprised of decentralized school, town and village tax departments. These departments mail taxes, receive payments and record payment information using a software package designed for tax collection. Two towns (Mt Hope and Minisink) and four of the larger school districts also allow the taxpayers to pay in installments during the collection period, though, two of these districts charge a penalty percent when paying in installments. The City of Newburgh has three installment payments and the City of Port Jervis has two installment payments on their County/City tax bills, while the following schools have three installments on their school tax bills: Newburgh Central School District, Wallkill Central School District, and Monroe-Woodbury Central School District. In addition, the Town of Warwick portion of the Warwick School District allows partial payments (taxpayers would need to contact the tax collector to arrange for partial payments). The following school districts charge a percentage based collection fee: Marlboro Schools and Valley Central Schools in Montgomery, Wallkill and Town of Newburgh. **On any proposed system, this fee should be a flat fee and not based on the amount of the tax bill.**

The tax collection process starts with the tax file being loaded onto the tax collectors' system by the software vendors. The tax collectors main responsibility is to post payments and process the checks/cash received; this information is available immediately for staff to view. Some of the larger towns do have part-time staff to assist the collector with tax collection. Currently, the methods of payment commonly accepted for tax payments are: cash, checks and money orders, with one tax department accepting on-line payments and third party wires (with supporting electronic remittance files).

There are two towns and ten villages that record payments manually in a ledger book. Fourteen towns and two **school districts submit a “paid file” and an “unpaid file” to Orange County Department of Information Services at the end of their collection period. From these town files, a paid tax roll is produced and remains in the County Department of Finance for viewing by the general public.** The two school districts keep the paid tax roll in the school district for viewing. The paid tax roll has benefited both the towns and school tax collectors because they no longer have to stamp the tax roll as “paid.” Also, with the paid rolls, the Department of Finance no longer has to use a register tape to add up the amounts of “unpaid parcels,” which is a very labor intensive and time consuming process, prone to errors. All other towns return the stamped tax roll and a delinquent list to Finance. Those collecting agencies using a manual record system submit their unpaid listing to Finance. In turn, clerks in the County’s Finance Department key punch relevies and balances into the County tax system before the December County/Town tax bill cycle so these amounts can be included on the County/Town tax bills. In addition, each April, the County’s Finance Department personnel key punch the delinquencies for Mt Hope and Minisnik, due to these towns not providing any electronic data since their work is all done manually.

Throughout the tax collection process, all collection information is backed up to ensure data integrity. Eighteen towns/school districts perform scheduled system backups nightly on servers, while the remainder uses tapes and disk drives. Backups are kept in a fire proof safe that is secured with a combination that only the supervisor and collector can access. The tax collector and staff have individual login ids and passwords that are necessary in order to access the tax collection software package.

CURRENT SOFTWARE VENDORS

There are currently nine different tax collection software programs being used by schools and towns in Orange County (See Exhibit F for a breakdown of the programs currently in use). The database, in most of the collection offices, resides on the towns/school districts’ server. Only eight collection offices store the database on a single computer in the tax collector’s office.

In most cases, the software vendor is responsible for software updates (including loading RPS files for use in tax collection), with 1 town having an in-house Information Technology department.

The municipalities pay a yearly maintenance fee for their collection software, which provides the collectors with on-site and phone support from their vendor.

The current cost of the systems, in terms of software licensing, ranges from \$400-\$1,000 annually with the exception of one fee of \$6,200 annually, which includes financial modules and hot line support. The annual licensing fee does include phone and on-site support.

III. PROPOSED CENTRALIZED SYSTEM

Orange County’s vision is to have an integrated Property Management System that will fulfill all the needs of the local governments by bringing together, into one system, the following functions:

- | | |
|-------------------|------------------------|
| Parcel Data | Tax Collection |
| Assessment Data | Building Dept. Permits |
| Code Enforcement | Utility Billing |
| GIS | Mapping |
| Tax Maps | Permit Tracking |
| Field Inspections | Complaint Tracking |
| Planning & Zoning | SDG Property Images |



Since a centralized system is the desired result, the most utilized software vendors in Orange County were given the opportunity to hold informational presentations at the County Training Center for all County support personnel, as well as school, village and town tax collectors and staff. An open question and answer session held after each presentation provides feedback to the Orange County Office of Real Property; this feedback will be considered during the evaluation of each software package on how it best meets Orange County's needs. The goal of one centralized system is to make sure all of the functions that the collectors have with their existing systems will still be available with the proposed system. Currently, there are over 138,000 parcels in Orange County that would be stored in a centralized tax collection program on a server in a secure room at Orange County Information Services in Goshen.

A major aspect of the proposed system is that Orange County would be printing the tax bills and tax rolls for all municipalities within Orange County, which would include all towns, villages, cities and schools. In addition, the selected software vendor should allow the County to provide initial support; if additional support is necessary, the vendor would be contacted. Since the County has the staff needed to support the system, this process would allow the County to save money on any system being purchased, which in turn, would be cost effective for the municipalities.

For any system to be considered by the County, there are certain features that need to be part of the software. Some of these features include: credit card payments, online payments, scanning, and bar coding. Although only one city (City of Middletown) currently utilizes **the bar code feature of their software, the collectors have expressed a great deal of interest in this feature for future use.**

Once a system has been selected and is installed at the County, it will be the responsibility of Orange County Information Services to perform nightly backups, which will be sent off-site in case recovery is needed. Security will be maintained by the Orange County Real Property Information Technicians, and all new user request forms will be signed off by the Director of Real Property. In addition, nightly updates to the Orange County Real Property website will be available; this will provide the taxpayer and banking institutions with the ability to check the

payment status on a parcel.

The tax collectors will have update rights to the database, and Departments of Finance and Real Property will have read only rights to the database.

