

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

Real Property Agenda

Date: October 6th, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 9/8/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- 100% Veterans exemption – Impact estimate.
- Lockheed Martin PILOT issue – Correctable error on School tax roll, will be corrected for Town & County tax.

NEW BUSINESS:

- Roll corrections and refunds:
 - School tax:
 - Town of Owego, UECSD
 - Town of Candor, Candor CSD X2
 - Town of Barton, S-VE CSD X1 and Waverly CSD X3.
 - Town & County tax:
 - Town of Owego – 2026 Town & County.
 - Town of Barton – Refund for 2024 and 2025 Town & County
 - Exemption application programs scheduled at Tioga Opportunities for staff and taxpayers.

PERSONNEL:

- Director to attend NYS County Directors Conference 7 – 9 Oct.

RESOLUTIONS:

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

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

September 8th, 2026

ATTENDANCE:

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

EX-OFFICIO: Legislative Chair Monell

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES:

- Motion to approve August 4th, 2026, committee meeting minutes, made by Legislator Ciotoli, seconded by Legislator Standing; motion carried unanimously.

FINANCIAL:

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

OLD BUSINESS:

- Senior Exemption – Resolution for increase in qualifying income scale submitted for adoption.
- 100% Veteran's exemption:
 - o RP is still gathering data, will have impact report in October.
 - o 3 hour session on this exemption at October County Directors Conference.
 - o Anticipate resolution submission in November.
- 2026 School tax rolls and bills complete.

NEW BUSINESS:

- NY State Tax Commissioner has certified equalization rates. Resolution submitted for County to establish equalization rates.
- Resolution submitted to merge the four parcels at the future County office building site in the Village of Owego to facilitate administration of the property and the County office building project.

- PILOT Issue identified regarding Lockheed Martin facility. Currently gathering information to determine how to resolve.

PERSONNEL:

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

RESOLUTIONS/PROCLAMATIONS: N/A

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

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:19 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 10

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/ ADJUSTMENTS	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT
A	General Fund	APPROP		BUDGET	ACTUAL		BUDGET	USE/COL
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	86,033.44	.00	34,045.56	71.6%
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	.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	710.56	354.00	2,935.44	26.6%
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	11,422.04	.00	5,757.96	66.5%
A1355 583088	Social Security Fr	9,225	0	9,225	6,414.45	.00	2,810.55	69.5%
A1355 584088	Worker's Compensat	2,175	0	2,175	1,800.82	.00	374.18	82.8%
A1355 585588	Disability Insuran	104	0	104	84.36	.00	19.64	81.1%
A1355 586088	Health Insurance F	34,399	0	34,399	22,816.34	.00	11,582.66	66.3%
A1355 588988	Eap Fringe	28	0	28	22.42	.00	5.58	80.1%
TOTAL Assessments		179,140	2,975	182,115	129,320.68	354.00	52,440.32	71.2%
TOTAL General Fund		179,140	2,975	182,115	129,320.68	354.00	52,440.32	71.2%
TOTAL REVENUES		-24,000	0	-24,000	-5,875.70	.00	-18,124.30	
TOTAL EXPENSES		203,140	2,975	206,115	135,196.38	354.00	70,564.62	



Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2026 10

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	2,975	182,115	129,320.68	354.00	52,440.32	71.2%

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

Real Property Revenue and Expense Breakdown September 2026

Account	Amount	Description
420		
Office Supplies	\$464.75	Staples
485		
Printing / Paper	\$150.08	Xerox
731		
Training/State Req	\$110.00	Conference Hotel
Total Expenses	\$724.83	
Income Sources		
School Taxes	\$2,444.50	Tioga Central School
	\$1,186.00	U-E CSD
	\$185.70	Marathon CSD
Total Revenue	\$3,816.20	

