

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

Real Property Agenda

Date: April 7th, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 3/3/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Senior exemption income scale review:
 - Propose raising the income scale \$3,000 and increasing benefit to 65%.
 - Estimated total exemption value increase of less than \$3 million.
 - The total County value is over \$4 billion.
- Director to present to Tioga County Council of Government April meeting on exemption updates.

NEW BUSINESS:

- Board of Assessment Review training April 16 & 28.
- Pending corrections and refunds:
 - Correction of School relevy for Town of Spencer – For Treasurer approval.
 - Refund of School relevy for Town of Spencer – Will need resolution.
- Omitted tax for 58 Whig Street in Newark Valley – Resolution.
- Relevy error for Town of Owego – Resolution.

PERSONNEL: Town of Newark Valley Assessor has resigned.

RESOLUTIONS:

- D16-Omitted Tax – 58 Which Street Newark Valley
- D24-Authorizing Payment for Mowing Services Due to Administrative Error

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

March 3rd, 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

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve February 3rd, 2026, committee meeting minutes, made by Legislator Standing, seconded by Legislator Brown; motion carried unanimously.

FINANCIAL:

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

OLD BUSINESS:

- Update on Veterans' exemption RPTL 458-A - it has been signed by the Governor, will be mandatory for all taxing jurisdictions, and will be in effect for any assessment roll with taxable status date after 1 October 2026, for us the 2027 assessment rolls.
- Owego-Apalachin Central School District – provided property tax and PILOT informational briefs for their use.
- RPS Online – tentative transition is set for July 2026
- Village of Newark Valley tax rolls and bills are complete.

NEW BUSINESS:

- March 1st is taxable status date, briefly discussed significance.
- Corrections currently at the Treasurer for action:
 - o Two for Town of Barton, removing School relieves – pending approval.
 - o One for Town of Spencer, removing School relieves – pending denial.
- Article 7 in Town of Candor, amend resolution 26_76 – corrected refund amount and change corrected tax bill to refund.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS:

- C16-Amend Resolution 26_76 - Article 7 Settlement and Court Order

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:15 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 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	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	-1,434.70	.00	-22,565.30	6.0%*
A1355 510010 Full Time	120,079	0	120,079	26,224.18	.00	93,854.82	21.8%
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	.00	.00	100.00	.0%
A1355 540485 Printing/Paper	4,000	0	4,000	402.37	.00	3,597.63	10.1%
A1355 540731 Training/State Req	2,275	0	2,275	.00	.00	2,275.00	.0%
A1355 540733 Training/All Other	500	0	500	292.01	.00	207.99	58.4%
A1355 581088 State Retirement F	17,180	0	17,180	3,606.96	.00	13,573.04	21.0%
A1355 583088 Social Security Fr	9,225	0	9,225	2,023.18	.00	7,201.82	21.9%
A1355 584088 Worker's Compensat	2,175	0	2,175	568.68	.00	1,606.32	26.1%
A1355 585588 Disability Insuran	104	0	104	26.64	.00	77.36	25.6%
A1355 586088 Health Insurance F	34,399	0	34,399	7,205.16	.00	27,193.84	20.9%
A1355 588988 Eap Fringe	28	0	28	7.08	.00	20.92	25.3%
TOTAL Assessments	179,140	0	179,140	39,396.56	.00	139,743.44	22.0%
TOTAL General Fund	179,140	0	179,140	39,396.56	.00	139,743.44	22.0%
TOTAL REVENUES	-24,000	0	-24,000	-1,434.70	.00	-22,565.30	
TOTAL EXPENSES	203,140	0	203,140	40,831.26	.00	162,308.74	



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 04

	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	0	179,140	39,396.56	.00	139,743.44	22.0%

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

Real Property Revenue and Expense Breakdown March 2026

Account	Amount	Description
485		
Printing / Paper	\$49.19	Xerox
Total Expenses	\$49.19	
Income Sources		
Village Tax Extracts	\$300.00	Lereta
Village Tax Roll and Bills	\$494.70	
Total Revenue	\$794.70	