Collection of the taxes will not change; there will be a collector in every town, city, village and school district. Collectors will follow their usual procedure of posting payments and making deposits to the bank of the towns/school districts choice. One bank to process all tax collection payments is not necessary since there is not any particular bank with available locations in each town within the County.

Once the collection period ends, unpaid files will be processed and loaded onto the Department of Finance's unpaid tax program (UTS) by the Orange County Information Services Department (Refer to Exhibit G for charts showing the tax amounts and parcel counts for those County/Town, Village and School taxes that were returned to the County as unpaid for each of the last three years).

PROPOSED COSTS FOR INITIAL SYSTEM

The estimated cost of the proposed tax collection system would be in the range of \$550,000 - \$650,000, broken down as follows:

Computers (50 at \$950)	\$47,500
County-wide system.....	\$250,000 - \$300,000
Internet/Web Application.....	\$50,000
Unpaid Tax System.....	\$200,000 - \$253,000
TOTAL.....	\$547,000 - \$650,000

Once each of these systems is completed, the County will have a fully functioning Tax Collection System, which gives the collectors a universal program that provides accurate and up-

to-date information as well as allowing the public access to tax data (paid and unpaid). This access will, in turn, alleviate some of the workload from the collectors, thereby freeing up some of their time, so they can more closely focus on their collections.

The costs for this project could come from the State grants on consolidation of services or through Orange County's capital account, with a per parcel charge on tax roll and tax bill printing services that would serve as a revenue source to offset the project's cost.

IV. IMPLEMENTATION PLAN

The networking unit of the County's Information Services Department will install and setup the server that will house the tax collection program. They will also arrange for high speed internet access (if not already available) in the remote collectors' offices. All tax collection offices will be connected to the County, allowing real time data access to the Department of Finance. Historical tax collection files will also be loaded onto the County server at this time.

The tax collection implementation plan would be completed in phases, starting with the roll out of fifty computers, at a cost of between \$700 and \$950 each, plus software. The roll-out will be planned by the Orange County Office of Real Property, with the help of the Information Technology Department assisting in the setup and configuration of all computer equipment. The pilot program will begin with the Villages, followed by the school tax collectors. The final phase will be the roll-out to the County and the town tax collectors. The ideal time to roll out the equipment and provide training for the towns would be before their collection period; this provides the collectors with ample time to learn and test the software application before they start receiving payments in January. Following is a tentative roll-out schedule for the towns, villages and schools:

MUNICIPALITIES	ROLL-OUT PERIOD
Towns	November – December 2010
Villages	May – June 2010
Schools	August – September 2010

Software training sessions will be provided at the Orange County Training Center located in the Government Center and will be carried out by the Office of Real Property personnel. All tax collectors and their staff will be trained and will receive detailed software manuals, which they can keep for reference at their offices. Also, follow up sessions, in the collectors' offices will be provided by the Real Property Information technicians, on an 'as needed' basis.

After the implementation plan is completed, phone and, if necessary, on-site support will be provided by the Office of Real Property. Currently, the Orange County Office of Real Property has 2 full time Information Technicians who support the local Assessors and tax collectors. In addition, a third person will be hired by the Office of Real Property to ease the increased work load that will be created with the new County-wide system. This additional personnel will be used by Orange County's Department of Finance and Department of Real Property jointly. This additional staff member will be hired prior to the implementation process in order for them to be trained sufficiently on the new system before it is fully implemented by the County.

This implementation plan will ensure that the tax collectors receive local support and will not have to perform maintenance upgrades and backups. In the end, it will provide the tax collectors with a better opportunity to serve the public.

E X H I B I T S

COMMITTEE MEMBERS FOR TAX COLLECTION SYSTEM GRANT:

John McCarey, CCD – Orange County Real Property, Director

Dick Robinson – Orange County Information Services

Cathy Witczak – Orange County Real Property, Real Property Info Tech

Colleen Hough – Orange County Real Property, Real Property Info Tech

Keith Asplund – Orange County Information Services, Programmer

Joel Kleiman – Orange County Finance, Commissioner

Mary Ann Hesse – Orange County Finance

Gina Hornek – Orange County Finance

Brenda Faulls – Collector for: Town of Warwick, Warwick Schools, Florida
Schools (Town of Warwick)

Mary Lou Venuto – Collector for: Town of Newburgh, Marlboro Central
Schools, Valley Central (Town of Newburgh)

Mary Ann Hotaling – Collector for: Town of New Windsor

Patrice Gehman – Orange County Real Property, Tax Assistant

EXHIBIT A

TAX COLLECTION STUDY SURVEY AND RESULTS

Total of 51 Surveys Mailed – 32 Returned

Section I – EXISTING SYSTEMS

A. Please answer the following questions:

Name of the software package or database that you are currently using for tax collection.

Information Systems (Eric Lundstrom) – 12
ATC (Allen Tunnel Corp) – 4
In-House Programming – 1 (AS400)
BAS (Business Automated Svcs) – 7
Software Consulting Assoc. Tax Collection – 1
ACS – 1
Manually – 3
Systems East – 1
Q & R - 1
Ulster County I.S. - 1

Where does the database physically reside?

Town/Village Server – 21
Collector's Computer – 5
Treasurer's Office/ Clerk's Office/Board Office – 3
None - 3

Who is responsible for data input (posting payments, etc)?

Tax Collector/Staff – 22
Treasurer/Deputy Treasurer – 5
Village Clerk – 3
No Data Input - 2

How quickly is your data updated once entered? Can all users view updates immediately?

Immediately with all users viewing – 22
Immediately with only one viewer – 5
Batch posting – once posted viewable – 1
By end of day – 1
N/A – 3

EXHIBIT B

Who has access to your tax collection database?

