

Treasurer

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827



☎ 607 687 8670 📠 607 223 7035 🌐 www.TiogaCountyNY.gov

Barbara Roberts Treasurer **Katie Chandler** Deputy Treasurer **Laura Schurter** Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE February 10th, 2026 AT 10:30AM

APPROVAL OF MINUTES: Minutes of January 13th, 2026 Finance Committee

FINANCIAL: YTD Budget Report

: Annual ATC Tax Software payment made

OLD BUSINESS: Community College Chargeback decrease & discussion of information for website

: 1099 and W2 Update

NEW BUSINESS: 1200- 2024 Foreclosure packets will be mailed to interested parties

: Total Sales Tax Collection 2025

: E911 Payments Collection 2025

: Special Franchise payments status

: Adult Use Cannabis Collection 2025

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

B17- AUTHORIZE COUNTY TREASURER TO APPROVE ERRONEOUS ASSESSMENT CORRECTIONS AND REFUNDS OF \$2500 OR LESS

B43- 2025 BUDGET- TRANSFER FUNDS TREASURER'S OFFICE

EXECUTIVE SESSION:

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE January 13th, 2026 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Ciotoli, Rose, Cantella, Brown, Aronstam, Bunce, Flesher, Standing

Staff: Roberts, Chandler, DeWind, Freyvogel, Haskell, Holbrook

APPROVAL OF MINUTES: Minutes of December 9th, 2025, Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Brown and unanimously carried.

FINANCIAL: Treasurer Roberts shared the year to date budget report for 12/2025, expense and revenue both tracked well for the year.

OLD BUSINESS: The Treasurer's Office audit for 2025 has begun. The new auditors from Drescher & Malecki are on site this week.

NEW BUSINESS: 2024 Foreclosure advertising has been published in the paper.

: Treasurer Roberts reviewed the Occupancy Tax Trend chart and noted that 2025 revenue came in at \$364K, up 6% over 2024. This is attributed increased registration and remittance from short term rental sites.

: The 2025 College Chargeback data was shared. A discussion was held about what chargebacks are and how they work. Payments to community college in 2025 were down 190K from 2024. Treasurer Roberts will investigate why the billings were down and look at adding more detail to the website to inform taxpayers about community college chargebacks.

PERSONNEL: Treasurer Roberts shared the Treasurer's Office is examining adding a new payroll position for backup and succession purposes.

RESOLUTIONS/PROCLAMATIONS:

