

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

Real Property Agenda

Date: February 3<sup>rd</sup>, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 1/6/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Exemption update:
  - Senior exemption – Review of current income scale in process.
  - Veterans' exemption – RPTL 458-A:
    - Pending chapter amendment – passed by both Houses and awaiting Governor's signature.
    - Will be mandated and not opt-in, effective on assessment rolls with a taxable status date of October 1<sup>st</sup>, 2026, or later.

NEW BUSINESS:

- Remote work – County Director only.
- Owego-Apalachin Central School District – Will collaborate to disseminate clarifying information regarding School Tax and PILOTs.
- Corrections of erroneous assessments:
  - IDA parcel – Wholly exempt, bill null and void.
  - Land bank parcel – Wholly exempt, bill null and void.
  - Village of Owego refunds – Erroneous Village re levy.
  - Village of Owego corrections X5 – Erroneous Village re levy.
  - Spectrum in Town of Spencer – Duplicate parcel, bill null and void.
- Corrections and refunds – Authorize Treasurer to approve for \$2500 or less.
- Article 7 in Town of Candor settlement agreement and court order.

PERSONNEL: N/A

RESOLUTIONS:

- B13-Erroneous Assessment – OwegoT-IDA – 2026 T&C Taxes.
- B14-Erroneous Assessment – OwegoT-Land Bank – 2026 T&C Taxes.
- B15-Erroneous Assessment – OwegoT-Marks Refunds – 2026 T&C Taxes.

- B16-Erroneous Assessment – OwegoT-Village Relevy X5 – 2026 T&C Taxes
- B17-Authorization for Treasurer to Approve Tax Roll Corrections and Refunds
- B24-Article 7 Court Ordered Agreement - CandorT-Baust&Snyder
- B25-Erroneous Assessment - SpencerT-Spectrum - 2026 T&C Taxes

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD  
Real Property Director

## ADMINISTRATIVE SERVICES COMMITTEE MINUTES

### TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

January 6<sup>th</sup>, 2026

#### ATTENDANCE:

LEGISLATORS: Committee Chair Brown, Legislator Ciotoli, Legislator Standinger – Also Legislator Aronstam, Legislator Cantella, Legislator Rose

EX-OFFICIO: Legislative Chair Monell

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve December 2<sup>nd</sup>, 2025, committee meeting minutes, motion made by Legislator Ciotoli, seconded by Legislator Standinger; motion carries unanimously.

#### FINANCIAL:

- Reviewed Real Property budget YTD and December revenue/expense breakdown. Noted discrepancy on Postage budget line, to be resolved.

#### OLD BUSINESS:

- Town & County rolls and bills complete.

#### NEW BUSINESS:

- Discussed new Real Property exemption legislation:
  - o Senior exemption – RPTL 467:
    - Adds option to extend exemption benefit up to 65% reduction.
    - Current exemption scale to be reviewed.
  - o Veterans' exemption – RPTL 458-A:
    - Adds new subdivision for Veterans with 100% service connected disability:
      - Must meet all criteria:
        - o Must have a qualifying condition (PTSD, TBI, or MST) or be discharged LGBT Veteran.
        - o 100% rating with permanent and total designation.
        - o Total disability based on Individual Unemployability.
        - o Qualify for VA's specially adapted housing grant.
      - Chapter amendment anticipated, will be revisited at that time.
    - o Both are local options, insufficient time to approve to apply to 2026 assessment roll.
  - Presented corrections of erroneous assessments:

- o State owned land in Town of Spencer – school relevies.
- o Private owner in Town of Owego – exemptions.
- o Transition assessments for Town of Candor – exemptions.
- o Village of Owego property – Village relevy.
- o Noted that Real Property Tax Law allows for a tax levying body to appoint an official (Treasurer) by resolution to approved corrections under \$2,500.

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

- A19-Erroneous Assessment – Town of Spencer-State of NY – 2026 T&C Taxes.
- A21-Erroneous Assessment – Town of Owego-Hogan – 2026 T&C Taxes.
- A31-Erroneous Assessment – Town of Candor-Transitional Assessments – 2026 T&C Taxes.
- A39-Erroneous Assessment – Town of Owego-Village of Owego – 2026 T&C Taxes.

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:10 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 01

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFRS/ ADJ STMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCF USE/COL
<b>A1355 Assessments</b>							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	0	0	-24,000	0%
A1355 510010 Full Time	120,079	0	120,079	7,821.33	.00	112,257.67	6.5%
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	.00	.00	100.00	0%
A1355 540485 Printing/Paper	4,000	0	4,000	.00	.00	4,000.00	0%
A1355 540731 Training/State Req	2,275	0	2,275	.00	.00	2,275.00	0%
A1355 540733 Training/All Other	500	0	500	.00	.00	500.00	0%
A1355 581088 State Retirement F	17,180	0	17,180	1,202.32	.00	15,977.68	7.0%
A1355 583088 Social Security Fr	9,225	0	9,225	672.02	.00	8,552.98	7.3%
A1355 584088 worker's Compensat	2,175	0	2,175	189.56	.00	1,985.44	8.7%
A1355 585588 Disability Insuranc	104	0	104	8.88	.00	95.12	8.5%
A1355 586088 Health Insurance F	34,399	0	34,399	2,401.72	.00	31,997.28	7.0%
A1355 588998 Eap Fringe	28	0	28	2.36	.00	25.64	8.4%
<b>TOTAL Assessments</b>	<b>179,140</b>	<b>0</b>	<b>179,140</b>	<b>12,773.19</b>	<b>.00</b>	<b>166,366.81</b>	<b>7.1%</b>
<b>TOTAL General Fund</b>	<b>179,140</b>	<b>0</b>	<b>179,140</b>	<b>12,773.19</b>	<b>.00</b>	<b>166,366.81</b>	<b>7.1%</b>
<b>TOTAL REVENUES</b>	<b>-24,000</b>	<b>0</b>	<b>-24,000</b>	<b>12,773.19</b>	<b>.00</b>	<b>-24,000.00</b>	
<b>TOTAL EXPENSES</b>	<b>-24,000</b>	<b>0</b>	<b>-24,000</b>	<b>12,773.19</b>	<b>.00</b>	<b>-24,000.00</b>	



## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 01

	ORIGINAL APPROP	TRANSFS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	0	179,140	12,773.19	.00	166,366.81	7.1%

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

# Real Property Revenue and Expense Breakdown

## January 2026

Account	Amount	Description
180		
Dues	\$225.00	County Director Association Dues
	\$250.00	Assessors Association Dues X2
Total Expenses	\$475.00	
<b>Income Sources</b>		
School Tax Processing	\$150.00	Vestal CSD
Tax Maps & Copies	\$40.00	Walk-in Check
Total Revenue	\$190.00	
<b>*2025 Encumbrances Paid</b>		
420		
Office Supplies	\$446.07	Staples
485		
Printing/Paper	\$663.79	Staples
733		
Training/All Other	\$292.01	NCTI - Real Colors
Total	\$1,401.87	

REFERRED TO: FINANCE/LEGAL COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26 ERRONEOUS ASSESSMENT  
TOWN OF OWEGO

WHEREAS: An application for Corrected Tax Roll submitted by the Tioga County Industrial Development Agency (IDA) indicates that the Town & County tax roll for parcel #118.00-1-21.11 in the Town of Owego is incorrect in that the parcel should be wholly exempt; and

WHEREAS: Records show that the IDA took title of this property on July 10<sup>th</sup>, 2024, per Tioga County deed 2024-00003012, and as such it should have been moved to wholly exempt roll section 8 for the 2025 assessment roll, and

WHEREAS: The parcel was erroneously left on taxable roll section 1, resulting in a 2026 Town & County tax bill for \$21.36 that should not have been generated, and

WHEREAS: This is a correctable error per Real Property Tax Law § 550 paragraph 2 (h); therefore be it

RESOLVED: That the 2026 Town & County tax bill #8177 for \$21.36 be deemed null and void, and be it further

RESOLVED: That the below erroneous taxes be charged back to the proper accounts of the Tioga County Treasurer's Office:

County:	\$5.13
Townwide:	\$0.63
Part Town:	\$1.21
Return School:	\$12.58
Owego Fire:	\$1.81



## Application for Corrected Tax Roll

RP-554  
(12/19)

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <b>Tioga County IDA</b>			
Mailing address of owners (number and street or PO box) <b>56 Main Street</b>		Location of property (street address) <b>Carmichael Road S/s</b>	
City, village, or post office <b>Owego</b>	State <b>NY</b>	ZIP code <b>13827</b>	City, town, or village <b>Owego</b>
Daytime contact number <b>607-687-8255</b>	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>118.00-1-21.11</b>	
Account number (as appears on tax bill) <b>12007</b>		Amount of taxes currently billed <b>21.36</b>	
Reasons for requesting a correction to tax roll: Parcel owned by Tioga County IDA, should be fully exempt on roll section 8 with IDA with exemption 18020 - Ind Dev Ag.			

I hereby request a correction of tax levied by **Tioga County / Town of Owego** for the year(s) **2026**  
(County, city, village, etc.)

Signature of applicant 	Date <b>1/7/2026</b>
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### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <b>1/7/26</b>	Period of warrant for collection of taxes <b>1/1/26 - 4/30/26</b>
Last day for collection of taxes without interest <b>2/2/26</b>	Recommendation <input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official 	Date <b>1/8/26</b>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of **Owego** who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

### Part 3 – For use by the tax levying body or official designated by resolution

(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error

Error in essential fact

Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason):   
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Signature of chief executive officer, or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received in Part 2*); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see *Part 3*).

If either of these conditions is **not** satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_ .  
Date \_\_\_\_\_ .

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

Steve Palinosky Director ☎ 607 687 8661 ☎ 607 223 7017 ☈ [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/16/2026

Re: Tioga County Industrial Development Agency – Application for Corrected Tax Roll

Parcel #118.00-1-21.11

Parcel was acquired by the Tioga County Industrial Development Agency in July of 2024. Parcel should have been moved to wholly exempt roll section 8 for the 2025 assessment roll, but it was left on taxable roll section 1, which generated an erroneous Town & County tax bill.

This error is correctable per RPTL §550 “unlawful entry” paragraph 7 (a).