Tax Collector/Deputy Collector Only – 5
Treasurer/Deputy Treasure Only – 3
Collector/Office Staff – 15
Collector/Office Staff/Programmers – 8
N/A - 2

What RPS files do you use to populate your database?

RPS155D1: 11 RPS147D1 8 RPS160D1 12 OTHER 3
If other, please specify: *Ulster County; RPS155/V04/L015;RPS160D3*
There were 6 that were unsure

RPS155D1: *RPSV4 Unsorted Bill Extract File*
RPS147D1: *RPSV4 Sequential Rate File*
RPS160D1: *RPSV4 Laser Bill Extract File*

Is there ability to view individual parcel tax bills and payment status?

Yes – 30 for tax bills and 1 No for just payment status; 2 – N/A

Is there any other information other than the data that appears on the tax bill and tax payment status/history that is maintained within your database? If so, please specify.

Comments/Notes – 12
Billing Info – 2
Post Collection History – 1
Ability to flag NSF – 1
Taxes w/o exemptions, Bank ID, receipt date, deed book and page – 1

How are data back-ups handled?

Network/Town Server – 18
Tapes/Disk/Zip Drive – 8
Unsure – 1
N/A – 2

Does the system support scanning of barcodes?

Yes – 11
No – 10
No, but can provide – 6
Unsure - 2
N/A – 3

EXHIBIT B (Cont'd)

Who provides user support if there is a problem?

Software Vendor – 26

ORPS – 1

In House I.T. Dept. – 2

N/A - 2

Who takes care of loading patches/fixes and new releases?

Software Vendor – 25

In House I.T. Dept. – 2

Tax Collector - 2

N/A - 3

What methods of payment are currently accepted?

Cash, Checks, Money Orders – 31

Checks Only – 1

1 – Also takes on-line payments

1 - Also takes third party wires with supporting electronic remittance files

** Notes – police escort in one town; one town only accepts exact payment in cash; and a mention of not personal checks after March 10th from another town.*

Section I – EXISTING SYSTEMS (continued)

Do you currently have a lock-box set up with a financial institution? YES – 1 NO - 27

If Yes, please answer the following:

What financial institution is your lock box with? M & T Bank

Does your current software support automatic posting of transactions via file from that financial institution? YES

Is your tax bill information and payment status data made available on the internet?

NO – 21

NO/but ability to - 2

Yes – 1 for bill only/no payments

Yes – 1

N/A – 3

3 surveys suggested that the County makes this information available, please clarify that the County only has the total amount of the tax bill on the internet with NO payment information.

CONCERNS: If payment info is on the internet it would cause a loss of revenue with respect to searches; could possibly lead to title and closing problems when used by lenders and title companies.

EXHIBIT B (Cont'd)

If information is made available via the internet, are there security procedures in place or is it available for general public viewing?

In response from the two surveys that have tax bill info on the internet security is in place by the software company and public viewing is “read only”.

One town that has the ability but does not make the info available on the internet, says security would be determined by the municipality.

CONCERNS: If information is out there, it can easily fall into the wrong hands and be used for objectionable purposes.

What is the current cost of this system in terms of software licensing?

Out of only 9 responses to this question – range was from \$400 - \$1,000 annually with the exception of \$6,200 annually which includes financial modules and hot line support and one no cost due to in-house system.

Are you charged by # of parcels? *Yes – 5 / No - 11*

Are you charged by # of users accessing the system? *Yes - 2 / No - 12*

Are there any additional charges for web services? *Yes – 2 / No - 12*

Are you charged for support? *Yes – 12 / No - 5*

Does it require any special hardware or software in order to run? *No – 20 / Yes – 4 plus 1 yes for metered water collection & billing only*

Section II – Proposed Tax Collection System

Listed below are features that would be required for the proposed tax collection system:

- Ability to read-in files from RPS V4 system and load these files to the tax collection database.
- Ability to keep multiple tax years in the database
- Ability to produce a replacement tax bill
- Ability to produce a corrected tax bill
- Ability to do searches by owner name, bill number, SBL, or parcel location
- Ability to display, update, add and delete parcel, special district and exemption data
- Ability to display, add, update and delete payment information for single-payment, two-payment and three-payment municipalities and school districts.
- Ability to display penalty schedule data.
- Ability to allow **optional** recording of overpayments and underpayments
- Ability to produce paid receipts – both individual and batch
- Ability to post on-time payments via a text file provided by a financial institution (such as First American).

EXHIBIT B (Cont'd)

- Ability to record fees to be added to payments (i.e. return check fee and advertising fee).
- Ability to produce a number of reports including the following:
 - Deposit Report
 - Paid Accounts and Receipts Report
 - Descending Balance Report
 - Unpaid Taxes Report
 - Bank Code Report
- Ability to produce an unpaid taxes file that can be utilized at the county level

B. Please rate the following list of features that you feel may be useful:

1=would not use this feature 2=mildly useful feature
3=moderately useful feature 4=very useful feature

