



Key Findings:

- Tax Collection by township collectors has been declining in recent years for Sangamon County. Only two of Illinois' 102 counties still have townships with active collectors. Trends in other states support centralization and electronic processing.
- The County Treasurer/Capital Township Collector has a pre-existing system for collection and intergovernmental agreements with one-third of townships to handle components of first installment collection.
- Cost per payment for Capital Township is under \$1, as opposed to an average of over \$4 in other townships.
- The CEC recommends that townships enter into intergovernmental agreements in which Capital Township/the Sangamon County Treasurer collects all first installments of property taxes, and vacate their collector positions.

Citizens' Efficiency Commission Recommendation: Centralize Property Tax Collection Functions

Introduction

This report represents a formal recommendation by the Citizens' Efficiency Commission. All information has been compiled, researched, and validated by the CEC, its volunteers, and SSCRPC staff. The Commission expresses its hope that local leaders will review the recommendation and take strides toward its implementation.

In light of the research, the CEC recommends that townships turn responsibilities for collection over to the Sangamon County Treasurer's/Capital Township Collector's office via intergovernmental agreement and vacate the position of Township Tax Collector in other townships.

The Commission stands ready to provide assistance to the greatest extent possible in the review and implementation process. The CEC may be interested in further efficiency considerations that develop based on this advisory report.

Background

Due to comments from citizens and public officials in the County early in its research process, the CEC began to review property tax collection in the County. In the CEC's review, its committees became aware that only two of Illinois' 102 counties, Peoria and Sangamon Counties, have Township Tax Collectors that still collect the first installment of property taxes. This peer comparison and other preliminary research indicated that the process merited further, in-depth examination. In keeping with the CEC's philosophy on recommendations, the full Commission expressed continued support for committee-level research at its February 2012 meeting.

Recommendation Questions

In reviewing suggestions and information obtained from public officials, the CEC focused on the following questions related to property tax collection:

- Does dispersed or centralized tax collection provide better services at lower costs for citizens of Sangamon County?
- How do costs per tax payment collected compare in Sangamon County's townships?

Overview of Existing Services

In Sangamon County, all 26 townships have the position of Township Tax Collector. For some townships, including Illiopolis and Williams

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Townships, this position is currently vacant, and the County Treasurer handles the tax collection function. These vacancies have occurred because of collector death or health-related resignations. State statute establishes a formal succession plan for elected officials (60 ILCS 1/60-5) in which townships have the responsibility to appoint or have voters appoint an official within 60 days of such an event. However, this timeframe creates difficulties in the event that a collector's position becomes vacant during the collection period.

Capital Township has generally coterminous boundaries with the City of Springfield. The Sangamon County Treasurer serves as the ex officio Township Supervisor and Tax Collector for Capital Township (60 ILCS 1/90-10), and this report will refer to the two offices interchangeably. The relationship, which uniquely allows duplicative township functions to be handled by relevant County officials, was developed in the State Laws of 1905.

Capital Township, by virtue of its size, collects substantially more property tax payments than other townships in the County. Because of statutory relationship wherein the County Treasurer is the ex-officio Capital Township Collector, Capital Township's collection functions are virtually indistinguishable from the County Treasurer's office functions.

The two funding sources contribute proportionally to the same operation. While the County Treasurer's office collects all second installments of property taxes, it also collects some townships' first installments by intergovernmental agreement and collects Capital Township's first installments. The relationship between the two offices allows for strategic flexibility, in which Treasurer's office employees can assume collection-related responsibilities during peak collection seasons. This relationship effectively manages the seasonal shift in workload that Capital Township experiences, while ensuring that full-time personnel are available year-round to answer constituent questions.

In Sangamon County, either a Township Tax Collector or the County Treasurer is responsible for providing property tax bills to county residents. These bills include return receipts for both a township tax collector and the County Treasurer's office. The Sangamon County Treasurer/Capital Township Collector has an existing intergovernmental agreement with every township collector in the county related to property tax collection. A sample agreement is attached as Appendix A.

Each township chooses from among several options for bill distribution, processing, and disbursement of taxes. Capital Township/the County Treasurer prints all tax bills for Sangamon County, and is reimbursed by townships at a rate of \$.02 per bill. In the event that townships utilize Capital Township's mailing capabilities, the townships also reimburse Capital Township/the County Treasurer for mailing expenses. Each township has a variety of options regarding Capital Township's role in its tax mailings. Capital Township/the County Treasurer can fold, stuff, and mail tax bills on behalf of townships, and/or it can provide envelopes for tax bills with either a County or blank return address. By intergovernmental agreement, Capital Township/the County Treasurer currently stuffs and mails 55% of tax bills, collects 61% of all payments, and distributes revenue from 63% of all tax payments. Capital Township/the County Treasurer estimates that townships currently reimburse the County approximately \$15,000 annually for postage expenses (in addition to the County Treasurer's postage costs of approximately \$25,000). A visual summary of the tax collection process is available as Figure 3 on page 6. The roles of township tax collectors highlighted in Figure 3 result in additional costs to the County Treasurer based on personnel time needed to coordinate with each township collector.



