

Taxation and Finance, Department of

Mission

To efficiently collect tax revenues in support of State services and programs while acting with integrity and fairness in the administration of the tax laws of New York State.

Organization and Staffing

The Department of Taxation and Finance (DTF) collects tax revenue and provides associated services in support of certain New York State government operations. In fulfilling its responsibilities, the Department collects and accounts for \$74 billion in State taxes and about \$40 billion in local taxes; administers 34 State and 12 local taxes, including New York City and City of Yonkers income taxes, as well as the Metropolitan Commuter Transportation Mobility Tax; and processes about 26 million returns. The Department also manages the State Treasury, which provides investment and cash management services to various State agencies and public benefit corporations, and acts on the Tax Commissioner's behalf as joint custodian of the State's General Checking Account. On June 6, 2010, the Department statutorily merged with the former Office of Real Property Services (ORPS) in order to realize significant savings and efficiencies, as well as enhance the State's oversight of local property tax administration.

Budget Highlights

The FY 2021 Executive Budget recommends \$468.6 million All Funds (\$271.9 million General Fund; \$196.6 million Other Funds) for the Department of Taxation and Finance. This is the same level of funding appropriated in FY 2020. The Executive Budget recommends a workforce of 4,085 FTEs for the Department. This fill level is consistent with the FY 2020 budget.

Program Highlights

The Tax Department efficiently collects tax revenues with integrity, fairness, and a customer service focus. The Department is actively modernizing and right-sizing to be more efficient, effective, and accountable to its customers. Forward-looking operational goals include:

- Strategically invest in enabling technologies and business intelligence to optimize outcomes.
- Rapidly and nimbly deploy resources to address fluctuations, trends, and operational changes and challenges.
- Recruit, develop, and retain top talent.

Department operations are organized along major functional lines:

Administration and Operations: Supports the Department's revenue-generation mission through the delivery of legal, financial, personnel, and other critical services.

Conciliation and Mediation: Provides taxpayers with a statutorily-mandated option of informal and impartial dispute resolution in an attempt to avoid time-consuming formal administrative hearings with the Division of Tax Appeals.

Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax: Reviews tax policies and proposals; develops tax forms, instructions, and guidance; captures tax return data and maintains taxpayer records; processes payments and refunds; responds to taxpayer inquiries; identifies and resolves errors; identifies and investigates noncompliance with the tax code; collects delinquent taxes; oversees local property tax administration in New York State; performs assessment equalization in order to apportion property taxes and calculate State aid; determines assessments on specific property categories; and delivers assessment support services to local governments.

Treasury Management: Acts on the Tax Commissioner's behalf as custodian of the State Treasury and joint-custodian of the State's General Checking Account.

**ALL FUNDS
APPROPRIATIONS
(dollars)**

Category	Available FY 2020	Appropriations Recommended FY 2021	Change From FY 2020	Reappropriations Recommended FY 2021
State Operations	463,635,400	463,635,400	0	17,000,000
Aid To Localities	4,926,000	4,926,000	0	0
Total	468,561,400	468,561,400	0	17,000,000

**ALL FUND TYPES
PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM
FILLED ANNUAL SALARIED POSITIONS**

Program	FY 2020 Estimated FTEs 03/31/20	FY 2021 Estimated FTEs 03/31/21	FTE Change
Administration and Operations			
General Fund	300	300	0
Conciliation and Mediation			
General Fund	23	23	0
New York State Secure Choice Savings			
Special Revenue Funds - Other	6	6	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	3,063	3,063	0
Special Revenue Funds - Other	661	661	0
Treasury Management			
Special Revenue Funds - Other	32	32	0
Total	4,085	4,085	0

**STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)**

Fund Type	Available FY 2020	Recommended FY 2021	Change
General Fund	271,016,000	271,016,000	0
Internal Service Funds	74,642,400	74,642,400	0
Special Revenue Funds - Other	117,977,000	117,977,000	0
Total	463,635,400	463,635,400	0

NYS DOB | FY2021 Executive Budget | Agency Appropriations
STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Program	Available FY 2020	Recommended FY 2021	Change
Administration and Operations			
General Fund	33,562,000	33,562,000	0
Conciliation and Mediation			
General Fund	1,629,000	1,629,000	0
New York State Secure Choice Savings			
Special Revenue Funds - Other	4,000,000	4,000,000	0
New York State is Open for Business			
General Fund	250,000	250,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	235,575,000	235,575,000	0
Internal Service Funds	74,642,400	74,642,400	0
Special Revenue Funds - Other	107,439,000	107,439,000	0
Treasury Management			
Special Revenue Funds - Other	6,538,000	6,538,000	0
Total	463,635,400	463,635,400	0

STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2021 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration and Operations	17,776,000	0	17,574,000	0
Conciliation and Mediation	1,551,000	0	1,491,000	(60,000)
New York State is Open for Business	250,000	0	250,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	226,002,000	0	222,565,000	0
Total	245,579,000	0	241,880,000	(60,000)

NYS DOB | FY2021 Executive Budget | Agency Appropriations

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration and Operations	142,000	0	60,000	0
Conciliation and Mediation	50,000	50,000	10,000	10,000
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	1,247,000	0	2,190,000	0
Total	1,439,000	50,000	2,260,000	10,000

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2021 RECOMMENDED
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration and Operations	15,786,000	0	3,018,000	0
Conciliation and Mediation	78,000	0	4,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	9,573,000	0	768,000	0
Total	25,437,000	0	3,790,000	0

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration and Operations	134,000	0	11,743,000	0
Conciliation and Mediation	69,000	0	4,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	5,129,000	0	3,555,000	0
Total	5,332,000	0	15,302,000	0

Program	Equipment	
	Amount	Change
Administration and Operations	891,000	0
Conciliation and Mediation	1,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	121,000	0
Total	1,013,000	0

**NYS DOB | FY2021 Executive Budget | Agency Appropriations
STATE OPERATIONS - OTHER THAN GENERAL FUND
SUMMARY OF APPROPRIATIONS AND CHANGES
FY 2021 RECOMMENDED
(dollars)**

Program	Total		Personal Service	
	Amount	Change	Amount	Change
New York State Secure Choice Savings	4,000,000	0	354,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	182,081,400	0	75,416,600	0
Treasury Management	6,538,000	0	2,575,000	0
Total	192,619,400	0	78,345,600	0

Program	Nonpersonal Service	
	Amount	Change
New York State Secure Choice Savings	3,646,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	106,664,800	0
Treasury Management	3,963,000	0
Total	114,273,800	0

**AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)**

Fund Type	Available FY 2020	Recommended FY 2021	Change
General Fund	926,000	926,000	0
Special Revenue Funds - Other	4,000,000	4,000,000	0
Total	4,926,000	4,926,000	0

**AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)**

Program	Available FY 2020	Recommended FY 2021	Change
Medical Marihuana			
Special Revenue Funds - Other	4,000,000	4,000,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	926,000	926,000	0
Total	4,926,000	4,926,000	0

Note: Most recent estimates as of 01/29/2020