

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

Real Property Agenda

Date: September 8th, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 8/4/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Senior exemption – Resolution submitted for adoption.
- 100% Veterans exemption – Will have impact report for October meeting. Three hour session on this exemption is scheduled for October County Director's conference.
- 2026 School tax rolls and bills complete.

NEW BUSINESS:

- NY State Tax Commissioner has certified equalization rates.
- Merge new County Office Building parcels.
- Issue with Lockheed Martin parcel PILOT.

PERSONNEL:

- Karen Hall to attend NYS Assessors Association Conference 28 Sep – 1 Oct.

RESOLUTIONS:

- I20-Amend Reso 264-07 Partial Tax Exemption 65 Yrs and Older.
- I21-Establish Equalization Rates.
- I22-Merging County Owned Properties.

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES
TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

August 4th, 2026

ATTENDANCE:

LEGISLATORS: Committee Chair Aronstam, Legislator Ciotoli, Legislator Standing, Legislator Brown, Legislator Rose (Non-committee member)

EX-OFFICIO: Legislative Chair Monell

STAFF: County Administrator Bailey, Legislative Clerk Haskell, Deputy Treasurer Stagg, Chief Accountant Schurter

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve July 7th, 2026, committee meeting minutes, made by Legislator Brown, seconded by Legislator Ciotoli; motion carried unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and July revenue/expense breakdown.
- Reviewed proposed 2027 budget. Noted \$7500+ increase in RP budget due to Schneider Geospatial (Beacon) contract being moved from IT budget to RP budget, with concurrent reduction in IT budget. Anticipated 5% increase in this contract offset by \$400 reduction in Leased/Service Equipment line. All other lines unchanged.

OLD BUSINESS:

- Senior Exemption:
 - o After discussion with Legislative Clerk and County Attorney, it was determined that since this exemption has been managed via resolution in the past, a resolution is more appropriate than a Local Law to make changes. Draft resolution amending resolution No. 264.07 was presented. Reviewed anticipated total exemption increase and impact. The resolution will be finalized during August and presented in September for approval.
- 100% Veteran's exemption:
 - o RP is still gathering data, will be on agenda in September.
- Owego Village tax roll complete.

NEW BUSINESS:

- School tax rolls to be run in August.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:07 AM

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



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 09

ACCOUNTS FOR:		ORIGINAL APPROP	TRANFERS/ ADJUST'S	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A	General Fund							
A1355 Assessments								
A1355 412900	Tax Maps & Assessm	-24,000	0	-24,000	-5,875.70	.00	-18,124.30	24.5%*
A1355 510010	Full Time	120,079	0	120,079	76,832.01	.00	43,246.99	64.0%
A1355 540140	Contracting Servic	0	2,975	2,975	2,975.00	.00	.00	100.0%
A1355 540180	Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320	Leased/Service Equ	400	0	400	.00	.00	400.00	.0%
A1355 540420	Office Supplies	1,500	0	1,500	.00	.00	1,500.00	.0%
A1355 540450	Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480	Postage	100	0	100	4.86	.00	95.14	4.9%
A1355 540485	Printing/Paper	4,000	0	4,000	560.48	.00	3,439.52	14.0%
A1355 540731	Training/State Req	2,275	0	2,275	1,481.33	.00	793.67	65.1%
A1355 540733	Training/All Other	500	0	500	491.01	.00	8.99	98.2%
A1355 581088	State Retirement F	17,180	0	17,180	10,219.72	.00	6,960.28	59.5%
A1355 583088	Social Security Fr	9,225	0	9,225	5,738.87	.00	3,486.13	62.2%
A1355 584088	Worker's Compensat	2,175	0	2,175	1,611.26	.00	563.74	74.1%
A1355 585588	Disability Insuran	104	0	104	75.48	.00	28.52	72.6%
A1355 586088	Health Insurance F	34,399	0	34,399	20,414.62	.00	13,984.38	59.3%
A1355 588988	Eap Fringe	28	0	28	20.06	.00	7.94	71.6%
TOTAL Assessments		179,140	2,975	182,115	115,024.00	.00	67,091.00	63.2%
TOTAL General Fund		179,140	2,975	182,115	115,024.00	.00	67,091.00	63.2%
TOTAL REVENUES		-24,000	0	-24,000	-5,875.70	.00	-18,124.30	
TOTAL EXPENSES		203,140	2,975	206,115	120,899.70	.00	85,215.30	



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2026 '09

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	2,975	182,115	115,024.00	.00	67,091.00	63.2%