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

RESOLUTION NO. -26 ERRONEOUS ASSESSMENT
TOWN OF OWEGO

WHEREAS: An application for Corrected Tax Roll for the 2026 Town & County tax roll indicates that the tax roll for parcel #140.00-1-48.1 in the Town of Owego assessed to Ellen and Robert Balmer is incorrect in the fact that they do not own the parcel; and

WHEREAS: The Balmers had owned parcel 109.00-1-48 and sold part of that parcel per deed 2024-4442 in December of 2024; and

WHEREAS: When parcel 109.00-1-48 was split in the RPSV4 database to create new parcels 109.00-1-48.1 and 48.2, parcel 140.00-1-48.1 was erroneously created as a duplicate of parcel 109.00-1-48.1; and

WHEREAS: A Town and County tax bill was generated for this duplicate parcel as follows:

<u>Tax Line</u>	<u>Tax Amount</u>
County	\$719.94
Town Wide	\$88.59
Part Town	\$170.31
School Relevy	\$2,444.05
Owego Fire District	\$253.39

And:

WHEREAS: This tax bill was not paid, and is now shown as delinquent, which as of October 2026 adds interest of \$347.50 and a penalty of \$184.81, resulting in a total amount owed of \$4,208.59; and

WHEREAS: This is a clerical error, correctable per Real Property Tax Law §550 paragraph 2 (f); therefore be it

RESOLVED: That this tax bill be declared null and void and removed from the delinquent list;

And be it further

RESOLVED: That the erroneous delinquent tax amount of \$4,208.59 be charged back to the proper accounts of the Tioga County Treasurer's Office.



Division of Real Estate
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554

Rev. 2-19

Part 1 – General information: To be completed in duplicate by the applicant

Names of owners Balmer, Ellen G and Robert			
Mailing address of owners (number and street or PO box) 225 Lindloff Rd		Location of property (street address) Lindloff Rd	
City village or post office Owego	State NY	ZIP code 13827	City town or village Owego
Daytime contact number 607-687-8661		Evening contact number	
Account number (as appears on tax bill) 11055		Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) 140.00-1-48.1	
Amount of taxes currently billed 3,676.28		Reasons for requesting a correction to tax roll Never owned this parcel.	

I hereby request a correction of tax levied by Tioga County / Town of Owego for the year(s) 2026.
(County city village etc.)

Signature of applicant <i>Ellen Balmer for Owner</i>	Date 09-23-2026
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 09-23-2026	Period of warrant for collection of taxes 1/1/2026 - 4/30/2026
Last day for collection of taxes without interest 01-31-2026	Recommendation Approve application ☒ Deny application ☐
Signature of official <i>Ellen Balmer CCA</i>	Date 9/23/2026

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer or official designated by resolution	Date
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Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only before the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties only if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received in Part 2*); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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Office of Real Property

Steve Palinosky, County Director
607.223.7017
www.TiogaCountyNY.gov



9/23/2026

Re: Application for Corrected Tax Roll – Balmer, Ellen & Robert – County Director's Report

Parcel #140.00-1-48.1

Ellen and Robert Balmer have owned parent parcel 109.00-1-48 since 2006. In December of 2024 they sold part of that parcel, new parcel 109.00-1-48.1, to David Benninger per deed 2024-4442 and retained new parcel 109.00-1-48.2. During the process of updating the records in the database, Town of Owego Assessor's office inadvertently created parcel 140.00-1-48.1, which is a duplicate of parcel 109.00-1-48.1, with Ellen and Robert Balmer as owners. This parcel is erroneous; it does not exist.

This application meets the criteria of a Clerical Error per RPTL §550 paragraph 2 (f).

The Balmers were issued a tax bill for \$3,676.28, which included a School relevy of \$2,444.05. This bill was unpaid and the parcel is shown as delinquent, which as of October 2026 adds a \$184.81 penalty and \$347.50 in interest, for a total owed \$4,208.59. Since this parcel does not actually exist, the bill should be declared null and void and it should be removed from the delinquent list.