A15- AUTHORIZE CONTRACT FOR PROFESSIONAL SERVICE- AUDITING SERVICES

A16- AUTHORIZE CONTRACT FOR PROFESSIONAL SERVICE- CONSULTING

EXECUTIVE SESSION: None

ADJOURNMENT: 11:30am



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026-01

ACCOUNTS FOR:
General Fund

A1325 Treasurer

| | ORIGINAL | | TRANSFERS/ ADJUSTMENTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE | | PCT USE/COL |
|-------------------------|------------|-------------|---------------------------|-------------------|------------|---------------|-----------|--|----------------|
| | APPROP | ADJUSTMENTS | | | | | BUDGET | | |
| A1325 410810 Pilot | -122,649 | 0 | -122,649 | -150.00 | .00 | -122,498.99 | .1% | | |
| A1325 410811 IDA PILOT | -2,277,544 | 0 | -2,277,544 | -14,801.21 | .00 | -2,277,544.05 | .0% | | |
| A1325 410900 Int & Pen | -850,000 | 0 | -850,000 | -1,193.15 | .00 | -835,198.79 | 1.7% | | |
| A1325 411311 Occ Tax | -14,000 | 0 | -14,000 | .00 | .00 | -14,000.00 | .0% | | |
| A1325 412300 Treas Fee | -22,000 | 0 | -22,000 | -2,750.00 | .00 | -20,806.85 | 5.4% | | |
| A1325 412301 Treas Fee | -70,000 | 0 | -70,000 | -1,400.00 | .00 | -62,250.00 | 3.9% | | |
| A1325 424010 Int & Earn | -30,000 | 0 | -30,000 | -5,508.77 | .00 | -28,600.00 | 4.7% | | |
| A1325 426900 Ttasc | -1,075,000 | 0 | -1,075,000 | 34,191.72 | .00 | -1,069,491.23 | .5% | | |
| A1325 510010 Salary Ft | 504,067 | 0 | 504,067 | .00 | .00 | 504,067.00 | .0% | | |
| A1325 510020 Salary Pt | 7,500 | 0 | 7,500 | .00 | .00 | 7,500.00 | .0% | | |
| A1325 510030 Salary Ot | 1,500 | 0 | 1,500 | .00 | .00 | 1,500.00 | .0% | | |
| A1325 520050 Salary Oth | 1,500 | 0 | 1,500 | .00 | .00 | 1,500.00 | .0% | | |
| A1325 520070 Calculator | 160 | 0 | 160 | .00 | .00 | 160.00 | .0% | | |
| A1325 520200 Chairs | 500 | 0 | 500 | .00 | .00 | 500.00 | .0% | | |
| A1325 540040 Office Eq | 1,250 | 0 | 1,250 | .00 | .00 | 1,250.00 | .0% | | |
| A1325 540040 Books | 1,200 | 0 | 1,200 | .00 | .00 | 1,200.00 | .0% | | |
| A1325 540040 Car Maint | 500 | 0 | 500 | .00 | .00 | 500.00 | .0% | | |
| A1325 540140 Cont Svs | 140,000 | 0 | 140,000 | .00 | .00 | 140,000.00 | .0% | | |
| A1325 540180 Dues | 1,000 | 0 | 1,000 | .00 | .00 | 1,000.00 | .0% | | |
| A1325 540220 Auto Fuel | 1,200 | 0 | 1,200 | 45,085.00 | .00 | 16,750.00 | 44.2% | | |
| A1325 540330 Leased Eq | 1,200 | 0 | 1,200 | 250.00 | .00 | 78,165.00 | 25.0% | | |
| A1325 540350 Legal Fees | 300 | 0 | 300 | .00 | .00 | 300.00 | .0% | | |
| A1325 540390 Off Eq Mnt | 500 | 0 | 500 | .00 | .00 | 500.00 | .0% | | |
| A1325 540420 Mileage | 100 | 0 | 100 | .00 | .00 | 100.00 | .0% | | |
| A1325 540480 Postage | 1,250 | 0 | 1,250 | .00 | .00 | 1,250.00 | .0% | | |
| A1325 540590 Printpaper | 5,750 | 0 | 5,750 | .00 | .00 | 5,750.00 | .0% | | |
| A1325 540630 Serv Rnd | 2,750 | 0 | 2,750 | .00 | .00 | 2,750.00 | .0% | | |
| A1325 540660 Stat Sup | 14,000 | 0 | 14,000 | .00 | .00 | 14,000.00 | .0% | | |
| A1325 540733 Telephone | 100 | 0 | 100 | .00 | .00 | 100.00 | .0% | | |
| A1325 581088 Train Oth | 4,000 | 0 | 4,000 | .00 | .00 | 4,000.00 | .0% | | |
| A1325 583088 St Ret | 73,619 | 0 | 73,619 | .00 | .00 | 73,619.00 | .0% | | |
| A1325 584088 Social Sec | 39,531 | 0 | 39,531 | 4,566.89 | .00 | 4,566.89 | .0% | | |
| A1325 585588 Work Comp | 9,322 | 0 | 9,322 | 2,813.90 | .00 | 69,052.11 | 6.2% | | |
| A1325 586088 Disab Ins | 446 | 0 | 446 | 848.75 | .00 | 36,717.10 | 7.1% | | |
| A1325 586088 Health Ins | 147,409 | 0 | 147,409 | 33.30 | .00 | 8,473.25 | 9.1% | | |
| A1325 588988 Eap | 120 | 0 | 120 | 18,022.95 | .00 | 412.70 | 7.5% | | |
| TOTAL Treasurer | -3,550,819 | 0 | -3,550,819 | 80,019.95 | 19,263.49 | -3,650,102.48 | -2.8% | | |

