

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

Real Property Agenda

Date: April 8, 2025

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 3/4/2025 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Elderwood Tax Certiorari.
 - Still pending Judge signature.
 - Refunds from Town & County bills to be covered by the County:
 - County - \$150,196.81.
 - Fire District - \$14,356.70.
 - Town refund waived per the order.
 - Resolution provided to enable payment as soon as the Judge signs.
- Image Mate Conversion.
 - Had Teams meeting in March.
 - Live demo pending.

NEW BUSINESS:

- Maine-Endwell / Newark Valley School District boundary - Researched the issue and discussed with Maine-Endwell. No further action is required.
- County-owned parking lot on Park Street consists of five (5) contiguous parcels, recommend merging into one (1) parcel.
- New process for erroneous assessment resolutions – Real Property will draft resolutions which will be reviewed by the Treasurer then submitted to both Administrative Services Committee and Finance Committee.

PERSONNEL: N/A

RESOLUTIONS:

- D14-Erroneous Assessment – CandorT – Huizinga-Lee.
- D21-Merging County Owned Properties – Real Property.

- D22-Erroneous Assessment-Brailsford – Real Property.
- D23-Erroneous Assessment-Bakos-Palaia-McMahon – Real Property.
- D27-Supreme Court Order-Town of Barton – Real Property.

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

March 4th, 2025

ATTENDANCE:

LEGISLATORS: Legislator Monell (Acting Chair), Legislator Ciotoli, Legislator Standing, Committee Chair Brown absent

EX-OFFICIO:

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

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

FINANCIAL:

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

OLD BUSINESS:

- Senior exemption scale updates:
 - o Confirmed that the Village of Waverly has already passed raising the base of their senior exemption scale from \$9,000 to \$14,300, which will apply to the 2025 assessment roll.
- Elderwood Nursing Home Tax Certiorari:
 - o Updated that the tax certiorari was filed in 2020 vice 2023.
 - o Town of Barton and Elderwood have both approved the settlement agreement, waiting for Judge signature.
 - o Refunds from the Town of Barton are waived. Approximate refunds from other taxing jurisdictions:
 - County - \$150K
 - Fire District - \$14K
 - School District - \$240K
 - Village - \$159K
- Image Mate Conversion SDG to Schneider Geospatial:
 - o Met with Schneider Geospatial reps at County Directors conference.
 - o Teams meeting with them and IT Director & GIS Manager will happen in March, live demo to follow.

NEW BUSINESS:

- RPS Online update – Development team from the State provided an update and demo at County Directors conference. Development is mostly complete, testing has begun, projected transition from RPSV4 to begin in the fall of 2025.

PERSONNEL: Remote work review – Only County Director, flexible dates and times.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:04 AM

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



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2025-04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	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	-1,936.00	.00	-22,064.00	8.1%*
A1355 510010 Full Time	116,018	0	116,018	25,782.13	.00	90,235.87	22.2%
A1355 540180 Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320 Leased/Service Equ	2,400	0	2,400	537.51	.00	1,862.49	22.4%
A1355 540420 Office Supplies	4,000	0	4,000	233.43	.00	3,766.57	5.8%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	175	0	175	.00	.00	175.00	.0%
A1355 540731 Training/State Req	1,200	0	1,200	408.43	.00	791.57	34.0%
A1355 540733 Training/All Other	1,000	0	1,000	495.00	.00	505.00	49.5%
A1355 581088 State Retirement F	14,156	0	14,156	3,434.20	.00	10,721.80	24.3%
A1355 583088 Social Security Fr	8,514	0	8,514	2,267.44	.00	6,246.56	26.6%
A1355 584088 Worker's Compensat	2,390	0	2,390	626.78	.00	1,763.22	26.2%
A1355 585588 Disability Insuran	136	0	136	31.08	.00	104.92	22.9%
A1355 586088 Health Insurance F	28,570	0	28,570	8,089.76	.00	20,480.24	28.3%
A1355 588988 Eap Fringe	32	0	32	8.26	.00	23.74	25.8%
TOTAL Assessments	165,766	0	165,766	40,453.02	.00	125,312.98	24.4%
TOTAL General Fund	165,766	0	165,766	40,453.02	.00	125,312.98	24.4%
TOTAL REVENUES	-24,000	0	-24,000	-1,936.00	.00	-22,064.00	
TOTAL EXPENSES	189,766	0	189,766	42,389.02	.00	147,376.98	



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	165,766	0	165,766	40,453.02	.00	125,312.98	24.4%

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

Real Property Revenue and Expense Breakdown March 2025

Account	Amount	Description
180		
Dues	\$250.00	NYSAA Dues X 2
320		
Leased Service Equipment	\$94.64	Xerox Copier
420		
Office Supplies	\$55.24	Staples
731		
Training/State Req	\$258.43	Conference Hotel & Fuel
Total Expenses	\$658.31	
Income Sources		
Village Extracts	\$750.00	CoreLogic
Tax Roll & Bill Printing	\$464.00	Village of Newark Valley
Tax Maps & Copies	\$2.00	March Cash Revenue
Total Revenue	\$1,216.00	