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

Real Property Revenue and Expense Breakdown August 2026

Account	Amount	Description
485		
Printing / Paper	\$61.56	Xerox
731		
Training/State Req	\$590.00	NYSAA Conference
	\$300.00	NYSACDRPTS Conference
	\$21.33	Training Fuel Charge
Total Expenses	\$972.89	
Income Sources		
Village Taxes	\$291.00	Village of Owego
	\$175.00	Village of Waverly
School Taxes	\$300.00	GST BOCES
School Tax Extracts	\$875.00	Lereta
	\$875.00	Corelogic
Total Revenue	\$2,516.00	

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26

AMEND RESOLUTION NO. 264-07;
GRANT PARTIAL TAX EXEMPTIONS TO
CERTAIN RESIDENTS OF TIOGA COUNTY, NY
65 YEARS OF AGE OR OLDER, AND
CHANGE THE PREVIOUS SLIDING SCALE
SCHEDULE

WHEREAS: The Tioga County Legislature adopted Resolution No. 264-07 on November 13, 2007, which granted partial property tax exemptions to residents of Tioga County, 65 years of age or older, and changed the previous sliding scale schedule; and

WHEREAS: The Tioga County Legislature recognizes that many senior citizens face significant financial hardships due to rising property tax levies and fixed retirement incomes, and acknowledges that the granting of real property tax relief to qualifying elderly homeowners will promote housing stability, prevent displacement, and support aging in place within the County; and

WHEREAS: The State legislation establishing this exemption, Real Property Tax Law Article 4, Title 2, Section 467 (RPTL § 467), has been amended since that time, allowing for an increase in the income sliding scale, and the percentage of exemption that is allowed; therefore be it

RESOLVED: That the Tioga County Legislature hereby increases the existing sliding scale schedule and establishes and authorizes the revised schedule as follows:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$16,999.00 to \$17,998.99	50%
\$17,999.00 to \$18,998.99	45%
\$18,999.00 to \$19,998.99	40%
\$19,999.00 to \$20,998.99	35%
\$20,999.00 to \$21,898.99	30%
\$21,899.00 to \$22,798.99	25%
\$22,799.00 to \$23,698.99	20%
\$23,699.00 to \$24,598.99	15%
\$24,599.00 to \$25,498.99	10%
\$25,499.00 to \$26,398.99	5%
\$26,399.00 or more	0%

And be it further

RESOLVED: That exemption benefits be extended up to 65% as follows:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$14,999.00 or less	65%
\$14,999.01 to \$15,998.99	60%
\$15,999.00 to \$16,998.99	55%

And be it further

RESOLVED: That property owners must apply to receive or renew this exemption with the appropriate form(s) with their respective Town Assessor by taxable status date; and be it further

RESOLVED: That property eligibility be determined per paragraphs 1. (a) and 3. (a), (b), (c) and (d) of RPTL § 467; and be it further

RESOLVED: That income calculation be determined per paragraph 3. (iv) and subparagraphs (1), (2), (4), and (5) of RPTL § 467; and be it further

RESOLVED: That this resolution take effect beginning October 1, 2026 with initial application being to the 2027 assessment roll; and be it further

RESOLVED: That Resolution Nos. 62-75, 84-75, 129-85, 183-90, 87-93, 44-95, 172-98, previously rescinded by Resolution No. 264-07, shall remain rescinded.

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26 ESTABLISH EQUALIZATION RATES

RESOLVED: That under the provisions of Section 804 of the Real Property Tax Law, equalization rates for the purpose of apportioning 2026 County taxes among the several Towns are hereby established as follows:

Town of Barton	55.70
Town of Berkshire	64.00
Town of Candor	57.55
Town of Newark Valley	43.00
Town of Nichols	19.00
Town of Owego	46.50
Town of Richford	68.00
Town of Spencer	72.00
Town of Tioga	4.10

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26

MERGING COUNTY-OWNED PROPERTIES

WHEREAS: Tioga County owns parcels 128.08-7-56, 128.08-7-57, 128.08-7-59, and 128.08-7-60 in the Village of Owego; and

WHEREAS: These four parcels are all contiguous, are all titled the same, and in whole are intended to be the location of the new County office building; and

WHEREAS: Combining these four parcels into one parcel would facilitate property administration; and

WHEREAS: Parcel 128.08-7-60 is the largest parcel and has the most road frontage on Main Street, making it the appropriate parcel number to retain; and

WHEREAS: The Tioga County Office of Real Property Tax Services has recommended that the parcels be merged; therefore be it

RESOLVED: That County owned parcels 128.08-7-56, 128.08-7-57, 128.08-7-59, and 128.08-7-60 in the Village of Owego be merged into one parcel, retaining parcel ID 128.08-7-60.