

ADMINISTRATIVE SERVICES COMMITTEE AGENDA
(County Clerk, Historian, Real Property, Veterans and Elections)

Real Property Agenda

Date: July 8, 2025

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 6/3/2025 minutes.

FINANCIAL:

- YTD Budget Report.
- June Revenue & Expense Breakdown.
- 2026 Budget – No increase or significant change anticipated.

OLD BUSINESS:

- Image Mate to Beacon conversion – Beacon is now the primary Real Property data viewer on the County website. Image Mate is still available until Beacon advanced image manager is functional.
- Final assessment rolls completed and posted.

NEW BUSINESS:

- Owego Village roll and bills run in July for 1 August collection.
- Tax certiorari:
 - Leprino in process.
 - Millenium Pipeline anticipated.

PERSONNEL:

- Director on vacation through July 16.
- Karen Hall to NYSAA Cornell Seminar July 14-18

RESOLUTIONS:

- G04-Erroneous Assessment – Village of Waverly - Casterline
- G05-Erroneous Assessment – Village of Waverly – Waverly CSD

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

June 3rd, 2025

ATTENDANCE:

LEGISLATORS: Committee Chair Brown, Legislator Monell, Legislator Ciotoli,
Legislator Standinger

EX-OFFICIO: Legislative Chair Sauerbrey

STAFF: County Administrator Bailey, Legislative Clerk Haskell, County Attorney
DeWind

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve May 6th, 2025, committee meeting minutes,
Motion made by Legislator Monell, seconded by Legislator Ciotoli; motion carries
unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and May revenue/expense.
- Noted that Lereta escrow servicing company will no longer be purchasing for
RPS files, which will reduce Real Property revenues by over \$2,000.

OLD BUSINESS:

- Provided update on conversion of SDG Image Mate to Schneider Geospatial
Beacon. Beacon will go live on the County website this week with Image Mate
remaining live as well.
- Tax rolls and bills were run and printed for the Villages of Candor, Nichols,
Spencer, and Waverly

NEW BUSINESS:

- Grievance day is complete.
- Final assessment rolls will be completed by 1 July.
- Discussed issues encountered with apportionments and apportioned tax bills,
Real Property will be working with Assessors and Tax Collectors to resolve.

PERSONNEL: County Director will be on vacation June 22 to July 16.

RESOLUTIONS/PROCLAMATIONS: F27-Omitted Tax – 32 Lyman Ave, Village of Waverly

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:37 AM

Steven B Palinosky, CCD, Director, Tioga County Real Property Tax Services



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2025 '06

ACCOUNTS FOR:		ORIGINAL	TRANSFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT
A	General Fund	APPROP	ADJUSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL
A1355 Assessments								
A1355 412900	Tax Maps & Assessm	-24,000	0	-24,000	-2,684.70	.00	-21,315.30	11.2%*
A1355 510010	Full Time	116,018	0	116,018	48,008.10	.00	68,009.90	41.4%
A1355 540180	Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320	Leased/Service Equ	2,400	0	2,400	763.75	146.09	1,490.16	37.9%
A1355 540420	Office Supplies	4,000	0	4,000	411.62	.00	3,588.38	10.3%
A1355 540450	Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480	Postage	175	0	175	7.63	.00	167.37	4.4%
A1355 540731	Training/State Req	1,200	0	1,200	408.43	.00	791.57	34.0%
A1355 540733	Training/All Other	1,000	0	1,000	955.00	.00	45.00	95.5%
A1355 581088	State Retirement F	14,156	0	14,156	5,887.20	.00	8,268.80	41.6%
A1355 583088	Social Security Fr	8,514	0	8,514	3,899.96	.00	4,614.04	45.8%
A1355 584088	Worker's Compensat	2,390	0	2,390	1,074.48	.00	1,315.52	45.0%
A1355 585588	Disability Insuran	136	0	136	53.28	.00	82.72	39.2%
A1355 586088	Health Insurance F	28,570	0	28,570	13,868.16	.00	14,701.84	48.5%
A1355 588988	Eap Fringe	32	0	32	14.16	.00	17.84	44.3%
TOTAL Assessments		165,766	0	165,766	73,142.07	146.09	92,477.84	44.2%
TOTAL General Fund		165,766	0	165,766	73,142.07	146.09	92,477.84	44.2%
TOTAL REVENUES		-24,000	0	-24,000	-2,684.70	.00	-21,315.30	
TOTAL EXPENSES		189,766	0	189,766	75,826.77	146.09	113,793.14	



Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2025 06

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	165,766	0	165,766	73,142.07	146.09	92,477.84	44.2%

** END OF REPORT - Generated by Palinosky, Steven **

Real Property Revenue and Expense Breakdown June 2025

Account	Amount	Description
320		
Leased Service Equipment	\$262.79	Xerox Copier
733		
Training/All Other	\$400.00	Real Colors Leadership Cohort
Total Expenses	\$662.79	
Income Sources		
Tax Maps & Copies	\$7.00	June Cash Revenue
Tax Roll & Bill Printing	\$289.00	Village of Waverly
	\$391.70	Village of Candor
Total Revenue	\$687.70	

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -25

ERRONEOUS ASSESSMENT
VILLAGE OF WAVERLY

WHEREAS: Application for Corrected Tax Roll for 2025 Village taxes was submitted by owners Richard and Donna Casterline for parcel 166.11-3-64 in the Village of Waverly; and

WHEREAS: The owners qualify for a Veteran's tax exemption, and the Veteran's tax exemption was appropriately applied to the Town & County tax, but erroneously was not selected to apply to the Village tax; and

WHEREAS: This meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c); and

WHEREAS: The Village tax bill was generated based on the assessment of \$82,000 without the exemption applied, and should have been generated with an assessment of \$25,181 after applying the exemption; therefore be it

RESOLVED: That a new 2025 tax bill be issued by the Village of Waverly to Richard and Donna Casterline for parcel #166.11-3-64 for \$432.07; and be it further

RESOLVED: That the \$974.94 difference between the erroneous tax amount and the corrected tax amount be charged back to the proper accounts of the Tioga County Treasurer's Office.

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -25

ERRONEOUS ASSESSMENT
VILLAGE OF WAVERLY

WHEREAS: Application for Corrected Tax Roll for 2025 Village taxes was submitted by Town of Barton Assessor on behalf of Waverly Central School District for parcel 166.18-1-3 in the Village of Waverly; and

WHEREAS: The parcel should have been wholly exempt; and an exemption was appropriately applied to the Town & County and School taxes, but was erroneously not selected to apply to the Village tax; and

WHEREAS: This meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c); and

WHEREAS: A Village tax bill for \$34.32 was generated for this parcel that should not have been; therefore be it

RESOLVED: That payment of this bill by the Waverly Central School District is waived; and be it further

RESOLVED: That the \$34.32 tax amount be charged back to the proper account of the Tioga County Treasurer's Office.