A1362 Tax Advertising And Expenses



TIOGA COUNTY, NEW YORK

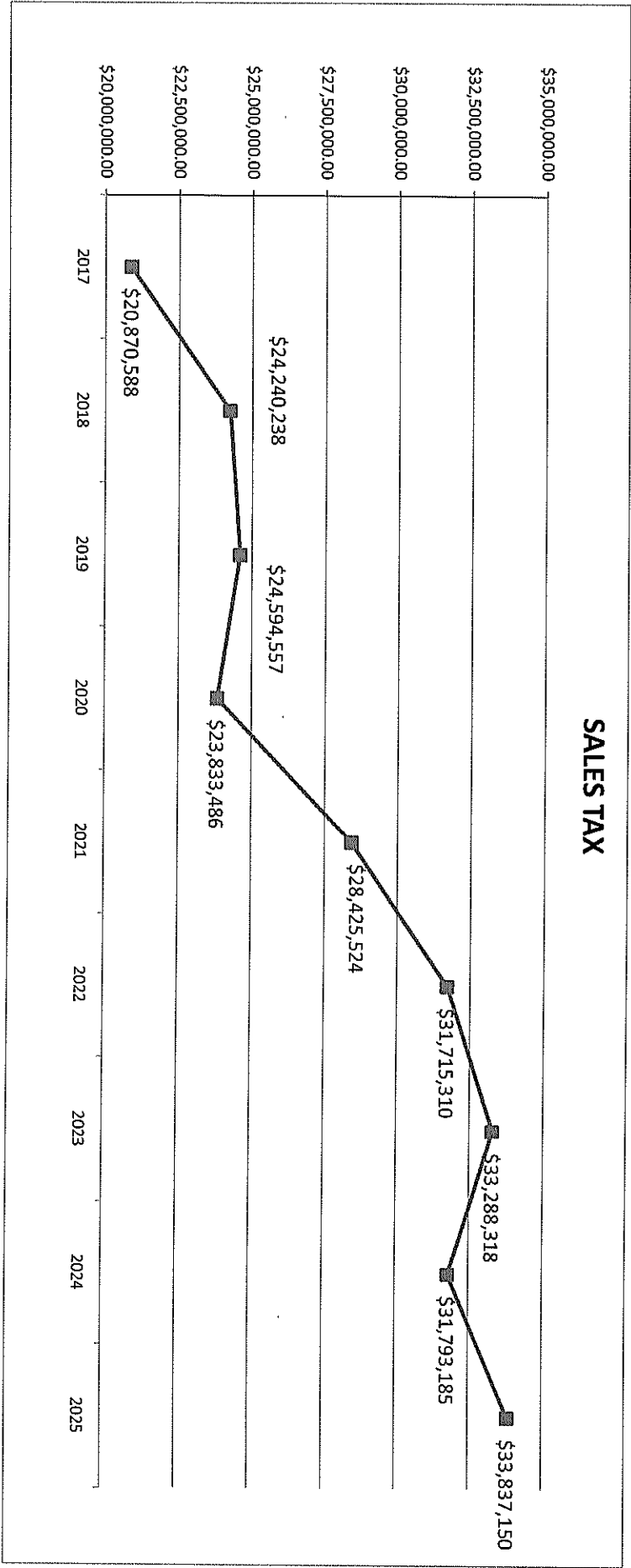
Tioga County
TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 01

| ACCOUNTS FOR: | | ORIGINAL | TRANSFERS/ | REVISED | YTD ACTUAL | ENCUMBRANCES | AVAILABLE | PCT |
|------------------------------------|--------|-------------|-------------|------------|------------|--------------|---------------|---------|
| General Fund | | APPROP | ADJUSTMENTS | BUDGET | | | BUDGET | USE/COL |
| A1362 | 540010 | Advertising | 0 | 20,000 | .00 | 3,607.00 | 16,393.00 | 18.0% |
| A1362 | 540330 | Legal Fees | 0 | 5,000 | .00 | .00 | 5,000.00 | .0% |
| A1362 | 540480 | Postage | 0 | 12,500 | .00 | .00 | 12,500.00 | .0% |
| A1362 | 540485 | Printpaper | 0 | 3,000 | .00 | 1,381.19 | 1,618.81 | 46.0% |
| TOTAL Tax Advertising And Expenses | | 40,500 | 0 | 40,500 | .00 | 4,988.19 | 35,511.81 | 12.3% |
| TOTAL General Fund | | -3,510,319 | 0 | -3,510,319 | 80,019.95 | 24,251.68 | -3,614,590.67 | -3.0% |
| TOTAL REVENUES | | -4,511,193 | 0 | -4,511,193 | -25,803.13 | .00 | -4,485,389.91 | |
| TOTAL EXPENSES | | 1,000,874 | 0 | 1,000,874 | 105,823.08 | 24,251.68 | 870,799.24 | |

