

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

Real Property Agenda

Date: January 6th, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 12/2/2025 minutes.

FINANCIAL:

- YTD Budget Report.
- December Revenue & Expense Breakdown.

OLD BUSINESS:

- Town & County tax rolls and bills complete.

NEW BUSINESS:

- Exemption legislation update:
 - Senior exemption – RPTL 467:
 - Added option to extend exemption benefit up to 65% reduction.
 - Income Scale.
 - Veterans' exemption – RPTL 458-A:
 - Added new subdivision for Veterans with 100% service connected disability:
 - Must meet all criteria:
 - Must have a qualifying condition (PTSD, TBI, or MST) or be discharged LGBT Veteran
 - 100% rating with permanent and total designation.
 - Total disability based on Individual Unemployability.
 - Qualify for VA's specially adapted housing grant.
 - Both are local options, insufficient time to approve to apply to 2026 assessment roll.
- Corrections of erroneous assessments:
 - State owned land in Town of Spencer – school relieves.
 - Private owner in Town of Owego – exemptions.
 - Transition assessments for Town of Candor – exemptions.
 - Village of Owego property – Village relevy.

PERSONNEL: N/A

RESOLUTIONS:

- A19-Erroneous Assessment – SpencerT-State of NY – 2026 T&C Taxes.
- A21-Erroneous Assessment – OwegoT-Hogan – 2026 T&C Taxes.
- A31-Erroneous Assessment – CandorT-Transitional Assessments – 2026 T&C Taxes.
- A39-Erroneous Assessment – OwegoT-Village of Owego – 2026 T&C Taxes.

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

December 2nd, 2025

ATTENDANCE:

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

EX-OFFICIO: Legislature Chair Sauerbrey

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve November 4th, 2025, committee meeting minutes, motion made by Legislator Ciotoli, seconded by Legislator Standinger; motion carries unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and November revenue/expense breakdown.

OLD BUSINESS:

- Town & County Taxes – Real Property is prepared to run 2026 Town & County tax rolls and bills upon budget approval by the Legislature.
- Millenium Pipeline Article 7 Filing – Reviewed the following information:
 - o In Tioga County, 13 parcels over 4 Towns, over \$62 million in market value, generated almost \$1.5 million in tax revenue in 2025.
 - o Additional filings – 59 parcels over 24 Towns in 6 other Counties.
 - o Towns contesting or settling:
 - Barton – Most likely contesting.
 - Owego – Contesting.
 - Spencer – Settling.
 - o Tioga – No decision currently.

NEW BUSINESS:

- Reviewed Strategic Plan Objectives for Real Property:
 - o FY2025 – No Objectives
 - o FY2026 Pending Objectives:
 - Accessibility to Services Objectives:
 - Implement NY State RPS Online Database.
 - Workforce Objectives:
 - Evaluate and implement opportunities to improve support and collaboration with Assessors.

- Community Partnership Objectives:
 - Explore options of providing County assessing services to Towns.

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:20 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 12

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT
A	General Fund	APPROP	ADJUSTMENTS	BUDGET	ACTUAL		BUDGET	USE/COL
A1355 Assessments								
A1355 412900	Tax Maps & Assessm	-24,000	0	-24,000	-28,433.20	.00	4,433.20	118.5%
A1355 510010	Full Time	116,018	0	116,018	114,686.00	.00	1,332.00	98.9%
A1355 540180	Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320	Leased/Service Equ	2,400	-1,450	950	909.84	.00	40.44	95.7%
A1355 540420	Office Supplies	4,000	-1,300	2,700	1,370.29	446.07	883.64	67.3%
A1355 540450	Payment To State	10,650	0	10,650	10,650.00	.00	.00	100.0%
A1355 540480	Postage	175	0	175	1,197.87	.00	-1,022.87	684.5%*
A1355 540485	Printing/Paper	0	2,296	2,296	1,059.92	663.79	572.01	75.1%
A1355 540731	Training/State Req	1,200	0	1,200	1,089.28	.00	110.72	90.8%
A1355 540733	Training/All Other	1,000	454	1,454	1,154.00	.00	300.00	79.4%
A1355 581088	State Retirement F	14,156	0	14,156	13,246.20	.00	909.80	93.6%
A1355 583088	Social Security Fr	8,514	283	8,797	8,811.09	.00	-14.24	100.2%*
A1355 584088	Worker's Compensat	2,390	28	2,418	2,417.58	.00	.00	100.0%
A1355 585588	Disability Insuran	136	0	136	119.88	.00	16.12	88.1%
A1355 586088	Health Insurance F	28,570	2,633	31,203	30,047.68	.00	1,155.68	96.3%
A1355 588988	Eap Fringe	32	0	32	31.86	.00	.00	100.0%
TOTAL Assessments		165,766	2,944	168,710	158,833.29	1,109.86	8,766.50	94.8%
TOTAL General Fund		165,766	2,944	168,710	158,833.29	1,109.86	8,766.50	94.8%
TOTAL REVENUES		-24,000	0	-24,000	-28,433.20	.00	4,433.20	
TOTAL EXPENSES		189,766	2,944	192,710	187,266.49	1,109.86	4,333.30	



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2025 12

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	165,766	2,944	168,710	158,833.29	1,109.86	8,766.50	94.8%

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

Real Property Revenue and Expense Breakdown December 2025

Account	Amount	Description
420 Office Supplies	\$446.07	Staples
485 Printing/Paper	\$11.35	Xerox Copier
	\$663.79	Staples
Total Expenses	\$1,121.21	
Income Sources		
T&C Tax Roll Extracts	\$1,125.00	CoreLogic
Total Revenue	\$1,125.00	

STATE OF NEW YORK

5175--A

2025-2026 Regular Sessions

IN SENATE

February 19, 2025

Introduced by Sens. COMRIE, RHOADS, ROLISON -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to providing an additional real property tax exemption for certain senior citizens

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph (b) of subdivision 1 of section 467 of the real
2 property tax law is amended by adding a new subparagraph 4 to read as
3 follows:

4 (4) Notwithstanding the maximum exemption percentage permitted pursu-
5 ant to paragraph (a) of this subdivision, any local law, ordinance or
6 resolution adopted pursuant to this section may be amended, or a local
7 law, ordinance or resolution may be adopted, to create additional annual
8 income categories and corresponding exemption percentages for households
9 making less than the maximum income eligibility level of such municipal
10 corporation as provided in this subdivision (represented in the herein-
11 below schedule as M) pursuant to the following schedule:

12 <u>ANNUAL INCOME</u>	<u>PERCENTAGE OF ASSESSED VALUATION</u>
13	<u>EXEMPT FROM TAXATION</u>
14 <u>Less than (M) but</u>	
15 <u>more than (M- \$1,000)</u>	<u>50%</u>
16 <u>Less than (M- \$1,000) but</u>	
17 <u>more than (M- \$2,000)</u>	<u>55%</u>

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD06109-03-5

1 Less than (M- \$2,000) but 60%
2 more than (M- \$3,000); and

3 Less than (M- \$3,000) 65%

4 § 2. This act shall take effect immediately and shall apply to taxable
5 years beginning on and after January 1, 2026.