**Tioga County Senior Exemption Scale
Proposed Increase**

TIOGA COUNTY		
4180	SENIOR AGED - Current	
	Income	
50%	Up to -->	\$14,999.00
45%	\$14,999.01	\$15,998.99
40%	\$15,999.00	\$16,998.99
35%	\$16,999.00	\$17,998.99
30%	\$17,999.00	\$18,898.99
25%	\$18,899.00	\$19,798.99
20%	\$19,799.00	\$20,698.99
15%	\$20,699.00	\$21,598.99
10%	\$21,599.00	\$22,498.99
5%	\$22,499.00	\$23,398.99
0%	\$23,399.00	<-- Over

TIOGA COUNTY		
4180	SENIOR AGED - Proposed	
	Income	
65%	Up to -->	\$14,999.00
60%	\$14,999.01	\$15,998.99
55%	\$15,999.00	\$16,998.99
50%	\$16,999.00	\$17,998.99
45%	\$17,999.00	\$18,898.99
40%	\$18,899.00	\$19,798.99
35%	\$19,799.00	\$20,698.99
30%	\$20,699.00	\$21,598.99
25%	\$21,599.00	\$22,498.99
20%	\$22,499.00	\$23,398.99
15%	\$23,399.00	\$24,298.99
10%	\$24,299.00	\$25,198.99
5%	\$25,199.00	\$26,098.99
0%	\$26,099.00	<-- Over

Estimated exemption value increase \$2.75-2.85 million
 Total County value is over \$4 billion
 Would reduce total County value by 0.07%

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -26

OMITTED TAX
TIOGA COUNTY
TOWN OF NEWARK VALLEY
NEWARK VALLEY FIRE DISTRICT

WHEREAS: Parcel 64.15-2-10.10 located at 58 Whig Street in the Village of Newark Valley was acquired by the Tioga County Property Development Corporation (Land Bank) in October of 2022 and was moved to the wholly exempt section of the assessment roll at that time; and

WHEREAS: This parcel was acquired from the Land Bank by Kasmarcik and Nedlik in April of 2023 and should have been moved back to the taxable section of the assessment roll at that time but was not; and

WHEREAS: Due to this error Town & County tax bills should have been generated for the parcel but were not; and

WHEREAS: Due to this error tax bills were also not generated for the Village of Newark Valley and the Newark Valley Central School District; and

WHEREAS: Real Property Tax Law §520 makes provisions for levying omitted taxes in this situation, specifically that the current roll year and past roll year taxes be levied on the upcoming roll; therefore be it

RESOLVED: That omitted tax for \$250.91 be levied on this parcel on the 2027 Town & County tax roll as follows:

Tax	Year	Amount
County Tax	2025	74.51
	2026	79.09
County Tax Total		153.60
Townwide Tax	2025	34.41
	2026	35.03
Townwide Tax Total		69.44
Fire District Tax	2025	13.97
	2026	13.90
Fire District Tax Total		27.87
Total Omitted Tax Amount		250.91

and be it further

RESOLVED: That the County Real Property office will provide the necessary information to the Village of Newark Valley and the Newark Valley Central School District so that they may levy the appropriate omitted tax on their respective tax rolls.

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -26 AUTHORIZING PAYMENT TO THE TOWN OF
OWEGO FOR MOWING SERVICES DUE TO
ADMINISTRATIVE ERROR IN RELEVY PROCESS

WHEREAS: The County provides for the relevy of certain unpaid charges, including mowing services, onto the property tax roll in accordance with New York State Law; and

WHEREAS: A mowing charge was incurred by the Town of Owego and was eligible to be relevied onto the tax roll; and

WHEREAS: Due to an administrative error of the Real Property Tax Office, and not the fault of the property owner or the vendor, the charge was not included in the relevy process and therefore was not placed on the tax roll for collection; and

WHEREAS: The services were properly performed, and the vendor is entitled to payment for services rendered; and

WHEREAS: The omission of the relevy was an administrative oversight and not the fault of the property owner or the vendor; and

WHEREAS: In order to ensure the vendor is paid and to correct the administrative error, the County Legislature authorizes payment of the mowing charge from the appropriate County account; therefore, be it

RESOLVED: That the Tioga County Legislature hereby authorizes payment in the amount of \$2,975.00 to the Town of Owego for mowing services that were not included in the relevy due to administrative error; and be it further

RESOLVED: That the 2026 General Fund budget be amended and the following transfer be made out of county contingency funds:

FR: A1990 540715 CONTINGENCY TRANSFER	\$2,975.00
TO: A1355 540140 CONTRACTING SERVICES	\$2,975.00