

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

Real Property Agenda

Date: November 5, 2024

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 10/8/2024 minutes.

FINANCIAL:

- YTD Budget Report.
- October Revenue & Expense Breakdown.
- Annual RPS Fees.
- Amending Real Property Administrative Fees (Change notes).

OLD BUSINESS:

- County Director conference report.

NEW BUSINESS:

- Prep for Town & County taxes - final totals sent to Treasurer and Towns.

PERSONNEL:

- N/A

RESOLUTIONS:

- K30-Amending Fees – Real Property Office
- K31-Adopt State Equalization Reports

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

October 8th, 2024

ATTENDANCE:

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

EX-OFFICIO:

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve September 3rd, 2024, committee meeting minutes. Motion made by Legislator Brown, seconded by Legislator Ciotoli; motion carries unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and September revenue/expense. Noted significant revenue due to charges for running and printing School tax rolls and bills.
- Discussed amending Real Property administrative fee schedule. Noted reasons for updates needed. Draft resolution to be reviewed by County Administrator with the intent to present for approval in November.

OLD BUSINESS:

- 8-year review of the Northern Tioga Ag District (Newark Valley, Berkshire, Richford) – Initial mailing sent out to property owners in the Ag district, those with Ag exemption that are not in the Ag district, and a list of additional parcels identified as being Ag use parcels.

NEW BUSINESS:

- Correction of errors – noted that there are fewer applications for corrected tax roll this year as compared to last.
- Briefly discussed Strategic Plan. Noted that one task is complete, remainder in progress.

PERSONNEL:

- County Director to NYSACDRPTS conference 21-23 October.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:13 AM

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



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 11

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1355 Assessments							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-23,685.35	.00	-314.65	98.7%*
A1355 510010 Full Time	111,294	0	111,294	89,205.76	.00	22,088.24	80.2%
A1355 540180 Dues	300	125	425	425.00	.00	.00	100.0%
A1355 540320 Leased/Service Equ	2,500	-125	2,375	1,601.52	.00	773.48	67.4%
A1355 540420 Office Supplies	1,400	0	1,400	555.33	.00	844.67	39.7%
A1355 540450 Payment To State	10,650	0	10,650	10,650.00	.00	.00	100.0%
A1355 540480 Postage	200	0	200	40.92	.00	159.08	20.5%
A1355 540650 Taxes	3,000	0	3,000	667.09	.00	2,332.91	22.2%
A1355 540731 Training/State Req	400	0	400	300.00	.00	100.00	75.0%
A1355 540733 Training/All Other	1,500	0	1,500	455.02	.00	1,044.98	30.3%
A1355 581088 State Retirement F	8,234	5,921	14,155	11,977.46	.00	2,177.72	84.6%
A1355 583088 Social Security Fr	0	6,549	6,549	6,857.72	.00	-309.01	104.7%*
A1355 584088 Worker's Compensat	0	2,096	2,096	2,022.24	.00	73.53	96.5%
A1355 585588 Disability Insuran	0	111	111	114.84	.00	-3.80	103.4%*
A1355 586088 Health Insurance F	3,952	24,618	28,570	24,174.92	.00	4,395.44	84.6%
A1355 588988 Cap Fringe	0	28	28	26.84	.00	.72	97.4%
TOTAL Assessments	119,430	39,323	158,753	125,389.31	.00	33,363.31	79.0%
TOTAL General Fund	119,430	39,323	158,753	125,389.31	.00	33,363.31	79.0%
TOTAL REVENUES	-24,000	0	-24,000	-23,685.35	.00	-314.65	
TOTAL EXPENSES	143,430	39,323	182,753	149,074.66	.00	33,677.96	



**Tioga County
YEAR-TO-DATE BUDGET REPORT**

FOR 2024 11

	ORIGINAL APPROP	TRANSFRS/ADJUSTMS	REVISED BUDGET	YTD. ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	119,430	39,323	158,753	125,389.31	.00	33,363.31	79.0%

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

Real Property Revenue and Expense Breakdown October 2024

Account	Amount	Description
320		
Leased Service Equipment	\$97.40	Xerox Copier
420		
Office Supplies	\$409.07	Staples
Total Expenses	\$506.47	
Income Sources		
School Tax Rolls & Bills	\$59.15	Whitney Point Central School
Tax Maps & Copies	\$7.00	October Cash Revenue
	\$25.00	Walk-in check
Total Revenue	\$91.15	
RPS Fees		
Paid to State	\$10,650.00	
Billed to Towns	\$1,500.00	
Barton	\$850.00	
Berkshire	\$1,300.00	
Candor	\$1,200.00	
Newark Valley	\$1,000.00	
Nichols	\$1,750.00	
Owego	\$850.00	
Spencer	\$1,000.00	
Tioga	\$1,200.00	
Total	\$10,650.00	

Real Property (RP) 2024 Fee Schedule Change Notes

Background:

- Current RP administrative fees are established by Tioga County resolution 97-17. This resolution amended seven (7) prior resolutions.
- Several factors have led to considering updates, such as advances in technology, making certain fees more consistent, changes in escrow companies, and changes in tax bill printing.