Township Budgetary Data and Personnel

Typically, township tax collection expenditures, including collectors' salaries, postage, administration, etc., are budgeted in the township's general fund with all other township administrative expenses. Few townships distinguish collection expenses from other administrative expenses in this fund. The CEC sent a questionnaire to all 26 townships and received responses from 14. Based upon this survey, the average annual cost of township tax collections reported was \$5,732, with non-salary administrative costs averaging \$939. The average spending on salaries for the tax collector and any existing part-time staff members dedicated to the collection function was found to be around \$5,000, with low and high salary costs ranging from \$900 to over \$10,000. Salaries therefore comprise the largest costs associated with township property tax collection in Sangamon County.

Capital Township's budgeted expenditures are just under \$50,000 in personnel costs and \$35,000 in other administrative costs. In a report to the CEC, Ex-Officio Capital Township Collector/County Treasurer Cavanagh indicated that as of December 2011 no additional personnel would be required to process all tax payments in the county by combining the collections presently collected by the 26 township tax collectors.

Cost per Bill Collected

For the purpose of comparison, the CEC considered a bill "collected" by the entity which mailed the tax bill, received payment, recorded its receipt and balanced the payment in the financial records. The portion of the County Treasurer's office labor and expenses dedicated to these functions for the first installment is used as its "Collection Costs" figure in calculations. Other Capital Township/County Treasurer expenditures are not related to the actual "collection" of tax payments (i.e. county-wide records and data management). Figure 1, below, details the percentage of tax payments, calculated including both installments, which township collectors received in FY 2010 **(11.8%)**.

Collection costs were only available for the townships that responded to the CEC's questionnaire. Survey responses from FY11 indicated that costs per bill collected range from approximately \$3 to \$7 per payment collected. **Average cost per payment collected was \$4.53 for township collectors who responded. In contrast, using the same definition of "collected," the CEC estimates that the County Treasurer pays \$0.96 per tax payment collected.** This calculation is derived from the portion of Capital Township/County Treasurer employee salaries, benefits, and administrative costs dedicated to the collection functions that parallel those performed by other township collectors. Calculations for this per payment figure are included as Appendix D.

Figure 1: 2010 Tax Payment Sources*; (First and Second Installments, FY2010 Payable 2011)

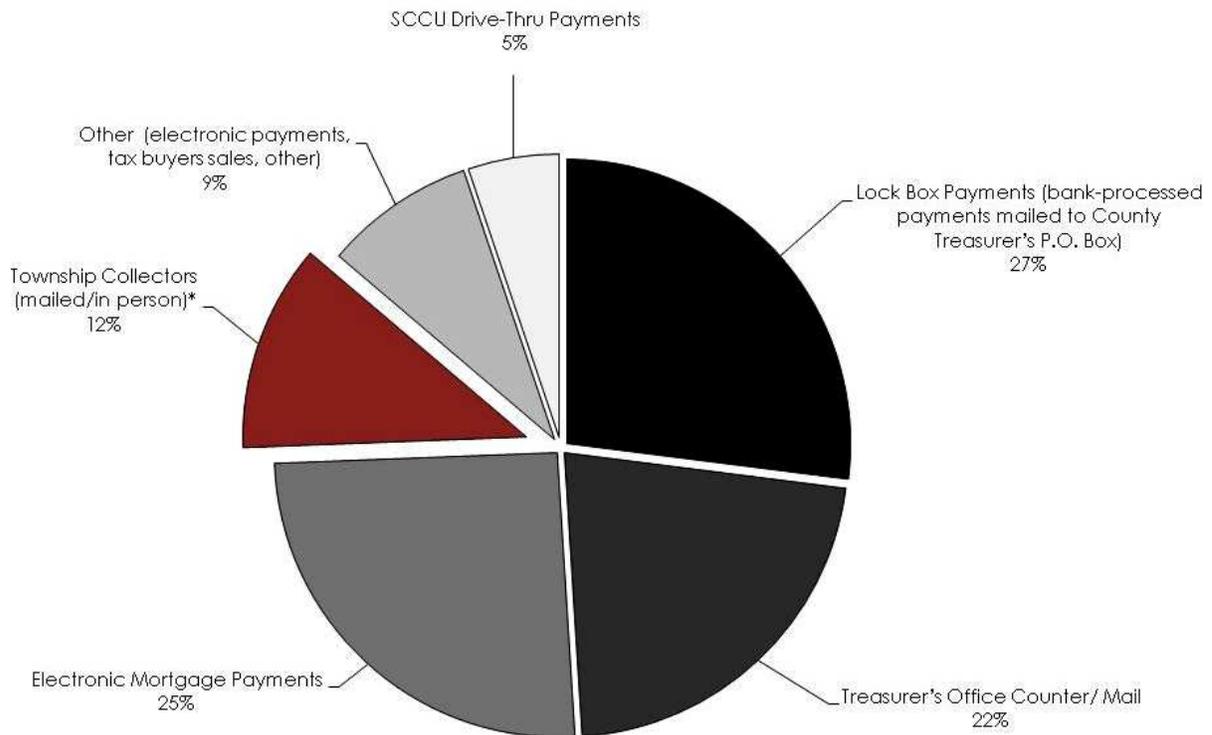


Figure 2: Total Collection Cost per Payment Comparisons (FY2011)