SALES TAX HISTORY

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| TOTAL | \$ 20,870,588 | \$ 24,240,238 | \$ 24,594,557 | \$ 23,833,486 | \$ 28,425,524 | \$ 31,715,310 | \$ 33,288,318 | \$ 31,793,185 | \$ 33,837,150 |
| % +/- | | 7.53% | 1.46% | -3.09% | 19.27% | 11.57% | 4.96% | -4.49% | 6.43% |



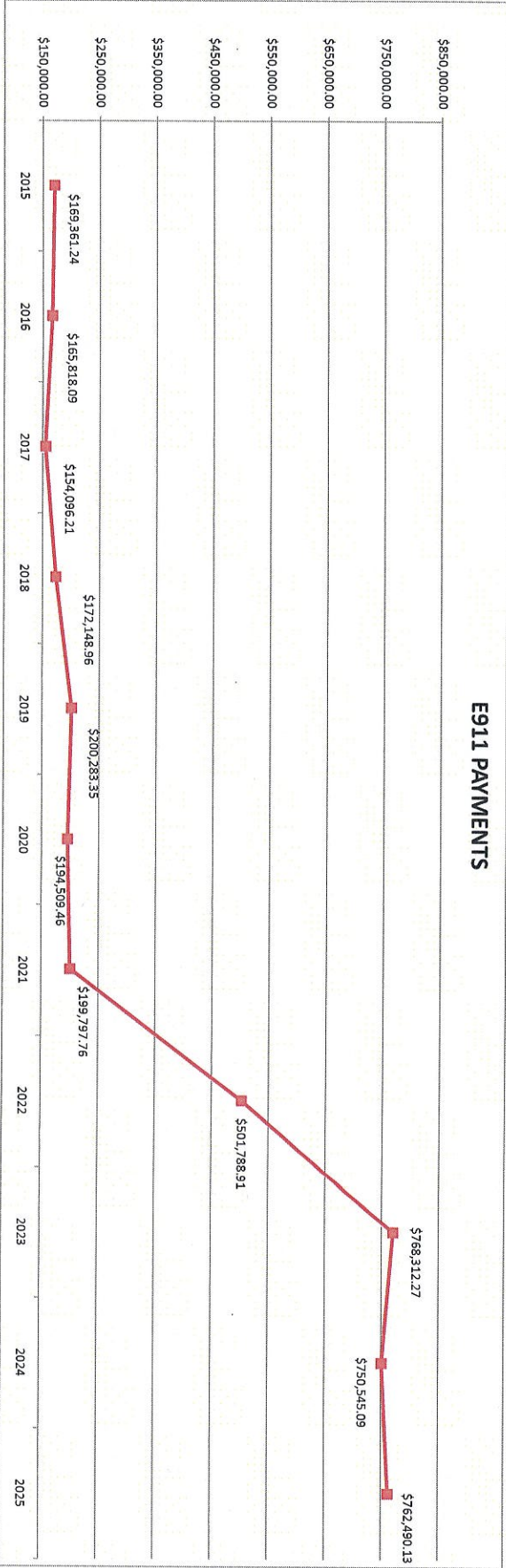
Tioga County
Monthly payments to Towns and Villages
for Sales Tax 2025