A Town & County tax bill was generated for \$21.36. This tax bill should be declared null and void.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 008177

Bank Code: 0000000 Account #: 00000012007  
SWIS: 493089 Tax Map ID: 118 00-1-21 11  
Property Class: Residential Vacant Land  
Dimensions: 90 00 x 220 00 Acres: 0.16  
Location: Carmichael Road S/s  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

Tioga County IDA  
56 Main St Ste 16  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$400  
Assessor's stated uniform % used to establish assessments: 52.25%  
Assessor's estimate of Full Market Value as of 7/1/2024: \$766

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	400.00	12.83307600	\$5.13
TOWN WIDE	\$1,379,999.00	6.80	400.00	1.57912500	\$0.63
PART TOWN	\$2,291,000.00	-0.20	400.00	3.03576000	\$1.21
RETURN SCHOOL	\$0.00	0.00	0.00	1.00000000	\$12.58
Owego fire	\$2,612,592.00	2.30	400.00	4.51673700	\$1.81

Apply for Senior Citizen Exemption by: 3/1/2026  
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026	\$21.36
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Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026  
Phone: 607-687-0123 ext: 2

Bill # 008177

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$21.36	\$0.00	\$0.00	\$21.36
03/02/2026	1.00	\$21.36	\$0.21	\$0.00	\$21.57
03/31/2026	2.00	\$21.36	\$0.43	\$0.00	\$21.79
04/14/2026	3.00	\$21.36	\$0.64	\$0.00	\$22.00
04/30/2026	3.00	\$21.36	\$0.64	\$1.00	\$23.00

493089 118.00-1-21.11 Account #: 00000012007  
Carmichael Road S/s Bank Code: 0000000

Tioga County IDA  
56 Main St Ste 16  
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

REFERRED TO: FINANCE/LEGAL COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26 ERRONEOUS ASSESSMENT  
TOWN OF OWEGO

WHEREAS: An application for Corrected Tax Roll submitted by the Tioga County Property Development Corporation (Land Bank) indicates that the Town & County tax roll for parcel #129.00-2-29.3 in the Town of Owego is incorrect in that the parcel should be wholly exempt; and

WHEREAS: Records show that the Land Bank took title of this property on August 11<sup>th</sup>, 2025, per Tioga County deed 2025-00002909, and as such, per Not-for-Profit Corporation Law Article 16, it should have been immediately moved to wholly exempt roll section 8 for the 2025 assessment roll, and

WHEREAS: The parcel was erroneously left on taxable roll section 1, resulting in a 2026 Town & County tax bill for \$18,159.77 that should not have been generated, and

WHEREAS: This is a correctable error per Real Property Tax Law §550 paragraph 2 (h); therefore be it

RESOLVED: That the 2026 Town & County tax bill #8178 for \$18,159.77 be deemed null and void, and be it further

RESOLVED: That the below erroneous taxes be charged back to the proper accounts of the Tioga County Treasurer's Office:

County:	\$4,138.67
Townwide:	\$509.27
Part Town:	\$979.03
Return School:	\$10,140.65
Owego Fire:	\$1,456.65
Utilities (Water/Sewer):	\$935.50



## Application for Corrected Tax Roll

**RP-554**

(12/19)

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners			
Tioga County Property Development Corporation			
Mailing address of owners (number and street or PO box) 56 Main Street			
City, village, or post office Owego		State NY	ZIP code 13827
Daytime contact number 607-687-8267	Evening contact number	Location of property (street address) 81 Hickory Park Road	
Tax map number of section/block/lot		Property identification (see tax bill or assessment roll) 129.00-2-29.3	
Account number (as appears on tax bill) 12615		Amount of taxes currently billed 18,159.77	
Reasons for requesting a correction to tax roll: Property is owned by the Land Bank, and as such is fully exempt.			

I hereby request a correction of tax levied by Tioga County / Town of Owego for the year(s) 2026  
(County, city, village, etc.)

Signature of applicant <i>Jenna Zalasby-Pear</i>	Date 1/12/2026
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### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 1/12/26	Period of warrant for collection of taxes 1/1/26 - 4/30/26
Last day for collection of taxes without interest 2/2/26	Recommendation <input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official <i>Heather Blaustein, CCO</i>	Date 1/13/26

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

### Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____
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Signature of chief executive officer, or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only before the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties only if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_.  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

Steve Palinosky Director ☎ 607 687 8661 ☎ 607 223 7017 ☎ [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/16/2026

Re: Tioga County Property Development Corporation (Land Bank) - Application for Corrected Tax Roll

Parcel #129.00-2-29.3

Parcel was acquired by the Land Bank on August 11, 2025. Per NPCL section 1608 parcel should have been immediately moved to wholly exempt roll section 8, but it was left on taxable roll section 1, which generated an erroneous Town & County tax bill.

This error is correctable per RPTL §550 "unlawful entry" paragraph 7 (a).

A Town & County tax bill was generated for \$18,159.77. This tax bill should be declared null and void.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026  
 Pam Brown, Receiver  
 Town of Owego  
 2354 State Rt 434  
 Apalachin, NY 13732

Warrant Date: January 01, 2026 Bill #: 008178  
 Bank Code: 0000000 Account #: 00000012615  
 SWIS: 493089 Tax Map ID: 129 00-2-29.3  
 Property Class: Restaurant's  
 Dimensions: 146.00 x 0.00 Acres: 1.05  
 Location: 81 Hickory Park Rd  
 Roll Section: 1  
 School: Owego Apalachin

State Aid: TOWN 1387550

Tioga County Property Devel  
 56 Main St  
 Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$322,500  
 Assessor's stated uniform % used to establish assessments: 52.25%  
 Assessor's estimate of Full Market Value as of 7/1/2024: \$617,225

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	322,500.00	12.83307600	\$4,138.67
TOWN WIDE	\$1,379,999.00	6.80	322,500.00	1.57912500	\$509.27
PART TOWN	\$2,291,000.00	-0.20	322,500.00	3.03576000	\$979.03
RETURN SCHOOL	\$0.00	0.00	0.00	1.00000000	\$10,140.65
Owego fire	\$2,612,592.00	2.30	322,500.00	4.51673700	\$1,456.65
Utilities	\$0.00	0.00	935.50	1.00000000	\$935.50

Apply for Senior Citizen Exemption by: 3/1/2025  
 Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$18,159.77

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026  
 Phone: 607-687-0123 ext: 2

Bill #: 008178

Pam Brown, Receiver  
 Town of Owego  
 2354 State Rt 434  
 Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$18,159.77	\$0.00	\$0.00	\$18,159.77
03/02/2026	1.00	\$18,159.77	\$181.60	\$0.00	\$18,341.37
03/31/2026	2.00	\$18,159.77	\$363.20	\$0.00	\$18,522.97
04/14/2026	3.00	\$18,159.77	\$544.79	\$0.00	\$18,704.56
04/30/2026	3.00	\$18,159.77	\$544.79	\$1.00	\$18,705.56

493089 129.00-2-29.3 Account #: 00000012615  
 81 Hickory Park Rd Bank Code: 0000000  
 Tioga County Property Devel  
 56 Main St  
 Owego, NY 13827

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

REFERRED TO:

FINANCE COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

ERRONEOUS ASSESSMENT  
TOWN OF OWEGO

WHEREAS: Applications for Refund of Real Property taxes citing erroneous Village tax re levy were received from the Village of Owego on behalf of property owners Johnathan and Audra Marks for parcels #129.05-1-25 and #129.05-1-9; and

WHEREAS: Owners had submitted 2025 Village tax payments using the bill pay program of their financial institution, the payments were cleared with their financial institution, but due to a process error weren't transferred into the Village's account until after unpaid Village taxes were returned to the County Treasurer, resulting in erroneous Village re levies; and

WHEREAS: Owners paid their 2026 Town & County taxes on January 2<sup>nd</sup>, 2026; and

WHEREAS: The erroneous Village re levies are refundable per Real Property Tax Law 550 paragraph 2 (h); therefore be it

RESOLVED: That the following Village re levies, totaling \$3,036.02, be refunded to Johnathan and Audra Marks:

Bill #791	\$1,918.94
Bill #790	\$1,117.08

And be it further

RESOLVED: That the erroneous Village tax \$3,036.02 be charged back to the proper accounts of the Tioga County Treasurer's Office.



# Application for Refund or Credit of Real Property Taxes

RP-556

(12/19)

## Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <b>Marks Johnathan &amp; Audra</b>			
Mailing address of owners (number and street or PO box) <b>123 David Hill Road</b>		Location of property (street address) <b>213 Temple Street</b>	
City, village, or post office <b>Owego</b>	State <b>NY</b>	ZIP code <b>13827</b>	City, town, or village <b>Owego</b>
Daytime contact number	Evening contact number	Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) <b>129.05-1-9</b>	
Account number (as appears on tax bill) <b>1023</b>	Amount of taxes paid or payable <b>1,803.10</b>	Date of payment <b>01-02-2026</b>	
Reasons for requesting a refund or credit: <b>Village tax erroneously levied.</b>			

I hereby request a refund or credit of real property taxes levied by Tioga County / Town of Owego for the year(s) 2026  
(County, city, village, etc.)

Signature of applicant <u>Kimberly W. Burton, Vice Deputy Clerk-Treasurer</u>	Date <u>01-13-2026</u>
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**Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.**

Date application received <u>1/13/26</u>	Date warrant annexed <u>1/1/26</u>
Last day for collection of taxes without interest <u>2/2/26</u>	Recommendation <input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official <u>Kimberly W. Burton CCD</u>	Date <u>1/14/26</u>

\* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

**Part 3 – For use by the tax levying body or official designated by resolution** \_\_\_\_\_  
(insert number or date, if applicable)

**Application approved** (Mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
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**Application denied (reason):**

_____ _____	
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Signature of chief executive officer or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application **only before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_.  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

Steve Palinosky Director ☎ 607 687 8661 ☎ 607 223 7017 ☎ [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/20/2026

Re: Application for Refund of Real Property Taxes – Marks, Jonathan and Audra –  
County Director's Report

Parcel #129.05-1-9

Owners paid their 2025 Village of Owego tax through their financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for relevy, resulting in a Village relevy on the 2026 Town & County tax roll. The Village payment has since been accepted into the Village account, therefore, the Village relevy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$1,803.10 was generated for this parcel, including a Village relevy amount of \$1,117.08. Owners paid their bill on 1/2/2026. They should receive a refund of the \$1,117.08 Village relevy.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 000790

Bank Code: 0000000 Account #: 00000001023  
SWIS: 493001 Tax Map ID: 129.05-1-9  
Property Class: One Family Year-Round Residence  
Dimensions: 131.00 x 0.00 Acres: 0.35  
Location: 213 Temple St  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

Marks Johnathan B  
Marks Audra  
123 Davis Hill Rd  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$47,600  
Assessor's stated uniform % used to establish assessments: 52.25%  
Assessor's estimate of Full Market Value as of 7/1/2024: \$91,100