STATE OF NEW YORK

1183

2025-2026 Regular Sessions

IN SENATE

January 8, 2025

Introduced by Sens. ADDABBO, ASHBY, GRIFFO, HARCKHAM, HELMING, MARTINEZ, MARTINS, MATTERA, O'MARA, PALUMBO, RAMOS, ROLISON, SCARCELLA-SPANTON, SKOUFIS, STEC, WEBB, WEBER, WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for veterans who have a one hundred percent service connected disability

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 458-a of the real property tax law is amended by
2 adding a new subdivision 11 to read as follows:

3 11. A county, city, town, village or school district may adopt a local
4 law or resolution to include the primary residence of any seriously
5 disabled veteran who:

6 (a) (i) was discharged or released therefrom under honorable condi-
7 tions;

8 (ii) has a qualifying condition, as defined in section one of the
9 veterans' services law, and has received a discharge other than bad
10 conduct or dishonorable from such service; or

11 (iii) is a discharged LGBT veteran, as defined in section one of the
12 veterans' services law, and has received a discharge other than bad
13 conduct or dishonorable from such service; and

14 (b) (i) is considered to be permanently and totally disabled as a
15 result of military service;

16 (ii) is rated one hundred percent disabled by the United States
17 department of veterans affairs;

18 (iii) has been rated by the United States department of veterans
19 affairs as individually unemployable; and

20 (iv) who is eligible for pecuniary assistance from the United States
21 government, or has received pecuniary assistance from the United States

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD00391-01-5

1 government and has applied such assistance toward the acquisition or
2 modification of a suitable housing unit with special features or movable
3 facilities made necessary by the nature of the veterans' disability and
4 the necessary law therefor shall be fully exempt from taxation and
5 special district charges, assessments and special ad valorem levies,
6 provided that such veteran meets all other requirements of this section.
7 § 2. This act shall take effect immediately and shall apply to assess-
8 ment rolls prepared on and after January 2, 2026.

A19

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

ERRONEOUS ASSESSMENTS
TOWN OF SPENCER

WHEREAS: Applications for Corrected Tax Roll for the year 2026 indicate that the Town & County tax roll for parcels #36.00-1-1, account #1247; #36.00-1-2, account #1246 and #36.00-1-3 account #1245 in the Town of Spencer assessed to STATE OF NEW YORK is incorrect in that the school taxes that were paid for these parcels were erroneously relieved; and

WHEREAS: These are correctable errors per Real Property Tax Law 550 paragraph 2 (h); therefore be it

RESOLVED: That the Return School amount of \$889.98 should be removed from the 2026 Town & County tax bill #1858 and a new bill issued as follows:

36.00-1-1	Original Bill #1858	Corrected Bill #1858
County	0.00	0.00
Townwide	156.04	156.04
Part Town	98.29	98.29
Return School	889.98	0.00
Spencer Fire	23.35	23.35
Total	1167.66	277.68

RESOLVED: That the Return School amount of \$1943.15 should be removed from the 2026 Town & County tax bill #1859 and a new bill issued as follows:

36.00-1-2	Original Bill #1859	Corrected Bill #1859
County	0.00	0.00
Townwide	340.68	340.68
Part Town	214.60	214.60
Return School	1943.15	0.00
Spencer Fire	50.97	50.97
Total	2549.40	606.25

RESOLVED: That the Return School amount of \$4395.52 should be removed from the 2026 Town & County tax bill and a new bill issued as follows:

36.00-1-3	Original Bill # 1860	Corrected Bill # 1860
County	0.00	0.00
Townwide	770.64	770.64
Part Town	485.44	485.44
Return School	4395.52	0.00
Spencer Fire	115.30	115.30
Total	5766.90	1371.38

And be it further

RESOLVED: That the erroneous School tax \$7228.65 be charged back to the proper accounts of the Tioga County Treasurer's Office.



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners STATE OF NEW YORK			
Mailing address of owners (number and street or PO box) TREASURER'S OFFICE 56 MAIN ST RM 210		Location of property (street address) STATELAND	
City, village, or post office OWEGO	State NY	ZIP code 13827	City, town, or village SPENCER
Daytime contact number 607-687-8670		Evening contact number	
Account number (as appears on tax bill) 1247		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 49348936.00-1-1	
		Amount of taxes currently billed 1,167.66	
Reasons for requesting a correction to tax roll: SCHOOL TAXES ERRONEOUSLY RELEVIED			

I hereby request a correction of tax levied by TIOGA COUNTY for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant <i>Peggie Nickel</i>	Date <i>12-22-25</i>
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <i>12/22/25</i>	Period of warrant for collection of taxes <i>1/1/26 - 6/1/26</i>
Last day for collection of taxes without interest <i>2/2/26</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>H. A. [Signature]</i>	Date <i>12/24/25</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Spencer who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____:
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
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Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application **only before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov



12/24/2025

Re: Application for Corrected Tax Roll – State of New York – County Director's Report

Parcel #36.00-1-1

School tax was erroneously relieved on this parcel. School tax had been paid.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$1,167.66 was generated for this parcel, including a School relevy amount of \$889.98. This amount should be deducted and a corrected bill issued for \$277.67.

Recommend approval.

A handwritten signature in blue ink, appearing to read "Steve Palinosky", is written over a horizontal line.

Steve Palinosky, CCD
County Director

TOWN OF SPENCER/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 001858
Bank Code: 00000000 Account #: 00000001247
SWIS: 493489 Tax Map ID: 36.00-1-1
Property Class: State Owned Forest Lands
Dimensions: 0.00 x 0.00 Acres: 44.07
Location: Irish
Roll Section: 3
School: Spencer-Van Etten

State Aid: TOWN 198598

State Of New York
Tioga County Treasurers Offi
Owego, NY

Exemptions	Amount	Full Value	Tax Purpose
534 ST LND	40,900.00	58,429.00	TOWN

Total Assessed Value of your property \$40,900
Assessor's stated uniform % used to establish assessments: 70.00%
Assessor's estimate of Full Market Value as of 7/1/2024: \$58,429

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	0.00	9.56772800	\$0.00
TOWN WIDE	\$746,900.00	14.00	40,900.00	3.81505300	\$156.04
PART TOWN	\$371,438.00	-12.60	40,900.00	2.40314400	\$98.29
RETURN SCHOOL	\$0.00	0.00	0.00	1.00000000	\$889.98
Spencer fire	\$90,000.00	5.90	40,900.00	0.57079800	\$23.35

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026

~~\$4,167.66~~

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

277.68

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 001858

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$1,167.66	\$0.00	\$0.00	\$1,167.66
03/02/2026	1.00	\$1,167.66	\$11.68	\$0.00	\$1,179.34
03/31/2026	2.00	\$1,167.66	\$23.35	\$0.00	\$1,191.01
04/30/2026	3.00	\$1,167.66	\$35.03	\$0.00	\$1,202.69
06/01/2026	4.00	\$1,167.66	\$46.71	\$0.00	\$1,214.37

493489 36.00-1-1 Account #: 00000001247
Irish Bank Code: 00000000
State Of New York
Tioga County Treasurers Offi
Owego, NY

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received

Base

Int

Total

Rcvd By

Date

CK

Cash

For receipt, check this box

☐

and return entire bill.