Recommend approval.

Steve Palinosky, CCD
County Director

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26

REFUND OF PROPERTY TAXES
TOWN OF BARTON / VILLAGE OF WAVERLY

WHEREAS: New York State accounts for the valuation of utilities located in the public right-of-way by using special franchise assessments, as described in Real Property Tax Law (RPTL) Article 6; and

WHEREAS: As outlined in this law, the Office of Real Property Tax Services (ORPTS) determines the full market value of these utilities and provides the value to municipalities, where they are used by the Assessor, along with the established level of assessment, to calculate assessed values; and

WHEREAS: Natural gas distribution company Valley Energy, Inc. has submitted applications for property tax refunds for 2024 and 2025 Town & County tax bills for special franchise parcel 555.00-1495 in the Village of Waverly and special franchise parcel 555.00-1553 in the Town of Barton; and

WHEREAS: It has been determined that the Town of Barton Assessor did not follow the proper procedure in regard to calculating the assessed value of these special franchise parcels on the 2023 and 2024 assessment rolls, which resulted in erroneous excessive assessed values that caused overcharges on both the 2024 and 2025 Town & County tax bills; and

WHEREAS: This is an unlawful entry, correctable per RPTL §550 paragraph 7 (f); which entitles the property owner to a refund of property taxes; and

WHEREAS: The refund amounts are calculated using the corrected assessed value as follows:

Parcel 555.00-1495 – 2024 Town & County

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$2,902,335	\$1,741,401	11.823282	\$34,315.13	\$20,589.08	\$13,726.05
Townwide	\$2,902,335	\$1,741,401	2.711359	\$7,869.27	\$4,721.56	\$3,147.71
Fire District	\$2,902,335	\$1,741,401	1.055411	\$3,063.16	\$1,837.89	\$1,225.27
Totals				\$45,247.56	\$27,148.53	\$18,099.03

Parcel 555.00-1553 – 2024 Town & County

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$415,706	\$249,424	11.823282	\$4,915.01	\$2,949.01	\$1,966.00
Townwide	\$415,706	\$249,424	2.711359	\$1,127.13	\$676.28	\$450.85
Fire District	\$415,706	\$249,424	1.055411	\$438.74	\$263.24	\$175.50
Totals				\$6,480.88	\$3,888.53	\$2,592.35

Parcel 555.00-1495 – 2025 Town & County

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$2,902,335	\$1,962,818	11.575705	\$33,596.57	\$22,721.00	\$10,875.57
Townwide	\$2,902,335	\$1,962,818	2.815825	\$8,172.47	\$5,526.95	\$2,645.52
Fire District	\$2,902,335	\$1,962,818	1.245687	\$3,615.40	\$2,445.06	\$1,170.34
Totals				\$45,384.44	\$30,693.01	\$14,691.43

Parcel 555.00-1553 – 2025 Town & County

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$415,706	\$281,710	11.575705	\$4,812.09	\$3,260.99	\$1,551.10
Townwide	\$415,706	\$281,710	2.815825	\$1,170.56	\$793.25	\$377.31
Fire District	\$415,706	\$281,710	1.245687	\$517.84	\$350.92	\$166.92
Totals				\$6,500.49	\$4,405.16	\$2,095.33

Therefore be it

RESOLVED: Valley Energy receive a refund of \$37,478.13, broken down as follows:

Tax	555.00-1495 2024 T&C	555.00-1553 2024 T&C	555.00-1495 2025 T&C	555.00-1553 2025 T&C	Totals
County	\$13,726.05	\$1,966.00	\$10,875.57	\$1,551.10	\$28,118.72
Townwide	\$3,147.71	\$450.85	\$2,645.52	\$377.31	\$6,621.38
Fire District	\$1,225.27	\$175.50	\$1,170.34	\$166.92	\$2,738.03
					\$37,478.13

And be it further

RESOLVED: That the tax refund amount of \$37,478.13 be charged back to the proper accounts of the Tioga County Treasurer's Office.