| Municipality | Jan* | Feb* | Mar* | Apr* | May* | Jun* | Jul* | Aug* | Sept* | Oct* | Nov* | Dec* | Total YTD |
|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Town of Barton | \$ 75,445.62 | \$ 59,482.11 | \$ 76,117.52 | \$ 69,927.70 | \$ 66,240.62 | \$ 84,720.78 | \$ 66,150.11 | \$ 73,710.83 | \$ 84,809.34 | \$ 63,621.76 | \$ 64,562.48 | \$ 98,422.59 | \$ 883,211.46 |
| Village of Waverly | \$ 55,305.67 | \$ 43,603.56 | \$ 55,798.20 | \$ 51,260.74 | \$ 48,557.91 | \$ 62,104.85 | \$ 48,491.56 | \$ 54,033.97 | \$ 62,169.77 | \$ 46,638.14 | \$ 47,327.74 | \$ 72,149.01 | \$ 647,441.12 |
| Town of Berkshire | \$ 22,477.86 | \$ 17,721.78 | \$ 22,678.04 | \$ 20,833.88 | \$ 19,735.37 | \$ 25,241.25 | \$ 19,708.41 | \$ 21,961.00 | \$ 25,267.64 | \$ 18,955.13 | \$ 19,235.40 | \$ 29,323.50 | \$ 263,139.26 |
| Town of Candor | \$ 71,601.66 | \$ 56,451.49 | \$ 72,239.32 | \$ 66,364.88 | \$ 62,865.65 | \$ 80,404.24 | \$ 62,779.76 | \$ 69,955.25 | \$ 80,488.29 | \$ 60,380.23 | \$ 61,273.02 | \$ 93,407.95 | \$ 838,211.74 |
| Village of Candor | \$ 6,600.03 | \$ 5,203.54 | \$ 6,658.81 | \$ 6,117.32 | \$ 5,794.77 | \$ 7,411.43 | \$ 5,786.86 | \$ 6,448.27 | \$ 7,419.18 | \$ 5,565.68 | \$ 5,647.97 | \$ 8,610.08 | \$ 77,263.94 |
| Town of Newark Valley | \$ 43,922.90 | \$ 34,629.27 | \$ 44,314.06 | \$ 40,710.48 | \$ 38,563.93 | \$ 49,322.70 | \$ 38,511.24 | \$ 42,912.94 | \$ 49,374.26 | \$ 37,039.29 | \$ 37,586.96 | \$ 57,299.62 | \$ 514,187.65 |
| Village of Newark Valley | \$ 11,390.87 | \$ 8,980.68 | \$ 11,492.31 | \$ 10,557.77 | \$ 10,001.09 | \$ 12,791.24 | \$ 9,987.42 | \$ 11,128.95 | \$ 12,804.61 | \$ 9,605.69 | \$ 9,747.72 | \$ 14,859.96 | \$ 133,348.31 |
| Town of Nichols | \$ 30,801.19 | \$ 24,283.98 | \$ 31,075.50 | \$ 28,548.46 | \$ 27,043.19 | \$ 34,587.84 | \$ 27,006.24 | \$ 30,092.95 | \$ 34,623.99 | \$ 25,974.02 | \$ 26,358.07 | \$ 40,181.70 | \$ 360,577.13 |
| Village of Nichols | \$ 4,844.44 | \$ 3,819.41 | \$ 4,887.59 | \$ 4,490.13 | \$ 4,253.38 | \$ 5,440.01 | \$ 4,247.57 | \$ 4,733.05 | \$ 5,445.70 | \$ 4,085.22 | \$ 4,145.63 | \$ 6,319.82 | \$ 56,711.95 |
| Town of Owego | \$ 246,670.00 | \$ 194,477.20 | \$ 248,866.77 | \$ 228,629.12 | \$ 216,574.18 | \$ 276,995.19 | \$ 216,278.26 | \$ 240,998.09 | \$ 277,284.73 | \$ 208,011.82 | \$ 211,087.50 | \$ 321,793.38 | \$ 2,887,666.24 |