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners STATE OF NEW YORK			
Mailing address of owners (number and street or PO box) TREASURER'S OFFICE 56 MAIN ST RM 210		Location of property (street address) STATELAND	
City, village, or post office OWEGO	State NY	ZIP code 13827	City, town, or village SPENCER
Daytime contact number 607-687-8670		Evening contact number	
Account number (as appears on tax bill) 1246		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 49348936.00-1-2	
		Amount of taxes currently billed 2,549.40	
Reasons for requesting a correction to tax roll: SCHOOL TAXES ERRONEOUSLY RELEVIED			

I hereby request a correction of tax levied by TIOGA COUNTY for the year(s) 2026
(County, city, village, etc.)

Signature of applicant <i>Bygones Nickel</i>	Date <i>12-22-25</i>
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <i>12/22/25</i>	Period of warrant for collection of taxes <i>1/1/26 - 6/1/26</i>
Last day for collection of taxes without interest <i>2/2/26</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>H. B. B.</i>	Date <i>12/24/25</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Spencer who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ :
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
--

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov



12/24/2025

Re: Application for Corrected Tax Roll – State of New York – County Director's Report

Parcel #36.00-1-2

School tax was erroneously relieved on this parcel. School tax had been paid.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$2,549.40 was generated for this parcel, including a School relevy amount of \$1,943.15. This amount should be deducted and a corrected bill issued for \$606.25.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD
County Director

TOWN OF SPENCER/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 001859
Bank Code: 00000000 Account #: 00000001246
SWIS: 493489 Tax Map ID: 36.00-1-2
Property Class: State Owned Forest Lands
Dimensions: 0.00 x 0.00 Acres: 83.32
Location: Irish
Roll Section: 3
School: Spencer-Van Etten

State Aid: TOWN 198598

State Of New York
Tioga County Treasurers Offi
Owego, NY

Exemptions	Amount	Full Value	Tax Purpose
534 ST LND	89,300.00	127,571.00	TOWN

Total Assessed Value of your property \$89,300
Assessor's stated uniform % used to establish assessments: 70.00%
Assessor's estimate of Full Market Value as of 7/1/2024: \$127,571

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	0.00	9.56772800	\$0.00
TOWN WIDE	\$746,900.00	14.00	89,300.00	3.81505300	\$340.68
PART TOWN	\$371,438.00	-12.60	89,300.00	2.40314400	\$214.60
RETURN SCHOOL	\$0.00	0.00	0.00	1.00000000	\$1,943.15
Spencer fire	\$90,000.00	5.90	89,300.00	0.57079800	\$50.97

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 **\$2,549.40**

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

606.25

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 001859

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$2,549.40	\$0.00	\$0.00	\$2,549.40
03/02/2026	1.00	\$2,549.40	\$25.49	\$0.00	\$2,574.89
03/31/2026	2.00	\$2,549.40	\$50.99	\$0.00	\$2,600.39
04/30/2026	3.00	\$2,549.40	\$76.48	\$0.00	\$2,625.88
06/01/2026	4.00	\$2,549.40	\$101.98	\$0.00	\$2,651.38

493489 36.00-1-2 Account #: 00000001246
Irish Bank Code: 00000000

State Of New York
Tioga County Treasurers Offi
Owego, NY

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box ☐ and return entire bill.



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners STATE OF NEW YORK			
Mailing address of owners (number and street or PO box) TREASURER'S OFFICE 56 MAIN ST RM 210		Location of property (street address) STATELAND	
City, village, or post office OWEGO	State NY	ZIP code 13827	City, town, or village SPENCER
Daytime contact number 607-687-8670		Evening contact number	
Account number (as appears on tax bill) 1245		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 49348936.00-1-3	
		Amount of taxes currently billed 5,766.90	
Reasons for requesting a correction to tax roll: SCHOOL TAXES ERRONEOUSLY RELEVIED			

I hereby request a correction of tax levied by TIOGA COUNTY for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant <i>Peggy Nichols</i>	Date <i>12-22-25</i>
--	-------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <i>12/22/25</i>	Period of warrant for collection of taxes <i>1/1/26 - 6/1/26</i>
Last day for collection of taxes without interest <i>2/2/26</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date <i>12/24/25</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____:
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
--

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov



12/24/2025

Re: Application for Corrected Tax Roll – State of New York – County Director's Report

Parcel #36.00-1-3

School tax was erroneously relevied on this parcel. School tax had been paid.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$5,766.90 was generated for this parcel, including a School relevy amount of \$4,395.52. This amount should be deducted and a corrected bill issued for \$1,371.38.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky", is written over the printed name.

Steve Palinosky, CCD
County Director

TOWN OF SPENCER/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026

Bill #: 001860

Bank Code: 0000000 Account #: 00000001245

SWIS: 493489 Tax Map ID: 36.00-1-3

Property Class: State Owned Forest Lands

Dimensions: 0.00 x 0.00 Acres: 203.60

Location: Irish

Roll Section: 3

School: Spencer-Van Etten

State Aid: TOWN 198598

State Of New York
Tioga County Treasurers Offi
Owego, NY

Exemptions	Amount	Full Value	Tax Purpose
534 ST LND	202,000.00	288,571.00	TOWN

Total Assessed Value of your property \$202,000
Assessor's stated uniform % used to establish assessments: 70.00%
Assessor's estimate of Full Market Value as of 7/1/2024: \$288,571

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	0.00	9.56772800	\$0.00
TOWN WIDE	\$746,900.00	14.00	202,000.00	3.81505300	\$770.64
PART TOWN	\$371,438.00	-12.60	202,000.00	2.40314400	\$485.44
RETURN SCHOOL	\$0.00	0.00	0.00	1.00000000	\$4,395.52
Spencer fire	\$90,000.00	5.90	202,000.00	0.57079800	\$115.30

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 **\$5,766.90**

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

1317.38

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 001860

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$5,766.90	\$0.00	\$0.00	\$5,766.90
03/02/2026	1.00	\$5,766.90	\$57.67	\$0.00	\$5,824.57
03/31/2026	2.00	\$5,766.90	\$115.34	\$0.00	\$5,882.24
04/30/2026	3.00	\$5,766.90	\$173.01	\$0.00	\$5,939.91
06/01/2026	4.00	\$5,766.90	\$230.68	\$0.00	\$5,997.58

493489 36.00-1-3 Account #: 00000001245
Irish Bank Code: 0000000

State Of New York
Tioga County Treasurers Offi
Owego, NY

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box ☐ and return entire bill.

A21

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

ERRONEOUS ASSESSMENT
TOWN OF OWEGO

WHEREAS: An application for Corrected Tax Roll for the 2026 Town & County tax roll indicates that the tax roll for parcel #162.00-2-10.1 in the Town of Owego assessed to Daniel and Janet Hogan is incorrect in the fact that Veterans exemptions were erroneously removed from this property record; and

WHEREAS: This is a correctable error per Real Property Tax Law 550 paragraph 2 (c); therefore be it

RESOLVED: That a new 2026 Town & County tax bill for \$3270.63 be issued by the Town of Owego to Daniel and Janet Hogan for parcel #162.00-2-10.1 as follows:

162.00-2-10.1	Original Bill #4429	Corrected Bill #4429	Erroneous Tax
County	2082.81	1945.49	137.32
Townwide	256.29	218.27	38.02
Part Town	492.70	419.62	73.08
Apalachin Fire	687.25	687.25	0.00
Total	3519.05	3270.63	248.42

And be it further

RESOLVED: That the erroneous tax amount of \$248.42 be charged back to the proper accounts of the Tioga County Treasurer's Office.



