

Treasurer

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

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

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



FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE May 12, 2026 AT 10:30AM

APPROVAL OF MINUTES: Minutes of April 14, 2026, Finance Committee

FINANCIAL: YTD Budget Report
: Monthly Sales Tax Report

OLD BUSINESS: There are 194 parcels with a delinquent 2024 tax status. Higher than normal.
: Annual Financial Review completed and submitted for review
: All Special Franchise payments have been received

NEW BUSINESS: Letter to delinquent property owners advising 2026 taxes due
: Discussion on tax delinquent property owners dismissed from bankruptcy
: Discussion of withdrawal from enforcing tax lien on fire damaged property
: Discussion on offer of property donation
: Discussion on creation of tax parcels
: Laura Schurter, Chief Accountant and I will be attending the NYSAC Finance School May 20-22

PERSONNEL: Assistant Payroll Coordinator position offered
: Summer Intern update
: Remote work currently 2 employees as needed

RESOLUTIONS/PROCLAMATIONS: New hire Assistant Payroll Coordinator

EXECUTIVE SESSION: None

ADJOURNMENT:

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE April 14th, 2026 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Ciotoli, Rose, Cantella, Aronstam, Brown (10:37), Standinger, Bunce

Staff: Schurter, Potter, Parke, DeWind, Freyvogel, Haskell, Holbrook, Bailey, Nickels

Absent: Flesher, Roberts

APPROVAL OF MINUTES: Minutes of March 10th, 2026 Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Aronstam and unanimously carried.

FINANCIAL: Chief Accountant Schurter shared that the IDA pilot payments are 92% collected for the year to date, having received \$2.1 million in March.

:Special Franchise payments in excess of \$3.8 million have been received to date with only one payment outstanding. AAll Nickels has been in contact with the owner.

OLD BUSINESS: Property Tax payments received from Town Clerks for current tax year 2026 was reviewed. Town Settlements will start taking place in May.

:There are 211 parcels with a delinquent 2024 tax status. It is hoped that number will lower significantly over the next few months.

NEW BUSINESS: Fiscal Year 2025 was closed in Munis on March 26th and compiling information began for the Annual Financial Report (AFR) due on April 30, 2026.

:The annual State Single Audit is tentatively scheduled to begin in mid-May.

:The first two months of Sales tax revenue for 2026 shows an 8.8% increase over the same two months of 2025.

PERSONNEL: Assistant Payroll Coordinator interviews were completed and the Treasurer has made an offer.

RESOLUTIONS/PROCLAMATIONS:

CREATE AND FUND (1) TEMPORARY FULL-TIME CLERK (SEASONAL) (TREASURER'S OFFICE)
APPORTIONING FORFEITURE OF CRIME PROCEEDS FOR DRUG ENFORCEMENT ACTIVITIES

EXECUTIVE SESSION: No confidential topics for discussion. Executive session not called.