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -25

ERRONEOUS ASSESSMENT
TOWN OF CANDOR

WHEREAS: An application for Corrected Tax Roll for the year 2025 indicates that parcel #38.00-1-41 in the Town of Candor assessed to Anthony Huizinga, currently under land contract with buyer Nicholas Luu, on the 2024 assessment roll of the Town of Candor is erroneous in the fact that Basic Star was erroneously removed from this property record; therefore be it

RESOLVED: That a new 2025 tax bill be issued by the Town of Candor to Anthony Huizinga/Nicholas Luu for parcel #38.00-1-41 as follows:

38.00-1-41	Original Bill #1456	Corrected Bill #1456
County	416.11	416.11
Townwide	276.81	276.81
Part Town	30.77	30.77
Return School	1072.92	457.92
Candor Fire	68.45	68.45
Total	1865.06	1250.06

And be it further

RESOLVED: That the erroneous County tax \$615.00 be charged back to the proper accounts of the Tioga County Treasurer's Office.

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. D-21 MERGING COUNTY-OWNED PROPERTIES

WHEREAS: Tioga County owns parcels 128.08-6-3.2, 128.08-6-4.2, 128.08-6-81, 128.08-6-87.2, and 128.08-6-88.2 in the Village of Owego; and

WHEREAS: These five parcels are all parking lots, are all contiguous and are all titled the same; and

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

WHEREAS: Parcel 128.08-6-81 has road frontage on Park 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 parcels 128.08-6-3.2, 128.08-6-4.2, 128.08-6-81, 128.08-6-87.2, and 128.08-6-88.2 in the Village of Owego be merged into one parcel, retaining parcel ID 128.08-6-81.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -25

ERRONEOUS ASSESSMENT
TOWN OF OWEGO

WHEREAS: Applications for Refund or Credit of Real Property Taxes for the year 2025 were submitted by owner Nancy Brailsford for parcels 117.19-2-87.3 and 117.19-2-87.4 in the Town of Owego; and

WHEREAS: Ms. Brailsford properly paid the 2024-2025 School tax on these two parcels to the School tax collector. However, the payments were not processed correctly due to a computer malfunction at the School District, resulting in School taxes being returned to the County Treasurer and subsequently relieved on the 2025 Town & County tax bill; and

WHEREAS: The School District tax collector has determined that the School tax payment ultimately processed correctly; and

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

WHEREAS: This owner paid her Town & County tax bills in full on 1/29/2025, therefore be it

RESOLVED: That a refund check for the School relevy for these two parcels in the amount of \$2,033.52 be issued to Nancy Brailsford by the Tioga County Treasurer's Office as determined below:

Parcel	School Relevy Amount
117.19-2-87.3	\$1,791.50
117.19-2-87.4	\$242.02

And be it further

RESOLVED: That the erroneous School relevy of \$2,033.52 be charged back to the proper accounts of the Tioga County Treasurer's Office.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -25

ERRONEOUS ASSESSMENT
TOWN OF OWEGO

WHEREAS: Application for Refund or Credit of Real Property Taxes for the year 2025 was submitted by owner Elizabeth Ann McMahon for parcel 152.00-1-44 in the Town of Owego; and

WHEREAS: Ms. McMahon properly paid the 2024-2025 School tax on this parcel to the School tax collector. However, the payment was not processed correctly, due to a computer malfunction at the School District, resulting in School taxes being returned to the County Treasurer and subsequently relieved on the 2025 Town & County tax bill; and

WHEREAS: The School District tax collector has determined that the School tax payment ultimately processed correctly; and

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

WHEREAS: This owner paid her Town & County tax bill in full on 2/7/2025; therefore be it

RESOLVED: That a refund check for the School relevy for this parcel in the amount of \$1,037.24 be issued to Elizabeth Ann McMahon by the Tioga County Treasurer's Office; and be it further

RESOLVED: That the erroneous School relevy of \$1,037.24 be charged back to the proper accounts of the Tioga County Treasurer's Office.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -25

SUPREME COURT ORDER
TOWN OF BARTON

WHEREAS: The Supreme Court of the State of New York has rendered an Order in the matter of 37 North Chemung Street, LLC and 44 Ball Street, LLC v. Town of Barton, New York, its Assessor, and Board of Assessment Review, and has issued Stipulation of Settlement and Order, indicating a reduction of assessment as decided by the parties involved, and the Order was filed on February 12, 2025; and