- | | | | | |
|---|---|---|---|---|
| • Ability to do searches by Location Number and Name | 1 | 2 | 3 | 4 |
| <i>29 - found very useful</i> | | | | |
| • Ability to do screen prints | 1 | 2 | 3 | 4 |
| <i>22 very useful; 3 moderately; 3 mildly; 1 would not use</i> | | | | |
| • Ability to produce an audit trail report | 1 | 2 | 3 | 4 |
| <i>22very useful; 3 moderately; 2 mildly; 1 would not use</i> | | | | |
| • Have check/money order # appear on payment grid showing payment history | 1 | 2 | 3 | 4 |
| <i>21 very useful; 3 moderately; 2 mildly; 2 would not use</i> | | | | |
| • Have payment indicator ('1', '2', 'F') included on payment grid showing payment history | 1 | 2 | 3 | 4 |
| <i>18 very useful; 3 moderately; 1 mildly; 3 would not use</i> | | | | |
| • Add additional space for entering check numbers | 1 | 2 | 3 | 4 |
| <i>27 very useful; 4 moderately; 1 mildly; 2 would not use</i> | | | | |
| • Add tax year to heading of all reports | 1 | 2 | 3 | 4 |
| <i>26 very useful; 2 moderately; 1 mildly</i> | | | | |
| • Ability to process more than one Batch # with same Received and/or Deposit Date (applies to Receipts report for Towns/Villages and Deposit Report for Schools) | 1 | 2 | 3 | 4 |
| <i>22 very useful; 2 moderately; 2 mildly; 2 would not use</i> | | | | |
| • Add a (+) or (-) sign next to date fields on Add/Update Payment Screen to change date by 1 day. | 1 | 2 | 3 | 4 |
| <i>8 very useful; 1 moderately; 4 mildly; 12 would not use</i> | | | | |
| • When saving the unpaid tax file, give user the ability to save to a folder on the C:\ drive, a network drive or CD. | 1 | 2 | 3 | 4 |
| <i>14 very useful; 4 moderately; 2 mildly; 9 would not use</i> | | | | |

EXHIBIT B (Cont'd)

-
- Addition of a screen to add free-form Notes (applies to Towns/Villages only – schools already have this feature) 1 2 3 4
18 very useful; 1 moderately; 3 mildly; 2 would not use
 - Make “carry-over” of data entered in memo field (payment screen) from payment to payment an optional feature. 1 2 3 4
13 very useful; 8 moderately; 3 would not use
Several surveys wanted more explanation here
 - Ability to email a tax bill 1 2 3 4
9 very useful; 4 moderately; 6 mildly; 7 would not use
 - Ability to change screen background color 1 2 3 4
1 very useful; 7 moderately; 8 mildly; 10 would not use
 - Ability for taxpayers to pay online from checking account (not credit card) 1 2 3 4
4 very useful; 1 moderately; 5 mildly; 15 would not use
Several surveys stated they either needed more info here or they objected to this idea altogether

Please write in any additional suggestions you may have:

COMMENTS: BAS, Information Systems, ACS and SCA already have most of these features.

Should the ability to download reports directly into Word/Excel; Direct coordination with accounting

process is essential; would like ability to print checks (county, town payments, refunds); would like

reports with the following info: display exemption amounts, history of payments, details of bill, second notice letters, corporate credits, print batch cash/check; print batch listing by bill #; recap of warrant to reconcile collection; print second notice letters.

What is the average number of transactions you would be processing per day during your collection cycle? *Wide range of answers, depending on time of collection cycle and number of parcels.*

Which type of system do you find more favorable (circle one):

- (a) Program/Database residing **locally** – with ability to upload transactions **daily** to a county-wide database (with all municipalities having viewing access to this county-wide database)
- (b) Program and database reside at county, accessed via secured internet site. (High-speed internet access would be a definite requirement for this)

14 chose a; 3 chose B; 9 chose a locally with NO daily update to the County; 4 no answers; 1 no preference

EXHIBIT B (Cont'd)

Would you be in favor of data being made available for public viewing via the internet?

Yes – 13; No – 13; 4 - No reply; 1 – needs more info*

**5 out of the 13 felt only certain aspects should be made available.*

If the data were to be made available via the internet, what type of information would you like to see made available (for an example – see *www.taxlookup.net*)

Parcel/Bill Information (i.e. swis, sbl, owner name and address, property location, property classification code, roll section, parcel dimensions, bank code, school district, assessed values, tax amount due, bill number) *Yes - 22 No - 1*

Exemption Data (type of exemption, exemption amount) *Yes - 16 No - 5*

Levy Detail (as displayed on tax bill) *Yes - 16 No - 5*

Payment History (payments made, date payments were made) *Yes - 13 No - 8*

Ability for taxpayer to pay online via checking account or credit card *Yes - 6 No -17*

5 Replies were concerned that this infringes on the privacy act; 5 other no response

Would you like the ability to view unpaid tax information from the Treasurer's Unpaid Tax System?

Yes – 18; No – 8; No response – 5; Neutral - 1

If Yes, what information would you be interested in seeing?

Bill information; payment status with viewing for tax office only not the public; if parcel is going up for tax sale; amount due plus penalties; all of the information listed in prior question; view if delinquent bills have been paid; be able to print proof of payment; amount needed to make payment to county.

Please list any requirements you would have for the new system that has not been previously mentioned.

Additional Requirements

Bank balance report that shows all entries broken down by straight tax, disbursements, penalties, overpayments and refunds. Report for NSF checks and capability of charging back and imposing bounced check fee.

Service on software very important.

Concern that too much information such as age exemptions & unpaid taxes are too easily accessible to predators.

EXHIBIT B (Cont'd)

The following question applies to school districts only.....

- Does your school district include parcels outside Orange County?

Out of 9 replies – 5 were No; 4 - Yes

If yes, what other counties does it include and how many parcels from that county are in your district?

Ulster and Sullivan

Section III. YOUR WORKSTATION ENVIRONMENT

Do you have have high-speed internet access?

Yes – 28 No reply - 4

If yes, who is your Internet Service Provider?

Time Warner/Road Runner – 10

Frontier - 7

Unknown – 5

Optimum - 2

Warwick Valley Telephone – 1

PAETEC – 1

Hudson Valley & BOCES - 2

Are the PC's in your tax collection office on a local area network?

Yes – 19 No - 6

If YES, what LAN software are you using?

Most were unknown and some confusion here

What operating systems are your workstations currently using?