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	47,600.00	12.83307600	\$610.85
TOWN WIDE	\$1,379,999.00	6.80	47,600.00	1.57912500	\$75.17
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$1,117.08

Apply for Senior Citizen Exemption by: 3/1/2026  
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$1,803.10

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends).  
Use time stamp & drop box outside of normal hours.  
No payments accepted after April 30, 2026  
Phone: 607-687-0123 ext: 2

Bill #: 000790

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$1,803.10	\$0.00	\$0.00	\$1,803.10
03/02/2026	1.00	\$1,803.10	\$18.03	\$0.00	\$1,821.13
03/31/2026	2.00	\$1,803.10	\$36.06	\$0.00	\$1,839.16
04/14/2026	3.00	\$1,803.10	\$54.09	\$0.00	\$1,857.19
04/30/2026	3.00	\$1,803.10	\$54.09	\$1.00	\$1,858.19

493001 129.05-1-9  
213 Temple St  
Marks Johnathan B  
Marks Audra  
123 Davis Hill Rd  
Owego, NY 13827

Account #: 00000001023  
Bank Code: 0000000

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

## Collection: Town &amp; County 2026

Fiscal Year Start: 1/1/2026

Fiscal Year End: 12/31/2026

Warrant Date: 1/1/2026

Total Tax Due (minus penalties &amp; interest) \$0.00

Entered	Posted	Total	Tax Amount	Penalty	Surcharge	Via	Type
1/2/2026	1/2/2026	\$1,803.10	\$1,803.10	\$0.00	\$0.00	Counter	Full Payment

Tax Bill #	SWIS	Tax Map #	Status
000790	493001	129.05-1-9	Payment Posted
Address	Municipality	School	
213 Temple St	Village of Owego	Owego Apalachin	

Owners	Property Information		Assessment Information	
Marks Johnathan B	Roll Section:	1	Full Market Value:	91100.00
Marks Audra	Property Class:	1 Family Res	Total Assessed Value:	47600.00
123 Davis Hill Rd Owego, NY 13827	Lot Size:	0.35	Uniform %:	52.25

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
COUNTY	27450882	2.6000	47600.000	12.83307600	\$610.85
TOWN WIDE	1379999	6.8000	47600.000	1.57912500	\$75.17
RETURN VILLAGE	0	0.0000	0.000	0.00000000	\$1,117.08

Total Taxes: \$1,803.10

Estimated State Aid - Type	Amount
Town	1387550.00

## Mail Payments To:

Pam Brown  
Receiver  
2354 State Route 434 Apalachin, NY 13732



## Application for Refund or Credit of Real Property Taxes

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <b>Marks, Johnnathan &amp; Audra</b>		Location of property (street address) <b>236 Temple Street</b>	
Mailing address of owners (number and street or PO box) <b>123 David Hill Road</b>		City, town, or village <b>Owego</b>	
City, village, or post office <b>Owego</b>	State <b>NY</b>	ZIP code <b>13827</b>	State <b>NY</b>
ZIP code <b>13827</b>			ZIP code <b>13827</b>
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>129.05-1-25</b>	
Account number (as appears on tax bill) <b>1100</b>	Amount of taxes paid or payable <b>2,639.55</b>	Date of payment <b>01-02-2026</b>	
Reasons for requesting a refund or credit: <b>Village tax erroneously levied.</b>			

I hereby request a refund or credit of real property taxes levied by Tioga County / Town of Owego for the year(s) 2026.  
(County, city, village, etc.)

Signature of applicant <b>Kimberly W. Norton Deputy Clerk-Treasurer</b>	Date <b>01-13-2026</b>
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### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <b>1/13/26</b>	Date warrant annexed <b>1/1/26</b>
Last day for collection of taxes without interest <b>2/2/26</b>	Recommendation <b>Approve application* <input checked="" type="checkbox"/></b> <b>Deny application <input type="checkbox"/></b>
Signature of official <b>Theresa B. Blaha CCW</b>	Date <b>1/14/26</b>

\* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

### Part 3 – For use by the tax levying body or official designated by resolution (insert number or date, if applicable) :

Application approved (Mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
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Application denied (reason):   
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Signature of chief executive officer or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_.  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building    56 Main Street    Owego, NY 13827

Steve Palinosky Director     607 687 8661     607 223 7017     [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/20/2026

Re: Application for Refund of Real Property Taxes – Marks, Jonathan and Audra –  
County Director's Report

Parcel #129.05-1-25

Owners paid their 2025 Village of Owego tax through their financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for re levy, resulting in a Village re levy on the 2026 Town & County tax roll. The Village payment has since been accepted into the Village account, therefore, the Village re levy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$2,639.55 was generated for this parcel, including a Village re levy amount of \$1,918.94. Owners paid their bill on 1/2/2026. They should receive a refund of the \$1,918.94 Village re levy.

Recommend approval.



Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 000791

Bank Code: 0000000 Account #: 00000001100  
SWIS: 493001 Tax Map ID: 129.05-1-25  
Property Class: One Family Year-Round Residence  
Dimensions: 53.00 x 0.00 Acres: 0.14  
Location: 236 Temple St  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

Marks Jonathan B  
Johnson Audra  
ATTN: Bryan Amanda Wint  
236 Temple St  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$50,000  
Assessor's stated uniform % used to establish assessments: 52.25%  
Assessor's estimate of Full Market Value as of 7/1/2024: \$95,694

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	50,000.00	12.83307600	\$641.65
TOWN WIDE	\$1,379,999.00	6.80	50,000.00	1.57912500	\$78.96
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$1,918.94

Apply for Senior Citizen Exemption by: 3/1/2026  
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026	\$2,639.55
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Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends).  
Use time stamp & drop box outside of normal hours.  
No payments accepted after April 30, 2026  
Phone: 607-687-0123 ext: 2

Bill #: 000791

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$2,639.55	\$0.00	\$0.00	\$2,639.55
03/02/2026	1.00	\$2,639.55	\$26.40	\$0.00	\$2,665.95
03/31/2026	2.00	\$2,639.55	\$52.79	\$0.00	\$2,692.34
04/14/2026	3.00	\$2,639.55	\$79.19	\$0.00	\$2,718.74
04/30/2026	3.00	\$2,639.55	\$79.19	\$1.00	\$2,719.74

493001 129.05-1-25  
236 Temple St  
Marks Jonathan B  
Johnson Audra  
ATTN: Bryan Amanda Wint  
236 Temple St  
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

## Collection: Town &amp; County 2026

Fiscal Year Start: 1/1/2026

Fiscal Year End: 12/31/2026

Warrant Date: 1/1/2026

Total Tax Due (minus penalties &amp; interest) \$0.00

Entered	Posted	Total	Tax Amount	Penalty	Surcharge	Via	Type
1/2/2026	1/2/2026	\$2,639.55	\$2,639.55	\$0.00	\$0.00	Counter	Full Payment

Tax Bill #	SWIS	Tax Map #	Status
000791	493001	129.05-1-25	Payment Posted
Address	Municipality	School	
236 Temple St	Village of Owego	Owego Apalachin	

Owners	Property Information		Assessment Information	
Marks Jonathan B	Roll Section:	1	Full Market Value:	95694.00
Johnson Audra	Property Class:	1 Family Res	Total Assessed Value:	50000.00
ATTN: Bryan & Amanda				
Winters	Lot Size:	0.14	Uniform %:	52.25
236 Temple St				
Owego, NY 13827				

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
COUNTY	27450882	2.6000	50000.000	12.83307600	\$641.65
TOWN WIDE	1379999	6.8000	50000.000	1.57912500	\$78.96
RETURN VILLAGE	0	0.0000	0.000	0.00000000	\$1,918.94

Total Taxes: \$2,639.55

Estimated State Aid - Type	Amount
Town	1387550.00

## Mail Payments To:

Pam Brown  
 Receiver  
 2354 State Route 434 Apalachin, NY 13732

REFERRED TO: FINANCE COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26 ERRONEOUS ASSESSMENT  
TOWN OF OWEGO

WHEREAS: Applications for Corrected Tax Roll were received from the Village of Owego citing erroneous Village tax relevies on behalf of the five below listed property owners;

Owner(s)	Account Number	Parcel Number
Chin, Wait & Olivia	869	129.05-4-30
Jantz, Karl & Justyne	1447	128.08-1-33
Reisbeck, Wendy	734	117.19-3-11.2
Woody (Life use), Daniel & Woody-Matuszak, Beth	62	117.19-2-83
You, Jeanne	1007	129.05-2-1

And

WHEREAS: Owners had submitted 2025 Village tax payments using the bill pay program of their financial institution, the payments were cleared with their financial institution, but due to a process error weren't transferred into the Village's account until after unpaid Village taxes were returned to the County Treasurer, resulting in erroneous Village relevies; and

WHEREAS: These are correctable errors per Real Property Tax Law § 550 paragraph 2 (h); therefore be it

RESOLVED: That the Return Village amount of \$3161.17 should be removed from the 2026 Town & County tax bill #236 and a new bill issued as follows:

	Original Bill #236	Corrected Bill #236
129.05-4-30		
County	1728.62	1728.62
Townwide	212.71	212.71
Return Village	3161.17	0.00
<b>Total</b>	<b>5102.50</b>	<b>1941.33</b>

And be it further

RESOLVED: That the Return Village amount of \$2022.95 should be removed from the 2026 Town & County tax bill #626 and a new bill issued as follows:

128.08-1-33	Original Bill #626	Corrected Bill #626
County	1106.21	1106.21
Townwide	136.12	136.12
Return Village	2022.95	0.00
<b>Total</b>	<b>3265.28</b>	<b>1242.33</b>

And be it further

RESOLVED: That the Return Village amount of \$2032.34 should be removed from the 2026 Town & County tax bill #1089 and a new bill issued as follows:

117.19-3-11.2	Original Bill #1089	Corrected Bill #1089
County	1111.34	1111.34
Townwide	136.75	136.75
Return Village	2032.34	0.00
<b>Total</b>	<b>3280.43</b>	<b>1248.09</b>

And be it further

RESOLVED: That the Return Village amount of \$1142.90 should be removed from the 2026 Town & County tax bill #1483 and a new bill issued as follows:

117.19-2-83	Original Bill #1483	Corrected Bill #1483
County	624.97	624.97
Townwide	76.90	76.90
Return Village	1142.90	0.00
<b>Total</b>	<b>1844.77</b>	<b>701.87</b>

And be it further

RESOLVED: That the Return Village amount of \$2581.49 should be removed from the 2026 Town & County tax bill #1497 and a new bill issued as follows:

129.05-2-1	Original Bill #1497	Corrected Bill #1497
County	1411.64	1411.64
Townwide	173.70	173.70
Return Village	2581.49	0.00
<b>Total</b>	<b>4166.83</b>	<b>1585.34</b>

And be it further

RESOLVED: That the erroneous Village tax \$10940.85 be charged back to the proper accounts of the Tioga County Treasurer's Office.



