

# Collector of Taxes

The mission of the Collector's Office is to collect and balance receivables due to the city of Northampton from various taxes, tuitions and fees that are regulated by other departments and to oversee the Parking Clerk's office in the collection of parking ticket revenue. The Collector, with guidelines from the Department of Revenue, is responsible for designing bill forms. The Collector must attend a yearly educational program at the University of Massachusetts in Amherst sponsored by the Massachusetts Collectors/Treasurers Association to remain a Certified Massachusetts Municipal Collector (CMMC).



The Tax Collector's office receives property, real estate, excise and other obligations from residents and businesses in Northampton.

The Collector's office and the Parking Clerk's office are like a fiscal Chamber of Commerce. The elderly ask us for their circuit breaker applications; people contact us for income tax information about excise, water/sewer and real estate bills; attorneys and financial institutions check on taxes and water/sewer accounts for closings and refinances. Travelers new to the area ask for directions, information on properties, real estate agents, and restaurant recommendations. We also deal directly with the School Department for tuition payments, the DPW for landfill, water/sewer and cross connection payments, and the License Commission for payments of various city licenses. The Parking Clerk's office handles questions on the best parking areas and prices for parking. The whole office is very efficient in dealing with difficult people and diffusing the occasional hostile situation.



The Tax Collector and Parking Clerk office may be called "the heart" of the City. Similar to arteries and veins pumping blood through the human body, my office pumps revenue into the City from various sources. Without these two functions, the City "body" would not be able to function. To keep the City "heart" pumping requires exceptional and dedicated personnel willing to do their best every day. I'm proud to work with these unsung heroes just "doing their job".

Melissa Lampron,  
Collector of Taxes

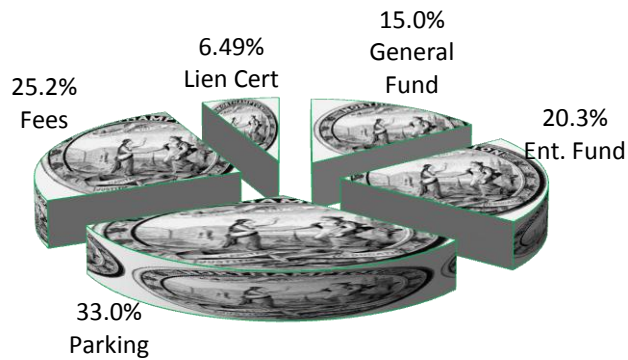
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## Staffing Proposal for FY2012

Position Title	Full or Part time	Annual Salary	Funding Source(s)	Budgeted FTE	Change from FY2011	Union affiliation
City Collector	Full Time	63,075	General fund, Enterprise funds, Parking Receipts, Liens	1.0		NAPEA
Asst. City Collector	Full Time	36,966	General fund, Enterprise funds, Parking Receipts, Liens	1.0		NAPEA
Principal Account Clerk	Full Time	33,093	General fund, Enterprise funds, Liens	1.0		AFSCME
Principal Account Clerk	Full Time	26,654	General fund, Enterprise funds, Liens	1.0		AFSCME
Senior Account Clerk	Full Time	25,480	General fund, Enterprise funds, Liens	1.0	New position	AFSCME
Parking Clerk	Full Time	34,340	General fund, Enterprise funds, Parking Receipts	1.0		AFSCME
Hearing Officer	Full Time	27,587	General fund, Enterprise funds, Parking Receipts	1.0		AFSCME



### Where Our Funding Comes From

The annual budget of the Collector's Office is supported through the General Fund, Enterprise Funds, Parking Revenue, Fees, and income from Municipal Lien Certificates.

This year we are reducing the General Fund contribution to the Collector's Office from 24% last year to 15% this year. We accomplish this by increasing the share of Parking Revenues (up from 27% to 33%) and fees (up from 19.5% to 25.2%).



### How We Spend Our Money

This chart shows how much of the annual budget of the Collector's Office is spent on staff (PS), on Ordinary Maintenance (OM).

The OM percentage for the Collector's office is higher than the average portion of the budget for other general government offices. Part of the reason for that is the cost of licensing and maintaining the handheld parking enforcement devices and the software for processing parking tickets and connecting to the Registry of Motor Vehicles. This accounts for about \$60,000 of the \$119,000 OM appropriation.

## Some Accomplishments At A Glance

### beyond our day-to-day operations

- Parking Clerk now mails 2 delinquent notices on unpaid parking tickets instead of 1, as of Fall 2010.
- Parking Clerk sent out 5,000 in-state and 3,000 out-of-state overdue parking ticket notices dating back to 2005 in an attempt to clear the backlog of unpaid tickets.
- The Collector has incorporated an online banking system for the convenience of the taxpayers in paying their current real estate and personal property taxes, water/sewer bills and car excise tax bills with their checking account ([Unipay online](#)).
- The office provides out-of-towners the ability to pay tickets online and receive Registry of Motor Vehicle releases over the telephone without having to drive to Northampton.
- In-person hearings on ticket disputes are conducted weekly.

## The Year Ahead

- We will install a new cash drawer with automatic payment system at the counter which will total the over the counter payment and automatically update the account in MUNIS, the city's financial software.
- Researching hand held scanners to be used at the counter as well. This will speed up daily cash reconciliation. Also looking into allowing credit card payments, both in office and online.

## COLLECTOR'S OFFICE

	Actual FY 2010	Budget FY 2011	Budget FY 2012	\$Change FY11-12	% Change FY11-12
<b><u>Appropriation by Major Object</u></b>					
Personal Services	224,936	233,592	250,095	16,503	7.1%
Ordinary Maintenance	92,898	110,196	119,473	9,277	8.4%
Other than Ordinary Maintenance	0	0	0	0	0.0%
<b>Total</b>	<b>317,834</b>	<b>343,788</b>	<b>369,568</b>	<b>25,780</b>	<b>7.5%</b>
<b><u>Appropriation by Major Activity</u></b>					
Parking Clerk	92,765	92,665	121,927	29,262	31.6%
Collection	225,069	251,123	247,641	(3,482)	-1.4%
<b>Total</b>	<b>317,834</b>	<b>343,788</b>	<b>369,568</b>	<b>25,780</b>	<b>7.5%</b>

### Financing Plan

General Fund	47,130	83,977	55,392	(28,585)	-34.0%
Enterprise Fund Charge to General Fund	74,983	74,983	75,104	121	0.2%
Parking Revenue	92,765	92,665	121,927	29,262	31.6%
Fees	81,006	67,163	93,145	25,982	38.7%
Municipal Lien Certificates	21,950	25,000	24,000	(1,000)	-4.0%
Total	317,834	343,788	369,568	25,780	7.5%

## Collectors Office

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by the numbers

- 21,000** Automobile excise tax bills mailed in February alone, with additional mailings during the year
- 2,000** Unpaid parking ticket notices mailed out each month
- 35** Pre- school tuition accounts, paid in thirds over the course of the year
- 12,000** Real estate and personal property bills mailed every quarter. Stacked on top of each other, the bills would be about the height of the Highland Lighthouse at the Cape Cod National Seashore.
- 600+** License payments received for restaurants, car dealers, taxicabs, lodging, liquor and all of the other licenses in the city
- 113** Business Improvement District properties from whom we collect their annual assessments on a quarterly basis
- 3,000** Parking tickets voided on appeal each year, on average.
- 5** Hand held portable parking ticket devices we maintain the service contract on
- 781** Municipal Lien Certificates prepared by our office between July 1<sup>st</sup> and April 1<sup>st</sup> alone, at a cost of \$25 to the requesting attorney
- 50 – 80** Phone calls into our office every day