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Daniel A. and Janet K. Hogan		
Mailing address of owners (number and street or PO box) 2770 Chestnut Ridge		Location of property (street address) 2770 Chestnut Ridge
City, village, or post office Apalachin	State NY	ZIP code 13732
Daytime contact number 607 727 6672	Evening contact number 607 727 6672	Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) 162.00-2-10.1
Account number (as appears on tax bill)		Amount of taxes currently billed
Reasons for requesting a correction to tax roll: Veterans Exemptions, VET COM C, 41132 and VET COM T, 41133 inadvertently removed due to mix up in obituaries. Property owner is not deceased.		

I hereby request a correction of tax levied by TOWN OF OWEGO for the year(s) 2025.
(County, city, village, etc.)

Signature of applicant <i>Daniel Hogan</i>	Date <i>11/20/25</i>
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 11-17-2025	Period of warrant for collection of taxes <i>1/1/26 - 4/30/26</i>
Last day for collection of taxes without interest <i>2/2/26</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>Steve Blum</i>	Date <i>12/26/25</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ :
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov

12/24/2025

Re: Application for Corrected Tax Roll – Hogan, Daniel & Janet– County Director's Report

Parcel #162.00-2-10.1

Daniel and Janet Hogan have owned this parcel since 2001. All their exemptions were erroneously removed for the 2025 Assessment Roll. They applied for corrected tax roll for the School tax to reinstate their Enhanced STAR exemption. The intention was for that application to additionally reinstate the Veteran's exemptions that they qualify for to the roll. This was inadvertently not submitted as a correction to the Legislature at that time. Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c).

Original Town & County tax bill was calculated using the total assessed value of \$162,300 for all tax lines, resulting in an erroneous tax amount of \$3,519.05. Town & County tax should be recalculated after applying the Veteran's exemptions which changes taxable value for both County and Town tax lines. New tax bill breakdown as follows:

	Assessed Value	Tax Rate	Tax Due
County tax:	\$151,600	12.833076	\$1,945.49
Town Wide tax:	\$138,225	1.579125	\$218.27
Part Town tax:	\$138,225	3.035760	\$419.62
Fire District tax:	\$162,300	4.234467	\$687.25
Total tax due:			\$3,270.63

A new Town & County tax bill should be issued for a tax amount of \$3,270.63.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD
County Director

Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026
Pam Brown, Receiver
Town of Owego
2354 State Rt 434
Apalachin, NY 13732

Warrant Date: January 01, 2026 Bill #: 004429
Bank Code: 0000000 Account #: 00000004516
SWIS: 493089 Tax Map ID: 162.00-2-10.1
Property Class: One Family Year-Round Residence
Dimensions: 0.00 x 0.00 Acres: 6.74
Location: 2770 Chestnut Ridge Rd
Roll Section: 1
School: Owego Apalachin

State Aid: TOWN 1387550

Hogan Daniel A
Hogan Janet K
2770 Chestnut Ridge Rd
Apalachin, NY 13732

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$162,300
Assessor's stated uniform % used to establish assessments: 52.25%
Assessor's estimate of Full Market Value as of 7/1/2024: \$310,622

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	162,300.00	12.83307600	\$2,082.81
TOWN WIDE	\$1,379,999.00	6.80	162,300.00	1.57912500	\$256.29
PART TOWN	\$2,291,000.00	-0.20	162,300.00	3.03576000	\$492.70
Apalachin fire	\$1,369,144.00	-0.40	162,300.00	4.23446700	\$687.25

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$3,519.05

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026
Phone: 607-687-0123 ext: 2

Pam Brown, Receiver
Town of Owego
2354 State Rt 434
Apalachin, NY 13732

Bill # 004429

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$3,519.05	\$0.00	\$0.00	\$3,519.05
03/02/2026	1.00	\$3,519.05	\$35.19	\$0.00	\$3,554.24
03/31/2026	2.00	\$3,519.05	\$70.38	\$0.00	\$3,589.43
04/14/2026	3.00	\$3,519.05	\$105.57	\$0.00	\$3,624.62
04/30/2026	3.00	\$3,519.05	\$105.57	\$1.00	\$3,625.62

493089 162.00-2-10.1 Account #: 00000004516
2770 Chestnut Ridge Rd Bank Code: 0000000
Hogan Daniel A
Hogan Janet K
2770 Chestnut Ridge Rd
Apalachin, NY 13732

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By _____
Received _____ Base _____ Int _____ Total _____
Rcvd By _____ Date _____ CK _____ Cash _____

For receipt, check this box ☐ and return entire bill.

Additional Information for Hogan Application for Corrected Tax Roll

Taxable Value Without Exemptions:

162.00-2-10.1 **493089 Owego** **Active** **R/S: 1** **School: Owego Apalact**
Hogan, Daniel A **Roll Year: 2025** **Prior Year** **1 Family Res** **Land AV: 23,500**
2770 Chestnut Ridge Rd **Land Size: 6.74 acres** **Total AV: 162,300**

Parcel 162.00-2-10.1
 History
 Assessment
 Exempt(s)
 Spec Dist(s)
 Description
 Notes
 Owner(s)
 Images
 Gis
 Site (1) Res
 Land(s)
 Bldg
 Imprvmt(s)
 Valuation
 Sale01/26/01
 -Site (1) Res
 Land(s)
 Bldg
 Imprvmt(s)
 Valuation

Total 1 Exemptions (Right Click to Add)

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
41834 ENH STAR	46,060		2025		

Calc Sr. Exempts...

Code: **41834 ENH STAR** Term Yr:
 Amount: **46,060** Init Year: **2025**
 Percent: Own Pct:

Misc:
 Res Pct: **98**
 Eq Rate: **53.50**
 Spec Rate: **0**

Exemption Amounts:
 County: **46,060**
 Muni: **46,060**
 School: **46,060**

Taxable Values:
 County: **162,300**
 Muni: **162,300**
 School: **162,300**
 Schl after STAR: **116,240**

Taxable Value with Exemptions Applied:

162.00-2-10.1 **493089 Owego** **Active** **R/S: 1** **School: Owego Apalact**
Hogan, Daniel A **Roll Year: 2025** **Prior Year** **1 Family Res** **Land AV: 23,500**
2770 Chestnut Ridge Rd **Land Size: 6.74 acres** **Total AV: 162,300**

Parcel 162.00-2-10.1
 History
 Assessment
 Exempt(s)
 Spec Dist(s)
 Description
 Notes
 Owner(s)
 Images
 Gis
 Site (1) Res
 Land(s)
 Bldg
 Imprvmt(s)
 Valuation
 Sale01/26/01
 -Site (1) Res
 Land(s)
 Bldg
 Imprvmt(s)
 Valuation

Total 3 Exemptions (Right Click to Add)

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
41132 VET COM C	10,700	25	2025		
41133 VET COM T	24,075	25	2025		
41834 ENH STAR	46,060		2025		

Calc Sr. Exempts...