| Village of Owego | \$ 385,102.6 | \$ 30,361.90 | \$ 38,853.23 | \$ 35,693.71 | \$ 33,811.69 | \$ 43,244.65 | \$ 33,765.49 | \$ 37,624.77 | \$ 43,289.85 | \$ 32,474.93 | \$ 32,955.11 | \$ 50,238.57 | \$ 450,824.16 |
| Town of Richford | \$ 15,840.82 | \$ 12,489.07 | \$ 15,981.89 | \$ 14,682.26 | \$ 13,908.10 | \$ 17,788.26 | \$ 13,889.10 | \$ 15,476.57 | \$ 17,806.85 | \$ 13,358.24 | \$ 13,555.76 | \$ 20,665.14 | \$ 185,442.06 |
| Town of Spencer | \$ 35,599.01 | \$ 28,066.63 | \$ 35,916.04 | \$ 32,995.38 | \$ 31,255.63 | \$ 39,975.49 | \$ 31,212.92 | \$ 34,780.45 | \$ 40,017.27 | \$ 30,019.93 | \$ 30,463.80 | \$ 46,440.69 | \$ 416,743.24 |
| Village of Spencer | \$ 9,478.22 | \$ 7,472.73 | \$ 9,562.63 | \$ 8,785.00 | \$ 8,321.79 | \$ 10,643.45 | \$ 8,310.42 | \$ 9,260.28 | \$ 10,654.57 | \$ 7,992.79 | \$ 8,110.97 | \$ 12,364.81 | \$ 110,957.66 |
| Town of Tioga | \$ 67,433.58 | \$ 53,165.34 | \$ 68,034.12 | \$ 62,501.65 | \$ 59,206.12 | \$ 75,723.75 | \$ 59,125.22 | \$ 65,883.02 | \$ 75,802.91 | \$ 56,865.37 | \$ 57,706.19 | \$ 87,970.49 | \$ 789,417.76 |
| Total Distributed | \$ 735,922.13 | \$ 580,208.69 | \$ 742,476.03 | \$ 682,098.48 | \$ 646,133.42 | \$ 826,395.13 | \$ 645,250.58 | \$ 719,000.39 | \$ 827,258.96 | \$ 620,588.24 | \$ 629,764.32 | \$ 960,047.31 | \$ 8,615,443.68 |
| County Retained | \$ 1,472,065.07 | \$ 1,160,591.46 | \$ 1,485,174.84 | \$ 1,364,401.59 | \$ 1,292,460.67 | \$ 1,653,038.21 | \$ 1,290,694.74 | \$ 1,438,216.49 | \$ 1,654,766.13 | \$ 1,241,362.69 | \$ 1,259,717.60 | \$ 1,920,382.66 | \$ 17,232,872.15 |
| 1/2% Capital | \$ 334,094.55 | \$ 260,227.28 | \$ 324,754.36 | \$ 322,566.28 | \$ 302,031.63 | \$ 379,048.23 | \$ 304,312.58 | \$ 344,211.23 | \$ 392,975.17 | \$ 292,594.54 | \$ 296,877.45 | \$ 440,874.02 | \$ 3,994,567.29 |
| 1/2% Discretionary | \$ 334,094.55 | \$ 260,227.27 | \$ 324,754.36 | \$ 322,566.28 | \$ 302,031.62 | \$ 379,048.23 | \$ 304,312.57 | \$ 344,211.22 | \$ 392,975.17 | \$ 292,594.54 | \$ 296,877.44 | \$ 440,874.01 | \$ 3,994,567.26 |
| Total Retained | \$ 2,140,254.17 | \$ 1,681,046.01 | \$ 2,134,683.56 | \$ 2,009,534.15 | \$ 1,896,523.92 | \$ 2,411,134.67 | \$ 1,899,319.89 | \$ 2,126,638.94 | \$ 2,440,716.47 | \$ 1,826,551.77 | \$ 1,853,472.49 | \$ 2,802,130.69 | \$ 25,222,006.70 |
| Total from State | \$ 2,876,176.30 | \$ 2,261,254.70 | \$ 2,877,159.59 | \$ 2,691,632.63 | \$ 2,542,657.34 | \$ 3,237,529.80 | \$ 2,544,570.47 | \$ 2,845,639.33 | \$ 3,267,975.43 | \$ 2,447,140.01 | \$ 2,483,236.81 | \$ 3,762,178.00 | \$ 33,837,150.38 |

