

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

Real Property Agenda

Date: June 2nd, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 5/5/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Senior exemption income scale review - impact report.
- 100% Veterans exemption – Amended version in the State Budget bill.
 - Exemption is not mandatory, now local option.
 - Other qualifying requirements removed, only requirement is that the Veteran be designated 100% totally and permanently disabled, service connected, with VA documentation.
 - Currently 382 property owners receive the County Veterans disability exemption.
- Tax rolls run for Villages of Candor, Nichols, Spencer and Waverly.
- Director to present to Tioga County Council of Government June meeting on exemption updates.

NEW BUSINESS:

- Grievance day is complete for all municipalities.
- Final assessment rolls will be run by the end of June and posted on July 1st.

PERSONNEL: N/A

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

May 5th, 2026

ATTENDANCE:

LEGISLATORS: Committee Chair Aronstam, Legislator Ciotoli, Legislator Standing, Legislator Brown, Legislator Rose (Non-committee member)

EX-OFFICIO: Legislative Chair Monell

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

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve April 7th, 2026, committee meeting minutes, made by Legislator Brown, seconded by Legislator Ciotoli; motion carried unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and March revenue/expense breakdown.
- Noted that lawn mowing payment to Town of Owego was in process.

OLD BUSINESS:

- Senior Exemption income scale review continues.
- Director to present on legislative exemption updates to Tioga County Council of Government on May 21st.
- RPS Online – State has paused any new County transitions, new timeline for Tioga County TBA.

NEW BUSINESS:

- Tentative assessment rolls have been run and posted.
- In May will run tax rolls for Villages of Candor, Nichols, Spencer, and Waverly.
- Refund for Town of Richford pending Treasurer approval.
- Refund for Town of Spencer erroneous School relevy – Resolution E07.

PERSONNEL: Town of Newark Valley has appointed Jennifer Monahan as Assessor.

RESOLUTIONS/PROCLAMATIONS:

- E07-Erroneouse Assessment – SpencerT-Metz Rev Trust – 2026 T&C taxes

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:55 AM

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



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 05

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1355 Assessments							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-2,192.70	.00	-21,807.30	9.1%*
A1355 510010 Full Time	120,079	0	120,079	44,627.03	.00	75,451.97	37.2%
A1355 540140 Contracting Servic	0	2,975	2,975	2,975.00	.00	0.00	100.0%
A1355 540180 Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320 Leased/Service Equ	400	0	400	.00	.00	400.00	.0%
A1355 540420 Office Supplies	1,500	0	1,500	.00	.00	1,500.00	.0%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	100	0	100	4.12	.00	95.88	4.1%
A1355 540485 Printing/Paper	4,000	0	4,000	438.35	.00	3,561.65	11.0%
A1355 540731 Training/State Req	2,275	0	2,275	570.00	.00	1,705.00	25.1%
A1355 540733 Training/All Other	500	0	500	292.01	.00	207.99	58.4%
A1355 581088 State Retirement F	17,180	0	17,180	6,011.60	.00	11,168.40	35.0%
A1355 583088 Social Security Fr	9,225	0	9,225	3,374.34	.00	5,850.66	36.6%
A1355 584088 Worker's Compensat	2,175	0	2,175	947.80	.00	1,227.20	43.6%
A1355 585588 Disability Insuran	104	0	104	44.40	.00	59.60	42.7%
A1355 586088 Health Insurance F	34,399	0	34,399	12,008.60	.00	22,390.40	34.9%
A1355 588988 Eap Fringe	28	0	28	11.80	.00	16.20	42.1%
TOTAL Assessments	179,140	2,975	182,115	69,587.35	.00	112,527.65	38.2%
TOTAL General Fund	179,140	2,975	182,115	69,587.35	.00	112,527.65	38.2%
TOTAL REVENUES	-24,000	0	-24,000	-2,192.70	.00	-21,807.30	
TOTAL EXPENSES	203,140	2,975	206,115	71,780.05	.00	134,334.95	



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 05

	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	2,975	182,115	69,587.35	.00	112,527.65	38.2%

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

Real Property Revenue and Expense Breakdown

May 2026

Account	Amount	Description
140		
Contracting Services	\$2,975.00	Town of Owego (Mowing)
485		
Printing / Paper	\$28.22	Xerox
731		
Training/State Req	\$570.00	NYS Assessors Association
Total Expenses	\$3,573.22	
Income Sources		
Total Revenue	\$0.00	

Property Tax Exemption for Persons of 65 Years of Age or Over
(Senior Exemption)

Subj: Proposed Change to Exemption Income Scale - Impact Report

Ref: Real Property Tax Law (RPTL) Article 4, Title 2, Section 467

Encl: Tioga County Senior Exemption Income Scales - Current and Proposed

RPTL § 467 is a property tax exemption for senior citizens. The amount of the exemption is a percentage based on income. In the exemption as originally written, property owners with an income below a certain level (the “base” of the scale, represented heretofore by “M”) receive a 50% exemption on their property tax. As income increases, the percentage of exemption decreases. The minimum percentage of the exemption is between 20% and 5% per local option. Taxing jurisdictions who adopt the exemption establish the amount of “M”, which can be from \$3,000 to \$50,000. Recent amendment of the law has authorized taxing jurisdictions by local option to increase the maximum benefit up to 65%.

The current Tioga County income scale was established prior to 2013. “M” is set at \$14,999 and the benefit goes to 5%. (See enclosure)

Proposed amendment would increase “M” to \$17,998.99 and would also increase the level of exemption up to 65%. (See enclosure).

Total exemption increase and impact were calculated using roll year 2025 values and 2026 County tax levy amounts. All taxable values were equalized to market values.

Current exemption value:	\$10,616,762
Calculated exemption value increase:	\$2,855,512
Reduction in County taxable value:	0.07%
Increase in equalized County tax rate:	\$0.004667 per thousand
Tax increase for \$100,000 property:	\$0.47
Tax increase for average 1 family home:	\$0.81

Tioga County Senior Exemption Income Scales - Current and Proposed

Current Senior Exemption Scale – “M” = \$14,999:

COUNTY - TIOGA		
4180	SENIOR AGED	
	Income	
50%	Up to >>	“M” \$14,999.00
45%	\$14,999.01	\$15,998.99
40%	\$15,999.00	\$16,998.99
35%	\$16,999.00	\$17,998.99
30%	\$17,999.00	\$18,898.99
25%	\$18,899.00	\$19,798.99
20%	\$19,799.00	\$20,698.99
15%	\$20,699.00	\$21,598.99
10%	\$21,599.00	\$22,498.99
5%	\$22,499.00	\$23,398.99
0%	\$23,399.00	over

Proposed Senior Exemption Scale – “M” = \$17998.99:

TIOGA COUNTY		
4180	SENIOR AGED - Proposed	
	Income	
65%	Up to >>	\$14,999.00
60%	\$14,999.01	\$15,998.99
55%	\$15,999.00	\$16,998.99
50%	\$16,999.00	“M” \$17,998.99
45%	\$17,999.00	\$18,898.99
40%	\$18,899.00	\$19,798.99
35%	\$19,799.00	\$20,698.99
30%	\$20,699.00	\$21,598.99
25%	\$21,599.00	\$22,498.99
20%	\$22,499.00	\$23,398.99
15%	\$23,399.00	\$24,298.99
10%	\$24,299.00	\$25,198.99
5%	\$25,199.00	\$26,098.99
0%	\$26,099.00	<-- Over