Code: **41132 VET COM C** Term Yr:
 Amount: **10,700** Init Year: **2025**
 Percent: **25** Own Pct:

Misc:
 Res Pct: **98**
 Eq Rate: **53.50**
 Spec Rate: **0**

Exemption Amounts:
 County: **10,700**
 Muni: **10,700**
 School: **10,700**

Taxable Values:
 County: **151,600**
 Muni: **138,225**
 School: **162,300**
 Schl after STAR: **116,240**

A31

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

ERRONEOUS ASSESSMENTS
TOWN OF CANDOR

WHEREAS: Parcels #333.00-1-3.11, account #3011; #333.00-1-3.31, account #2947 and #333.00-1-3.4 account #3050 in the Town of Candor assessed to STATE OF NEW YORK on the 2026 Town & County tax roll were established as transition assessments for school taxes only for Candor, Ithaca, and Newark Valley School Districts respectively; and as such should have had the School Taxable exemption assigned; and

WHEREAS: Applications for Corrected Tax Roll for these parcels for the 2026 Town & County indicate that the tax roll for these parcels is incorrect in that the School Taxable exemption was not assigned, and therefore erroneous Town & County tax bills were generated; and

WHEREAS: These are correctable errors per Real Property Tax Law 550 paragraph 2 (c); therefore be it

RESOLVED: That the following Town & County tax bills should be declared null and void:

<u>Parcel</u>	<u>Bill #</u>
333.00-1-3.11	2933
333.00-1-3.31	2934
333.00-1-3.4	2932

And be it further

RESOLVED: That the following amounts be charged back to the proper accounts of the Tioga County Treasurer's Office:

	County	Candor Town Wide	Candor Part Town
Bill #2933	\$54.31	\$37.84	\$0.21
Bill #2934	\$37.37	\$26.04	\$0.14
Bill #2932	\$37.92	\$26.42	\$0.14
Totals:	\$129.60	\$90.30	\$0.49

Transition Summary

Review values for transition and aggregate additional assessments for parcels with this SWIS code.

To view a summary of all final values for parcels with this SWIS code, select **Land SWIS Summary**.

Select to learn more about a field

Land SWIS final list summary

County: **Tioga**
SWIS code: **492400**
SWIS description: **Town of Candor**
Tax roll year: **2025**

Established transition assessment for taxable state land

Prior year CILF used:
Prior year CILF used as of today:
Prior year adjustment index: **1.0073**
Current year CILF where change is 2% or more:
Proportion TOV: **1.0000**
TOV transition amount (\$): **11,870**

↕ Tax district code	↕ Tax district name	↕ Adjusted prior year total parcel assessments & aggregate additional assessments less any dispositions	↕ Current year total approved assessments & aggregate additional assessments less any parcels not on prior roll (\$)	↕ Reduction for the current year roll, if any (\$)	↕ Adjusted prior year transition assessment, if any (\$)	↕ Two percent of adjusted prior year total taxable assessed value of the tax district (\$)	↕ Remaining prior year transition assessment, if any (\$)	↕ Establish current transition assessment if any (\$)
492400	Town of Candor	1,637,568	1,625,700	11,868	4,583	5,384,083	0 333.00 - 1-3.2	11,870
492401	Candor	686,374	681,400	4,974	1,924	4,375,740	0 333.00 - 1-3.11	4,970
492602	Newark Valley	478,770	475,300	3,470	1,340	529,320	0 333.00 - 1-3.4	3,470
500700	Ithaca	472,424	469,000	3,424	1,320	57,273	0 333.00 - 1-3.31	3,420
FD302	CANDOR FIRE DISTRICT	1,637,568	1,625,700	11,868	4,583	5,548,472	0 333.00 - 1-3.2	11,870

Parcel #

Back

Land SWIS Summary

TOWN OF CANDOR/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 002931
Bank Code: 0000000 Account #: 00000003237
SWIS: 492489 Tax Map ID: 333.00-1-3.2
Property Class: Transition Assessment for Taxable State Owned Land
Dimensions: (Total Property Tax Law Section 545)
Location: Transition
Roll Section: 3
School: Candor

State Aid: TOWN 540300

State of New York
Tioga county Treasurer
56 Main St
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose
TOWN TAXBL	11,870.00	19,301.00	TOWN

Total Assessed Value of your property \$11,870
Assessor's stated uniform % used to establish assessments: 61.50%
Assessor's estimate of Full Market Value as of 7/1/2024: \$19,301

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	0.00	10.92698400	\$0.00
TOWNWIDE	\$2,060,736.00	9.90	11,870.00	7.61301700	\$90.37
PART TOWN	\$10,232.00	-94.60	11,870.00	0.04126400	\$0.49
Candor fire	\$495,563.00	3.70	11,870.00	1.77961900	\$21.12

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$111.98

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 002931

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$111.98	\$0.00	\$0.00	\$111.98
03/02/2026	1.00	\$111.98	\$1.12	\$0.00	\$113.10
03/31/2026	2.00	\$111.98	\$2.24	\$0.00	\$114.22
04/30/2026	3.00	\$111.98	\$3.36	\$0.00	\$115.34
06/01/2026	4.00	\$111.98	\$4.48	\$0.00	\$116.46

492489 333.00-1-3.2
Transition
State of New York
Tioga county Treasurer
56 Main St
Owego, NY 13827

Account #: 00000003237
Bank Code: 0000000

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box ☐ and return entire bill.



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners State of New York			Location of property (street address) Transition Assessment		
Mailing address of owners (number and street or PO box) C/O Tioga County Treasurer - 56 Main Street			City, town, or village NA		
City, village, or post office Owego		State NY	ZIP code 13827		State ZIP code
Daytime contact number 607-687-8670		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 333.00-1-3.11	
Account number (as appears on tax bill) 3011		Amount of taxes currently billed 92.36			
Reasons for requesting a correction to tax roll: Parcel was activated to be School Taxable only.					

I hereby request a correction of tax levied by Tioga County/Town of Candor for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant <u>Per Treasurer [Signature]</u>	Date <u>12/29/25</u>
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <u>12/29/25</u>	Period of warranty for collection of taxes <u>1/1/26 - 6/1/26</u>
Last day for collection of taxes without interest <u>2/2/26</u>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>[Signature]</u>	Date <u>12/29/25</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Candor who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____:
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
--

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov



12/29/2025

Re: Application for Corrected Tax Roll – State of New York-Candor Transition Assessment – County Director's Report

Parcel #333.00-1-3.11

Background - Transition assessments are established by the State to prevent loss of assessed value due to a change in valuation of State-owned land. Parcels are created to generate the appropriate tax for the appropriate taxing jurisdiction. The following are the State-established transitions for the Town of Candor for the 2025 Assessment Roll:

<u>Taxing Jurisdiction</u>	<u>Transition Assessment Amount</u>
Town of Candor	\$11,870
Candor Central School District	\$4,970
Newark Valley Central School District	\$3,470
Ithaca City School District	\$3,420
Candor Fire District	\$11,870

Separate parcels must be created for each School District assessment, and another parcel created for the Town and Fire District assessment, because due to rounding rules the sum of the School assessment amounts does not equal the Town and Fire District assessment amount.

Parcel #333.00-1-3.11 was created as a transition assessment for the Candor School District. As such, the parcel should have a School Taxable exemption code so that the parcel would only generate a School tax bill. However, the exemption code was not added to the record, which resulted in an erroneous Town & County tax bill. Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c).