Township	Number of Payments	Collection Costs	Cost Per Payment
Ball	1,643	\$ 5,000	\$ 3.04
Buffalo Hart	293	\$ 1,000	\$ 3.41
Cartwright	1,056	\$ 6,140	\$ 5.81
Chatham	1,674	\$ 5,000	\$ 2.99
Cooper	489	\$ 2,000	\$ 4.09
Gardner	1,456	\$ 7,500	\$ 5.15
Loami	606	\$ 2,700	\$ 4.46
Pawnee	994	\$ 4,200	\$ 4.23
Rochester	1,569	\$ 8,000	\$ 5.10
Springfield	1,398	\$ 9,838	\$ 7.04
Woodside	3,112	\$ 14,000	\$ 4.50
Fancy Creek*	1,860	\$ 5,368	\$ 2.89
Mechanicsburg*	314	\$ 3,768	\$ 12.00

*For Fancy Creek and Mechanicsburg Township, Collector received payments in person, but mailed them to the County Treasurer for financial record-keeping. Payments are therefore recorded in Treasurer Totals in Figure 1.

Although these townships' cost per payment data are included in Figure 2 based on the reported bills they received, the figures represent a more limited definition of the "collection" function than defined above, and the County Treasurer contributed the labor required to process these tax payments. 4



Other Services of Township Tax Collectors

Township officials described other collection-related services in their survey responses, with many tax collectors pointing out that they provide direct services to taxpayers. Collectors answer phone calls and provide the opportunity for in-person bill payment. Others noted that township constituents did not prefer to mail payments or drive to Springfield, or may not have the capability to make tax payments electronically. One noted that "...taxpayers are paying their bills in person locally rather than trusting the mail delivery or going all the way to Springfield... They prefer not to pay electronically, either."

Another collector noted that residents can get more immediate and easier responses from local collectors if they need to discuss problems with tax bills. Finally, some collectors indicated that residents were more comfortable discussing tax information with a known and trusted township official. One respondent suggested that township collectors reduce Capital Township's workload through their own collection responsibilities. Another noted that townships have the ability to bundle tax bills, thus incurring postage savings, to assist with change of address forms, exemptions, etc. The respondents mentioned having more flexibility with hours and sites than Capital Township.

One collector also indicated that he has overlapping responsibilities with the township cemetery board. Pursuant to 60 ILCS 1/130, these duties pertain primarily to appointments to the township cemetery board.

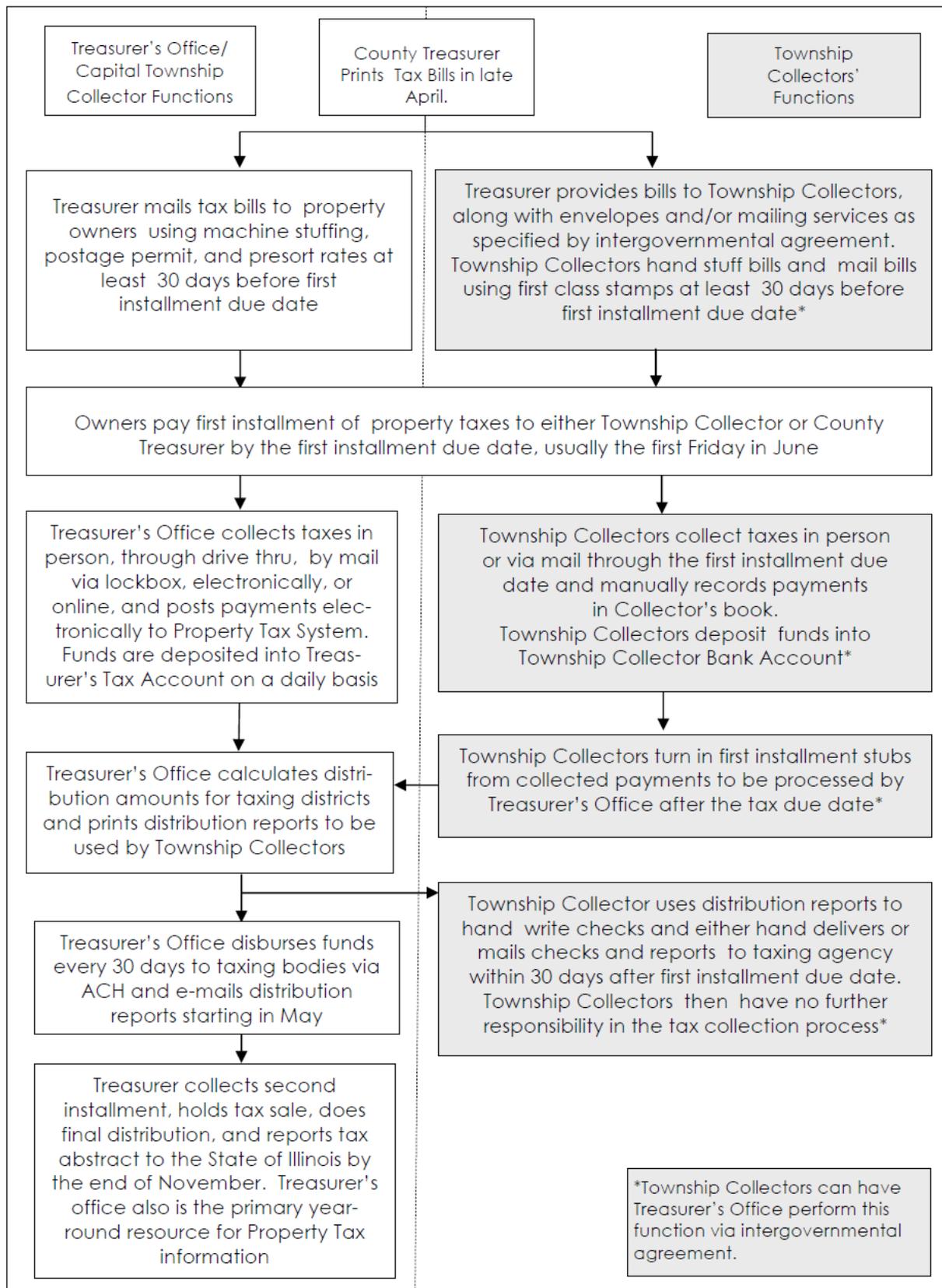
On the other hand, some township collectors felt that their own role was unnecessary, and reported this information in the survey. One responded "I don't see any advantages to having both. I feel the County could do the work."