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Refund or Credit of Real Property Taxes

RP-556
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Valley Energy Inc		
Mailing address of owners (number and street or PO box) 523 S Keystone Ave		Location of property (street address) Special Franchise Property
City, village, or post office Sayre	State PA	ZIP code 18840
Daytime contact number 570-888-9664 ext 5232	Evening contact number	Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) 555.00-1495
Account number (as appears on tax bill) 11495	Amount of taxes paid or payable 45,247.56	Date of payment 1/10/2024
Reasons for requesting a refund or credit: The assessment for this special franchise property was miscalculated, and the Special Franchise Full Value Notice was not used correctly.		

I hereby request a refund or credit of real property taxes levied by County/Town/Fire (Barton) for the year(s) 2024.
(County, city, village, etc.)

Signature of applicant <i>Catherine Kozenda</i>	Date 9/29/26
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 9/29/2026	Date warrant annexed 1/1/2024
Last day for collection of taxes without interest 1/31/2024	Recommendation Approve application* ☒ Deny application ☐
Signature of official <i>Mark H. ...</i>	Date 9/30/2026

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
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Application denied (reason):

Signature of chief executive officer or official designated by resolution	Date
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Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll

Office of Real Property



9/30/2026

Re: Application for Refund of Real Property Taxes – Valley Energy, Inc.-2024 Town & County Tax – County Director's Report

Parcel #555.00-1495

Background - Utilities located in the public right-of-way are subject to Special Franchise assessments. NY State Office of Real Property Tax Services (ORPTS) calculates the Special Franchise full market value for each company in each municipality per Real Property Tax Law (RPTL) §600. This information is sent to the appropriate Town Assessor, who, per RPTL §606, must then multiply the full market value by the established level of assessment to calculate the assessed value for entry on the assessment roll.

Parcel #555.00-1495 is a Special Franchise parcel used to calculate property taxes for Valley Energy, Inc. in the Village of Waverly. On the 2023 Town of Barton assessment roll (which includes the Village of Waverly) the Barton Assessor entered the full market value that was sent by ORPTS as the assessed value on the roll instead of multiplying by the level of assessment as per RPTL §606, making it an erroneous assessed value. This constitutes an Unlawful Entry which is correctable per RPTL §550 paragraph 7 (f). This entitles the owner to a refund of real property taxes per RPTL §556.

The amount of the erroneous assessment on the 2023 assessment roll was \$2,902,335. This value generated a 2024 Town & County tax bill for \$45,247.56. The corrected assessed value is \$1,741,401 which would generate a tax bill of \$27,148.53. Tax bill breakdown is as follows:

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$2,902,335	\$1,741,401	11.823282	\$34,315.13	\$20,589.08	\$13,726.05
Townwide	\$2,902,335	\$1,741,401	2.711359	\$7,869.27	\$4,721.56	\$3,147.71
Fire District	\$2,902,335	\$1,741,401	1.055411	\$3,063.16	\$1,837.89	\$1,225.27
Totals				\$45,247.56	\$27,148.53	\$18,099.03

Valley Energy, Inc. should be issued a refund of \$18,099.03.

Recommend approval.

Steve Palinosky, CCD
County Director

Department of Taxation and Finance
Office of Real Property Tax Services

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.

Office of Real Property



9/30/2026

Re: Application for Refund of Real Property Taxes – Valley Energy, Inc.-2025 Town & County Tax – County Director's Report

Parcel #555.00-1495

Background - Utilities located in the public right-of-way are subject to Special Franchise assessments. NY State Office of Real Property Tax Services (ORPTS) calculates the Special Franchise full market value for each company in each municipality per Real Property Tax Law (RPTL) §600. This information is sent to the appropriate Town Assessor, who, per RPTL §606, must then multiply the full market value by the established level of assessment to calculate the assessed value for entry on the assessment roll.