ADJOURNMENT: 10:50 AM



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 04

	ORIGINAL APPROP	TRANSFRS/ADJUSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410810 Pilot	-122,648.99	.00	-122,648.99	-34,415.24	.00	-88,233.75	28.1%
A1325 410811 IDA PILOT	-2,277,544.05	.00	-2,277,544.05	-2,106,787.03	.00	-170,757.02	92.5%
A1325 410900 Int & Pen	-850,000.00	.00	-850,000.00	-424,231.16	.00	-425,768.84	49.9%
A1325 411131 Occ Tax	-14,000.00	.00	-14,000.00	.00	.00	-14,000.00	.0%
A1325 412300 Treas Fee	-22,000.00	.00	-22,000.00	-7,918.45	.00	-14,081.55	36.0%
A1325 412301 Treas Fee	-70,000.00	.00	-70,000.00	-20,500.00	.00	-49,500.00	29.3%
A1325 412350 Tax Advt	-30,000.00	.00	-30,000.00	-10,290.00	.00	-19,710.00	34.3%
A1325 424010 Int & Earn	-1,000,000.00	.00	-1,000,000.00	-977,458.69	.00	-22,541.31	97.7%
A1325 424010 M7674 Int & Earn	-75,000.00	.00	-75,000.00	-11,763.86	.00	-63,236.14	15.7%
A1325 426900 Ttasc	-50,000.00	.00	-50,000.00	.00	.00	-50,000.00	.0%
A1325 510010 Salary Ft	504,067.00	.00	504,067.00	151,451.35	.00	352,615.65	30.0%
A1325 510020 Salary Pt	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%
A1325 510030 Salary Ot	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
A1325 510050 Salary Oth	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
A1325 520050 Calculator	160.00	.00	160.00	.00	.00	160.00	.0%
A1325 520070 Chairs	500.00	.00	500.00	.00	.00	500.00	.0%
A1325 520090 Computer	.00	849.98	849.98	849.98	.00	.00	100.0%
A1325 520200 Office Eq	1,250.00	-849.98	400.02	.00	.00	400.02	.0%
A1325 540040 Books	1,200.00	.00	1,200.00	.00	.00	1,200.00	.0%
A1325 540070 Car Maint	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
A1325 540140 Cont Svs	140,000.00	.00	140,000.00	56,597.53	.00	83,402.47	79.7%
A1325 540180 Dues	1,000.00	.00	1,000.00	560.00	.00	440.00	56.0%
A1325 540220 Auto Fuel	1,200.00	.00	1,200.00	.00	200.00	1,000.00	100.0%
A1325 540320 Leased Eq	300.00	.00	300.00	.00	.00	300.00	.0%
A1325 540330 Legal Fees	500.00	.00	500.00	.00	.00	500.00	.0%
A1325 540350 Off Eq Mnt	100.00	.00	100.00	.00	.00	100.00	.0%
A1325 540390 Mileage	1,250.00	.00	1,250.00	557.52	.00	692.48	44.6%
A1325 540420 Office Sup	5,750.00	.00	5,750.00	1,540.11	.00	4,209.89	26.8%
A1325 540480 Postage	2,750.00	.00	2,750.00	285.91	.00	2,464.09	10.4%
A1325 540485 Printpaper	14,000.00	.00	14,000.00	1,910.08	1,443.00	10,646.92	24.0%
A1325 540590 Serv Rnd	100.00	.00	100.00	.00	.00	100.00	.0%
A1325 540630 Stat Sup	600.00	.00	600.00	75.61	.00	524.39	12.6%
A1325 540660 Telephone	4,000.00	.00	4,000.00	620.00	.00	3,380.00	15.5%
A1325 540733 Train Oth	73,619.00	.00	73,619.00	17,333.32	.00	56,285.68	23.5%
A1325 581088 St Ret	39,531.00	.00	39,531.00	10,958.56	.00	28,572.44	27.7%
A1325 583088 Social Sec	9,322.00	.00	9,322.00	3,170.86	.00	6,151.14	34.0%
A1325 584088 Work Comp	446.00	.00	446.00	128.76	.00	317.24	28.9%
A1325 585588 Disab Ins	147,409.00	.00	147,409.00	70,892.73	.00	76,516.27	48.1%
A1325 586088 Health Ins	120.00	.00	120.00	39.48	.00	80.52	32.9%
A1325 588988 Eap							



TIOGA COUNTY, NEW YORK

Tioga County -TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026.04

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PER USE/COL
TOTAL Treasurer	-3,550,819.04	.00	-3,550,819.04	-3,276,392.63	56,668.00	-331,094.41	90.7%
TOTAL REVENUES	-4,511,193.04	.00	-4,511,193.04	-3,593,364.43	.00	-917,828.61	
TOTAL EXPENSES	960,374.00	.00	960,374.00	316,971.80	56,668.00	586,734.20	
A1362 Tax Advertising And Expenses							
A1362 540010 Advertising	20,000.00	.00	20,000.00	12,623.80	7,376.20	.00	100.0%
A1362 540330 Legal Fees	5,000.00	.00	5,000.00	33.70	.00	4,966.30	.7%
A1362 540480 Postage	12,500.00	.00	12,500.00	9,406.21	.00	3,093.79	75.2%
A1362 540485 Printpaper	3,000.00	.00	3,000.00	2,086.41	.00	913.59	69.5%
TOTAL Tax Advertising And Exp	40,500.00	.00	40,500.00	24,150.12	7,376.20	8,973.68	77.8%
TOTAL EXPENSES	40,500.00	.00	40,500.00	24,150.12	7,376.20	8,973.68	
A1364 Expense Of County Owned Propert							
A1364 540140 Cont Svs	25,000.00	.00	25,000.00	59.04	.00	24,940.96	.2%
TOTAL Expense Of County Owned	25,000.00	.00	25,000.00	59.04	.00	24,940.96	.2%
TOTAL EXPENSES	25,000.00	.00	25,000.00	59.04	.00	24,940.96	
GRAND TOTAL	-3,485,319.04	.00	-3,485,319.04	-3,252,183.47	64,044.20	297,179.77	91.5%

