



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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James V. Maturo  
Deputy Comptroller

Thomas G. Squires  
Deputy Comptroller

July 1, 2009

Hon. James Rowley  
Chief Fiscal Officer  
Department of Management and Budget  
421 Montgomery Street, 14<sup>th</sup> Floor  
Syracuse, NY 13202

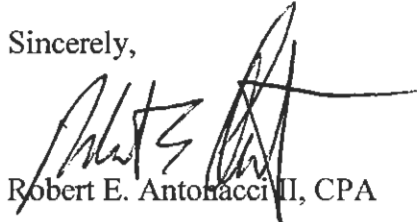
Dear Mr. Rowley:

Please find attached a narrative and schedule relative to the payment of real property taxes collected by the Towns to Onondaga County. These documents show some Towns do not pay these taxes to the County in a timely fashion, as dictated by Town Law Section 37. The result is decreased cash flow and interest income for the County.

The attached recommends the County monitor the payments received and notify those Towns who have not paid in accordance with the law.

If you need any further information please do not hesitate to contact me.

Sincerely,



Robert E. Antonacci II, CPA

Enclosure

### Timeliness of Tax Payments - Towns

- 1) An audit was performed of the tax payments received by the various towns to determine if the towns were making timely payments to Onondaga County as required by law for the year 2009. Section 37 of the Town Law states the following: "after payment to the supervisor in full of all moneys payable to him pursuant to any warrant for the collection of taxes, the residue, if any shall be deposited to the credit of the receiver of taxes and assessments, in such banks or trust companies as have been designated by the town board and such moneys shall be paid to the county treasurer not later than the fifteenth day of each month following the receipt thereof."

The following chart illustrates the amount of over or under payment each town has made to Onondaga County based on this law for the 15<sup>th</sup> day of February, March and April of 2009. The chart is listed by the towns with the largest average underpayments to the largest overpayments to the County by each the 15<sup>th</sup> day of these months.

<b>Summary of Town Collections And Payments to Onondaga County Amounts Overpaid/(Underpaid) For the Year 2009</b>					
<b>Towns</b>	<b>Total Warrant Due Onondaga County</b>	<b>February 15 Over/(Under)</b>	<b>March 15 Over/(Under)</b>	<b>April 15 Over/(Under)</b>	<b>Average Over/(Under)</b>
Cicero	14,667,722	(6,914,136)	(5,225,938)	165,977	(3,991,366)
Manlius	16,972,337	(8,109,328)	(1,355,066)	(2,007,088)	(3,823,827)
Dewitt	20,676,508	(524,631)	(6,695,566)	(3,600,067)	(3,606,755)
Onondaga	7,426,060	(3,924,793)	(969,093)	(1,146,655)	(2,013,514)
Salina	12,354,618	(4,398,642)	566,826	170,867	(1,220,316)
Lysander	9,951,154	59,029	(1,750,254)	(1,413,650)	(1,034,958)
Skaneateles	8,783,438	(2,716,152)	380,156	96,294	(746,567)
Pompey	3,738,510	(661,271)	(1,306,222)	30,595	(645,633)
Spafford	2,164,599	(439,462)	(282,013)	(492,036)	(404,504)
Tully	1,501,304	445,093	(315,999)	(311,802)	(60,903)
Otisco	746,771	180,817	(65,336)	(146,607)	(10,375)
Fabius	471,716	90,834	(13,327)	(53,504)	8,001
Marcellus	2,087,607	164,733	(111,187)	79,049	44,198
Clay	20,423,371	(45,915)	32,997	206,065	64,382
Camillus	9,053,059	517,369	123,496	(47,171)	197,898
Elbridge	1,661,976	674,548	18,754	72,006	255,103
Lafayette	1,509,552	728,389	(37,416)	139,082	276,685
VanBuren	4,049,326	2,157,721	(378,660)	167,848	648,970
Geddes	11,167,502	3,332,115	(716,526)	36,084	883,891
	<u>149,407,130</u>				

Exhibit A illustrates the cumulative of County tax collected by the towns, the cumulative taxes paid to Onondaga County and the over/under payment to the County being held by the towns on the 15th day of February, March and April. Since certain towns have not paid

Onondaga County by the date required by law, this is detrimental to the County's cash flow and results in lost interest income.

*The towns must pay Onondaga County by the date required by law. The Finance Department and the Comptroller's Office should monitor the tax amounts received by the towns through the real property tax report for those towns with the largest tax receivable amounts. Towns that have not paid the County the amount due by the fifteenth day of each month following the receipt thereof should be notified immediately.*

COUNTY OF ONONDAGA



JOANNE M. MAHONEY  
*County Executive*

DEPARTMENT OF FINANCE

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JAMES J. ROWLEY  
*Chief Fiscal Officer*

KAREN A. CARNEY  
*Director of Real Property*

July 23, 2009

Hon. Robert E. Antonacci II, Comptroller  
Office of the Onondaga County Comptroller  
John H. Mulroy Civic Center, 14<sup>th</sup> Floor  
Syracuse, NY 13202

Dear Mr. Antonacci,

The Finance Department has reviewed the findings of the audit of the payment of real property taxes collected by the Towns to Onondaga County. Based on the findings and recommendations the Finance Department will be taking the following actions:

- The Finance Department, at the beginning of the tax collection cycle, will send a letter to each Town Tax Receiver and Collector stating the requirements of Town Law 37 and requesting prompt payment to Onondaga County of taxes collected after the Town Supervisor has been paid in full.
- The Finance Department will monitor the tax payments received from the towns and will contact the Tax Receiver or Collector if payments are not received by the required due date.

Thank you for the assistance and recommendations provided by your department.

Sincerely,

A handwritten signature in cursive script that reads "Karen A. Carney".

Karen A. Carney  
Director RPTS

cc: James Rowley