

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

Real Property Agenda

Date: March 4, 2025

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 2/4/2025 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Senior Exemption Income Scale.
  - Village of Waverly did raise their scale to start at \$14,300.
- Elderwood Tax Certiorari.
  - Initial filing in 2020 for 2 parcels.
  - Settlement reached, pending Judge's signature.
  - Refunds:
    - County - \$150K
    - Fire District - \$14K
    - School District - \$240K
    - Village - \$159K
- Image Mate Conversion.
  - Met with Schneider Geospatial reps.
  - Teams meeting in March, live demo to follow.

NEW BUSINESS:

- RPS Online development is mostly complete, testing in progress, anticipating fall 2025 transition.

PERSONNEL: Remote work – Director only, flexible

RESOLUTIONS: N/A

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD  
Real Property Director

## ADMINISTRATIVE SERVICES COMMITTEE MINUTES

### TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

February 4<sup>th</sup>, 2025

#### ATTENDANCE:

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

EX-OFFICIO: Legislative Chair Saurbrey

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

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve January 7<sup>th</sup>, 2025, committee meeting minutes. Motion made by Legislator Ciotoli, seconded by Legislator Monell; motion carries unanimously.

#### FINANCIAL:

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

#### OLD BUSINESS:

- Senior exemption scale updates:
  - o Dryden School District has raised the base of their senior exemption scale from \$19,500 to \$29,000. This affects 28 parcels in the Town of Richford. It does apply to the 2025 assessment roll.
  - o Village of Waverly is planning to raise the base of their senior exemption scale from \$9,000 to \$14,300. If passed, this change will apply beginning with the 2026 assessment roll.

#### NEW BUSINESS:

- Elderwood Nursing Home Tax Certiorari:
  - o Tax certiorari filed in July 2023 to reduce the assessed value of two parcels, one by 75.6% and the other by 63.6.
  - o Town of Barton and Elderwood have been in mediation, final agreement is pending.
  - o Barton Town Attorney to brief the Town Board and public February 10<sup>th</sup> at 6:30 PM, County Director to attend.
  - o Impacts
    - Refunds from School, Village, and Town & County taxes from roll years 2023 and 2024.
    - Reduction in total assessed value – least for County (less than .2%), most for Village (over 3%).

- Image Mate – public facing platform for finding information on individual parcels:
  - o Contract for the platform has been with SDG. They have been bought out by Schneider Geospatial.
  - o Short term we will continue with Schneider who will migrate data from SDG platform to Schneider platform.
  - o Long term will evaluate Schneider platform and receive demos from other companies.
- School Districts:
  - o Noted some issues with Owego-Apalachin CSD School tax payment processing, working with District and Treasurer to resolve, correction of errors both received and pending.
  - o Issues have been identified regarding boundaries between Maine-Endwell CSD and Newark Valley CSD. RP will be researching and seeking clarification.

PERSONNEL: County Director attending NYSACDRPTS Conference 24-26 February.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:45 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 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
<b>A1355 Assessments</b>							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-270.00	.00	-23,730.00	1.1%
A1355 510010 Full Time	116,018	0	116,018	16,891.73	.00	99,126.27	14.6%
A1355 540180 Dues	525	0	525	225.00	.00	300.00	42.9%
A1355 540320 Leased/Service Equ	2,400	0	2,400	358.86	84.01	1,957.13	18.5%
A1355 540420 Office Supplies	4,000	0	4,000	.00	.00	4,000.00	.0%
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	150.00	.00	1,050.00	12.5%
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	2,453.00	.00	11,703.00	17.3%
A1355 583088 Social Security Fr	8,514	0	8,514	1,614.42	.00	6,899.58	19.0%
A1355 584088 Worker's Compensat	2,390	0	2,390	447.70	.00	1,942.30	18.7%
A1355 585588 Disability Insuran	136	0	136	22.20	.00	113.80	16.3%
A1355 586088 Health Insurance F	28,570	0	28,570	5,778.40	.00	22,791.60	20.2%
A1355 588988 Eap Fringe	32	0	32	5.90	.00	26.10	18.4%
<b>TOTAL Assessments</b>	<b>165,766</b>	<b>0</b>	<b>165,766</b>	<b>28,172.21</b>	<b>84.01</b>	<b>137,509.78</b>	<b>17.0%</b>
<b>TOTAL General Fund</b>	<b>165,766</b>	<b>0</b>	<b>165,766</b>	<b>28,172.21</b>	<b>84.01</b>	<b>137,509.78</b>	<b>17.0%</b>
<b>TOTAL REVENUES</b>	<b>-24,000</b>	<b>0</b>	<b>-24,000</b>	<b>-270.00</b>	<b>.00</b>	<b>-23,730.00</b>	
<b>TOTAL EXPENSES</b>	<b>189,766</b>	<b>0</b>	<b>189,766</b>	<b>28,442.21</b>	<b>84.01</b>	<b>161,239.78</b>	



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2025 02

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	165,766	0	165,766	28,172.21	84.01	137,509.78	17.0%

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

## Real Property Revenue and Expense Breakdown February 2025

Account	Amount	Description
320		
Leased Service Equipment	\$84.01	Xerox Copier
733		
Training / All Other	\$495.00	Assessor Course 1
Total Expenses	\$579.01	
<b>Income Sources</b>		
Extracts	\$450.00	Lereta - Village Tax
Total Revenue	\$450.00	