Parcel #555.00-1495 is a Special Franchise parcel used to calculate property taxes for Valley Energy, Inc. in the Village of Waverly. On the 2024 Town of Barton assessment roll (which includes the Village of Waverly) through an oversight the Barton Assessor did not update the assessed value using the full market value sent by ORPTS, making it an erroneous assessed value. This constitutes an Unlawful Entry which is correctable per RPTL §550 paragraph 7 (f). This entitles the owner to a refund of real property taxes per RPTL §556.

The amount of the erroneous assessment on the 2024 assessment roll was \$2,902,335. This value generated a 2025 Town & County tax bill for \$45,384.41. The corrected assessed value is \$1,962,818 which would generate a tax bill of \$30,693.01. Tax bill breakdown is as follows:

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$2,902,335	\$1,962,818	11.575705	\$33,596.57	\$22,721.00	\$10,875.57
Townwide	\$2,902,335	\$1,962,818	2.815825	\$8,172.47	\$5,526.95	\$2,645.52
Fire District	\$2,902,335	\$1,962,818	1.245687	\$3,615.40	\$2,445.06	\$1,170.34
Totals				\$45,384.44	\$30,693.01	\$14,691.43

Valley Energy, Inc. should be issued a refund of \$14,691.43.

Recommend approval.

Steve Palinosky, CCD
County Director



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Refund or Credit of Real Property Taxes

RP-556
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Valley Energy Inc		
Mailing address of owners (number and street or PO box) 523 S Keystone Ave		Location of property (street address) Special Franchise Property
City, village, or post office Sayre	State PA	ZIP code 18840
Daytime contact number 570-888-9664 ext 5232	Evening contact number	Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) 555.00-1553
Account number (as appears on tax bill) 11553	Amount of taxes paid or payable 6,480.88	Date of payment 1/10/2024
Reasons for requesting a refund or credit. The assessment for this special franchise property was miscalculated, and the Special Franchise Full Value Notice was not used correctly.		

I hereby request a refund or credit of real property taxes levied by County/Town/Fire (Barton) for the year(s) 2024
(County, city, village, etc.)

Signature of applicant <i>Catherine Taylor</i>	Date 9/29/26
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 9/29/2026	Date warrant annexed 1/1/2024
Last day for collection of taxes without interest 1/31/2024	Recommendation Approve application* ☒ Deny application ☐
Signature of official <i>Steve Mahoney</i> CCD	Date 9/30/2026

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
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Application denied (reason): 	
Signature of chief executive officer or official designated by resolution 	Date

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.

Office of Real Property



9/30/2026

Re: Application for Refund of Real Property Taxes – Valley Energy, Inc.-2024 Town & County Tax – County Director's Report

Parcel #555.00-1553

Background - Utilities located in the public right-of-way are subject to Special Franchise assessments. NY State Office of Real Property Tax Services (ORPTS) calculates the Special Franchise full market value for each company in each municipality per Real Property Tax Law (RPTL) §600. This information is sent to the appropriate Town Assessor, who, per RPTL §606, must then multiply the full market value by the established level of assessment to calculate the assessed value for entry on the assessment roll.

Parcel #555.00-1553 is a Special Franchise parcel used to calculate property taxes for Valley Energy, Inc. in the Town of Barton. On the 2023 Town of Barton assessment roll the Barton Assessor entered the full market value that was sent by ORPTS as the assessed value on the roll instead of multiplying by the level of assessment as per RPTL §606, making it an erroneous assessed value. This constitutes an Unlawful Entry which is correctable per RPTL §550 paragraph 7 (f). This entitles the owner to a refund of real property taxes per RPTL §556.

