

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

Real Property Agenda

Date: March 3<sup>rd</sup>, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 2/3/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Veterans' exemption-RPTL 458-A - Chapter amendment was signed by Governor, exemption will be mandatory for all taxing jurisdictions and special districts, effective 2027 assessment roll.
- OACSD – Provided clarifying information to the District.
- Transition to RPS Online – Tentatively scheduled for July.
- Village of Newark Valley tax roll and bills complete.

NEW BUSINESS:

- March 1<sup>st</sup> - taxable status date.
- Corrections:
  - Two for Town of Barton, removing School relievis – pending approval.
  - One for Town of Spencer, removing School relievis – pending denial.
- Article 7 in Town of Candor, amend resolution 26\_76.

PERSONNEL: N/A

RESOLUTIONS:

- C16-Article 7 Court Ordered Agreement - Amend Resolution 26\_76

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD  
Real Property Director

## ADMINISTRATIVE SERVICES COMMITTEE MINUTES

### TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

February 3<sup>rd</sup>, 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 January 6<sup>th</sup>, 2026, committee meeting minutes, motion made by Legislator Ciotoli, seconded by Legislator Brown; motion carried unanimously.

#### FINANCIAL:

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

#### OLD BUSINESS:

- Provided Real Property exemption updates:
  - o Senior exemption – RPTL 467 – currently reviewing income scale.
  - o Veterans' exemption – RPTL 458-A:
    - Chapter amendment passed both houses, pending Governor's signature, with the following changes:
      - Exemption will be mandatory for all taxing jurisdictions, not opt-in.
      - Exemption will be in effect for any assessment roll with taxable status date after 1 October 2026, for us the 2027 assessment rolls.

#### NEW BUSINESS:

- Remote work – County Director has submitted for approval.
- Owego-Apalachin Central School District sent out a flier addressing the expiration of the CNYOG/Stagecoach PILOT this year. The flier had some misleading information. The County will be collaborating with the District to provide clarity and better information.

- Presented corrections of erroneous assessments with resolutions:
  - o IDA parcel in Town of Spencer – wholly exempt.
  - o Land Bank parcel in Town of Owego – wholly exempt.
  - o 2 privately owned parcels in Town of Owego – Village relevy refunds.
  - o 5 privately owned parcels in Town of Owego – Village relevies.
  - o Special franchise parcel in Town of Spencer – Duplicate Parcel.
- Presented a resolution to authorize the Treasurer to approve applications for corrected tax rolls and refunds of property taxes up to \$2500.
- Presented a resolution for property tax refunds and corrected tax bill per court-ordered Article 7 settlement agreement in Town of Candor.
- Noted that the Town of Spencer has reached a settlement agreement for the Article 7 petition filed by Millennium Pipeline.

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

- B13-Erroneous Assessment – OwegoT-IDA – 2026 T&C Taxes.
- B14-Erroneous Assessment – OwegoT-Land Bank – 2026 T&C Taxes.
- B15-Erroneous Assessment – OwegoT-Marks Refunds – 2026 T&C Taxes.
- B16-Erroneous Assessment – OwegoT-Village Relevy X5 – 2026 T&C Taxes
- B17-Authorization for Treasurer to Approve Tax Roll Corrections and Refunds
- B24-Article 7 Court Ordered Agreement - CandorT -Baust&Snyder
- B25-Erroneous Assessment - SpencerT-Spectrum - 2026 T&C Taxes
- Taxes.

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:55 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 02

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>A1355 Assessments</b>							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-190.00	.00	-23,810.00	.8%
A1355 510010 Full Time	120,079	0	120,079	12,422.05	.00	107,656.95	10.3%
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	353.18	15.01	3,631.81	9.2%
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	2,207.99	58.4%
A1355 581088 State Retirement F	17,180	0	17,180	1,803.48	.00	15,376.52	10.5%
A1355 583088 Social Security Fr	9,225	0	9,225	1,009.81	.00	8,215.19	10.9%
A1355 584088 Worker's Compensat	2,175	0	2,175	284.34	.00	1,890.66	13.1%
A1355 585588 Disability Insuran	104	0	104	13.32	.00	90.68	12.8%
A1355 586088 Health Insurance F	34,399	0	34,399	3,602.58	.00	30,796.42	10.5%
A1355 588988 Eap Fringe	28	0	28	3.54	.00	24.46	12.6%
<b>TOTAL Assessments</b>	<b>179,140</b>	<b>0</b>	<b>179,140</b>	<b>20,069.31</b>	<b>15.01</b>	<b>159,055.68</b>	<b>11.2%</b>
<b>TOTAL General Fund</b>	<b>179,140</b>	<b>0</b>	<b>179,140</b>	<b>20,069.31</b>	<b>15.01</b>	<b>159,055.68</b>	<b>11.2%</b>
<b>TOTAL REVENUES</b>	<b>-24,000</b>	<b>0</b>	<b>-24,000</b>	<b>-190.00</b>	<b>.00</b>	<b>-23,810.00</b>	
<b>TOTAL EXPENSES</b>	<b>203,140</b>	<b>0</b>	<b>203,140</b>	<b>20,259.31</b>	<b>15.01</b>	<b>182,865.68</b>	



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 02

	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	0	179,140	20,069.31	15.01	159,055.68	11.2%

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

**Real Property Revenue and Expense Breakdown  
February 2026**

<b>Account</b>	<b>Amount</b>	<b>Description</b>
485		
Printing / Paper	\$353.18	Xerox
Total Expenses	\$353.18	
<b>Income Sources</b>		
Village Tax Extracts	\$450.00	Lereta
Total Revenue	\$450.00	

REFERRED TO:

FINANCE/LEGAL COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

AMEND RESOLUTION NO. 76-26;  
ARTICLE 7 SETTLEMENT AND COURT ORDER  
TOWN OF CANDOR

WHEREAS: Resolution No. 76-26 was adopted on February 10, 2026, outlining actions to be taken in compliance with a court order regarding a settlement agreement of an Article 7 petition in the Town of Candor; and

WHEREAS: The resolution directed that a refund be issued for an incorrect amount of \$7,370.64, and the correct refund amount is \$7,300.81; and

WHEREAS: The resolution also directed that a corrected tax bill be issued to the property owners for the 2026 Town & County taxes, but the property owners paid their original 2026 Town & County tax bill in full before a corrected bill could be issued, necessitating the conversion of the tax bill reduction of \$7,370.64 to a refund of the same amount; therefore be it

RESOLVED: That the initial refund, without interest, for the correct amount of \$7,300.81, be paid by check and made payable to "Hinman, Howard, & Kattell, as attorneys" per the court order; and be it further

RESOLVED: That an additional refund, without interest, for the amount of \$7,370.64, be paid by check and made payable to "Hinman, Howard, & Kattell, as attorneys" per the court order; and be it further

RESOLVED: That the accounts of the Tioga County Treasurer's Office be corrected as necessary to reflect the changes in this amendment.