Best Practices

The CEC found it significant that of the 102 counties in Illinois, only two counties, Sangamon and Peoria, maintain the functional position of township tax collector. In other counties, the County Treasurer collects both installments of property taxes. It appears that statewide consensus is that taxes can be collected effectively on a county-wide basis. The CEC notes that other states have also attempted to centralize and/or standardize collection, which is deemed a best practice in the literature.¹

¹ Stefko, Joseph, et al. (2009). Collaborative Property Tax Administration in Albany County: A Review of Assessment and Tax Collection Options. *Center for Governmental Research*. Report Prepared for Albany County, NY.; NYS Department of Taxation and Finance (2008, Last modified 2010). *Grants for Collaborative Property Tax Administration*. Office of Real Property Tax Services. Retrieved May 29, 2012 from <http://www.orps.state.ny.us/cptap/cptapnews.cfm>.

Figure 3: Township Collection of First Installment under CEC Review





Alternatives

Alternatives for the CEC's recommendation include:

1. Maintain the existing structure for property tax collection in the county.
2. Transfer first installment collection responsibilities to the Capital Township Collector/the County Treasurer's office, while maintaining other services provided by township tax collectors.
3. Transfer first installment collection responsibilities to the Capital Township Collector/the County Treasurer's office, while vacating the position of township tax collector in all other townships.
4. Discontinue the office of township tax collector entirely (per statute 60 ILCS 1/50-30).

Alternative 1 –maintain the status quo—would allow for continued personal service for residents at the local township level. The system is currently functional, but not optimal. The tax collection process includes many redundancies, and can be considered confusing to taxpayers.

Alternative 2 –transfer collection responsibilities to Capital Township Collector/the County Treasurer's office, but retain other township collectors' offices—would assuage concerns about direct services for residents. However, under this arrangement, tax collection may regress back to the status quo presented in alternative one. This alternative would preclude cost savings, since the bulk of administrative costs are currently comprised of collectors' or administrative personnel's salaries. Furthermore, this alternative would allow redundancies to be perpetuated, and is apparently unnecessary in 100 counties statewide.

Alternative 3 –vacate the position of township tax collector in outlying townships and transfer responsibilities to the Capital Township Collector/County Treasurer's office—would likely result in a county-wide savings of approximately \$125,000 annually, based on salary estimates from the CEC's survey. Initially, these savings would be tempered by minimal initial costs for the transfer of functions and for constituent education. Postage for mailing tax bills to residents, and other non-salary administrative costs, approximately \$10,000 combined, could remain with the outlying townships or be transferred to the County Treasurer. Pursuant to 35 ILCS 200/20-85, by leaving the position of township collector vacant beyond the first of May in a taxing year, the township automatically cedes tax collection responsibilities and authority for that year to the county collector. The ex-officio relationship between the County Treasurer's office and Capital Township would allow for increased ease in this transition, since other township officials would be maintaining a preexisting peer-to-peer relationship with Capital Township.