# Application for Corrected Tax Roll

RP-554

(12/19)

## Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <b>Chin, Wai Y &amp; Olivia You</b>			
Mailing address of owners (number and street or PO box) <b>388 Front Street</b>		Location of property (street address) <b>388 Front Street</b>	
City, village, or post office <b>Owego</b>	State <b>NY</b>	ZIP code <b>13827</b>	City, town, or village <b>Owego</b>
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>129.05-4-30</b>	
Account number (as appears on tax bill) <b>869</b>		Amount of taxes currently billed <b>5,102.50</b>	
Reasons for requesting a correction to tax roll: <b>Village tax erroneously relieved.</b>			

I hereby request a correction of tax levied by **Tioga County / Town of Owego** for the year(s) **2026**.  
(County, city, village, etc.)

Signature of applicant <b>Kimberly W Norton Vop</b>	Date <b>01-13-2026</b>
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## Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <b>1/13/26</b>	Period of warrant for collection of taxes <b>1/1/26 - 4/30/26</b>
Last day for collection of taxes without interest <b>2/2/26</b>	Recommendation <b>Approve application <input checked="" type="checkbox"/></b> <b>Deny application <input type="checkbox"/></b>
Signature of official <b>Kimberly W Norton (CD)</b>	Date <b>1/14/26</b>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of \_\_\_\_\_ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

## Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____
---------------------------------------

Signature of chief executive officer, or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only before the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties only if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_ .  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building    56 Main Street    Owego, NY 13827

Steve Palinosky Director     607 687 8661     607 223 7017     [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/20/2026

**Re: Application for Corrected Tax Roll – Chin, Wai and Olivia – County Director's Report**

Parcel #129.05-4-30

Owners paid their 2025 Village of Owego tax through their financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for relevy, resulting in a Village relevy on the 2026 Town & County tax roll. The Village Tax payment has since been accepted into the Village account, therefore, the Village relevy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$5,102.50 was generated for this parcel, including a Village relevy amount of \$3,161.17. This relevy amount should be deducted and a corrected bill issued for \$1,941.33.

Recommend approval.

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 000236

Bank Code: 0000000 Account #: 00000000869  
SWIS: 493001 Tax Map ID: 129.05-4-30  
Property Class: One Family Year-Round Residence  
Dimensions: 133.00 x 0.00 Acres: 1.09  
Location: 388 Front St  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

Chin Wai Y  
Chin Olivia You  
388 Front St  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$134,700

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

Assessor's stated uniform % used to establish assessments: 52.25%

Assessor's estimate of Full Market Value as of 7/1/2024: \$257,799

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	134,700.00	12.83307600	\$1,728.62
TOWN WIDE	\$1,379,999.00	6.80	134,700.00	1.57912500	\$212.71
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$3,161.17

Apply for Senior Citizen Exemption by: 3/1/2026

Full Payment Amount Due by: 2/2/2026

\$5,102.50

Apply for third party notification by: 7/1/2026

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026  
Phone: 607-687-0123 ext: 2

Bill #: 000236

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$5,102.50	\$0.00	\$0.00	\$5,102.50
03/02/2026	1.00	\$5,102.50	\$51.03	\$0.00	\$5,153.53
03/31/2026	2.00	\$5,102.50	\$102.05	\$0.00	\$5,204.55
04/14/2026	3.00	\$5,102.50	\$153.08	\$0.00	\$5,255.58
04/30/2026	3.00	\$5,102.50	\$153.08	\$1.00	\$5,256.58

493001 129.05-4-30

388 Front St

Chin Wai Y

Chin Olivia You

388 Front St

Owego, NY 13827

Account #: 00000000869

Bank Code: 0000000

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box

and return entire bill.



## Application for Corrected Tax Roll

RP-554

(12/19)

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <b>Jantz, Karl &amp; Justyne</b>		Location of property (street address) <b>388 Front Street</b>	
Mailing address of owners (number and street or PO box) <b>64 McMaster Street</b>		City, town, or village <b>Owego</b>	
City, village, or post office <b>Owego</b>	State <b>NY</b>	ZIP code <b>13827</b>	City, town, or village <b>Owego</b>
Daytime contact number	Evening contact number	Tax map number of section/block/lot Property identification (see tax bill or assessment roll) <b>128.08-1-33</b>	
Account number (as appears on tax bill) <b>1447</b>		Amount of taxes currently billed <b>3,265.28</b>	
Reasons for requesting a correction to tax roll: <b>Village tax erroneously levied.</b>			

I hereby request a correction of tax levied by **Tioga County / Town of Owego** for the year(s) **2026**  
(County, city, village, etc.)

Signature of applicant <b>Kimberly W. Pistor, Vice Dep. Clerk Treasurer</b>	Date <b>01-13-2026</b>
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### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <b>1/13/26</b>	Period of warrant for collection of taxes <b>1/1/26 - 4/30/26</b>
Last day for collection of taxes without interest <b>2/2/26</b>	Recommendation <input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official <b>Theresa M. Pistor, LCD</b>	Date <b>1/14/26</b>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of **Owego**, who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

### Part 3 – For use by the tax levying body or official designated by resolution

(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error

Error in essential fact

Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): <hr/> <hr/>
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Signature of chief executive officer, or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only before the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties only if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_.  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building

56 Main Street

Owego, NY 13827

Steve Palinosky Director 📞 607 687 8661 ✉ 607 223 7017 🌐 www.TiogaCountyNY.gov



1/20/2026

**Re: Application for Corrected Tax Roll – Jantz, Karl and Justyne – County Director's Report**

Parcel #128.08-1-33

Owners paid their 2025 Village of Owego tax through their financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for relevy, resulting in a Village relevy on the 2026 Town & County tax roll. The Village Tax payment has since been accepted into the Village account, therefore, the Village relevy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$3,265.28 was generated for this parcel, including a Village relevy amount of \$2,022.95. This relevy amount should be deducted and a corrected bill issued for \$1,242.33.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 000626

Bank Code: 0000000 Account #: 00000001447

SWIS: 493001 Tax Map ID: 128.08-1-33

Property Class: One Family Year-Round Residence

Dimensions: 66.00 x 225.00 Acres: 0.40

Location: 64 McMaster St

Roll Section: 1

School: Owego Apalachin

State Aid: TOWN 1387550

Jantz Karl  
Jantz Justyne  
64 McMaster St  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$86,200

Assessor's stated uniform % used to establish assessments: 52.25%

Assessor's estimate of Full Market Value as of 7/1/2024: \$164,976

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	86,200.00	12.83307600	\$1,106.21
TOWN WIDE	\$1,379,999.00	6.80	86,200.00	1.57912500	\$136.12
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$2,022.95

Apply for Senior Citizen Exemption by: 3/1/2026

Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026

\$3,265.28

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026 Phone: 607-687-0123 ext: 2

Bill #: 000626

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$3,265.28	\$0.00	\$0.00	\$3,265.28
03/02/2026	1.00	\$3,265.28	\$32.65	\$0.00	\$3,297.93
03/31/2026	2.00	\$3,265.28	\$65.31	\$0.00	\$3,330.59
04/14/2026	3.00	\$3,265.28	\$97.96	\$0.00	\$3,363.24
04/30/2026	3.00	\$3,265.28	\$97.96	\$1.00	\$3,364.24

493001 128.08-1-33  
64 McMaster St

Account #: 00000001447  
Bank Code: 0000000

Jantz Karl  
Jantz Justyne  
64 McMaster St  
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.



## Application for Corrected Tax Roll

RP-554

(12/19)

### Part 1 – General information: To be completed in duplicate by the applicant

Names of owners Riesbeck, Wendy		Location of property (street address) 136 West Avenue	
Mailing address of owners (number and street or PO box) 136 West Avenue		City, town, or village Owego	
City, village, or post office Owego	State NY	ZIP code 13827	State NY
Daytime contact number	Evening contact number	Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) 117.19-3-11.2	
Account number (as appears on tax bill) 734		Amount of taxes currently billed 3,280.43	
Reasons for requesting a correction to tax roll: Village tax erroneously levied.			

I hereby request a correction of tax levied by Tioga County / Town of Owego for the year(s) 2026  
(County, city, village, etc.)

Signature of applicant <u>Kimberly W. Foster Van Duzer, Clerk-Treasurer</u>	Date 01-13-2026
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### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <u>1/13/26</u>	Period of warrant for collection of taxes <u>1/1/26 - 4/30/26</u>
Last day for collection of taxes without interest <u>2/2/26</u>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>Attn: Clerk LCD</u>	Date <u>1/14/26</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

### Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____	
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Signature of chief executive officer, or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only before the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties only if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received in Part 2*): and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see *Part 3*).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

---

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_ .  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

Steve Palinosky Director ☎ 607 687 8661 ☎ 607 223 7017 ☈ [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/20/2026

Re: Application for Corrected Tax Roll – Riesbeck, Wendy – County Director's Report

Parcel #117.19-3-11.2

Owner paid her 2025 Village of Owego tax through her financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for re levy, resulting in a Village re levy on the 2026 Town & County tax roll. The Village Tax payment has since been accepted into the Village account, therefore, the Village re levy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$3,280.43 was generated for this parcel, including a Village re levy amount of \$2,032.43. This re levy amount should be deducted and a corrected bill issued for \$701.87.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 001089

Bank Code: 0000000 Account #: 00000000734  
SWIS: 493001 Tax Map ID: 117.19-3-11.2  
Property Class: One Family Year-Round Residence  
Dimensions: 100.00 x 0.00 Acres: 0.44  
Location: 136 West Ave  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

Riesbeck Wendy L  
136 West Ave  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$86,600

Assessor's stated uniform % used to establish assessments: 52.25%

Assessor's estimate of Full Market Value as of 7/1/2024: \$165,742

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	86,600.00	12.83307600	\$1,111.34
TOWN WIDE	\$1,379,999.00	6.80	86,600.00	1.57912500	\$136.75
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$2,032.34

Apply for Senior Citizen Exemption by: 3/1/2026

Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026

\$3,280.43

Please see Insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026 Phone: 607-687-0123 ext: 2

Bill #: 001089

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$3,280.43	\$0.00	\$0.00	\$3,280.43
03/02/2026	1.00	\$3,280.43	\$32.80	\$0.00	\$3,313.23
03/31/2026	2.00	\$3,280.43	\$65.61	\$0.00	\$3,346.04
04/14/2026	3.00	\$3,280.43	\$98.41	\$0.00	\$3,378.84
04/30/2026	3.00	\$3,280.43	\$98.41	\$1.00	\$3,379.84

493001 117.19-3-11.2 Account #: 00000000734  
136 West Ave Bank Code: 0000000  
Riesbeck Wendy L  
136 West Ave  
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box

and return entire bill.