*NOTE: The collections by the State are not sent to the County until the following month. Example - The Jan amount would have been received and paid in Feb etc.

| E911 SURCHARGE HISTORY | | | | | | | | | | | |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| LAND LINE | \$ 63,942.02 | \$ 60,256.58 | \$ 57,951.90 | \$ 53,545.78 | \$ 50,194.25 | \$ 44,476.10 | \$ 45,258.03 | \$ 125,943.67 | \$ 159,082.40 | \$ 143,830.85 | \$ 131,972.67 |
| WIRELESS | \$ 105,419.22 | \$ 105,561.51 | \$ 96,144.31 | \$ 118,603.18 | \$ 150,089.10 | \$ 150,033.36 | \$ 154,539.73 | \$ 375,845.24 | \$ 609,229.87 | \$ 606,714.24 | \$ 630,517.46 |
| TOTAL | \$ 169,361.24 | \$ 165,818.09 | \$ 154,096.21 | \$ 172,148.96 | \$ 200,283.35 | \$ 194,509.46 | \$ 199,797.76 | \$ 501,788.91 | \$ 768,312.27 | \$ 750,545.09 | \$ 762,490.13 |

*Wireless Surcharge- \$1.30 per month per device
 *Wireline Surcharge- \$1.35 per month per line
 *Effective Date June 1, 2022 \$1.00 increase per line/device



2026 Special Franchise Taxes Due

| | | PAID AS OF | OUTSTANDING | % PAID AS OF | % OUTSTANDING |
|----------------|------------------------|------------------------|------------------------|--------------|---------------|
| <u>TOWN</u> | 2026 SPECIAL FRANCHISE | 1/30/2026 | PAYMENTS | 1/30/2026 | 1/30/2026 |
| BARTON | \$ 319,422.68 | \$ 52,661.70 | \$ 266,760.98 | 16.49% | 83.51% |
| BERKSHIRE | \$ 52,374.08 | \$ 15,474.80 | \$ 36,899.28 | 29.55% | 70.45% |
| CANDOR | \$ 456,043.61 | \$ 111,300.18 | \$ 344,743.43 | 24.41% | 75.59% |
| NEWMARK VALLEY | \$ 129,351.96 | \$ 28,234.85 | \$ 101,117.11 | 21.83% | 78.17% |
| NICHOLS | \$ 379,332.07 | \$ 23,025.60 | \$ 356,306.47 | 6.07% | 93.93% |
| OWEGO | \$ 1,792,437.07 | \$ 869,048.61 | \$ 923,388.46 | 48.48% | 51.52% |
| RICHFORD | \$ 168,104.51 | \$ 53,124.91 | \$ 114,979.60 | 31.60% | 68.40% |
| SPENCER | \$ 160,747.81 | \$ 7,781.21 | \$ 152,966.60 | 4.84% | 95.16% |
| TIOGA | \$ 433,603.67 | \$ 53,964.84 | \$ 379,638.83 | 12.45% | 87.55% |
| TOTALS: | \$ 3,891,417.46 | \$ 1,214,616.70 | \$ 2,676,800.76 | | |

2025 ADULT USE CANNABIS DISTRIBUTION

| Dispensary: | | Haze Daze | V. Waverly | | | | | | * Barton opt-out as of 11/2025 | | | | |
|------------------|--------------------------------|---------------------------|--------------------------|--------------|--------------|--------------|--------------|---------------|--------------------------------|--|--|--|--|
| Quarter: | Quarterly Payment- Sept-Nov | Assessment payment-Jan | Assessment Payment- ? | Dec-Feb | Mar-May | Jun-Aug | Sept-Nov | 2025 Total | | | | | |
| Total Amount: | \$ 1,815.13 | \$ 11,636.39 | \$ 11,422.08 | \$ 18,934.36 | \$ 34,157.41 | \$ 40,813.81 | \$ 40,935.28 | \$ 159,714.46 | | | | | |
| County Portion: | \$ 453.78 | \$ 2,909.10 | \$ 2,855.52 | \$ 4,733.59 | \$ 8,539.35 | \$ 10,203.45 | \$ 10,233.82 | \$ 29,694.79 | | | | | |
| Village Portion: | \$ 1,361.35 | \$ 8,727.29 | \$ 8,566.56 | \$ 14,200.77 | \$ 25,618.06 | \$ 30,610.36 | \$ 30,701.46 | \$ 89,084.39 | | | | | |