Alternative 4—eliminate all township collector positions—currently is not deemed the most beneficial option, due to the unique ex-officio relationship between the County Treasurer and Capital Township Collector. The CEC acknowledges expressed concerns with potential duplication by having a single office function as both the Capital Township Collector and the Sangamon County Treasurer, but finds that, in practice, these redundancies are negligible or do not exist. The relationship between the two offices is established by state statute (60 ILCS 1/90-10). The CEC finds that the difference between Alternatives 3 and 4 is, in practice, negligible. The staff arrangement between Capital Township and the County Treasurer exists seamlessly, and the budgetary shifting required to eliminate the Capital Township Collector's office would be costly and time-consuming. The close relationship with the County Treasurer's office allows for efficient



distribution of labor and maintenance of professional expertise among fulltime employees year-round, and strategic flexibility related to seasonal workload and personnel cross-training for tax collection and other financial data management functions. The CEC suggests that the existing structure of the ex-officio Capital Township Collector's office functions efficiently. Its elimination would require legislative action and may lead to greater transition costs without additional savings.

Recommendation

In light of this research, the CEC recommends that Sangamon County's townships turn responsibilities for collection over to the Sangamon County Treasurer's/Capital Township Collector's office via intergovernmental agreement and vacate the position of Township Tax Collector.

Potential benefits of implementing this recommendation include:

- Sangamon County aligned with statewide collection norm;
- Reduced administrative costs for tax collection based on Capital Township's system for electronic processing;
- Increased ease of understanding for residents, who can pay taxes to a single location;
- Elimination of redundancies in collection process identified on page 6;
- Reduced costs based on elimination of township collectors' salaries;
- Increased capability to batch property tax bills county-wide for residents who own properties in multiple townships;
- Reduced staff time for County Treasurer interaction with township collectors, including approximately 2 hours per collector for annual individual meetings, as well as annual collectors' meeting costs;
- Greater ease in future efforts to increase electronic processing of payments, thus reducing cost and opportunity for human error;
- Decreased possibility of service gaps due to health or other incapacity of a single elected official, with opportunity for increased succession planning and transfer of institutional knowledge;
- Improvements in collection process related to Capital Township's policy of daily balancing financial records, rather than balancing once at the end of the payment collection period; and
- Simplification for taxing bodies receiving tax disbursements, who would receive only one payment from Capital Township, rather than multiple townships' disbursements.

To address the concerns expressed by township officials that the implementation of this recommendation may cause difficulties to taxpayers in outlying areas of the county, particularly elderly citizens accustomed to personal collection services, township supervisors and the County Treasurer's office must ensure that taxpayers are educated about the change in tax payments and have opportunity to ask questions about the change in services and to provide tax payments through various mechanisms. The CEC would also suggest that as time passes and citizens have increased familiarity with and access to technology, demand for in-person payment opportunities will likely decline.

Capital Township/the Sangamon County Treasurer has an existing system in place for electronic tax collection and processing. With no additional staff needed, its administrative costs may increase by up to approximately \$10,000, as result of postage



cost shifts. Continued postage reimbursement or a phase-out of township reimbursement over time could offset transition costs.

Cost Reduction Estimate

The CEC estimates that the implementation of its recommendation could cultivate a reduction in cost related to tax collection of approximately \$130,000 to \$150,000 annually. This estimate is based on monetary savings to townships for vacating the collector's positions, a cost shift and reduction for postage due to electronic stuffing and increased batching, and staff time and administrative savings for the Capital Township Collector/County Treasurer's office related to the coordination of township collection efforts. This cost reduction offers the opportunity for townships to provide additional constituent services.

Steps toward Implementation

In order to implement this recommendation, the CEC recommends that the following course of action would be beneficial:

- Publicize and engage in educational outreach before tax season, so that township staff members and taxpayers in Sangamon County understand the new process for property tax collection.
- Transfer tax collection functions to Capital Township for first installment tax collection, including bill mailing, payment receipt, payment processing, and all tax distribution.
- Provide for another official to handle collectors' responsibilities related to township cemeteries (60 ILCS 1/130).
- When appropriate, vacate the positions of township collectors and arrange for postage cost sharing between townships. As a mechanism to encourage that these positions remain vacant, township boards should consider eliminating funding for collectors' salaries by the November deadline.
- Within 2-3 years of implementation, review property tax collection and provide a public report on the quality of collection-related resident services.

Pursuant to its bylaws and establishing resolution, the Citizens' Efficiency Commission offers its support for these implementation efforts. If the CEC can provide any further assistance in facilitating efforts toward cooperation, it would be pleased to do so.

In researching each of its recommendations, the CEC draws upon its experiences to develop broad themes for improving Sangamon County's many local governments. On several occasions, the CEC has encountered a lack of performance measurement data in local government. The CEC hopes that its work can serve as a catalyst for increased efforts among local jurisdictions to engage proactively in performance measurement and peer comparison.

Respectfully submitted,

Hon. Karen Hasara, Chair
on behalf of the
Citizens' Efficiency Commission for Sangamon County

Appendix A: Sample Intergovernmental Agreement

Intergovernmental Agreement Between Capital Township And _____ Township Concerning Printing and Mailing of Property Tax Bills and the Processing of the First Installment of Property Tax Payments for 2010 Taxes Payable 2011.