## Application for Corrected Tax Roll

RP-554

(12/19)

### Part 1 – General information: To be completed in duplicate by the applicant

Names of owners		
Woody, (Life Use) Daniel & Woody-Matuszak		
Mailing address of owners (number and street or PO box)		
119 West Avenue		
City, town, or post office	State	ZIP code
Owego	NY	13827
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)
		117.19-2-83
Account number (as appears on tax bill)		Amount of taxes currently billed
62		1,844.77
Reasons for requesting a correction to tax roll: Village tax erroneously levied.		

I hereby request a correction of tax levied by Tioga County / Town of Owego for the year(s) 2026  
(County, city, village, etc.)

Signature of applicant	Date
<u>Kimberly Norton, Voo Dep. Clerk-Treasurer</u>	01-13-2026

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received	Period of warrant for collection of taxes
<u>1/13/26</u>	<u>1/1/26 - 4/30/26</u>
Last day for collection of taxes without interest	Recommendation
<u>2/2/26</u>	<input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official	Date
<u>Mr. Bluth</u> CDA	<u>1/14/26</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ :  
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____
---------------------------------------

Signature of chief executive officer, or official designated by resolution	Date
--	------

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received in Part 2*), and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

---

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_ .  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

Steve Palinosky Director ☎ 607 687 8661 ☎ 607 223 7017 ☎ [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/20/2026

**Re: Application for Corrected Tax Roll – Woody (Life Use), Daniel and Woody-Matuszak, Beth – County Director's Report**

Parcel #117.19-2-83

Owners paid their 2025 Village of Owego tax through their financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for relevy, resulting in a Village relevy on the 2026 Town & County tax roll. The Village Tax payment has since been accepted into the Village account, therefore, the Village relevy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$1,844.77 was generated for this parcel, including a Village relevy amount of \$1,142.90. This relevy amount should be deducted and a corrected bill issued for \$701.87.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 001483

Bank Code: 0000000 Account #: 00000000062  
SWIS: 493001 Tax Map ID: 117.19-2-83  
Property Class: One Family Year-Round Residence  
Dimensions: 50.00 x 134.00 Acres: 0.15  
Location: 119 West Ave  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

Woody, Life Use Daniel  
Woody-Matuszak Beth  
119 West Ave  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$48,700

Assessor's stated uniform % used to establish assessments: 52.25%

Assessor's estimate of Full Market Value as of 7/1/2024: \$93,206

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	48,700.00	12.83307600	\$624.97
TOWN WIDE	\$1,379,999.00	6.80	48,700.00	1.57912500	\$76.90
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$1,142.90

Apply for Senior Citizen Exemption by: 3/1/2026

Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026

\$1,844.77

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026 Phone: 607-687-0123 ext: 2

Bill #: 001483

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$1,844.77	\$0.00	\$0.00	\$1,844.77
03/02/2026	1.00	\$1,844.77	\$18.45	\$0.00	\$1,863.22
03/31/2026	2.00	\$1,844.77	\$36.90	\$0.00	\$1,881.67
04/14/2026	3.00	\$1,844.77	\$55.34	\$0.00	\$1,900.11
04/30/2026	3.00	\$1,844.77	\$55.34	\$1.00	\$1,901.11

493001 117.19-2-83  
119 West Ave

Account #: 00000000062  
Bank Code: 0000000

Woody, Life Use Daniel  
Woody-Matuszak Beth  
119 West Ave  
Owego, NY 13827

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box

and return entire bill.



## Application for Corrected Tax Roll

RP-554

(12/19)

**Part 1 – General information:** To be completed in duplicate by the applicant.

Names of owners You, Jeanne Liu		Location of property (street address) 290 Main Street	
Mailing address of owners (number and street or PO box) 290 Main Street		City, town, or village Owego	
City, village, or post office Owego	State NY	ZIP code 13827	State NY
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 129.05-2-1	
Account number (as appears on tax bill) 1007		Amount of taxes currently billed 4,166.83	
Reasons for requesting a correction to tax roll: Village tax erroneously levied.			

I hereby request a correction of tax levied by Tioga County / Town of Owego for the year(s) 2026  
(County, city, village, etc.)

Signature of applicant <u>Kimberly W. Norton, Voo Dep Clerk-Treasurer</u>	Date 01-13-2026
--	--------------------

**Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.**

Date application received <u>1/13/26</u>	Period of warrant for collection of taxes <u>1/1/26 - 4/30/26</u>
Last day for collection of taxes without interest <u>2/2/26</u>	Recommendation <input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official <u>Steve M. Mato</u>	Date <u>1/14/26</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Owego who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

**Part 3 – For use by the tax levying body or official designated by resolution** \_\_\_\_\_  
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____	
---------------------------------------	--

Signature of chief executive officer, or official designated by resolution	Date
--	------

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building

56 Main Street

Owego, NY 13827

Steve Palinosky Director 📞 607 687 8661 ☎ 607 223 7017 🌐 www.TiogaCountyNY.gov



1/20/2026

Re: Application for Corrected Tax Roll – You, Jeanne – County Director's Report

Parcel #129.05-2-1

Owner paid her 2025 Village of Owego tax through her financial institution's bill pay program. The payment was cleared with the bank by the Village's tax collection program, but due to a processing error it was not transferred into the Village account before unpaid taxes were returned to the County for relevy, resulting in a Village relevy on the 2026 Town & County tax roll. The Village Tax payment has since been accepted into the Village account, therefore, the Village relevy has become erroneous.

Application meets the criteria of a Clerical Error per RPTL 550 paragraph 2 (h).

A Town & County tax bill for \$4,166.83 was generated for this parcel, including a Village relevy amount of \$2,581.49. This relevy amount should be deducted and a corrected bill issued for \$1,585.34.

Recommend approval.

Steve Palinosky, CCD  
County Director

# Town of Owego/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

Warrant Date: January 01, 2026

Bill #: 001497

Bank Code: 0000000 Account #: 00000001007  
SWIS: 493001 Tax Map ID: 129.05-2-1  
Property Class: One Family Year-Round Residence  
Dimensions: 77.00 x 0.00 Acres: 0.21  
Location: 290 Main St  
Roll Section: 1  
School: Owego Apalachin

State Aid: TOWN 1387550

You Jeanne Liu  
290 Main St  
Owego, NY 13827

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$110,000

Assessor's stated uniform % used to establish assessments: 52.25%

Assessor's estimate of Full Market Value as of 7/1/2024: \$210,526

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	110,000.00	12.83307600	\$1,411.64
TOWN WIDE	\$1,379,999.00	6.80	110,000.00	1.57912500	\$173.70
RETURN VILLAGE	\$0.00	0.00	0.00	1.00000000	\$2,581.49

Apply for Senior Citizen Exemption by: 3/1/2026

Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026

\$4,166.83

Please see insert for details. In-person payments can be made between 8:00am - 4:30pm Mon - Fri (excluding holidays & weekends). Use time stamp & drop box outside of normal hours. No payments accepted after April 30, 2026  
Phone: 607-687-0123 ext: 2

Bill #: 001497

Pam Brown, Receiver  
Town of Owego  
2354 State Rt 434  
Apalachin, NY 13732

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$4,166.83	\$0.00	\$0.00	\$4,166.83
03/02/2026	1.00	\$4,166.83	\$41.67	\$0.00	\$4,208.50
03/31/2026	2.00	\$4,166.83	\$83.34	\$0.00	\$4,250.17
04/14/2026	3.00	\$4,166.83	\$125.00	\$0.00	\$4,291.83
04/30/2026	3.00	\$4,166.83	\$125.00	\$1.00	\$4,292.83

493001 129.05-2-1

290 Main St

You Jeanne Liu

290 Main St

Owego, NY 13827

Account #: 00000001007

Bank Code: 0000000

Please make checks, drafts or money orders payable to:

Pam Brown, Receiver

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE  
FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -26

AUTHORIZE COUNTY TREASURER TO APPROVE  
ERRONEOUS ASSESSMENT CORRECTIONS AND  
REFUNDS OF \$2500 OR LESS

WHEREAS: Real Property Tax Law (RPTL) Article 5 Title 3 provides a mechanism for the Tioga County Legislature as the tax levying body to approve corrections of erroneous assessments on tax rolls and issue refunds when overpayments of property taxes are made due to erroneous assessments; and

WHEREAS: RPTL Article 5 Title 3 also empowers the tax levying body to delegate the authority to approve corrections and refunds to the official empowered to authorize payment of bills without prior audit, so long as the correction or refund does not exceed \$2,500; and

WHEREAS: The designation of the Tioga County Treasurer as the official authorized to approve these corrections and refunds would facilitate a more timely and efficient means of completing these processes; therefore be it

RESOLVED: That the Tioga County Treasurer be hereby designated as the official authorized to approve the correction of tax rolls or refund of overpayment of property taxes so long as the correction or refund does not exceed \$2,500; and be it further

RESOLVED: That the period of this authority shall be from February 10<sup>th</sup>, 2026, to December 31<sup>st</sup>, 2026.

