

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

Real Property Agenda

Date: September 2nd, 2025

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 8/5/2025 minutes.

FINANCIAL:

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

OLD BUSINESS:

- School tax rolls and bills complete.
- Assessor reappointment status.

NEW BUSINESS: N/A

PERSONNEL: N/A

RESOLUTIONS:

- I06-Establish Equalization Rates.
- I07-Erroneous Assessment – Village of Owego tax – Village of Owego.

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

August 5th, 2025

ATTENDANCE:

LEGISLATORS: Legislator Monell, Legislator Ciotoli, Legislator Standinger
Committee Chair Brown absent

EX-OFFICIO: N/A

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve July 8th, 2025, committee meeting minutes, motion made by Legislator Monell, seconded by Legislator Standinger; motion carries unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and July revenue/expense.
- Reviewed 2026 budget, explained increase/decrease of certain budget lines, no increase from 2025 in total operational budget.

OLD BUSINESS:

- Village of Owego tax roll and bills have been run and printed.

NEW BUSINESS:

- Tax certiorari update:
 - o Leprino in process.
 - o Millenium Pipeline filed July 18 for Towns of Barton, Owego, Spencer, Tioga.
 - o 95 NYRPT LLC (Shopping plaza in Waverly).
 - o Dollar General in Candor
 - o Inspire Brands (Arby's Owego)
- School tax rolls and bills will be run in August for September collection.
- New 6 year terms for County Directors and Assessors begins 1 October 2025. Reviewed current Town Assessor reappointment status.
- Strategic plan update – no 2025 benchmarks but will continue to develop for 2026.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS:

- H07-Real Property Director Reappointment.

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:50 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 2025 09

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/ ADJUSTMENTS	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT.
A	General Fund	APPROP		BUDGET			BUDGET	USE/COL
A1355 Assessments								
A1355 412900	Tax Maps & Assessm	-24,000	0	-24,000	-3,444.40	.00	-20,555.60	14.4%*
A1355 510010	Full Time	116,018	0	116,018	70,234.08	.00	45,783.92	60.5%
A1355 540180	Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320	Leased/Service Equ	2,400	-1,450	950	909.84	.00	40.44	95.7%
A1355 540420	Office Supplies	4,000	0	4,000	411.62	.00	3,588.38	10.3%
A1355 540450	Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480	Postage	175	0	175	38.83	.00	136.17	22.2%
A1355 540485	Printing/Paper	0	1,296	1,296	53.48	.00	1,242.24	4.1%
A1355 540731	Training/State Req	1,200	0	1,200	831.43	.00	368.57	69.3%
A1355 540733	Training/All Other	1,000	154	1,154	1,154.00	.00	.00	100.0%
A1355 581088	State Retirement F	14,156	0	14,156	8,340.20	.00	5,815.80	58.9%
A1355 583088	Social Security Fr	8,514	0	8,514	5,532.49	.00	2,981.51	65.0%
A1355 584088	Worker's Compensat	2,390	0	2,390	1,522.18	.00	867.82	63.7%
A1355 585588	Disability Insuran	136	0	136	75.48	.00	60.52	55.5%
A1355 586088	Health Insurance F	28,570	0	28,570	19,646.56	.00	8,923.44	68.8%
A1355 588988	Eap Fringe	32	0	32	20.06	.00	11.94	62.7%
TOTAL Assessments		165,766	0	165,766	105,800.85	.00	59,965.15	63.8%
TOTAL General Fund		165,766	0	165,766	105,800.85	.00	59,965.15	63.8%
TOTAL REVENUES		-24,000	0	-24,000	-3,444.40	.00	-20,555.60	
TOTAL EXPENSES		189,766	0	189,766	109,245.25	.00	80,520.75	



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2025 09

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	165,766	0	165,766	105,800.85	.00	59,965.15	63.8%

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

Real Property Revenue and Expense Breakdown August 2025

Account	Amount	Description
485		
Printing/Paper	\$13.04	Xerox Copier
731		
Training/State Req	\$123.00	Conference Accomodation Deposit
Total Expenses	\$136.04	
Income Sources		
Tax Maps & Copies	\$10.00	Walk-in Check
	\$290.00	Town of Spencer - Maps
Tax Roll & Bill Processing	\$1,300.65	Village of Owego
Total Revenue	\$1,600.65	

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -25

ESTABLISH EQUALIZATION RATES

RESOLVED: That under the provisions of Section 804 of the Real Property Tax Law, equalization rates for the purpose of apportioning 2025 County taxes among the several Towns are hereby established as follows:

Town of Barton	56.20
Town of Berkshire	65.00
Town of Candor	61.50
Town of Newark Valley	42.50
Town of Nichols	17.38
Town of Owego	52.25
Town of Richford	70.00
Town of Spencer	70.00
Town of Tioga	4.30

REFERRED TO:

FINANCE COMMITTEE
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -25

ERRONEOUS ASSESSMENT
VILLAGE OF OWEGO

WHEREAS: Application for Corrected Tax Roll for the 2025 Village taxes, submitted by Town of Owego Assessor on behalf of the Village of Owego, indicates that parcel # 128.16-1-8.1 in the Village of Owego assessed to Village of Owego is erroneous in that the parcel should have been coded with an exemption code; and

WHEREAS: The parcel was correctly coded in Roll Section 8 Wholly Exempt, an exemption code was erroneously not applied to the parcel; and

WHEREAS: As a result, a Village tax bill was generated in the amount of \$20.69 that should not have been generated; and

WHEREAS: This meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (c); therefore be it

RESOLVED: That the Village of Owego should be informed that the tax bill be considered null and void, and be it further

RESOLVED: That the erroneous tax be charged back to the Village of Owego.