(i.e. Windows 200, Windows XP, etc)

Windows XP–20; Windows 2000–2; Windows 2000 & XP–3; AS 400 Platform–1; No reply-6

Do you currently have any plans to upgrade your workstations / network within the next year?

Yes - 4 No – 26 (two of those just upgraded within the last year

If Yes, please provide as much detail as possible:

*Workstations being upgraded and replaced with Windows XP; network server replaced;
additional software, including financial packages.*

EXHIBIT B (Cont'd)

Section IV. GENERAL COMMENTS

Please list any additional comments you may have:

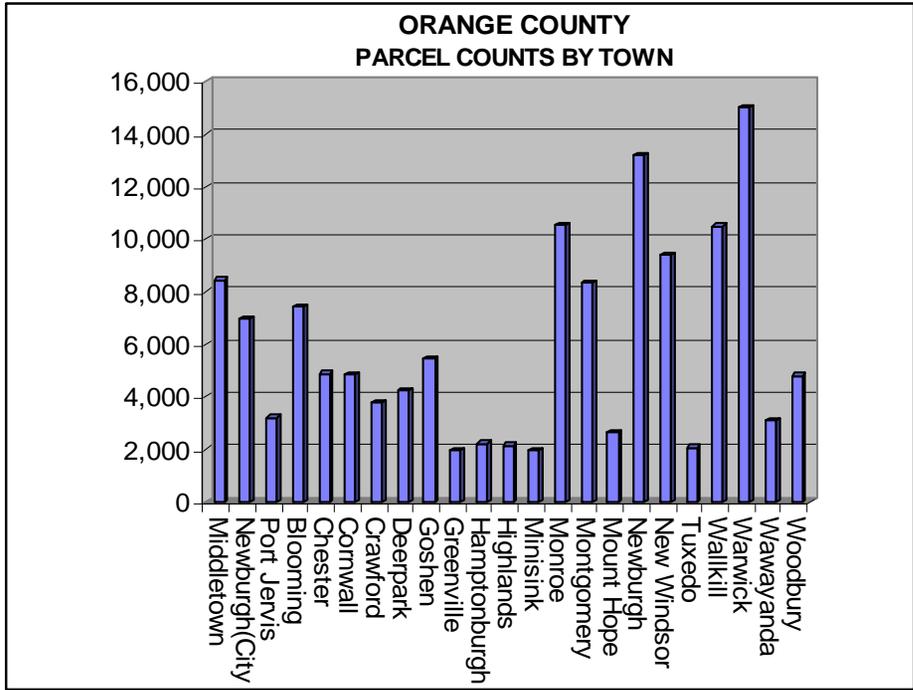
Below are listed all the comments that we received:

- 1. I do nothing with computers. I do all by hand and enjoy it this way especially since we are a small township.*
- 2. The County is using the current system without any problems in covering data. The County must and should focus on the village tax info which currently does not exist on line. This is giving false info to anyone researching tax information on County system.*
- 3. I am presently pleased with the system we have! Eric is always there when I need him.*
- 4. What is the cost to the town? (2)*
- 5. What would be the cost to the town for this consolidation of us all using the same software? What would be the cost to the town for software support yearly?*
- 6. I believe information for public viewing is a serious issue. We as public servants have a responsibility to protect the rights of the property owners as to what sensitive information (such as who paid a tax bill) is displayed via the internet. The ability to obtain information through the internet could be used to prey on the elderly, financially stressed owners, etc. An example of this is enclosed. If certain information is needed, the parties interested in obtaining the information should either come into the office in person or send documentation and explain why it is needed. Regarding the survey, several questions needed to be more explicit. Simple yes or no answers are not sufficient.*
- 7. Although I feel there should be for "shared" information between local/county, I strongly support collection of taxes remaining at the local level. Too many residents depend on town tax receivers for escrow assistance, penalties, help give local government additional revenue and I don't believe incorporating local elected official responsibilities into County government will improve either tax collections nor serving our residents.*
- 8. BAS iTax is very supportive. Any questions they get right back to us and remain on the phone until the problem is solved.*
- 9. Collection should be integrated with town comptroller's financial software. Do local municipalities have final say on vendor choices? What and how will cost of software be handled? Maintenance fees? Will new software allow County to reopen finalization process if town gets NSF checks or if account/parcel is credited incorrectly? Does software vendor have procedure manual?*
- 10. Our Board of Trustees does not want the tax info to be available on the Internet and I'm not crazy about it either. It's too easy to find out too much about people on the internet.*
- 11. I have concerns regarding functionality, implementation and integration as an entity that already has a system that is fully integrated with my accounting software and satisfies most functional needs. Also should the County proceed with full integration the 3 major cities could assist and play a major role as regionalized collection centers for all jurisdictions within Orange County.*

EXHIBIT B (Cont'd)