REFERRED TO: FINANCE/LEGAL COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26 ARTICLE 7 SETTLEMENT AND COURT ORDER  
TOWN OF CANDOR

WHEREAS: Property owners John Baust and Kristi Snyder filed a petition for review of tax assessment under Article 7 of Real Property Tax Law regarding the assessment of parcel 82.00-1-13 in the Town of Candor for roll years 2023, 2024, and 2025, and

WHEREAS: A settlement agreement has been reached between said owners and the Town of Candor with the following changes to assessed value:

Assessment Roll Year	Original Assessed Value	Ordered Assessed Value	Ag Exemption Value	Original Taxable Value	Corrected Taxable Value
2023	1346000	1160000	99283	1246717	1060717
2024	1346000	1160000	114830	1231170	1045170
2025	1346000	984000	120968	1225032	863032

And

WHEREAS: The County is in receipt of the signed court order approving this settlement; and

WHEREAS: The order stipulates refunds of 2024 and 2025 Town & County taxes, and a correction of the 2026 Town & County tax roll resulting in a corrected tax bill, therefore be it

RESOLVED: That the following refunds, without interest, totaling \$7,370.64, be paid by check and made payable to "Hinman, Howard, & Kettell, as attorneys" per the court order:

<b>2023 Assessment Roll/2024 Town &amp; County</b>						
Type of Tax	Original Taxable Value	Corrected Taxable Value	Tax Rate	Original Tax	Corrected Tax	Refund
County	1246717	1060717	9.784692	12198.74	10378.79	<b>1819.95</b>
Townwide	1246717	1060717	6.855816	8547.26	7272.08	<b>1275.18</b>
Part Town	1246717	1060717	0.869257	1083.72	922.04	<b>161.68</b>
Candor Fire	1246717	1060717	1.738057	2166.87	1843.59	<b>323.28</b>

2024 Assessment Roll/ 2025 Town & County						
County	1231170	1045170	10.507850	12936.95	10982.49	<b>1954.46</b>
Townwide	1231170	1045170	6.990264	8606.20	7306.01	<b>1300.19</b>
Part Town	1231170	1045170	0.777100	956.74	812.20	<b>144.54</b>
Candor Fire	1231170	1045170	1.72864	2128.25	1806.72	<b>321.53</b>
Total Refund:						<b>7300.81</b>

And be it further

RESOLVED: That a corrected 2026 Town & County tax bill for \$17,572.09 be issued as follows:

Type of Tax	Original Taxable Value	Corrected Taxable Value	Tax Rate	Original Tax	Corrected Tax	Reduction
County	1225032	863032	10.926984	13385.91	9432.34	<b>3955.57</b>
Townwide	1225032	863032	7.613017	9326.19	6570.28	<b>2755.91</b>
Part Town	1225032	863032	0.041264	50.55	35.61	<b>14.94</b>
Candor Fire	1225032	863032	1.779619	2180.09	1535.87	<b>644.22</b>
<b>Totals</b>				<b>24942.73</b>	<b>17572.09</b>	<b>7370.64</b>

And be it further

RESOLVED: That the above refunds and reductions be charged back to the proper accounts of the Tioga County Treasurer's Office:

County:	\$7,729.98
Townwide:	\$5,331.28
Part Town:	\$321.16
Candor Fire:	\$1,289.03

In Chambers of the Supreme Court held  
in Broome County at Binghamton, New  
York on the 10 day of January 2026.

PRESENT: Hon. Joseph A. McBride  
Presiding Justice

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF BROOME

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In the Matter of the Petition of

John M. Baust and Kristi Snyder,  
Petitioners,  
vs.

**ORDER**

Index Nos.: EFCA2023001627  
EFCA2024002103  
EFCA2025002394

The Assessor of the Town of Candor, New  
York, and the Town of Candor, New York,

Respondents,

For Review of Tax Assessment Under  
Article 7 of the Real Property Tax Law.

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Upon reading and filing the annexed Settlement Agreement, discontinuing the above-captioned proceedings with prejudice, it is hereby:

ORDERED, that the above-entitled proceeding is hereby discontinued, with prejudice, on the following terms and conditions:

1. For tax years 2023/24 and 2024/25, the total assessment on 175 Raish Hill Road, Town of Candor, New York, Tax Map No. 82.00-1-13 ("Subject Parcel"), shall be reduced from \$1,346,000 to \$1,160,000.

2. For tax year 2025/26, the total assessment on the Subject Parcel shall be reduced from \$1,346,000 to \$984,000.

3. For each of the tax years at issue, the land component of the assessment on the Subject Parcel shall remain at \$491,000.

4. Notwithstanding the provisions of RPTL § 720(1)(b), any and all applicable real property tax exemptions previously granted shall remain in full force and effect, without adjustment, on the 2023, 2024 and 2025 assessment rolls. Specifically, the agricultural exemptions previously granted and appearing on the 2023, 2024 and 2025 assessment rolls shall remain in place as follows: (a) 2023: \$99,283; (b) 2024: \$114,830; and (c) 2025: \$120,968.

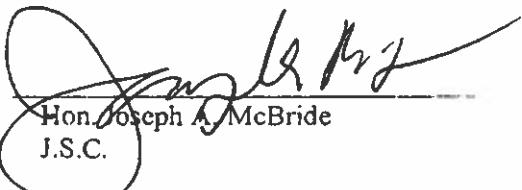
5. The Town of Candor, acting through its Assessor, or the proper official having custody of the assessment roll and authority to do so, shall make or cause to be made, upon the proper books and records and on the assessment rolls of the Town of Candor, the entries, changes and corrections necessary to conform the assessments to the agreed upon reduced assessments.

6. Petitioners will receive refunds, without interest, for the excess taxes paid for tax years 2023/24, 2024/25 and 2025/26. Refunds shall be paid, by check and made payable to "Hinman, Howard & Kattell, LLP, as attorneys," within sixty (60) days of the entry of this Order and the presentment of a demand for refund. If payment is not timely made, interest shall accrue on any payment not timely paid from the date of each overpayment at the statutory rate.

7. All other terms and conditions of the parties' Settlement Agreement, annexed hereto, are incorporated herein and made a part of this Order; and it is further

ORDERED, that each party shall bear its own costs, disbursements and attorney's fees.

Dated: Binghamton, New York  
January 20 2026

  
Hon. Joseph A. McBride  
J.S.C.

ENTER:

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF BROOME

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In the Matter of the Petition of

John M. Baust and Kristi Snyder.

Petitioners,

vs.

The Assessor of the Town of Candor, New  
York, and the Town of Candor, New York,

Respondents,

For Review of Tax Assessment Under  
Article 7 of the Real Property Tax Law.

Index Nos.: EFCA2023001627  
EFCA2024002103  
EFCA2025002394

RFI Nos.: RFI Year 2023  
RFI Year 2024  
RFI Year 2025

Judge Assigned:  
Hon. Joseph A. McBride

**SETTLEMENT AGREEMENT**

WHEREAS, Petitioners John M. Baust and Kristi Snyder ("Petitioners") are the owners of certain real property located at 175 Raish Hill Road, Candor, New York, and designated on the Town of Candor assessment and tax rolls as Tax Map Parcel No. 82.00-1-13 ("Subject Parcel"); and

WHEREAS, Petitioners commenced the above entitled Real Property Tax Law Article 7 proceedings against the Assessor of the Town of Candor, New York ("Assessor") and the Town of Candor, New York ("Town"), for the tax years 2023/24, 2024/25 and 2025/26; and

WHEREAS, it is the intention of the parties to resolve and settle all disputes and differences concerning the valuation and assessment of the Subject Parcel; and

WHEREAS, the parties are desirous of settling and discontinuing the captioned proceedings on the basis hereinafter set forth;

NOW, therefore, the parties, through their attorneys, hereby stipulate and agree as follows:

1. For tax year 2023/24, the total assessment on the Subject Parcel shall be reduced from \$1,346,000 to \$1,160,000.

2. For tax year 2024/25, the total assessment on the Subject Parcel shall be reduced from \$1,346,000 to \$1,160,000

3. For tax year 2025/2026, the total assessment on the Subject Parcel shall be reduced from \$1,346,000 to \$984,000.

4. For each of the tax years at issue, the land component of the assessment on the Subject Parcel shall remain at \$491,900.

5. Pursuant to and in accordance with Section 727 of the Real Property Tax Law, and subject to the provisions of paragraphs "5" and "6," *infra*, the total assessment on Subject Property shall be maintained at \$984,000 on the 2026, 2027 and 2028 tax assessment rolls, and shall not be adjusted by the Town or the Assessor on the assessment rolls prepared and adopted in 2026, 2027 and 2028, and Petitioners shall not challenge said assessments on the assessment rolls prepared and adopted in 2026, 2027 and 2028.

6. In accordance with said Section 727, nothing in this Agreement shall prohibit the Town from changing the assessment on the Subject Property in the event Petitioners make additions or alterations to, or improvements on, or in the event of destruction, retirement or demolition without replacement of the improvements on the Subject Property, which affect the taxable value of the Subject Property and, similarly, Petitioners shall not be barred from challenging and commencing proceedings to review the assessment on the Subject Property in the event there have been any new assessments because of additions, alterations or improvements, or in the event of destruction, retirements or demolition without replacement of the improvements on the Subject Property which

affect the taxable value of the Subject Property. Such changes in assessment shall be limited to changes attributable to such additions, alterations, improvements, destruction, retirements or demolitions. Neither an assessment change nor a review under this paragraph will be a failure of the parties to perform the Settlement Agreement.

7. In addition to the foregoing, in the event that the Town undertakes a Town-wide revaluation, involving the inspection, appraisal and valuation of all properties within the Town, the Town will not be prohibited from changing the assessment on the Subject Property, and Petitioners will not be barred from challenging and commencing proceedings to review any such revaluation assessments.

8. This Settlement Agreement applies only to the Subject Property identified herein and does not apply to any other properties or tax map parcels owned by Petitioners.

9. Any and all applicable real property tax exemptions previously granted shall remain in full force and effect, without adjustment, on the 2023, 2024 and 2025 assessment rolls. It is specifically agreed that, notwithstanding the provisions of RPTL § 720(1)(b), because the land components of the assessments on the Subject Parcel are not being reduced, the agricultural exemptions previously granted and appearing on the 2023, 2024 and 2025 assessment rolls are not affected by this Settlement Agreement and the following agricultural exemptions shall remain in place: (a) 2023: \$99,283; (b) 2024: \$114,830; and (c) 2025: \$120,968.

10. Nothing in this Settlement Agreement shall prevent Petitioners from applying for, receiving or seeking review regarding any applicable real property tax exemptions, including agricultural exemptions, in connection with the 2026 assessment roll or thereafter.

11. The Town, acting through its Assessor, or the proper official having custody of the assessment roll and authority to do so, shall make or cause to be made upon the proper books and records and on the assessment rolls of the Town of Candor, the entries, changes and corrections necessary to conform the assessment to the agreed upon reduced assessment.

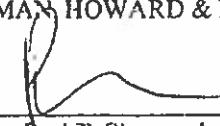
12. Petitioners will receive refunds, without interest, for the excess taxes paid for tax years 2023/24, 2024/25 and 2025/26. Refunds shall be paid, by check and made payable to "Hinman, Howard & Katell, LLP, as attorneys," within sixty (60) days of the entry of an Order in this proceeding directing such payment and the presentment of a demand for refund. If payment is not timely made, interest shall accrue on any payment not timely paid from the date of each overpayment at the statutory rate.

13. An order may be entered upon this Settlement Agreement discontinuing and resolving the captioned proceedings, with prejudice and without costs to Petitioners or the Town, without further notice.