Tioga County,

The New York State Office of Cannabis Management (the Office) is reaching out to provide the cannabis sales reported by retail dispensaries in Tioga County from 09-01-2025 – 11-30-2025. Provided below are the total cannabis sales reported to Office of Cannabis Management by retail dispensaries in your jurisdiction as of 01-20-2026. Please be aware, the sales data below does not represent tax payments made by licensees to the NYS Department of Taxation and Finance.

Tioga County

- Village of Waverly (Town of Barton): \$1,119,400.94

Total: \$1,119,400.94

Your county will or may already have received its distribution of tax payments from the New York State Comptroller's Office. Pursuant to Tax Law Section 496-b(b)(2), the county shall be entitled to retain twenty-five (25%) percent of the monies so distributed, with the remaining seventy five percent (75%) distributed to the towns, villages, and cities within the county in proportion to the sales of adult-use cannabis products by the retail dispensaries in those towns, villages and cities.

Please note that the sales data above and cannabis tax payments processed by the New York State Department of Tax and Finance may be revised following the reconciliation of licensee accounts. The sales data above is provided "as is" based on the self-reported information submitted by licensed adult use retail dispensaries. With respect to the taxes, interest and penalties that are collected by Department of Tax and Finance under Tax Law, you will need to have your counties Proper Officer reach out to Department of Taxation and Finance at: tax.sm.Accounting.Sales-Tax-Reports@tax.ny.gov, or any other entities that you believe handle tax payments, as such matters are between the retail dispensaries and Department of Tax and Finance. The New York State Office of Cannabis Management does not participate in the collection of taxes nor has jurisdiction over such matters.

Please reach out to municipalities@ocm.ny.gov for any further questions.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -26

AUTHORIZE COUNTY TREASURER TO APPROVE
ERRONEOUS ASSESSMENT CORRECTIONS AND
REFUNDS OF \$2500 OR LESS

WHEREAS: Real Property Tax Law (RPTL) Article 5 Title 3 provides a mechanism for the Tioga County Legislature as the tax levying body to approve corrections of erroneous assessments on tax rolls and issue refunds when overpayments of property taxes are made due to erroneous assessments; and

WHEREAS: RPTL Article 5 Title 3 also empowers the tax levying body to delegate the authority to approve corrections and refunds to the official empowered to authorize payment of bills without prior audit, so long as the correction or refund does not exceed \$2,500; and

WHEREAS: The designation of the Tioga County Treasurer as the official authorized to approve these corrections and refunds would facilitate a more timely and efficient means of completing these processes; therefore be it

RESOLVED: That the Tioga County Treasurer be hereby designated as the official authorized to approve the correction of tax rolls or refund of overpayment of property taxes so long as the correction or refund does not exceed \$2,500; and be it further

RESOLVED: That the period of this authority shall be from February 10th, 2026, to December 31st, 2026.

REFERRED TO: FINANCE COMMITTEE

RESOLUTION NO. -26 2025 BUDGET- TRANSFER FUNDS
TREASURER'S OFFICE

WHEREAS: An additional printer for the Treasurer's Office was purchased and received in 2025; and

WHEREAS: The Office Equipment line A1325 520200 does not have sufficient 2025 budget available; and

WHEREAS: The Treasurer's Office has identified available 2025 funds in A1325 540140; and

WHEREAS: Budget Amendments and Transfer of Funds require Legislative approval; therefore be it

RESOLVED: That funding be transferred in the 2025 budget as follows:

| | | |
|--------------------|----------------------|----------|
| FROM: A1325.540140 | Contracting Services | \$400.00 |
| To: A1325.520200 | Office Equipment | \$400.00 |