

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

Real Property Agenda

Date: September 6, 2022

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 08/02/2022 minutes.

FINANCIAL:

- YTD Budget Report.
- Revenue & Expense Breakdown.

OLD BUSINESS:

- School tax bills complete.
- Solar farm valuation model still in litigation.

NEW BUSINESS:

- September will be sending out totals to Towns for budget prep.
- Change to Senior Aged and Disability Limited Income exemptions.

PERSONNEL:

- New Barton Assessor status update.
- Steve to County Director's Conference in Auburn 11-13 October.

RESOLUTIONS:

- Establish Equalization Rates.

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, Acting Director
Real Property Tax Services

ADMINISTRATIVE SERVICES COMMITTEE MINUTES
TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

August 2, 2022

ATTENDANCE:

LEGISLATORS: Committee Chair Ciotoli, Legislator Brown,
Legislator Standinger

EX-OFFICIO: N/A

STAFF: Cathy Haskell, Legislative Clerk, Peter Dewind, County Attorney

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve July 5, 2022 committee meeting minutes. Motion was made by Legislator Standinger, and seconded by Legislator Brown; motion carries unanimously.

FINANCIAL: Real Property budget YTD and July revenue/expense reviewed. Briefly discussed yearly tax bill envelope purchase vendor and status.

OLD BUSINESS:

- 2022 Owego Village tax bills completed and delivered.
- Update on Village of Waverly Veteran's Exemption technical error – Village issued both updated bills with exemption applied, and reimbursement checks for overpayment, projected impact of \$32,574.64

NEW BUSINESS:

- August – Prepare and print school tax bills.
- Solar farm valuation – State directed model for solar farm valuation was implemented in the spring of this year. The model was challenged in court, and there is currently a restraining order on use of the model. Values adopted by municipalities based on the model can be reexamined and adjusted. This is a developing situation, more information will be forthcoming.

PERSONNEL:

- New Barton Assessor status update.
- Acting RP Director to be on vacation 18-24 August.

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:56 AM

Steven B Palinosky, Acting Director
Tioga County Real Property Tax Service

DRAFT



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD. ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT. USE/COL.
A General Fund							
AL355 Assessments							
AL355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-2,436.40	.00	-21,563.60	10.2%*
AL355 510010 Full Time	108,761	0	108,761	65,985.52	.00	42,775.48	60.7%
AL355 540180 Dues	200	0	200	175.00	.00	25.00	87.5%
AL355 540320 Leased/Service Equ	3,000	0	3,000	1,151.62	.00	1,848.38	38.4%
AL355 540420 Office Supplies	1,400	0	1,400	848.35	.00	551.65	60.6%
AL355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
AL355 540480 Postage	200	0	200	22.98	.00	177.02	11.5%
AL355 540650 Taxes	3,400	0	3,400	245.74	.00	2,754.26	8.2%
AL355 540731 Training/State Req	3,400	0	3,400	.00	.00	400.00	.0%
AL355 540733 Training/All Other	1,500	0	1,500	189.00	.00	1,311.00	12.6%
AL355 581088 State Retirement F	10,331	0	10,331	5,875.48	.00	4,455.62	56.9%
AL355 583088 Social Security Fr	7,629	0	7,629	5,250.31	.00	2,378.35	68.8%
AL355 584088 Worker's Compensat	2,449	0	2,449	1,273.22	.00	1,175.46	52.0%
AL355 585588 Disability Insuran	136	0	136	67.86	.00	67.86	50.0%
AL355 586088 Health Insurance F	25,721	0	25,721	8,741.88	.00	16,978.62	34.0%
AL355 588988 Eap Fringe	29	0	29	14.56	.00	14.56	50.0%
TOTAL Assessments	151,405	0	151,405	87,405.12	.00	63,999.66	57.7%
TOTAL General Fund	151,405	0	151,405	87,405.12	.00	63,999.66	57.7%
TOTAL REVENUES	-24,000	0	-24,000	-2,436.40	.00	-21,563.60	
TOTAL EXPENSES	175,405	0	175,405	89,841.52	.00	85,563.26	

Tioga County Real Property
Revenue/Expense Breakdown August 2022

Acct	Amount	Expense Description
320		
Leased Service Equipment	\$164.56	Xerox Copier Charges
Total Expenses	\$164.56	
Income Sources		
Maps to Public/Appraisers/Realtors	\$35.00	Walk-in Check
Tax Bill Printing	\$1,027.65	Village of Owego
Tax Bill Extracts	\$450.00	Corelogic
Total Revenue	\$1,512.65	

Info: Senior Aged and Disability Limited Income Exemptions

Last month the Governor signed legislation that raises the maximum income eligibility to qualify for the Senior Aged (4180) and Disability Limited Income (4193) exemptions to \$50,000. The previous maximum, since 2009, was \$29,000.

The following is the scale that Tioga County had been using on County tax exemptions for at least the last 10 years.

COUNTY - TIOGA		
4180	SENIOR AGED	
combined income		
	\$14,999.00	50%
\$14,999.01	\$15,998.99	45%
\$15,999.00	\$16,998.99	40%
\$16,999.00	\$17,998.99	35%
\$17,999.00	\$18,898.99	30%
\$18,899.00	\$19,798.99	25%
\$19,799.00	\$20,698.99	20%
\$20,699.00	\$21,598.99	15%
\$21,599.00	\$22,498.99	10%
\$22,499.00	\$23,398.99	5%
\$24,000.00	over	0%

COUNTY - TIOGA		
4193	DISABILITY LTD INCOME	
up to	\$9,200.00	50%
\$9,200.01	\$10,199.99	45%
\$10,200.00	\$11,199.99	40%
\$11,200.00	\$12,199.99	35%
\$12,200.00	\$13,099.99	30%
\$13,100.00	\$13,999.99	25%
\$14,000.00	\$14,899.99	20%
\$14,900.00	\$15,799.99	15%
\$15,800.00	\$16,699.99	10%
\$16,700.00	\$17,599.99	5%
\$17,600.00	over	0%

Other scales vary throughout municipalities and school districts.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -22

ESTABLISH EQUALIZATION RATES

RESOLVED: That under the provisions of Section 804 of the Real Property Tax Law, equalization rates for the purpose of apportioning 2023 County taxes among the several Towns are hereby established as follows:

Town of Barton	73.40
Town of Berkshire	91.00
Town of Candor	85.50
Town of Newark Valley	60.00
Town of Nichols	24.40
Town of Owego	62.00
Town of Richford	92.00
Town of Spencer	100.00
Town of Tioga	5.50