** END OF REPORT - Generated by Roberts, Barbara **

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 82,978.23	\$ 67,481.77	\$ 71,275.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221,735.99
Village of Waverly	\$ 58,133.88	\$ 47,277.19	\$ 49,935.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,346.46
Town of Berkshire	\$ 24,259.02	\$ 19,728.57	\$ 20,837.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,825.42
Town of Candor	\$ 77,230.12	\$ 62,807.14	\$ 66,338.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,375.79
Village of Candor	\$ 7,168.33	\$ 5,829.63	\$ 6,157.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,155.36
Town of Newark Valley	\$ 47,404.77	\$ 38,551.77	\$ 40,719.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,675.92
Village of Newark Valley	\$ 12,292.09	\$ 9,996.50	\$ 10,558.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,847.16
Town of Nichols	\$ 33,345.14	\$ 27,117.83	\$ 28,642.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,105.52
Village of Nichols	\$ 5,125.08	\$ 4,167.95	\$ 4,402.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,695.33
Town of Owego	\$ 265,845.24	\$ 216,197.76	\$ 228,353.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 710,396.67
Village of Owego	\$ 41,932.91	\$ 34,101.80	\$ 36,019.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,053.92
Town of Richford	\$ 17,096.05	\$ 13,903.30	\$ 14,685.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,684.39
Town of Spencer	\$ 38,416.12	\$ 31,241.79	\$ 32,998.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,656.29
Village of Spencer	\$ 10,233.05	\$ 8,321.99	\$ 8,789.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,344.95
Town of Tioga	\$ 72,777.07	\$ 59,185.71	\$ 62,513.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,476.25
Total Distributed	\$ 794,237.10	\$ 645,910.70	\$ 682,227.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,122,375.42
County Retained	\$ 1,588,712.50	\$ 1,292,015.20	\$ 1,364,659.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,245,387.62
1/2% Capital	\$ 352,274.77	\$ 284,122.72	\$ 306,835.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 943,232.53
1/2% Discretionary	\$ 352,274.77	\$ 284,122.71	\$ 306,835.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 943,232.52
Total Retained	\$ 2,293,262.04	\$ 1,860,260.63	\$ 1,978,330.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,131,852.67
Total from State	\$ 3,087,499.14	\$ 2,506,171.33	\$ 2,660,557.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,254,228.09

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

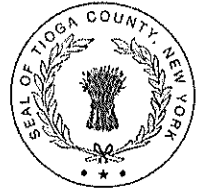
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May 1, 2026

Dear Sir or Madam:

From a search of the records in the Tioga County Clerk's Office, it appears that you have property or an interest in a property that is in the final phases of foreclosure under Article Eleven of the Real Property Tax Law.

To protect your rights and interests, you should check the original Petition and Notice of Foreclosure that was mailed to you in January. All previous years' taxes must be paid in full to avoid foreclosure. 2026 Town and County taxes are due at the end of May in the town where the property is located, except in Owego. If you wait to pay after May 31st, you will have to pay in reverse chronological order, starting with the most current tax, 2026 (if Applicable), 2025 & lastly 2024

Please get in touch with your attorney and/or financial institution immediately, as the deadline for Friday, July 3, 2026, is approaching rapidly.

Any properties not redeemed prior to that date will be foreclosed by the County of Tioga and sold at Public Auction.

Any payments received must be in the form of Cash, Check or Money Order made payable to:
Tioga County Treasurer
56 Main Street
Owego, NY 13827

If you have any questions or concerns, please call 607-687-8670.

Sincerely,

Barbara Roberts
Tioga County Treasurer

br/kh

REFERRED TO:

PERSONNEL COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -26

AUTHORIZE APPOINTMENT OF
ASSISTANT PAYROLL
COORDINATOR
TREASURER'S OFFICE

WHEREAS: Legislative approval is required for any appointment to a Management Confidential position within Tioga County; and

WHEREAS: The position of Assistant Payroll Coordinator was created by Resolution 157-26 on 3/10/2026, within the Treasurer's Office; and

WHEREAS: The Treasurer has conducted a recruitment search and has identified a desirable candidate; therefore be it

RESOLVED: That Tabitha Campbell is provisionally appointed to the title of Assistant Payroll Coordinator, at an annual, Management Confidential salary of \$51,000, effective June 1, 2026;