TOWN TAX LEVY HISTORY				<u>DIFF BETWEEN 2007 & 2008</u>	<u>DIFF BETWEEN 2008 & 2009</u>
	2007	2008	2009		
Blooming Grove	9,841,739	10,008,503	10,222,826	1.69%	2.14%
Chester	6,868,097	7,998,413	7,948,097	16.46%	-0.63%
Cornwall	6,302,707	5,774,245	6,094,951	-8.38%	5.55%
Crawford	4,349,076	4,771,464	5,175,801	9.71%	8.47%
Deerpark	1,677,099	1,751,507	3,163,598	4.44%	80.62%
Goshen	5,559,301	5,670,504	5,884,519	2.00%	3.77%
Greenville	1,412,314	1,464,310	1,593,525	3.68%	8.82%
Hamptonburgh	1,202,809	1,258,937	1,348,498	4.67%	7.11%
Highlands	3,246,775	3,793,553	3,928,934	16.84%	3.57%
Minisink	942,442	1,100,977	1,157,356	16.82%	5.12%
Monroe	6,950,582	7,756,324	8,347,988	11.59%	7.63%
Montgomery	6,973,919	7,515,108	7,570,089	7.76%	0.73%
Mt Hope	2,107,879	2,220,391	2,319,389	5.34%	4.46%
New Windsor	11,685,931	12,421,664	13,316,057	6.30%	7.20%
Town of Newburgh	17,741,699	20,026,956	20,096,447	12.88%	0.35%
Tuxedo	5,930,622	6,146,565	6,411,393	3.64%	4.31%
Wallkill	14,909,483	15,639,959	15,787,890	4.90%	0.95%
Warwick	10,206,062	10,971,494	11,469,864	7.50%	4.54%
Wawayanda	2,862,972	2,925,486	3,013,012	2.18%	2.99%
Woodbury	11,652,018	10,078,004	9,802,829	-13.51%	-2.73%
Orange County	112,262,700	121,434,758	119,503,262	8.17%	-1.59%

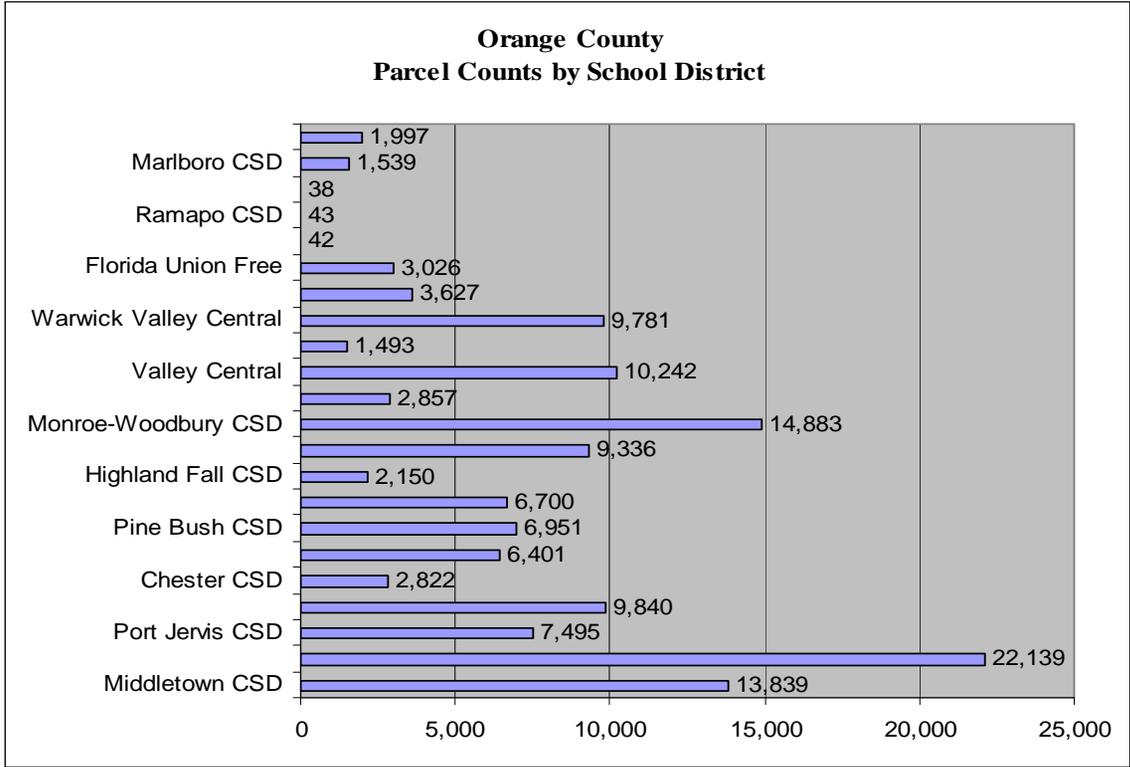
EXHIBIT C



ORANGE COUNTY REAL PROPERTY

<u>TOWN CODE</u>	<u>CITY/TOWN NAME</u>	<u>PARCEL COUNT</u>
09	Middletown	8,462
11	Newburgh(City)	6,987
13	Port Jervis	3,204
20	Blooming Grove	7,453
22	Chester	4,879
24	Cornwall	4,852
26	Crawford	3,781
28	Deerpark	4,252
30	Goshen	5,438
32	Greenville	1,970
34	Hamptonburgh	2,241
36	Highlands	2,163
38	Minisink	1,978
40	Monroe	10,535
42	Montgomery	8,335
44	Mount Hope	2,624
46	Newburgh	13,184
48	New Windsor	9,384
50	Tuxedo	2,068
52	Walkill	10,499
54	Warwick	15,016
56	Wawayanda	3,121
58	Woodbury	4,815
TOTAL:		137,241