WHEREAS, pursuant to Section 5 of the Intergovernmental Cooperation Act, 5 ILCS 220/5 local governments can enter into contracts to provide services, and

WHEREAS, Townships in Sangamon County have elected Township Collectors who are responsible for preparing and mailing property tax bills and are also responsible for collecting and disbursing the first installment of the taxes, and

WHEREAS, the Sangamon County Treasurer is by law the Capital Township Collector and the Capital Township Collector is responsible for preparing and mailing bills for Capital Township and collecting and disbursing the second installment of taxes as County Collector, and

WHEREAS, Capital Township and other Townships have cooperated in the past to maintain one set of consolidated records on the amounts levied, payments of property taxes, and disbursements to taxing districts, and

WHEREAS such cooperation results in reduced cost for Capital Township, Sangamon County and _____ Township and increased customer service to the general public, Capital Township and _____ Township hereby establish an intergovernmental agreement including the following terms:

Standard Terms

- 1 Capital Township agrees to print tax bills. _____ Township agrees to reimburse Capital Township for cost incurred in printing property tax bills at \$.02 per bill.
- 2 Capital Township agrees to receive payments and disburse tax payments for the first installment when payments are sent or delivered to Capital Township at no cost to _____ Township. _____ Township authorizes Capital Township to perform this service.
- 3 Capital Township agrees to process payment stubs for payments received by the _____ Township at no cost to _____ Township. _____ Township authorizes Capital Township to perform this service.
- 4 Capital Township agrees to print distribution reports for payments received by the _____ Township at no cost to _____ Township. _____ Township authorizes the Capital Township to perform this service.
- 5 Capital Township agrees to receive Electronic Payments and disburse tax payments for the first installment when payments are received through the internet or by other electronic means to Capital Township at no cost to _____ Township. _____ Township authorizes Capital Township to perform this service.
- 6 Payments for all services are expected by **July 1, 2011**.



Intergovernmental Agreement
Page 2 of 2

Optional Services. Please indicated acceptance by check marks:

Mailing Options (Select one)

Mailing Option 1 - Township will fold, stuff and mail the tax bills at its own cost.

Mailing Option 2 - Capital Township agrees to fold, stuff and mail tax bills on behalf of the Township. The Township authorizes the Capital Township to perform this service and agrees to reimburse Capital Township for the cost of the postage at \$.41 per bill.

Envelope Options (Select one)

Envelope Option 1 - Township will provides it own envelopes for mailing of bills.

Envelope Option 2 - Capital Township agrees to provide Sangamon County return address envelopes for mailing tax bills. Township authorizes Capital Township to perform this service and agrees to reimburse Capital Township for the cost of the envelopes at \$.02 per envelope.

Envelope Option 3 - Capital Township agrees to provide **blank** return address envelopes for mailing of tax bills. Township authorizes the Capital Township to perform this service and agrees to reimburse Capital Township for the cost of the envelopes at \$.02 per envelope.

Processing/Distribution Options (Select One)

Processing Option 1 - Township will collect, deposit, distribute, and record tax payments based on stubs processed by Capital Township.

Processing Option 2 - Capital Township agrees to receive and disburse **mailed** tax payments for the first installment at no cost to Township. Township authorizes the Capital Township to perform this service.

Processing Option 3 - Capital Township agrees to process stubs from Township and include those stubs in the Capital Township's distribution to the taxing agencies. Township authorizes Capital Township to perform this service and agrees to pay the tax proceeds represented by those stubs to Capital Township for distribution.

Processing Option 4 - Capital Township agrees to receive **all** payments and disburse all tax payments for the first installment from the Township Collector at no cost to Township. Township authorizes the Capital Township to perform this service.

THEREFORE be it resolved by the Capital Township Board of Trustees that this Intergovernmental Agreement is hereby approved by the Board at its _____ meeting.

The above agreement was approved by the Capital Township Board

Township Clerk

Township Supervisor

THEREFORE be it resolved by the Township Board of Trustees that this Intergovernmental Agreement is hereby approved by the Board at its _____ meeting.

The above agreement was approved by the Township Board

Township Clerk

Township Supervisor

Appendix B: Tax Collection Report 2011 payable 2012 (First Installment only)

Sangamon County
 Payment Statistics for all Township Collectors Based on Batch Totals
 By Township for 2011 Pay 2012