14. This Settlement Agreement may be executed in several counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

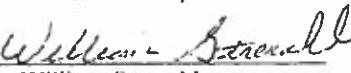
Dated: Binghamton, New York  
January 20, 2026

HINMAN, HOWARD & KATTELL, LLP

By:   
Paul T. Sheppard, Esq.  
Attorneys for Petitioner

Dated: Candor, New York  
January 19, 2026

TOWN OF CANDOR, NEW YORK

By:   
William Strosahl  
Town Supervisor

Dated: Candor, New York  
January , 2026

TOWN OF CANDOR ASSESSOR

By: Denise M. Spaulding, IAO  
Denise Spaulding  
Town Assessor

APPROVED AS TO FORM AND CONTENT:

Palmer Pelella

Palmer J. Pelella, Esq.  
PELELLA LAW P.C.  
Attorney for Respondents

Date: January 19, 2026

## 2023 Roll – Original

82.00-1-13	492489 Cendor	Active	R/S:1	School	Cendor																																		
Baust, John M	Roll Year: 2023 Prior Year	Res Multiple		Land AV:	491,900																																		
175 Raish Hill Rd	Land Size: 595.86 acres			Total AV:	1,346,000																																		
<table border="1"> <tr> <td colspan="2">Assessment</td> <td colspan="2">Reassessment Values</td> <td colspan="2">Market Value Survey</td> </tr> <tr> <td colspan="2"> <ul style="list-style-type: none"> <li>Parcel 82.00-1-13</li> <li>History</li> <li>Assessment           <ul style="list-style-type: none"> <li>Exempt(s)</li> <li>Spec Dist(s)</li> <li>Notes</li> </ul> </li> <li>Description           <ul style="list-style-type: none"> <li>Notes</li> <li>Owner(s)</li> <li>Images</li> <li>Gis</li> </ul> </li> <li>Site (1) Res           <ul style="list-style-type: none"> <li>Land(s)</li> <li>Bldg</li> <li>Imprvm(s)</li> <li>Valuation</li> </ul> </li> <li>Site (2) Res           <ul style="list-style-type: none"> <li>Land(s)</li> <li>Rkn</li> </ul> </li> </ul> </td> <td colspan="2">           Land Assessed Value: 491,900            Total Assessed Value: 1,346,000            Residential Percent: <input type="text"/>            Uniform Percent: 72.50            Full Market Value: 1,856,552            Partial Construction Flag: <input type="checkbox"/> </td> <td colspan="2">           Taxable Values            County Taxable: 1,246,717            Muni Taxable: 1,246,717            School Taxable: 1,246,717              Schl Alter STAR: 1,246,717              Relevies            School Relevy: <input type="text"/> .00         </td> </tr> <tr> <td colspan="6">           AR Information            Equal Inc: 17,500 Phys. Inc: 607,500 Hold AR Amt: 1,346,000            Equal Dec: Phys. Dec: SpR Merge No:         </td> </tr> <tr> <td colspan="6">           Total 11 Roll Years:  <table border="1"> <thead> <tr> <th>Roll YR</th> <th>Land AV</th> <th>Total AV</th> <th>\$ Diff from PY</th> <th>% Chg from PY</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>491,900</td> <td>1,346,000</td> <td>625,000</td> <td>87</td> </tr> </tbody> </table> </td> </tr> </table>						Assessment		Reassessment Values		Market Value Survey		<ul style="list-style-type: none"> <li>Parcel 82.00-1-13</li> <li>History</li> <li>Assessment           <ul style="list-style-type: none"> <li>Exempt(s)</li> <li>Spec Dist(s)</li> <li>Notes</li> </ul> </li> <li>Description           <ul style="list-style-type: none"> <li>Notes</li> <li>Owner(s)</li> <li>Images</li> <li>Gis</li> </ul> </li> <li>Site (1) Res           <ul style="list-style-type: none"> <li>Land(s)</li> <li>Bldg</li> <li>Imprvm(s)</li> <li>Valuation</li> </ul> </li> <li>Site (2) Res           <ul style="list-style-type: none"> <li>Land(s)</li> <li>Rkn</li> </ul> </li> </ul>		Land Assessed Value: 491,900 Total Assessed Value: 1,346,000 Residential Percent: <input type="text"/> Uniform Percent: 72.50 Full Market Value: 1,856,552 Partial Construction Flag: <input type="checkbox"/>		Taxable Values County Taxable: 1,246,717 Muni Taxable: 1,246,717 School Taxable: 1,246,717  Schl Alter STAR: 1,246,717  Relevies School Relevy: <input type="text"/> .00		AR Information Equal Inc: 17,500 Phys. Inc: 607,500 Hold AR Amt: 1,346,000 Equal Dec: Phys. Dec: SpR Merge No:						Total 11 Roll Years: <table border="1"> <thead> <tr> <th>Roll YR</th> <th>Land AV</th> <th>Total AV</th> <th>\$ Diff from PY</th> <th>% Chg from PY</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>491,900</td> <td>1,346,000</td> <td>625,000</td> <td>87</td> </tr> </tbody> </table>						Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY	2023	491,900	1,346,000	625,000	87
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## 2023 Roll – Corrected

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## 2024 Roll – Original

82.00-1-13	492489 Candor	Active	R/S:1	School: Candor	
Baust, John M	Roll Year: 2024 Prior Year	Res Multiple		Land AV: 491,900	
175 Raish Hill Rd	Land Size: 595.86 acres			Total AV: 1,346,000	

Parcel 82.00-1-13

- History
- Assessment
  - Exempt(s)
  - Spec Dist(s)
  - Notes
- Description
  - Notes
  - Owner(s)
  - Images
  - Gis
- Site (1) Res
  - Land(s)
  - Bldg
  - Imprvmt(s)
  - Valuation
- Site (2) Res
  - Land(s)
  - Bldg

**Assessment** **Reassessment Values** **Market Value Survey**

Land Assessed Value:	491,900	Taxable Values	1,231,170
Total Assessed Value:	1,346,000	County Taxable:	1,231,170
Residential Percent:	<input type="text"/>	Muni Taxable:	1,231,170
Uniform Percent:	66.70	School Taxable:	1,231,170
Full Market Value:	2,017,991	Schl After STAR:	1,231,170
Partial Construction Flag:	<input type="checkbox"/>	Relevies	
		School Relevy:	.00

**AR Information**

Equal Inc:	Phys. Inc:	Hold AR Amt:	1,346,000
Equal Dec:	Phys. Dec:	Split Merge No:	

**Total 12 Roll Years:**

Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY
2024	491,900	1,346,000	0	0

82.00-1-13	492489 Candor	Active	R/S:1	School: Candor	
Baust, John M	Roll Year: 2024 Prior Year	Res Multiple		Land AV: 491,900	
175 Raish Hill Rd	Land Size: 595.86 acres			Total AV: 1,346,000	

Parcel 82.00-1-13

- History
- Assessment
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- Site (2) Res
  - Land(s)
  - Bldg

**Total 1 Exemptions (Right Click to Add)**

Exemption Code	Amount	Init Year	Term Year	Own Pct
41720 AG CEIL CO	114,830		2024	

**Calc Sr. Exempts...**

Code:	41720 AG CEIL CO	Term Yr:	<input type="text"/>
Amount:	114,830	Init Year:	2024
Percent:	<input type="text"/>	Own Pct:	<input type="text"/>

**Exemption Amounts:**

County:	114,830
Muni:	114,830
School:	114,830

**Taxable Values:**

County:	1,231,170
Muni:	1,231,170
School:	1,231,170
Schl after STAR:	1,231,170

## 2024 Roll – Corrected

82.00-1-13	492489 Candor	Active	R/S: 1	School: Candor										
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175 Raish Hill Rd	Land Size: 595.86 acres			Total AV: 1,160,000										
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## Baust & Snyder

### 2025 roll – Original

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## 2025 Roll – Corrected

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Land Assessed Value: <input type="text" value="491,900"/> Total Assessed Value: <input type="text" value="984,000"/> Residential Percent: <input type="text"/> Uniform Percent: <input type="text" value="61.50"/> Full Market Value: <input type="text" value="1,600,000"/> Partial Construction Flag: <input type="checkbox"/>		Taxable Values County Taxable: <input type="text" value="863,032"/> Muni Taxable: <input type="text" value="863,032"/> School Taxable: <input type="text" value="863,032"/>  Schl After STAR: <input type="text" value="863,032"/>  Relevies School Relevy: <input type="text" value=".00"/>																																																																						
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<b>Total 13 Roll Years:</b> <table border="1"> <thead> <tr> <th>Roll YR</th> <th>Land AV</th> <th>Total AV</th> <th>\$ Diff from PY</th> <th>% Chg from PY</th> </tr> </thead> <tbody> <tr> <td>2025</td> <td>491,900</td> <td>984,000</td> <td>-362,000</td> <td>-27</td> </tr> <tr> <td>2024</td> <td>491,900</td> <td>1,346,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>2023</td> <td>491,900</td> <td>1,346,000</td> <td>625,000</td> <td>87</td> </tr> <tr> <td>2022</td> <td>474,400</td> <td>721,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>2021</td> <td>474,400</td> <td>721,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>2020</td> <td>474,400</td> <td>721,000</td> <td>0</td> <td>0</td> </tr> </tbody> </table>								Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY	2025	491,900	984,000	-362,000	-27	2024	491,900	1,346,000	0	0	2023	491,900	1,346,000	625,000	87	2022	474,400	721,000	0	0	2021	474,400	721,000	0	0	2020	474,400	721,000	0	0																														
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2020	474,400	721,000	0	0																																																																				