Applying this exemption to this parcel eliminates the Town & County tax bill.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD
County Director

TOWN OF CANDOR/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 002933
Bank Code: 0000000 Account #: 00000003011
SWIS: 492489 Tax Map ID: 333.00-1-3.11
Property Class: Transition Assessment for Taxable State Owned Land
Dimensions: (Real Property Tax Law Section 545)
Location: Transition Assessment
Roll Section: 3
School: Candor

State Aid: TOWN 540300

State of New York
Tioga County Treasurer
56 Main St
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$4,970
Assessor's stated uniform % used to establish assessments: 61.50%
Assessor's estimate of Full Market Value as of 7/1/2024: \$8,081

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	4,970.00	10.92698400	\$54.31
TOWNWIDE	\$2,060,736.00	9.90	4,970.00	7.61301700	\$37.84
PART TOWN	\$10,232.00	-94.60	4,970.00	0.04126400	\$0.21

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$92.36

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 002933

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$92.36	\$0.00	\$0.00	\$92.36
03/02/2026	1.00	\$92.36	\$0.92	\$0.00	\$93.28
03/31/2026	2.00	\$92.36	\$1.85	\$0.00	\$94.21
04/30/2026	3.00	\$92.36	\$2.77	\$0.00	\$95.13
06/01/2026	4.00	\$92.36	\$3.69	\$0.00	\$96.05

492489 333.00-1-3.11 Account #: 00000003011
Transition Assessment Bank Code: 0000000
State of New York
Tioga County Treasurer
56 Main St
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received _____ Base _____ Int _____ Total _____
Rcvd By _____ Date _____ CK _____ Cash _____

For receipt, check this box ☐ and return entire bill.

Additional information for Candor Transition Assessment Parcel 333.00-1-3.11

Record without School Taxable exemption applied:

333.00-1-3.11		492489 Candor	Reactivated	R/S: 3	School: Candor
State of New York		Roll Year: 2025 Prior Year	Transition t		Land AV:
Transition Assessment		Land Size:			Total AV: 4,970

<ul style="list-style-type: none"> Parcel 333.00-1-3.11 <ul style="list-style-type: none"> Assessment Description Owner(s) Images 	Assessment	Reassessment Values	Market Value Survey								
	Land Assessed Value: <input type="text"/>										
	Total Assessed Value: 4,970										
	Residential Percent: <input type="text"/>										
	Uniform Percent: 61.50										
	Full Market Value: 8,081										
Partial Construction Flag: <input type="checkbox"/>			Taxable Values <table border="1"> <tr> <td>County Taxable:</td> <td>4,970</td> </tr> <tr> <td>Muni Taxable:</td> <td>4,970</td> </tr> <tr> <td>School Taxable:</td> <td>4,970</td> </tr> <tr> <td>Schl After STAR:</td> <td>4,970</td> </tr> </table>	County Taxable:	4,970	Muni Taxable:	4,970	School Taxable:	4,970	Schl After STAR:	4,970
County Taxable:	4,970										
Muni Taxable:	4,970										
School Taxable:	4,970										
Schl After STAR:	4,970										
Relevies <table border="1"> <tr> <td>School Relevy:</td> <td>.00</td> </tr> </table>			School Relevy:	.00							
School Relevy:	.00										

Record with School Taxable exemption applied:

333.00-1-3.11		492489 Candor	Reactivated	R/S: 3	School: Candor
State of New York		Roll Year: 2025 Prior Year	Transition t		Land AV:
Transition Assessment		Land Size:			Total AV: 4,970

<ul style="list-style-type: none"> Parcel 333.00-1-3.11 <ul style="list-style-type: none"> Assessment Exempt(s) Description Owner(s) Images 	Total 1 Exemptions (Right Click to Add)																		
	Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct													
	50001 SCHL TAXBL	4,970		2025															
	<input type="text"/>																		
	<input type="text"/>																		
	<input type="text"/>																		
Calc Sr. Exempts...																			
Code: 50001 SCHL TAXBL		Term Yr: <input type="text"/>		Misc:															
Amount: 4,970		Init Year: 2025		Res Pct: <input type="text"/>															
Percent: <input type="text"/>		Own Pct: <input type="text"/>		Eq Rate: 66.70															
				Spec Rate: 0															
Exemption Amounts: <table border="1"> <tr> <td>County:</td> <td>4,970</td> </tr> <tr> <td>Muni:</td> <td>4,970</td> </tr> <tr> <td>School:</td> <td></td> </tr> </table>			County:	4,970	Muni:	4,970	School:		Taxable Values: <table border="1"> <tr> <td>County:</td> <td>0</td> </tr> <tr> <td>Muni:</td> <td>0</td> </tr> <tr> <td>School:</td> <td>4,970</td> </tr> <tr> <td>Schl after STAR:</td> <td>4,970</td> </tr> </table>			County:	0	Muni:	0	School:	4,970	Schl after STAR:	4,970
County:	4,970																		
Muni:	4,970																		
School:																			
County:	0																		
Muni:	0																		
School:	4,970																		
Schl after STAR:	4,970																		



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners State of New York			
Mailing address of owners (number and street or PO box) C/O Tioga County Treasurer - 56 Main Street		Location of property (street address) Transition	
City, village, or post office Owego	State NY	ZIP code 13827	City, town, or village NA
Daytime contact number 607-687-8670	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 333.00-1-3.31	
Account number (as appears on tax bill) 2947		Amount of taxes currently billed 63.55	
Reasons for requesting a correction to tax roll: Parcel was activated to be School Taxable only.			

I hereby request a correction of tax levied by Tioga County/Town of Candor for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant Per Treasurer <i>[Signature]</i>	Date 12/24/25
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 12/24/25	Period of warrant for collection of taxes 1/1/26 - 6/1/26
Last day for collection of taxes without interest 2/2/26	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date 12/29/25

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Candor who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ :
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
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Signature of chief executive officer, or official designated by resolution	Date
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Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov

12/29/2025

Re: Application for Corrected Tax Roll – State of New York-Candor Transition Assessment – County Director's Report

Parcel #333.00-1-3.31

Background - Transition assessments are established by the State to prevent loss of assessed value due to a change in valuation of State-owned land. Parcels are created to generate the appropriate tax for the appropriate taxing jurisdiction. The following are the State-established transitions for the Town of Candor for the 2025 Assessment Roll:

<u>Taxing Jurisdiction</u>	<u>Transition Assessment Amount</u>
Town of Candor	\$11,870
Candor Central School District	\$4,970
Newark Valley Central School District	\$3,470
Ithaca City School District	\$3,420
Candor Fire District	\$11,870

Separate parcels must be created for each School District assessment, and another parcel created for the Town and Fire District assessment, because due to rounding rules the sum of the School assessment amounts does not equal the Town and Fire District assessment amount.

Parcel #333.00-1-3.31 was created as a transition assessment for the Ithaca School District. As such, the parcel should have a School Taxable exemption code so that the parcel would only generate a School tax bill. However, the exemption code was not added to the record, which resulted in an erroneous Town & County tax bill. Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c).