EXHIBIT D



ORANGE COUNTY REAL PROPERTY

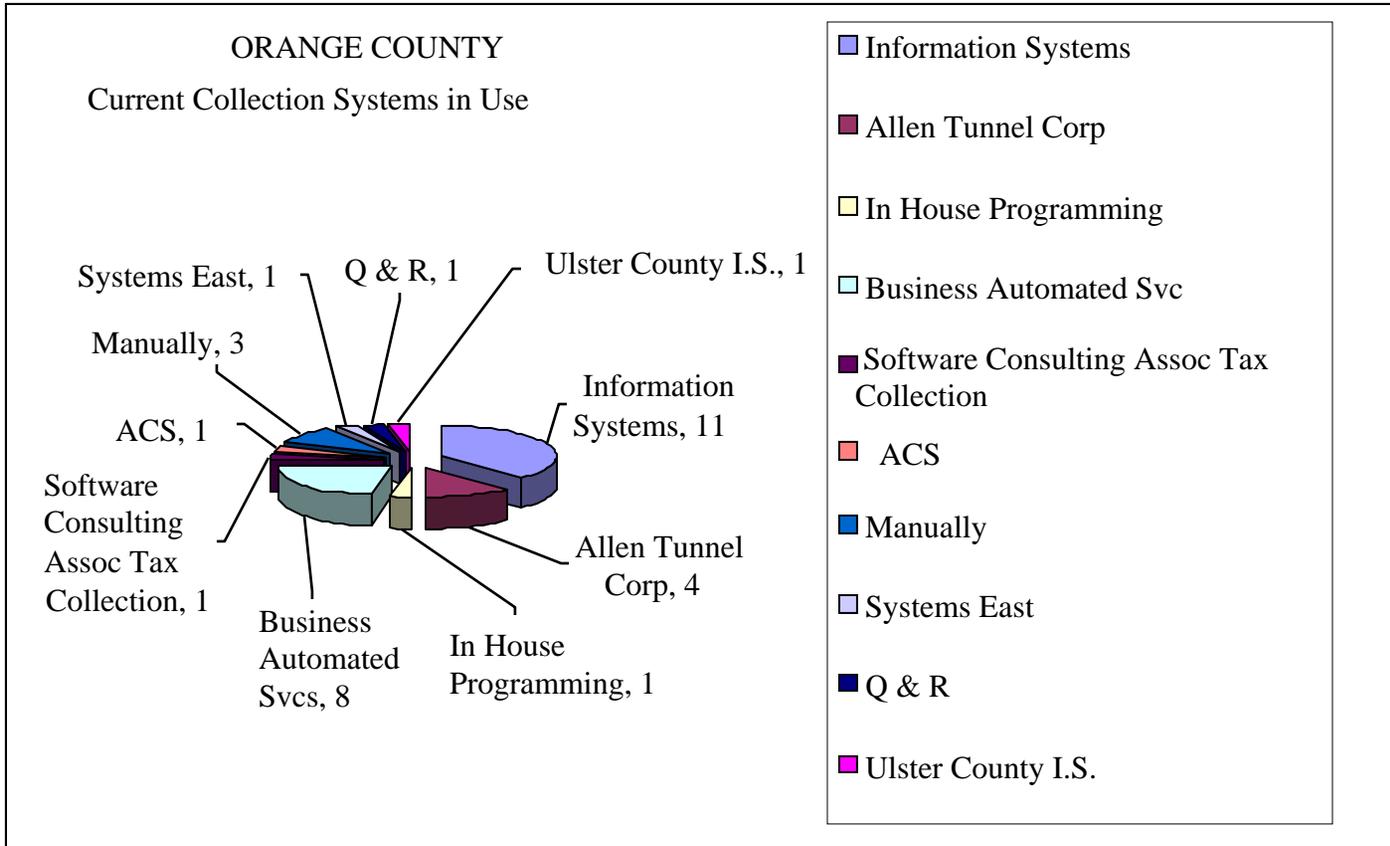
<u>SCHOOL CODE</u>	<u>SCHOOL NAME</u>	<u>PARCEL COUNT</u>
30900	Middletown CSD	13,839
331100	Newburgh CSD	22,139
331300	Port Jervis CSD	7,495
332002	Washingtonville CSD	9,840
332201	Chester CSD	2,822
332401	Cornwall CSD	6,401
332601	Pine Bush CSD	6,951
333001	Goshen CSD	6,700
333601	Highland Fall CSD	2,150
333801	Minisink Valley CSD	9,336
334001	Monroe-Woodbury CSD	14,883
334002	Kiryas Joel CSD	2,857
334201	Valley Central	10,242
335003	Tuxedo CSD	1,493
335401	Warwick Valley Central	9,781
335411	Greenwood Lake CSD	3,627
335415	Florida Union Free	3,026
392201	Haverstraw 1	42
392601	Ramapo CSD	43
483401	Eldred CSD	38
513601	Marlboro CSD	1,539
515201	Wallkill Central	1,997
TOTAL:		137,241

EXHIBIT D (Cont'd)

**2008-2009 TOWN
TAX COLLECTOR/STAFF SALARY FIGURES**

	SALARIES	EQUIP & OTHER
Blooming Grove	151,102	17,490
Chester	29,713	9,000
Cornwall	35,413	5,000
Crawford	8,280	2,300
Deerpark	13,050	5,300
Goshen	6,750	7,100
Greenville	7,594	3,700
Hamptonburgh	8,440	4,970
Highlands	8,660	5,565
Minisink	7,080	2,300
Monroe	12,263	6,150
Montgomery	39,330	7,245
Mt Hope	6,477	3,800
New Windsor	162,557	2,920
Town of Newburgh	159,390	9,000
Tuxedo	9,570	1,780
Wallkill	21,425	2,832
Warwick	70,216	14,755
Wawayanda	11,176	9,300
Woodbury	18,475	1,825
TOTALS	786,961	122,332

EXHIBIT E



	Information Systems	Allen Tunnel Corp	In House Programming	Business Automated Services	Software Consulting Assoc Tax Collection	ACS	Manually	Systems East	Q & R	Ulster County I.S.
Town Counts	11	4	1	8	1	1	3	1	1	1

