

Revisions 4/20/06

**ARTICLE IV
DEPARTMENT OF FINANCE
Department of Real Property Tax Services**

Section 401. ~~Department of finance; commissioner;
board of equalization and elective office of treasurer abolished.~~
**Department of Finance, Commissioner abolished
Director of Real Property Tax Services**

402. Powers and duties.

Section 401. **Department of real property tax services; director. There shall be a department of real property tax services headed by a director, who shall be appointed by the county manager subject to confirmation by the county legislature.** ~~. Department of finance; commissioner; board of equalization and elective office of treasure abolished. There shall be a department of finance headed by a commissioner, who shall be appointed by the county executive subject to confirmation by the county legislature. The commissioner shall possess at least five years of practical experience in public accounting and be a licensed public accountant by the state of New York and/or shall have five years of administrative experience in the area of finance or shall possess a combination of said requirements. The Erie county equalization board act, being chapter three hundred four of the laws of nineteen hundred nineteen as amended is hereby repealed, and the elective office of county treasurer shall be abolished, as of January first, nineteen hundred sixty one.~~
Amended by Local Law No. 2 1975.

Section 402. Powers and duties. Except as otherwise provided in this charter, the ~~commissioner of finance~~ **director of real property tax** shall:

~~a. Collect, receive, deposit, and disburse all fees, revenues and other funds of the county for which the county is responsible and report all such transactions to the comptroller on a daily basis in the format prescribed by the comptroller for the accounting thereof.~~

~~b. Have custody of the county's vendor bank account, disburse from this account all vendor payments prepared by the comptroller's office, and advise the comptroller of cash requirements for this bank account on a weekly basis to ensure that adequate cash is on deposit to cover expenditures.~~

~~a. Perform all duties, including but not limited in relation to the~~
administration and collection of taxes, required by any law to be heretofore performed by a county treasurer or county sales tax director commissioner of finance.

~~b. Perform all duties in relation to the extension of taxes and the issuing of tax bills heretofore performed by the clerk of the county legislature.~~

ce. Keep a record of the transfer of title to real property and immediately notify the town clerk or the city board of assessors of all such transfers in each town or city, as the case may be.

df. Make available a consultation and advisory service to assist local assessors in the performance of their duties and in the establishment and maintenance of suitable procedures and facilities to improve assessment records and practices.

eg. Submit annually to the county executive **and county manager** proposed county tax equalization rates consistent with standards prescribed by the legislature.

~~h. Report all transactions involving deposits, revenues, and appropriations to the comptroller on a daily basis in the format proscribed by the comptroller for the accounting thereof.~~

~~i. Review and evaluate the comptroller's annual investment plan. Submit to the county executive, director of budget and management, and the comptroller the results of this review and any proposed changes. This review will be based on anticipated revenues and borrowings. As a part of the budget process, the county executive shall consider the commissioner of finance's evaluations and recommendations in the preparation of his tentative budget.~~

fj. Submit to the county legislature and county executive reports and interpretations thereof as requested on a timely basis. Amended by Local Law No. 8 1988.

g. Perform all duties now or hereafter required by law to be performed by a county director of real property tax services.

Amended by Local Law No. 4 1985.

Code

ARTICLE 4

~~DEPARTMENT OF FINANCE~~

Department of Real Property Tax Services

Section 4.01 Organization.

4.02 Powers and duties.

4.03 Submittal of proposed equalization rates.

~~4.04 Division of treasury.~~

4.05 Division of real property tax.

~~4.06 Seal of commissioner of finance.~~

Section 4.01 Organization. ~~The department of finance shall be headed by a commissioner, who shall organize it under the supervision and direction of the county executive into: (1) a division of treasury and (2) a division of real property tax. Amended by Local Law No. 8 1988.~~

The Department of Real Property Tax Services shall be headed by a director.

~~Section 4.02— Powers and duties. a. The commissioner of finance shall have all the powers and duties and shall be subject to all the obligations and liabilities heretofore or hereafter lawfully granted or imposed by the county charter, by this code, by local law, ordinance or resolution of the county legislature, by order or direction of the county executive, or by any applicable provision of any act of the legislature not inconsistent with the county charter or this code. Such powers, duties, obligations and liabilities shall include, but shall not be limited to, any power, duty, obligation or liability now or hereafter required by any law to be performed by or imposed upon a county treasurer or director of real property tax.~~

~~— b. The commissioner of finance shall have the power to appoint a deputy, who shall, to the extent that the commissioner shall delegate the same, have his powers and duties.~~

~~e. The commissioner of finance **director of real property tax** shall maintain an inventory of all county real property and shall have custody of all surety bonds, deeds to county **held real** property and such other instruments as the county **manager** executive may direct.~~

~~Amended by Local Law No. 8 1988.~~

~~Amended by Local Law No. 4 1985.~~

Section 4.023 Submittal of proposed equalization rates. The ~~commissioner of~~ finance **director of real property tax** shall, not later than October fifteenth in each year, submit to the county executive **and county manager** proposed county tax equalization rates, together with the documentary evidence used in determining the proposed rates and any other information which the county **manager** executive shall request in connection therewith.

~~Section 4.04— Division of treasury. The division of treasury shall be responsible for the collection, receipt, and deposit of all fees, taxes, revenues and other funds of the county or for which the county is responsible and shall have charge of the performance of all other duties required by any law to be performed by a county treasurer not inconsistent with the county charter or this code.~~

Section 4.035 Division of real property tax. a. The division of real property tax shall be headed by the deputy commissioner **director shall serve at the pleasure of the county manager, subject to the requirements of New York state law.**

b. ~~The deputy commissioner~~ **The director** shall (1) keep a record of the transfer of title to real property and immediately notify the town clerk and the town board of assessors or the city board of assessors of all such transfers in each town or city, as the case may be; (2) provide a consultant and advisory service to assist local assessors in the performance of their duties and in the establishment and maintenance of suitable procedures and facilities to improve assessment records and practices; (3) make tax maps, maintain them in current condition and provide copies thereof as requested.

c. ~~The deputy commissioner~~ **director** shall (1) perform all the duties heretofore permitted or performed or required to be performed by the clerk of the county legislature pursuant to the provisions of the Erie county tax act, being chapter eight hundred twelve of the laws of nineteen hundred forty two as amended, in relation to ascertaining, spreading, entering and extending taxes levied by the county

legislature for all state, county, town and special district purposes and shall prepare and issue bills for the same; (2) when authorized by the ~~commissioner of finance~~ **county manager**, prepare the annual school district tax bills for any school district in the county which has made a written request for the preparation thereof. The actual cost of procuring and preparing such tax bills shall be a charge upon the county and shall be reimbursed by such school district for such cost as provided in section 4 3.1 of the said Erie county tax act; and (3) assist in the preparation of or prepare village, town, city and county assessment rolls in the manner and under the conditions set forth in section 3 2.1 and 3 2.2 of said Erie county tax act.
Amended by Local Law No. 4 1991.
Amended by Local Law No. 8 1988.

~~Section 4.06 — Seal of commissioner of finance. a. The seal of the department of finance shall consist of two circles, one within the other, with the words "COMMISSIONER OF FINANCE ERIE COUNTY, NEW YORK," around the outer circumference of the inner circle and in the center of the inner circle the word "SEAL."~~

~~— b. The following design is hereby adopted as the official and standard design of such seal:~~