Areas of review:

- Extracts to escrow companies:
 - o Previously 22 extracts X \$75 per extract = \$1,650 X 3 companies = \$4,950.
 - o Recommended change to \$125 per extract X 22 = \$2,750 X 2 companies = \$5,500.
 - o **This change would add \$550 to yearly revenue.**
- Village tax rolls and bills:
 - o Currently RP prints all Village tax bills except for Village of Waverly. Waverly has been charged a fee of \$250. Remaining Villages are charged \$.65 per tax bill and no other fees.
 - o Recommended changes for consistency:
 - Providing assessment totals, setting up and running of the roll, and providing RPS and PDF files on CD or email to the municipality - \$150.
 - Entering relevies - \$25.
 - Printing tax roll and totals - \$0.50 per double-sided page.
 - Setting up and printing tax bills - \$.65 per tax bill.
 - o **These changes would add over \$1,150 to yearly revenue:**
- School tax rolls and bills.
 - o RP currently prints School tax bills for several School Districts. These districts are charged \$.65 per tax bill and no other fees. Remaining districts are charged \$150 per the existing RP fee schedule.
 - o Recommended changes for consistency:
 - Providing assessment totals, setting up and running of the roll, and providing RPS and PDF files on CD or email to the School District - \$150.
 - Printing tax roll and totals - \$0.50 per double-sided page.
 - Setting up and printing tax bills - \$.65 per tax bill.
 - o **These changes would add close to \$1,800 to yearly revenue:**

- Map printing changes:
 - Clears up language and clarifies standard sizes.
 - Brings charges more in line with GIS charge amounts.
- Real Property System Version 4 (RPSV4) Reports – Charges unchanged
- Document printing and copies – Charges unchanged.

Conclusion:

- Changes would make charges for tax rolls and tax bills consistent between Villages and School Districts.
- Changes would standardize map printing charges at an appropriate amount.
- **Changes would add approximately \$3,500 to RP yearly revenue.**

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -24 AMEND RESOLUTION NOS. 385-90, 358-95, 102-00,
292-04, 150-07, 345-09, 218-15 AND 96-17
AMENDING FEES
OFFICE OF REAL PROPERTY TAX SERVICES

WHEREAS: Resolution Nos. 385-90, 358-95, 102-00, 292-04, 150-07, 345-09, 218-15, and 96-17 established and modified schedules of charges; and

WHEREAS: The Tioga County Office of Real Property Tax Services has noted inconsistencies and outdated information in the most recent resolution amending administrative fees; and

WHEREAS: There have been changes in national escrow companies, changes in school tax bill printing processes, and changes in tax map printing processes; and

WHEREAS: The cost of supplies and services have increased; and

WHEREAS: The Tioga County Office of Real Property Tax Services has recommended that the fee schedules be revised and established for new services; therefore be it

RESOLVED: That Resolution Nos. 385-90, 358-95, 102-00, 292-04, 150-07, 345-09, 218-15, and 96-17 be hereby amended and that the fees for Real Property Administrative services be and hereby are established and modified as follows effective as of 01/01/2025:

School District and Village Tax Rolls and Bills

Setup and run tax roll, provide RPS and PDF files on CD or via email	150.00
Enter relievis into tax roll	25.00
Print tax roll and totals, per page	.50
Setup and print tax bills, per bill	.65

Tax Map Printing

Tax map without imagery (including section tax maps)	
8 ½ X 11	2.00
8 ½ X 14	2.50
11 X 17	3.00
15 X 21 (For Assessors)	2.00
15 X 21 (All Others)	10.00
30 X 42	30.00

Tax map with imagery	
8 ½ X 11	4.00
8 ½ X 14	5.00
11 X 17	6.00
15 X 21	10.00
30 X 42	30.00
Provide RPS extract for escrow payments	125.00
Standard reports (sales, owner addresses)	30.00
Custom reports	30.00+
Printing documents and copies, per page	.50

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -24

ADOPT STATE EQUALIZATION REPORTS

RESOLVED: That the State Equalization Reports for County Tax be and the same hereby are approved, and that the County tax rates be the rates used in computing taxes in the several Towns.