Applying this exemption to this parcel eliminates the Town & County tax bill.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD
County Director

TOWN OF CANDOR/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 002934
Bank Code: 0000000 Account #: 00000002947
SWIS: 492489 Tax Map ID: 333.00-1-3.31
Property Class: Transition Assessment for Taxable State Owned Land
Dimensions: (Real Property Tax Law Section 545)
Location: Transition
Roll Section: 3
School: Ithaca

State Aid: TOWN 540300

State of New York
Tioga County Treasurer
56 Main St
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$3,420
Assessor's stated uniform % used to establish assessments: 61.50%
Assessor's estimate of Full Market Value as of 7/1/2024: \$5,561

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	3,420.00	10.92698400	\$37.37
TOWNWIDE	\$2,060,736.00	9.90	3,420.00	7.61301700	\$26.04
PART TOWN	\$10,232.00	-94.60	3,420.00	0.04126400	\$0.14

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$63.55

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 002934

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$63.55	\$0.00	\$0.00	\$63.55
03/02/2026	1.00	\$63.55	\$0.64	\$0.00	\$64.19
03/31/2026	2.00	\$63.55	\$1.27	\$0.00	\$64.82
04/30/2026	3.00	\$63.55	\$1.91	\$0.00	\$65.46
06/01/2026	4.00	\$63.55	\$2.54	\$0.00	\$66.09

492489 333.00-1-3.31 Account #: 00000002947
Transition Bank Code: 00000000
State of New York
Tioga County Treasurer
56 Main St
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box ☐ and return entire bill.

Additional information for Candor Transition Assessment Parcel 333.00-1-3.31

Record without School Taxable exemption applied:

333.00-1-3.31	492489 Candor	Active	R/S: 3	School: Ithaca
State of New York	Roll Year: 2025 Prior Year	Transition t		Land AV:
Transition	Land Size:			Total AV: 3,420

<ul style="list-style-type: none"> Parcel 333.00-1-3.31 Assessment Description Owner(s) Images 	Assessment	Reassessment Values	Market Value Survey	
	Land Assessed Value: <input type="text"/> Total Assessed Value: 3,420 Residential Percent: <input type="text"/> Uniform Percent: 61.50 Full Market Value: 5,561 Partial Construction Flag: <input type="checkbox"/>			Taxable Values County Taxable: 3,420 Muni Taxable: 3,420 School Taxable: 3,420 Schl After STAR: 3,420
				Relevies School Relevy: <input type="text"/> .00

Record with School Taxable exemption applied:

333.00-1-3.31	492489 Candor	Active	R/S: 3	School: Ithaca
State of New York	Roll Year: 2026 Curr Yr	Transition t		Land AV:
Transition	Land Size:			Total AV: 3,420

<ul style="list-style-type: none"> Parcel 333.00-1-3.31 Assessment Exempt(s) Description Owner(s) Images 	Total 1 Exemptions (Right Click to Add)					
	Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
	50001 SCHL TAXBL	3,420		2026		

Calc Sr. Exempts...				Misc:	
Code:	50001 SCHL TAXBL	Term Yr:	<input type="text"/>	Res Pct:	<input type="text"/>
Amount:	3,420	Init Year:	2026	Eq Rate:	66.70
Percent:	<input type="text"/>	Own Pct:	<input type="text"/>	Spec Rate:	0

Exemption Amounts:		Taxable Values:	
County:	3,420	County:	0
Muni:	3,420	Muni:	0
School:		School:	3,420
		Schl after STAR:	3,420



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners State of New York			Location of property (street address) Transition		
Mailing address of owners (number and street or PO box) C/O Tioga County Treasurer - 56 Main Street			City, town, or village NA		
City, village, or post office Owego		State NY	ZIP code 13827		State ZIP code
Daytime contact number 607-687-8670		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 333.00-1-3.4	
Account number (as appears on tax bill) 3050		Amount of taxes currently billed 64.48			
Reasons for requesting a correction to tax roll: Parcel was activated to be School Taxable only.					

I hereby request a correction of tax levied by Tioga County/Town of Candor for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant Per Treasurer <i>[Signature]</i>	Date 12/24/25
--	------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 12/24/25	Period of warrant for collection of taxes 1/1/26 - 6/1/26
Last day for collection of taxes without interest 2/2/26	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date 12/24/25

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Candor who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ :
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov



12/29/2025

Re: Application for Corrected Tax Roll – State of New York-Candor Transition
Assessment – County Director's Report

Parcel #333.00-1-3.4

Background - Transition assessments are established by the State to prevent loss of assessed value due to a change in valuation of State-owned land. Parcels are created to generate the appropriate tax for the appropriate taxing jurisdiction. The following are the State-established transitions for the Town of Candor for the 2025 Assessment Roll:

<u>Taxing Jurisdiction</u>	<u>Transition Assessment Amount</u>
Town of Candor	\$11,870
Candor Central School District	\$4,970
Newark Valley Central School District	\$3,470
Ithaca City School District	\$3,420
Candor Fire District	\$11,870

Separate parcels must be created for each School District assessment, and another parcel created for the Town and Fire District assessment, because due to rounding rules the sum of the School assessment amounts does not equal the Town and Fire District assessment amount.

Parcel #333.00-1-3.4 was created as a transition assessment for the Newark Valley School District. As such, the parcel should have a School Taxable exemption code so that the parcel would only generate a School tax bill. However, the exemption code was not added to the record, which resulted in an erroneous Town & County tax bill. Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c).

Applying this exemption to this parcel eliminates the Town & County tax bill.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD
County Director

TOWN OF CANDOR/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 002932
Bank Code: 0000000 Account #: 00000003050
SWIS: 492489 Tax Map ID: 333.00-1-3.4
Property Class: Transition Assessment for Taxable State Owned Land
Dimensions: (Real Property Tax Law Section 545)
Location: Transition
Roll Section: 3
School: Newark Valley

State Aid: TOWN 540300

State of New York
Tioga County Treasurer
56 Main St
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$3,470
Assessor's stated uniform % used to establish assessments: 61.50%
Assessor's estimate of Full Market Value as of 7/1/2024: \$5,642

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	3,470.00	10.92698400	\$37.92
TOWNWIDE	\$2,060,736.00	9.90	3,470.00	7.61301700	\$26.42
PART TOWN	\$10,232.00	-94.60	3,470.00	0.04126400	\$0.14

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$64.48

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Bill # 002932

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$64.48	\$0.00	\$0.00	\$64.48
03/02/2026	1.00	\$64.48	\$0.64	\$0.00	\$65.12
03/31/2026	2.00	\$64.48	\$1.29	\$0.00	\$65.77
04/30/2026	3.00	\$64.48	\$1.93	\$0.00	\$66.41
06/01/2026	4.00	\$64.48	\$2.58	\$0.00	\$67.06

492489 333.00-1-3.4 Account #: 00000003050
Transition Bank Code: 00000000

State of New York
Tioga County Treasurer
56 Main St
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By _____
Received _____ Base _____ Int _____ Total _____
Rcvd By _____ Date _____ CK _____ Cash _____

For receipt, check this box ☐ and return entire bill.