EXHIBIT F

ORANGE COUNTY/TOWN UNPAIDS						
	PARCEL CT	2006	PARCEL CT	2007	PARCEL CT	2008
Blooming Grove	377	1,220,028.07	371	1,600,791.72	445	2,223,689.16
Chester	205	1,005,562.89	227	1,422,014.80	266	1,629,743.80
Cornwall	173	943,157.70	190	1,000,715.70	213	1,473,535.82
Crawford	209	775,680.86	205	868,218.40	238	1,063,028.83
Deerpark	447	234,116.47	463	266,258.03	437	280,679.89
Goshen	261	1,949,550.04	304	1,939,328.71	317	1,904,800.53
Greenville	122	380,473.51	120	434,713.73	114	486,994.03
Hamptonburgh	86	418,561.14	116	589,509.78	134	760,291.43
Highlands	100	552,819.75	84	505,099.81	99	597,906.32
Minisink	87	326,506.24	162	512,799.40	136	486,681.88
Monroe	483	2,135,378.04	446	1,891,033.98	520	2,422,458.99
Montgomery	338	1,136,764.16	411	1,559,065.84	478	1,922,736.24
Mount Hope	205	397,050.96	202	494,218.20	208	529,486.82
Newburgh	662	1,274,110.61	717	1,448,036.01	813	1,813,022.65
New Windsor	411	1,485,679.77	361	1,225,309.49	488	1,653,038.64
Tuxedo	75	538,227.49	82	563,819.54	64	710,944.34
Wallkill	592	1,536,808.48	618	1,556,610.19	865	1,724,747.42
Warwick	578	2,106,432.07	643	2,413,348.62	665	3,020,306.56
Wawayanda	167	644,176.06	170	630,155.47	165	797,973.00
Woodbury	241	1,301,551.13	271	1,493,916.96	307	1,742,069.49
TOTALS	5,819	20,362,635.44	6,163	22,414,964.38	6,972	27,244,135.84

EXHIBIT G

**VILLAGES TAXES
RETURNED TO COUNTY AS UNPAID**

	PARCEL CT	2006-2007	PARCEL CT	2007-2008	PARCEL CT	2008-2009
Washingtonville	32	41,603.84	46	78,587.05	68	122,803.14
Chester (Town of Chester)	84	106,380.14	79	121,654.00	80	123,865.40
Chester (Town of Goshen)	2	657.03	4	2,676.66	2	882.90
Cornwall on Hudson	19	55,158.52	21	55,847.90	23	76,124.47
Goshen	53	140,811.17	50	132,538.66	57	232,723.99
Highland Falls	49	116,862.64	38	62,086.70	49	117,241.09
Unionville	12	9,735.27	10	10,288.80	22	15,223.48
Monroe	82	107,612.63	70	142,400.53	78	189,167.40
Harriman (Town of Monroe)	23	25,855.52	31	39,686.40	28	39,130.29
Harriman (Town of Woodbury)	18	9,139.96	18	11,202.81	20	20,222.80
Kiryas Joel	138	217,706.82	160	393,224.91	185	367,894.89
Maybrook (Hamptonburgh)	1	195.52	2	387.08	0	0.00
Maybrook (Town of Montgomery)	48	70,397.39	56	74,303.52	62	90,764.00
Montgomery	29	53,124.80	44	77,255.93	44	88,983.49
Walden	108	174,739.71	126	249,187.26	119	249,484.58
Otisville	37	25,767.33	31	25,788.02	41	40,580.54
Tuxedo Park	25	153,049.61	25	161,367.00	25	170,677.26
Florida	27	32,228.61	39	51,420.27	47	71,938.01
Greenwood Lake	124	124,474.32	104	105,617.28	92	95,069.26
South Blooming Grove	0	0.00	0	0.00	73	30,197.89
Warwick	62	66,883.01	61	72,836.93	52	61,279.10
Woodbury	0	0.00	234	134,743.60	248	131,933.32
TOTALS	973	1,532,383.84	1,249	2,003,101.31	1,415	2,336,187.30

EXHIBIT G (Cont'd)

SCHOOL TAXES RETURNED TO COUNTY AS UNPAID						
	Parcel Ct	2006-2007	Parcel Ct	2007-2008	Parcel Ct	2008-2009
Washingtonville	764	2,545,048.37	849	2,961,482.51	839	3,123,219.32
Chester	220	643,632.10	224	715,076.32	220	764,458.77
Cornwall	352	1,665,601.24	439	2,090,829.84	463	2,599,379.42
Pine Bush	598	1,717,539.63	631	1,927,996.96	623	2,211,939.45
Goshen Central	493	2,409,990.35	462	2,539,664.75	531	2,970,030.99
Highland	120	411,810.33	115	346,257.40	126	352,857.44
Minisink Valley	967	2,629,384.28	1,029	2,758,642.32	1,020	2,962,130.34
Monroe-	984	4,189,679.65	1,093	4,656,328.08	1,460	5,474,004.99
Kiryas Joel	209	319,166.76	230	361,084.81	431	729,816.21
Valley Central	779	2,110,126.08	794	2,166,083.81	829	2,518,891.00
Tuxedo Union	74	449,401.38	89	659,364.62	83	655,077.37
Warwick Valley	508	2,050,439.10	547	2,129,849.41	570	2,350,853.44
Greenwood	354	948,535.92	360	1,048,417.40	333	978,292.49
Florida Union	171	534,489.37	190	597,781.10	216	706,001.32
Eldred Central	4	10,896.31	3	8,016.35	4	8,895.46
Marlboro	99	264,315.49	144	384,213.53	144	560,631.74
Wallkill Central	160	443,693.51	191	533,755.48	231	595,022.19
TOTALS	6,856	23,343,749.87	7,390	25,884,844.69	8,123	29,561,501.94
*City of Port Jervis and City of Middletown – Paid by State						

EXHIBIT G (Cont'd)

**Orange County
Parcels with Bank Codes**

<u>Roll Yr</u>	<u>Parcel Count</u>
2003	38,129
2004	35,997
2005	39,787
2006	47,636
2007	45,271
2008	44,998

EXHIBIT H