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

Real Property Agenda

Date: November 3rd, 2026
Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 10/6/2026 minutes.

FINANCIAL:

- YTD Budget Report.
- October Revenue & Expense Breakdown.
- Annual RPS Fees.
- Schneider Geospatial 3 year contract for Beacon under review.

OLD BUSINESS:

- 100% Veterans exemption – Impact report provided. Resolution to be presented December 2026.
- School tax collection period conclusion.
- County Directors Conference – Training on Board of Assessment Review, Vets Exemption, Article 7.
- Exemption training completed with Tioga Opportunities staff. Presentations at Tioga Opportunities for property owners December – February.
- Tioga County Assessors meeting – Discussed exemptions, procedures, countywide assessing. Input will be incorporated into strategic plan.

NEW BUSINESS:

- Total taxable values provided to Treasurer and Towns for budget & tax rate calculation.
- Exemptions - Will be providing data to Candor and Spencer-Van Etten School Districts.
- Preparing for Town & County taxes.

PERSONNEL: N/A

RESOLUTIONS:

- K55-Adopt State Equalization Reports

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

October 6th, 2026

ATTENDANCE:

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

EX-OFFICIO: Legislative Chair Monell

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

GUESTS: N/A

APPROVAL OF MINUTES:

- Motion to approve September 8th, 2026, committee meeting minutes, made by Legislator Standinger, seconded by Legislator Ciotoli; motion carried unanimously.

FINANCIAL:

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

OLD BUSINESS:

- 100% Veteran's exemption:
  - RP is still gathering data, 3 hour session on this exemption scheduled for the October County Directors Conference.
- Lockheed Martin PILOT issue – Discussed the specifics of the situation, it is a correctable error per RPTL §550. Director to take a more active role in monitoring PILOTs.

NEW BUSINESS:

- Roll corrections and refunds:
  - 7 School tax correction applications submitted – U-E, Candor, S-VE and Waverly.
  - Town & County correction for Town of Owego – Erroneous parcel.
  - Town & County refund for Town of Barton - Special franchise erroneous assessed value calculations.
- Exemption programs for staff and residents upcoming at Tioga Opportunities.

- Tioga County Assessors meeting at 56 Main St on October 22nd.

PERSONNEL:

- Director to attend NYSACDRPTS 7-9 Oct.

RESOLUTIONS/PROCLAMATIONS: N/A

- J13-Erroneous Assessment – Town of Owego
- J35-Refund of Property Taxes – Town of Barton / Village of Waverly

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:10 AM

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

DRAFT

TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2026 10

ACCOUNTS FOR: A General Fund		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1355 Assessments								
A1355 412900	Tax Maps & Assessm	-24,000	0	-24,000	-9,691.90	.00	-14,308.10	40.4%*
A1355 510010	Full Time	120,079	0	120,079	95,234.84	.00	24,844.16	79.3%
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	464.75	.00	1,035.25	31.0%
A1355 540450	Payment To State	10,650	0	10,650	10,650.00	.00	.00	100.0%
A1355 540480	Postage	100	0	100	10.10	.00	89.90	10.1%
A1355 540485	Printing/Paper	4,000	-330	3,670	1,064.56	.00	2,605.44	29.0%
A1355 540731	Training/State Req	2,275	330	2,605	2,498.33	.00	106.67	95.9%
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	12,624.36	.00	4,555.64	73.5%
A1355 583088	Social Security Fr	9,225	0	9,225	7,090.03	.00	2,134.97	76.9%
A1355 584088	Worker's Compensat	2,175	0	2,175	1,990.38	.00	184.62	91.5%
A1355 585588	Disability Insuran	104	0	104	93.24	.00	10.76	89.7%
A1355 586088	Health Insurance F	34,399	0	34,399	25,218.06	.00	9,180.94	73.3%
A1355 588988	Eap Fringe	28	0	28	24.78	.00	3.22	88.5%
TOTAL Assessments		179,140	2,975	182,115	151,212.54	.00	30,902.46	83.0%
TOTAL General Fund		179,140	2,975	182,115	151,212.54	.00	30,902.46	83.0%
	TOTAL REVENUES	-24,000	0	-24,000	-9,691.90	.00	-14,308.10	
	TOTAL EXPENSES	203,140	2,975	206,115	160,904.44	.00	45,210.56	

TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2026 10

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	2,975	182,115	151,212.54	.00	30,902.46	83.0%

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

Real Property Revenue and Expense Breakdown
October 2026

Account	Amount	Description
180 Dues	$106,500.00	Annual RPS Fees
731 Training/State Req	$907.00	Conference Hotel X2
Total Expenses	$107,407.00	
Income Sources		
School Taxes	$450.00	TST BOCES
Total Revenue	$450.00	

Real Property Tax Law (RPTL) 458-a (11) Alternative Veterans Wholly Exempt

Tioga County Impact Report

This is a new subparagraph (11) under RPTL 458-a Alternative Veterans exemption, passed as part of the 2026 State budget bill. This amendment supersedes previous versions of the statute. To qualify for this exemption a Veteran must meet the other requirements of 458-a and be designated permanently and totally disabled by the Veterans Administration. If eligible, a Veteran property owner would be wholly exempt from the property taxes of the adopting taxing jurisdiction.

The following information is provided:

Tioga County currently has 106 Veterans with a disability rating of 100%, and another 73 with a disability rating of 70-90%. Many, but not all Veterans with a 100% disability rating are designated as permanently and totally disabled. Similarly, many but not all Veteran's with ratings of 70-90% may be designated permanently and totally disabled.

Statistical analysis estimates the following ranges:

- Additional County exempt value - $15,000,000-$26,300,000.
- Percentage reduction in taxable value / increase in tax rate - 0.33%-0.58%.
- Estimated tax rate increase - $0.021-$0.037 per thousand of assessed value.
- Estimated County tax increase for $100,000 property - $2.11-$3.71.
- Estimated County tax increase on average residential property ($186K) - $3.95-$6.93.

Towns of Candor and Tioga have adopted this exemption, Town of Nichols and Candor School District have it under consideration.

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26 ADOPT STATE EQUALIZATION REPORTS

RESOLVED: That the State Equalization Reports for County Tax be and the same hereby are approved, and that the County tax rates be the rates used in computing taxes in the several Towns.