

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

Real Property Agenda

Date: February 6, 2024

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 1/2/2024 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Exemption briefing for Towns and School Districts continues.
- Ag District entry into RPSV4.
- Ag conversion notice
- Senior exemption info to public.

NEW BUSINESS:

- N/A

PERSONNEL:

- Director to NYSACDRPTS Winter Conference 26-28 February.
- Office Specialist III has completed probationary period. She is also enrolled in Fundamentals of Assessment Administration class with State ORPTS.

RESOLUTIONS:

- N/A

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

January 2nd, 2024

ATTENDANCE:

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

EX-OFFICIO: Legislative Chair Sauerbrey

STAFF: Legislative Clerk Haskell, County Attorney DeWind

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve December 5, 2023, committee meeting minutes. Motion made by Legislator Brown, seconded by Legislator Ciotoli; motion carries unanimously.

FINANCIAL: Reviewed Real Property budget YTD and December revenue/expense.

OLD BUSINESS:

- Provided an update on exemption briefing for Towns and School Districts. 5 Towns have been briefed with two scheduled for January. Will begin scheduling School Board briefings this month.
- Noted that Town & County tax rolls and bills setup and printing is complete.
- Noted that Ag District entry in RPSV4 continues.

NEW BUSINESS:

- Discussed information dissemination for Ag land conversions and Senior Exemption income calculation.
 - o Ag land conversions – Notice of penalty in the case of an Ag land conversion was generated to be included in Ag exemption renewal notices and to be posted at Town Halls.
 - o New Senior Exemption income calculation – Press release / notice to be generated and sent to press outlets.

PERSONNEL:

- Director has completed all required training and is now a Certified County Director.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:53 AM

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

DRAFT



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1355 Assessments							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	.00	.00	-24,000.00	.0%
A1355 510010 Full Time	111,294	0	111,294	4,247.90	.00	107,046.10	3.8%
A1355 540180 Dues	300	0	300	300.00	.00	.00	100.0%
A1355 540320 Leased/Service Equ	2,500	0	2,500	379.90	.00	2,120.10	15.2%
A1355 540420 Office Supplies	1,400	0	1,400	.00	.00	1,400.00	.0%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	200	0	200	.00	.00	200.00	.0%
A1355 540650 Taxes	3,000	0	3,000	.00	.00	3,000.00	.0%
A1355 540731 Training/State Req	400	0	400	100.00	.00	300.00	25.0%
A1355 540733 Training/All Other	1,500	0	1,500	.00	.00	1,500.00	.0%
A1355 581088 State Retirement F	8,234	0	8,234	1,088.86	.00	7,145.14	13.2%
A1355 583088 Social Security Fr	0	0	0	614.12	.00	-614.12	100.0%
A1355 584088 Worker's Compensat	0	0	0	183.84	.00	-183.84	100.0%
A1355 585588 Disability Insuran	0	0	0	10.44	.00	-10.44	100.0%
A1355 586088 Health Insurance F	3,952	0	3,952	2,197.72	.00	1,754.28	55.6%
A1355 588988 Eap Fringe	0	0	0	2.44	.00	-2.44	100.0%
TOTAL Assessments	119,430	0	119,430	9,125.22	.00	110,304.78	7.6%
TOTAL General Fund	119,430	0	119,430	9,125.22	.00	110,304.78	7.6%
TOTAL REVENUES	-24,000	0	-24,000	.00	.00	-24,000.00	
TOTAL EXPENSES	143,430	0	143,430	9,125.22	.00	134,304.78	

Real Property Revenue and Expense Breakdown January 2024

Account	Amount	Description
320		
Leased Service Equipment	\$379.90	Xerox Copier
420		
Office Supplies	\$175.00	NYSACDRPTS Annual Dues
	\$125.00	NYSAA Annual Dues
731		
Training / State Req	\$100.00	NYSACDRPTS Winter Conference
Total Expenses	\$779.90	
Income Sources		
Total Revenue	\$0.00	

NYS Real Property Law Section 301(8)AML

EXTREMELY IMPORTANT NOTICE

The Agricultural Districts Law allows reduced property tax bills for land in agricultural production by limiting the property tax assessment of such land to its prescribed agricultural assessment value.

Farmland that is taken out of agricultural production:

If farmland that is receiving an agricultural assessment is changed to nonagricultural use (within five years of last receiving an agricultural assessment if located in an agricultural district and within eight years if located outside an agricultural district), **a charge to recapture the taxes saved for converting such land will be imposed.**

A payment for conversion will be equal to five times the taxes saved in the most recent year that the land received an agricultural assessment. In addition, interest of 6 percent per year compounded annually will be added to the payment amount for each year that the land received an agricultural assessment, not exceeding five years. When only a portion of a parcel is converted, the assessor apportions the assessment and the agricultural assessment and determines the tax savings attributable to the converted portion. The payment for conversion of the portion of the parcel is then computed.

90 Day Notice: Whenever a conversion occurs, the landowner shall notify the assessor within 90 days. Failure to notify may result in a penalty of two times the payments owed to a maximum of \$1,000.

The assessor determines whether a conversion has occurred on the basis of the facts of each case. Conversion is defined as "an outward or affirmative act changing the use of agricultural land." Non use of the property (for example, abandoning land or leaving it idle) disqualifies such land from receiving an agricultural assessment, but is not considered a conversion.

Any questions or concerns should be directed to your Town's Assessing Office

Changes to the Senior Citizens Property Tax Exemption

Tioga County senior citizens are advised that in 2023 the New York State Legislature made changes to the Senior Citizens Exemption (Real Property Tax Law 467). The Senior Citizens Exemption is based on income. Key changes to the law are in which income tax year information is used in income calculation, and in how specifically income for exemption eligibility is calculated.

In Tioga County, income tax year to be used is the second-previous calendar year. **For example, to calculate income for the exemption for 2024, the 2022 income tax information would be used.**

Income calculation begins with the Federal Adjusted Gross Income (FAGI) from an individual's tax return. Note – for seniors who do not file their taxes, the Town Assessors have a worksheet provided by the State to calculate income. From FAGI there are five adjustments:

1. Taxable IRA distributions are deducted.
2. Social Security benefits not included in FAGI are added.
3. Medical and prescription drug expenses not covered by insurance may be deducted if the taxing jurisdiction had previously opted in to this provision.
4. Tax exempt interest and dividends are added.
5. Losses claimed on income taxes are limited to \$3,000 per category of loss, with total not to exceed \$15,000.

Each taxing jurisdiction – the County, municipalities, and School Districts – has a scale that shows the percentage of the exemption granted based on the property owner's income. It is recommended that individuals review these scales before applying for the exemption. Scales can be found on the Tioga County website at <https://tiogacountyny.gov/departments/real-property-assessment-rolls/>

This information also applies to the Persons with Disabilities and Limited Income Exemption (Real Property Tax Law 459-c).

Applications for these exemptions must be submitted to your Town Assessor by March 1st in order to be applied to the upcoming assessment roll. Contact your Town Assessor for further assistance. Assessor contact information can also be found on the Tioga County Real Property website.