Township	% of Total Bills	# of Bills Printed	Total Taxes Billed	% of Tax	First Installment Taxes Collected By Township Collector			Taxes Distributed By Township Collector					
					Payments	Dollars	\$(50% Billed)	Payments	Dollars	Payments	Dollars		
Capital	50%	48,444	173,237,532	61.0%	3,112	4,924,246.59	54%	3,112	4,924,246.59	47%	3,112	4,924,246.59	54%
Woodside	7%	6,658	18,368,903	6.5%	1,398	1,226,604.31	50%	1,398	1,226,604.31	34%	1,398	1,226,604.31	50%
Springfield	4%	4,048	4,913,084	1.7%	1,865	1,668,609.34	67%	1,865	1,668,609.34	53%	1,865	1,668,609.34	67%
Auburn	4%	3,469	4,990,168	1.8%	1,643	2,816,797.96	53%	1,643	2,816,797.96	52%	1,643	2,816,797.96	53%
Ball	3%	3,207	10,547,670	3.7%	293	276,463.20	103%	293	276,463.20	78%	293	276,463.20	103%
Buffalo Hart**	0%	374	538,183	0.2%	1,056	1,223,077.04	86%	1,056	1,223,077.04	72%	1,056	1,223,077.04	86%
Cartwright	1%	1,468	2,847,264	1.0%	1,674	2,343,622.51	50%	1,674	2,343,622.51	48%	1,674	2,343,622.51	50%
Chatham	4%	3,502	9,377,017	3.3%	489	506,476.90	75%	489	506,476.90	64%	489	506,476.90	75%
Clearlake*	4%	3,645	7,618,044	2.7%	743	1,024,844.92	68%	743	1,024,844.92	0%	743	1,024,844.92	0%
Cooper	1%	769	1,350,687	0.5%	1,456	2,449,234.55	63%	1,456	2,449,234.55	57%	1,456	2,449,234.55	63%
Cotton Hill*	1%	945	1,667,370	0.6%	773	726,643.06	83%	773	726,643.06	62%	773	726,643.06	83%
Curran#	1%	1,091	3,022,169	1.1%	296	476,821.73	101%	296	476,821.73	69%	296	476,821.73	101%
Divernon*	1%	1,219	1,931,348	0.7%	606	428,263.36	82%	606	428,263.36	70%	606	428,263.36	82%
Fancy Creek	3%	2,922	8,686,330	3.1%	292	275,305.09	105%	292	275,305.09	83%	292	275,305.09	105%
Gardner	3%	2,549	7,758,731	2.7%	770	795,778.84	17%	770	795,778.84	66%	770	795,778.84	80%
Illiopolis(2)	1%	1,249	1,746,823	0.6%	994	1,193,718.75	80%	994	1,193,718.75	55%	994	1,193,718.75	80%
Isalnd Grove*	1%	674	941,096	0.3%	1,569	2,630,342.08	63%	1,569	2,630,342.08	57%	1,569	2,630,342.08	63%
Lanesville	0%	418	726,556	0.3%	343	412,218.51	73%	343	412,218.51	76%	343	412,218.51	73%
Loami	0%	865	1,048,805	0.4%	19,372	26,563,925	Average	19,372	26,563,925	61%	19,372	26,563,925	72%
Loami	0%	351	522,544	0.2%	18,608	24,122,524	72%	18,608	24,122,524	58%	18,608	24,122,524	69%
Maxwell	0%	351	522,544	0.2%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
Mechanicsburg *	2%	1,681	2,453,585	0.9%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
New Berlin	1%	1,170	1,984,156	0.7%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
Pawnee	2%	1,803	2,996,491	1.1%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
Rochester	3%	2,764	8,332,712	2.9%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
Talkington	0%	449	1,130,138	0.4%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
Williams(1)	2%	2,008	5,038,423	1.8%	1,095	1,418,972	72%	1,095	1,418,972	58%	1,095	1,418,972	69%
Totals	100%	97,742	283,775,825	100%	19,372	26,563,925	72%	18,608	24,122,524	58%	18,608	24,122,524	69%

* Township Collector collected some in person and mailed payment but these were included in Treasurer Totals
 ** Some Township Collectors collect more than 100% because of Taxpayers paying both installments on the first installments.

(1) Williams Township Collector Position is vacant

(2) Illiopolis Township Collector passed away on tax due date; Collection distributed by Treasurer's office.

Source: County Treasurer's Office

Appendix C: Tax Collection Report 2011 payable 2012 (First Installment only)