The amount of the erroneous assessment on the 2023 assessment roll was \$415,706. This value generated a 2024 Town & County tax bill for \$6,480.88. The corrected assessed value is \$249,424, which would generate a tax bill of \$3,888.53. Tax bill breakdown is as follows:

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$415,706	\$249,424	11.823282	\$4,915.01	\$2,949.01	\$1,966.00
Townwide	\$415,706	\$249,424	2.711359	\$1,127.13	\$676.28	\$450.85
Fire District	\$415,706	\$249,424	1.055411	\$438.74	\$263.24	\$175.50
Totals				\$6,480.88	\$3,888.53	\$2,592.35

Valley Energy, Inc. should be issued a refund of \$2,592.35.

Recommend approval.

Steve Palinosky, CCD
County Director



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Refund or Credit of Real Property Taxes

RP-556
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Valley Energy Inc		
Mailing address of owners (number and street or PO box) 523 S Keystone Ave		Location of property (street address): Special Franchise Property
City, village, or post office Sayre	State PA	ZIP code 18840
Daytime contact number 570-888-9664 ext 5232	Evening contact number	Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) 555.00-1553
Account number (as appears on tax bill) 11553	Amount of taxes paid or payable 6,500.49	Date of payment 1/13/2025
Reasons for requesting a refund or credit: The assessment for this special franchise property was miscalculated, and the Special Franchise Full Value Notice was not used correctly.		

I hereby request a refund or credit of real property taxes levied by County/Town/Fire (Barton) for the year(s) 2023 2025
(County, city, village, etc.)

Signature of applicant <i>Catherine Taylor</i>	Date 9/29/26
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 9/29/2026	Date warrant annexed 1/1/2024
Last day for collection of taxes without interest 1/31/2024	Recommendation Approve application* ☒ Deny application ☐
Signature of official <i>Steve Blach</i> (CD)	Date 9/30/2026

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____
(insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
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Application denied (reason): _____ _____
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Signature of chief executive officer or official designated by resolution	Date
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Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

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If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

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Clerical error (RPTL section 550, subdivision 2).

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- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3)

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.

Office of Real Property



9/30/2026

Re: Application for Refund of Real Property Taxes – Valley Energy, Inc.-2025 Town & County Tax – County Director's Report

Parcel #555.00-1553

Background - Utilities located in the public right-of-way are subject to Special Franchise assessments. NY State Office of Real Property Tax Services (ORPTS) calculates the Special Franchise full market value for each company in each municipality per Real Property Tax Law (RPTL) §600. This information is sent to the appropriate Town Assessor, who, per RPTL §606, must then multiply the full market value by the established level of assessment to calculate the assessed value for entry on the assessment roll.

Parcel #555.00-1553 is a Special Franchise parcel used to calculate property taxes for Valley Energy, Inc. in the Town of Barton. On the 2024 Town of Barton assessment roll through an oversight the Barton Assessor did not update the assessed value using the full market value sent by ORPTS, making it an erroneous assessed value. This constitutes an Unlawful Entry which is correctable per RPTL §550 paragraph 7 (f). This entitles the owner to a refund of real property taxes per RPTL §556.

The amount of the erroneous assessment on the 2024 assessment roll was \$415,706. This value generated a 2025 Town & County tax bill for \$6,500.48. The corrected assessed value is \$281,710 which would generate a tax bill of \$4,405.16. Tax bill breakdown is as follows:

Tax	Erroneous AV	Corrected AV	Tax Rate	Erroneous Tax Bill	Corrected Tax Bill	Refund Amount
County	\$415,706	\$281,710	11.575705	\$4,812.09	\$3,260.99	\$1,551.10
Townwide	\$415,706	\$281,710	2.815825	\$81,170.56	\$793.25	\$377.31
Fire District	\$415,706	\$281,710	1.245687	\$517.84	\$350.92	\$166.92
Totals				\$6,500.49	\$4,405.16	\$2,095.33

Valley Energy, Inc. should be issued a refund of \$2,095.33.

Recommend approval.

Steve Palinosky, CCD
County Director