Additional information for Candor Transition Assessment Parcel 333.00-1-3.4

Record without School Taxable exemption applied:

333.00-1-3.4	492489 Candor	Active	R/S: 3	School: Newark Valley
State of New York	Roll Year: 2025 Prior Year	Transition t	Land AV:	
Transition	Land Size:		Total AV: 3,470	

Parcel 333.00-1-3.4

- Assessment
- Description
- Owner(s)
- Images

Assessment	Reassessment Values	Market Value Survey
Land Assessed Value:		Taxable Values County Taxable: 3,470 Muni Taxable: 3,470 School Taxable: 3,470 Schl After STAR: 3,470
Total Assessed Value:	3,470	
Residential Percent:		
Uniform Percent:	61.50	
Full Market Value:	5,642	
Partial Construction Flag:	<input type="checkbox"/>	Relievies School Relevy: .00

Record with School Taxable exemption applied:

333.00-1-3.4	492489 Candor	Active	R/S: 3	School: Newark Valley
State of New York	Roll Year: 2025 Prior Year	Transition t	Land AV:	
Transition	Land Size:		Total AV: 3,470	

Parcel 333.00-1-3.4

- Assessment
- Exempt(s)
- Description
- Owner(s)
- Images

Total 1 Exemptions (Right Click to Add)					
Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
50001 SCHL TAXBL	3,470		2025		

Calc Sr. Exempts...

Code: **50001 SCHL TAXBL**
 Amount: **3,470**
 Percent:

Term Yr:
 Init Year: **2025**
 Own Pct:

Misc:
 Res Pct:
 Eq Rate: **66.70**
 Spec Rate: **0**

Exemption Amounts:

Taxable Values:

County: **3,470**
 Muni: **3,470**
 School:

County: **0**
 Muni: **0**
 School: **3,470**
 Schl after STAR: **3,470**

A39

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

ERRONEOUS ASSESSMENT
VILLAGE OF OWEGO

WHEREAS: Application for Corrected Tax Roll for the 2026 Town & County taxes has been submitted for the Village of Owego, which indicates that the tax roll for parcel #128.16-1-8.1 in the Village of Owego assessed to Village of Owego is incorrect in that the Village tax was erroneously relieved ; and

WHEREAS: The Village tax was already determined to be erroneous by a clerical exemption error per Tioga County resolution 307-25 which declared the Village tax null and void, and as such should not have been relieved; and

WHEREAS: As a result, a Town & County tax bill was generated in the amount of \$23.47 that should not have been generated; and

WHEREAS: This meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h); therefore be it

RESOLVED: That the Town & County tax bill be considered null and void, and be it further

RESOLVED: That the erroneous tax of \$23.47 be charged back to the appropriate account of the Tioga County Treasurer's Office.



Application for Corrected Tax Roll

RP-554

(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Village of Owego			
Mailing address of owners (number and street or PO box) 22 Elm Street		Location of property (street address) N/s Southside Drive	
City, village, or post office Owego	State NY	ZIP code 13827	City, town, or village Owego
Daytime contact number 607-687-3555	Evening contact number	Tax map number of section/block/lot Property identification (see tax bill or assessment roll) 128.16-1-8.1	
Account number (as appears on tax bill) 13919		Amount of taxes currently billed 23.47	
Reasons for requesting a correction to tax roll: Village tax erroneously relieved. Parcel is fully exempt.			

I hereby request a correction of tax levied by Tioga County/Town of Owego for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant <i>For the Village - the Mayor</i>	Date <u>12/30/25</u>
--	-------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <u>12/30/25</u>	Period of warrant for collection of taxes <u>1/1/26 - 4/30/26</u>
Last day for collection of taxes without interest <u>2/2/26</u>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>the Mayor</i>	Date <u>12/31/25</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
--

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

Office of Real Property

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

Steve Palinosky Director ☎ 607 687 8661 📠 607 223 7017 🌐 www.TiogaCountyNY.gov



12/31/2025

Re: Village of Owego – Application for Corrected Tax Roll

Parcel #128.16-1-8.1

Parcel was deemed erroneous per Tioga County resolution 307-25 due to a clerical exemption error, which determined that the Village tax bill for the parcel was considered null and void. However, the Village tax was relevied for Town & County taxes generating an erroneous Town & County tax bill.

This error is correctable per RPTL 550 “clerical error” paragraph 2 (h).

A Town & County tax bill was generated for \$23.47. This tax bill should be declared null and void.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD
County Director

TOWN OF OWEGO/TIOGA COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026
Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

Warrant Date: January 01, 2026 Bill #: 001550
Bank Code: 0000000 Account #: 00000013919
SWIS: 493001 Tax Map ID: 128.16-1-8.1
Property Class: Agricultural Vacant Land
Dimensions: 183 00 x 285 00 Acres: 0.90
Location: N/s Southside Dr
Roll Section: 8
School: Owego Apalachin
State Aid: TOWN 1387550

Village of Owego
22 Elm St
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose
WHOLLY EX	1,000.00	1,914.00	TOWN

Total Assessed Value of your property \$1,000
Assessor's stated uniform % used to establish assessments: 52.25%
Assessor's estimate of Full Market Value as of 7/1/2024: \$1,914

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	0.00	12.83307600	\$0.00
TOWN WIDE	\$1,379,999.00	6.80	0.00	1.57912500	\$0.00
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$23.47

Apply for Senior Citizen Exemption by: 3/1/2026
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$23.47

Office Hours: 8:30am - 5:00pm Monday - Friday
Closed Holidays & Weekends
Phone: 607-687-8670

Bill # 001550

Tioga County Treasurer
Ronald E. Dougherty Bldg.
Tioga County Treasurer, Rm 210
56 Main Street
Owego NY 13827

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$23.47	\$0.00	\$0.00	\$23.47
03/02/2026	1.00	\$23.47	\$0.23	\$0.00	\$23.70
03/31/2026	2.00	\$23.47	\$0.47	\$0.00	\$23.94
04/30/2026	3.00	\$23.47	\$0.70	\$0.00	\$24.17

493001 128.16-1-8.1
N/s Southside Dr
Village of Owego
22 Elm St
Owego, NY 13827

Account #: 00000013919
Bank Code: 0000000

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box ☐ and return entire bill.

CERTIFIED COPY OF RESOLUTION ADOPTED BY THE TIOGA COUNTY LEGISLATURE
ADOPTED 9/16/2025

REFERRED TO: FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. 307-25 ERRONEOUS ASSESSMENT
VILLAGE OF OWEGO

WHEREAS: Application for Corrected Tax Roll for the 2025 Village taxes, submitted by Town of Owego Assessor on behalf of the Village of Owego, indicates that parcel # 128.16-1-8.1 in the Village of Owego assessed to Village of Owego is erroneous in that the parcel should have been coded with an exemption code; and

WHEREAS: The parcel was correctly coded in Roll Section 8 Wholly Exempt, an exemption code was erroneously not applied to the parcel; and

WHEREAS: As a result, a Village tax bill was generated in the amount of \$20.69 that should not have been generated; and

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

RESOLVED: That the Village of Owego should be informed that the tax bill be considered null and void; and be it further

RESOLVED: That the erroneous tax be charged back to the Village of Owego.

STATE OF NEW YORK)

ss.:

COUNTY OF TIOGA)

This is to certify that I, the undersigned, Clerk of the Tioga County Legislature, have compared the foregoing copy of the resolution with the original resolution now on file in the office, and which was passed by the Legislature of said County on the sixteenth day of September, 2025, a majority of all the members elected to the Legislature voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the County Legislature this sixteenth day of September, 2025.



Cathy Haskeel

Clerk of the Tioga County Legislature