Sangamon County
Property Tax Billed for 2011 Pay 2012
By Township

Township	Regular Bills		Lender Bills		Rail-road Bills		No Print Bills		Total Bill		% of Total Bills		Total Taxes Billed		% of Tax		Stuffed and Mailed by Treasurer		Payments* Collected By Treasurer		Taxes* Distributed By Treasurer		
	Bills	Dollars	Bills	Dollars	Bills	Dollars	Bills	Dollars	Bills	Dollars	Twins	Bills	Dollars	Twins	Bills	Dollars	Twins	Payments	Dollars	Twins	Payments	Dollars	
Capital	43,724	4,612	13	95	48,444	50%	173,237,532	61.0%	1	43,737	173,237,532	1	96,888	173,237,532	1	96,888	1	96,888	173,237,532	1	96,888	173,237,532	
Woodside	5,938	702	0	18	6,658	7%	18,368,903	6.5%															
Springfield	3,774	266	4	4	4,048	4%	4,913,084	1.7%															
Auburn	2,966	499	0	4	3,469	4%	4,990,168	1.8%															
Ball	2,813	387	0	7	3,207	3%	10,547,670	3.7%															
Buffalo Hart	321	52	0	1	374	0%	538,183	0.2%															
Cartwright	1,376	92	0	0	1,468	2%	2,847,264	1.0%															
Chatham	3,042	456	0	4	3,502	4%	9,377,017	3.3%															
Clearlake	3,290	334	13	8	3,645	4%	7,618,044	2.7%	1	3,303	7,618,044	1	7,290	7,618,044	1	7,290	7,618,044	1	7,290	7,618,044			
Cooper	739	28	0	2	769	1%	1,350,687	0.5%	1	739	1,350,687	1	1,890	1,667,370	1	1,890	1,667,370	1	1,890	1,667,370	1	1,890	
Cotton Hill	731	213	0	1	945	1%	1,667,370	0.6%															
Curran	1,019	71	0	1	1,091	1%	3,022,169	1.1%															
Divernon	1,044	170	1	4	1,219	1%	1,931,348	0.7%	1	1,045	1,931,348	1	1,890	1,667,370	1	1,890	1,667,370	1	1,890	1,667,370	1	1,890	
Fancy Creek	2,647	265	3	7	2,922	3%	8,686,330	3.1%	1	2,650	8,686,330	1	5,844	8,686,330	1	5,844	8,686,330	1	5,844	8,686,330	1	5,844	
Gardner	2,306	235	0	8	2,549	3%	7,758,731	2.7%															
Illioipolis	1,198	40	10	1	1,249	1%	1,746,823	0.6%															
Isalnd Grove	619	53	0	2	674	1%	941,096	0.3%															
Lanesville	408	9	1	0	418	0%	726,556	0.3%															
Loami	817	47	0	1	865	1%	1,048,805	0.4%															
Maxwell	349	2	0	0	351	0%	522,544	0.2%															
Mechanicsburg	1,496	171	13	1	1,681	2%	2,453,585	0.9%	1	1,509	2,453,585	1	3,362	2,453,585	1	3,362	2,453,585	1	3,362	2,453,585	1	3,362	
New Berlin	1,065	99	4	2	1,170	1%	1,984,156	0.7%															
Pawnee	1,512	284	2	5	1,803	2%	2,996,491	1.1%															
Rochester	2,497	263	0	4	2,764	3%	8,332,712	2.9%															
Talkington	429	19	1	0	449	0%	1,130,138	0.4%															
Williams	1,690	314	2	2	2,008	2%	5,038,423	1.8%	1	1,692	5,038,423	1	4,016	5,038,423	1	4,016	5,038,423	1	4,016	5,038,423	1	4,016	
Totals	87,810	9,683	67	182	97,742	100%	283,775,825	100%	7	54,675	200,315,949	6	119,290	198,701,284	8	122,820	202,664,549	71%	70%	31%	63%	71%	
Average Bill																							
												2,903											
												53,168											
Style 1 Return Address & postage Permit																							
Style 2 NO Return Address & postage Permit																							
Style 3 NO Return Address & NO postage Permit																							
Percent of Totals		90%		10%		0%		0%		100%		27%		56%		71%		23%		61%		70%	

* Estimated based on options selected.

Source: County Treasurer's Office

Appendix D: Cost Per Payment Calculation-
Sangamon County Treasurer/Capital Township Collector (May-June)

Staffing Cost								
Employee	Salary			Benefits				Total Collection Personnel Cost
	Township	County	Total	FICA	IMRF	W/C	Insurance	
Employee 1	10,053.71	30,009.68	40,063.39	2,503.96	5,184.20	147.73	6,815.43	\$ 54,714.72
Employee 2	12,911.93	27,903.68	40,815.61	2,550.98	5,281.54	150.50	6,815.43	\$ 55,614.05
Employee 3	13,491.56	32,721.00	46,212.56	2,888.29	5,979.91	170.40	6,815.43	\$ 62,066.59
Total Cost	36,457.20	90,634.36	127,091.56	7,943.22	16,445.65	468.64	20,446.29	\$ 172,395.36
							Monthly Cost	\$ 14,366.28
							Cost for May and June	\$ 28,732.56

Bill Mailing Cost								
Cost of Printing and Mailing Tax Bills	Printing of Bills	Supplying of Envelopes	Folding and Stuffing of Bills	Postage For Bills	Cost Per Bill Printed and Mailed	Number of Capital Township Bills Mailed	Number of Capital Township Lender Bills	Cost of Production and Mailing
Lender Bills	\$ 0.020				\$ 0.020		4,612	\$ 92.24
Regular Bills	\$ 0.020	\$ 0.025	\$ 0.020	\$ 0.420	\$ 0.485	43,737		\$ 21,212.45
							Total Mailing Cost	\$ 21,304.69

Lockbox Cost				
	Annual	Monthly Cost	May/June	Lock Box Cost
2011 Annual Lockbox for Processing Payments sent to PO Box	\$ 14,779.35	\$ 1,231.61	2	\$ 2,463.22

Total Cost of Printing, Mailing and Collecting Capital Township First Installment **\$ 52,500.47**

Number of Payments to be Collected by County in May and June **54,675**

Per Payment Cost of Printing, Mailing and Collecting Capital Township First Installment **\$ 0.96**