WHEREAS: The Court Stipulation of Settlement and Order reduces the assessment of 37 North Chemung Street's parcel 166.12-2-1 and of 44 Ball Street's parcel 166.12-2-2 for the tax years of 2020/21, 2021/22, 2022/23, 2023/24, 2024/25, 2025/26, 2026/27, and 2027/28; and

WHEREAS: The 2021, 2022, 2023, 2024, and 2025 Town & County taxes have been paid at the Town of Barton, and the Order stipulates a refund be determined based on the reduced assessment; and

WHEREAS: The following County tax refunds are calculated using the stipulated assessments,

37 North Chemung Street Parcel 166.12-2-1						
Year	Tax Rate	Original Assessment	Original County Tax	Stipulated Assessment	Corrected County Tax	Refund
2021	11.243855	\$4,908,400	\$55,189.34	\$3,120,000	\$35,080.83	\$20,108.51
2022	11.130402	\$4,908,400	\$54,632.47	\$3,200,000	\$35,617.29	\$19,015.18
2023	11.405082	\$4,908,400	\$55,980.70	\$2,936,000	\$33,485.32	\$22,495.38
2024	11.823282	\$4,908,400	\$58,033.40	\$2,400,000	\$28,375.88	\$29,657.52
2025	11.575705	\$4,908,400	\$56,818.19	\$2,420,000	\$28,013.21	\$28,804.98
					Total:	\$120,081.57

44 Ball Street Parcel 166.12-2-2

Year	Tax Rate	Original Assessment	Original County Tax	Stipulated Assessment	Corrected County Tax	Refund
2021	11.243855	\$1,650,000	\$18,552.36	\$1,248,000	\$14,032.33	\$4,520.03
2022	11.130402	\$1,650,000	\$18,365.16	\$1,280,000	\$14,246.91	\$4,118.25
2023	11.405082	\$1,650,000	\$18,818.39	\$1,174,400	\$13,394.13	\$5,424.26
2024	11.823282	\$1,650,000	\$19,508.42	\$960,000	\$11,350.35	\$8,158.06
2025	11.575705	\$1,650,000	\$19,099.91	\$968,000	\$11,205.28	\$7,894.63
Total:						\$30,115.24

County Total:	\$150,196.81
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And

WHEREAS: The following fire tax refunds are calculated using the stipulated assessments,

37 North Chemung Street Parcel 166.12-2-1						
Year	Tax Rate	Original Assessment	Original Fire Tax	Stipulated Assessment	Corrected Fire Tax	Refund
2021	1.027253	\$4,908,400.00	\$5,042.17	\$3,120,000.00	\$3,205.03	\$1,837.14
2022	1.043953	\$4,908,400.00	\$5,124.14	\$3,200,000.00	\$3,340.65	\$1,783.49
2023	1.066960	\$4,908,400.00	\$5,237.07	\$2,936,000.00	\$3,132.59	\$2,104.48
2024	1.055411	\$4,908,400.00	\$5,180.38	\$2,400,000.00	\$2,532.99	\$2,647.39
2025	1.245678	\$4,908,400.00	\$6,114.29	\$2,420,000.00	\$3,014.54	\$3,099.75
Total:						\$11,472.25

44 Ball Street Parcel 166.12-2-2						
Year	Tax Rate	Original Assessment	Original Fire Tax	Stipulated Assessment	Corrected Fire Tax	Refund
2021	1.027253	\$1,650,000.00	\$1,694.97	\$1,248,000.00	\$1,282.01	\$412.96
2022	1.043953	\$1,650,000.00	\$1,722.52	\$1,280,000.00	\$1,336.26	\$386.26
2023	1.066960	\$1,650,000.00	\$1,760.48	\$1,174,400.00	\$1,253.04	\$507.44
2024	1.055411	\$1,650,000.00	\$1,741.43	\$960,000.00	\$1,013.19	\$728.24
2025	1.245678	\$1,650,000.00	\$2,055.37	\$968,000.00	\$1,205.82	\$849.55
Total:						\$2,884.45

Fire Total:	\$ 14,356.70
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And

WHEREAS: The Court order waived the refund owed by the Town of Barton based on the 2020/21, 2021/22, 2022/23, 2023/24, and 2024/25 Settlement Assessments; therefore be it

RESOLVED: That upon the Judge's final signature of the Order, a refund of \$164,553.51 be issued to the appropriate party, per the Order, by the Tioga County Treasurer's Office, and the erroneous amounts be charged back to the proper accounts in the records of the Tioga County Treasurer's Office; and be it further

RESOLVED: That the assessed value of parcel 166.12-2-1 be calculated for the 2025/26, 2026/27, and 2027/28 tax years so that the full market value of the subject property shall equal \$2,000,000; and be it further

RESOLVED: That the assessed value of parcel 166.12-2-2 be calculated for the 2025/26, 2026/27, and 2027/28 tax years so that the full market value of the subject property shall equal \$1,600,000.