

**TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES
ANNUAL REPORT TO THE LEGISLATURE 2025**

Executive Brief

Key Real Property accomplishments and successes from 2025:

- Processed 1,850 deeds
- Set up and ran tentative and final assessment rolls for the nine (9) Towns in the County.
- Set up and ran twenty seven (27) tax rolls, set up and printed 40,465 tax bills.
- Transitioned the County real property data viewer from Imagemate Online (IMO) to Schneider Geospatial's Beacon platform.
- Assisted the Tioga County Agricultural and Farmland Protection Board with the completion of the 8-year review of the Northern Tioga Agricultural District.

Major Real Property challenges or constraints experienced in 2025:

- Real Property had no significant challenges or constraints during 2025. There were occasional minor challenges due to aging software. The Real Property System Version 4 (RPSV4) database platform, while it still functions adequately, is prone to glitches and occasional computation errors. Fortunately, New York State has developed Real Property System Online (RPSO), which is a much improved cloud-based system. Additionally, the SalesNet platform that is used to import property transfers into the Real Property database is near the end of its software life.

Ongoing Real Property priorities and goals for 2026:

- The top priority is the transition to New York State's new cloud-based Real Property System Online (RPSO). Indications are that the Tioga County will begin the transition to this new platform in July of 2026.
- Another priority will be the collaboration with the Town Assessors to review our procedures and relationships to ensure that we are providing the best support possible to the Towns of Tioga County.
- A goal regarding Real Property Tax Law § 467 (property tax exemption for persons sixty-five years of age and older) is to review and analyze the current County income scale used to determine eligibility and amount of exemption. The intent is to determine a fiscally responsible plan to raise the income amounts of the scale to provide additional property tax relief to lower income senior citizen property owners in the County without significantly impacting tax rates.

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Narrative Department Report

The Tioga County Office of Real Property Tax Services is the resource center for all matters pertaining to the County's real property. In 2025, the Tioga County Office of Real Property Tax Services had two full-time employees, the Director, and an Office Specialist III.

Some of the office's ongoing responsibilities include:

- Answering questions and providing information to property owners, taxing jurisdictions, realtors, lenders, attorneys, paralegals, and the public in general.
- Reviewing and processing property transfers.
- Assisting the nine Towns of the County in the administration of their assessment rolls.
- Aiding the municipal Assessors as requested in their various assessing duties.
- Working with the County's GIS Department in the maintenance of the County tax map.
- Maintaining and updating the Real Property and Assessment Rolls portal on the County website.

Town & County tax rolls were published on January 1st. In the first two months of the year, Real Property responded to numerous calls from property owners seeking clarity and information regarding their Town & County tax bills. The 8-year review of the Northern Tioga Agricultural District was completed. During this period the department also worked with the GIS department and Town Assessors to complete all property transfers, merges, and subdivisions up to and including March 1st, which is taxable status dates. The process was initiated to transition the County's real property data viewer from Imagemate Online (IMO) to Schneider Geospatial's Beacon platform. In February, Village of Newark Valley tax roll and tax bills were prepared.

During March and April, the focus was on preparation for tentative assessment rolls to be published on May 1st. Database tables were updated with data from the State. Newly appointed and reappointed members of certain Town's Board of Assessment Review (BAR) were trained. Work continued with the transition from IMO to Beacon. In April a court order was signed finalizing a stipulation of settlement agreement resolving the Article 7 tax certiorari petition of 37 North Chemung Street LLC and 44 Ball Street LLC (Elderwood senior care facility) versus the Town of Barton. Refunds were calculated per the court order and submitted by County resolution for payment.

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Narrative Department Report continued

2025 tentative assessment rolls were run and published on May 1st. Basic information was provided to the public as requested regarding each Town's grievance day, which is held in late May. Also in May, tax rolls and tax bills were prepared for the Villages of Candor, Nichols, Spencer, and Waverly. During June the focus was on final processes and updates in preparation for assessment rolls to be finalized. Beacon went live on the County website in June, with IMO remaining available.

2025 final assessment rolls were finalized and published on July 1st. These rolls are used for the next 12 months to calculate property taxes for all taxing jurisdictions within the County. Village of Owego tax roll and tax bills were prepared in July. The Assessor for the Towns of Berkshire and Spencer retired, and those Towns appointed Assessors to complete his term. In August, tax rolls were prepared for twelve (12) School Districts within the County. Tax bills were prepared for six (6) of those School Districts with the remaining having their bills prepared by another entity.

The County Director and all Town Assessors within the County were reappointed for a new 6-year term commencing on October 1st. Normal daily operations continued through September and October. IMO was retired from the County website at the end of October.

The primary focus for November was preparation for Town & County tax rolls. Town & County tax rolls and bills were run in December.