82.00-1-13	492489	Candor	Active	R/S:1	School	Candor																													
Baust, John M	Roll Year:	2025	Prior Year:		Res Multiple																														
175 Raish Hill Rd	Land Size:	595.86 acres			Land AV:	491,900																													
					Total AV:	984,000																													
<table border="1"> <tr> <td colspan="7">Total 1 Exemptions (Right Click to Add)</td> </tr> <tr> <td>Exemption Code</td> <td>Amount</td> <td>Pct</td> <td>Init Year</td> <td>Term Year</td> <td>Own Pct</td> <td></td> </tr> <tr> <td>41720 AG CEIL CO</td> <td>120,968</td> <td></td> <td>2025</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="7">           Calc Sr. Exempts...            Code: <input type="text" value="41720 AG CEIL CO"/>            Amount: <input type="text" value="120,968"/>            Percent: <input type="text"/>              Exemption Amounts:            County: <input type="text" value="120,968"/>            Muni: <input type="text" value="120,968"/>            School: <input type="text" value="120,968"/>              Taxable Values:            County: <input type="text" value="863,032"/>            Muni: <input type="text" value="863,032"/>            School: <input type="text" value="863,032"/>              Schl after STAR: <input type="text" value="863,032"/> </td> </tr> </table>								Total 1 Exemptions (Right Click to Add)							Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct		41720 AG CEIL CO	120,968		2025				Calc Sr. Exempts... Code: <input type="text" value="41720 AG CEIL CO"/> Amount: <input type="text" value="120,968"/> Percent: <input type="text"/>  Exemption Amounts: County: <input type="text" value="120,968"/> Muni: <input type="text" value="120,968"/> School: <input type="text" value="120,968"/>  Taxable Values: County: <input type="text" value="863,032"/> Muni: <input type="text" value="863,032"/> School: <input type="text" value="863,032"/>  Schl after STAR: <input type="text" value="863,032"/>						
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# Town of Candor/County of Tioga

Fiscal Year: January 01, 2024 - December 31, 2024

Town of Candor  
101 Owego Road  
PO Box 6  
Candor, NY 13743

Warrant Date: January 01, 2024

Bill #: 000514

Bank Code: 0000000 Account #: 00000001484

SWIS: 492489 Tax Map ID: 82-00-1-13

Property Class: Residential - Multi-Purpose/Multi-Structure

Dimensions: 0.00 x 0.00 Acres: 595.86

Location: 175 Raish Hill Rd

Roll Section: 1

School: Candor

State Aid: TOWN 425500

Baust John M  
Snyder Kristi  
175 Raish Hill Rd  
Candor, NY 13743

Exemptions	Amount	Full Value	Tax Purpose
AG CEIL CO	99,283.00	136,942.00	TOWN

Total Assessed Value of your property \$1,346,000

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

Assessor's stated uniform % used to establish assessments: 72.50%

Assessor's estimate of Full Market Value as of 7/1/2022: \$1,856,552

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$26,296,389.00	1.20	1,246,717.00	9.78469200	\$12,198.74
TOWNWIDE	\$1,823,644.00	1.20	1,246,717.00	6.85581600	\$8,547.26
PART TOWN	\$211,843.00	-9.00	1,246,717.00	0.86925700	\$1,083.72
Candor fire	\$477,697.00	2.40	1,246,717.00	1.73805700	\$2,166.87

Apply for Senior Citizen Exemption by: 3/1/2024

Full Payment Amount Due by: 1/31/2024

\$23,996.59

Apply for third party notification by: 7/1/2024

Office Hours: 9am - 5:00pm Tuesday, Wednesday and Thursday. Closed Holidays & Weekends  
No payments accepted after May 31, 2024  
Phone: 607-659-3175 ext: 1

Bill #: 000514

Town of Candor  
101 Owego Road  
PO Box 6  
Candor, NY 13743

If Paid By	Interest %	Tax	Interest	Fee	Total Due
01/31/2024	0.00%	\$23,996.59	\$0.00	\$0.00	\$23,996.59
02/29/2024	1.00%	\$23,996.59	\$239.97	\$0.00	\$24,236.56
04/01/2024	2.00%	\$23,996.59	\$479.93	\$0.00	\$24,476.52
04/15/2024	3.00%	\$23,996.59	\$719.90	\$0.00	\$24,716.49
04/30/2024	3.00%	\$23,996.59	\$719.90	\$2.00	\$24,718.49
05/31/2024	4.00%	\$23,996.59	\$959.86	\$2.00	\$24,958.45

492489 82-00-1-13  
175 Raish Hill Rd

Account #: 00000001484  
Bank Code: 0000000

Baust John M  
Snyder Kristi  
175 Raish Hill Rd  
Candor, NY 13743

Please make checks, drafts or money orders payable to:

Town of Candor

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box

and return entire bill.

# Town of Candor/County of Tioga

Fiscal Year: January 01, 2025 - December 31, 2025

Town of Candor  
101 Owego Road  
PO Box 6  
Candor, NY 13743

Warrant Date: January 01, 2025

Bill #: 000515

Bank Code: 0000000 Account #: 00000001484

SWIS: 492489 Tax Map ID: 82.00-1-13

Property Class: Residential - Multi-Purpose/Multi-Structure

Dimensions: 0.00 x 0.00 Acres: 595.86

Location: 175 Raish Hill Rd

Roll Section: 1

School: Candor

State Aid: TOWN 424000

Baust John M  
Snyder Kristi  
175 Raish Hill Rd  
Candor, NY 13743

Exemptions	Amount	Full Value	Tax Purpose
AG CEIL CO	114,830.00	172,159.00	TOWN

Total Assessed Value of your property \$1,346.000

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

Assessor's stated uniform % used to establish assessments: 66.70%

Assessor's estimate of Full Market Value as of 7/1/2023: \$2,017,991

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$26,767,599.00	1.80	1,231,170.00	10.50785000	\$12,936.95
TOWNWIDE	\$1,874,698.00	2.80	1,231,170.00	6.99026400	\$8,606.20
PART TOWN	\$191,026.00	-9.80	1,231,170.00	0.77710000	\$956.74
Candor fire	\$477,607.00	0.00	1,231,170.00	1.72864000	\$2,128.25

Apply for Senior Citizen Exemption by: 3/1/2025

Full Payment Amount Due by: 1/31/2025 \$24,628.14

Apply for third party notification by: 7/1/2025

Office Hours: 9am - 5:00pm Tuesday, Wednesday and Thursday. Closed Holidays & Weekends  
No payments accepted after June 2, 2025  
Phone: 607-659-3175 ext: 1

Bill #: 000515

Town of Candor  
101 Owego Road  
PO Box 6  
Candor, NY 13743

If Paid By	Interest %	Tax	Interest	Fee	Total Due
01/31/2025	0.00	\$24,628.14	\$0.00	\$0.00	\$24,628.14
02/28/2025	1.00	\$24,628.14	\$246.28	\$0.00	\$24,874.42
03/31/2025	2.00	\$24,628.14	\$492.56	\$0.00	\$25,120.70
04/14/2025	3.00	\$24,628.14	\$738.84	\$0.00	\$25,366.98
04/30/2025	3.00	\$24,628.14	\$738.84	\$2.00	\$25,368.98
06/02/2025	4.00	\$24,628.14	\$985.13	\$2.00	\$25,615.27

492489 82.00-1-13  
175 Raish Hill Rd

Account #: 00000001484  
Bank Code: 0000000

Baust John M  
Snyder Kristi  
175 Raish Hill Rd  
Candor, NY 13743

Please make checks, drafts or money orders payable to:

Town of Candor

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

# Town of Candor/County of Tioga

Fiscal Year: January 01, 2026 - December 31, 2026

Town of Candor  
101 Owego Road  
PO Box 6  
Candor, NY 13743

Warrant Date: January 01, 2026

Bill #: 000517

Bank Code: 0000000 Account #: 00000001484

SWIS: 492489 Tax Map ID: 82.00-1-13

Property Class: Residential - Multi-Purpose/Multi-Structure

Dimensions: 0.00 x 0.00 Acres: 595.86

Location: 175 Raish Hill Rd

Roll Section: 1

School: Candor

State Aid: TOWN 540300

Baust John M  
Snyder Kristi  
175 Raish Hill Rd  
Candor, NY 13743

Exemptions	Amount	Full Value	Tax Purpose
AG CEIL CO	120,968.00	196,696.00	TOWN

Total Assessed Value of your property \$1,346,000

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

Assessor's stated uniform % used to establish assessments: 61.50%

Assessor's estimate of Full Market Value as of 7/1/2024: \$2,188,618

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	1,225,032.00	10.92698400	\$13,385.91
TOWNWIDE	\$2,060,736.00	9.90	1,225,032.00	7.61301700	\$9,326.19
PART TOWN	\$10,232.00	-94.60	1,225,032.00	0.04126400	\$50.55
Candor fire	\$495,563.00	3.70	1,225,032.00	1.77961900	\$2,180.09

Apply for Senior Citizen Exemption by: 3/1/2025

Full Payment Amount Due by: 2/3/2026

\$24,942.74

Apply for third party notification by: 7/1/2026

Office Hours: 9am - 4:00pm Tuesday, Wednesday and Thursday. Closed Holidays & Weekends  
No payments accepted after June 2, 2026  
Phone: 607-659-3175 ext: 1  
Make checks payable to:  
Town of Candor

Bill #: 000517

Town of Candor  
101 Owego Road  
PO Box 6  
Candor, NY 13743

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/03/2026	0.00	\$24,942.74	\$0.00	\$0.00	\$24,942.74
03/03/2026	1.00	\$24,942.74	\$249.43	\$0.00	\$25,192.17
03/31/2026	2.00	\$24,942.74	\$498.85	\$0.00	\$25,441.59
04/14/2026	3.00	\$24,942.74	\$748.28	\$0.00	\$25,691.02
04/30/2026	3.00	\$24,942.74	\$748.28	\$2.00	\$25,693.02
06/02/2026	4.00	\$24,942.74	\$997.71	\$2.00	\$25,942.45

492489 82.00-1-13  
175 Raish Hill Rd

Account #: 00000001484  
Bank Code: 0000000

Baust John M  
Snyder Kristi  
175 Raish Hill Rd  
Candor, NY 13743

Please make checks, drafts or money orders payable to:

Town of Candor

Paid By

Received	Base	Int	Total
Rcvd By	Date	CK	Cash

For receipt, check this box

and return entire bill.

REFERRED TO:

FINANCE/LEGAL COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26

ERRONEOUS ASSESSMENT  
TOWN OF SPENCER

WHEREAS: Special franchise values are established by the New York State Office of Real Property Tax Services as a means of generating ad valorem property taxes from utility property located in the public right of way; and

WHEREAS: An application for Corrected Tax Roll submitted by Town of Spencer Assessor for Spectrum Northeast Syracuse indicates that special franchise parcel #555.00-1244 on the Town & County tax roll is a duplicate parcel; and

WHEREAS: The Town of Spencer has had a special franchise parcel for many years for owner Time Warner of Syracuse who had a name change to Spectrum Northeast Syracuse for the 2025 assessment roll; and

WHEREAS: Instead of changing the name on the existing special franchise parcel the previous Assessor created a duplicate parcel which generated an erroneous 2026 Town & County tax bill for \$223.67 that should not have been generated; and

WHEREAS: This is a correctable error per Real Property Tax Law §550 paragraph 2 (f); therefore be it

RESOLVED: That the 2026 Town & County tax bill #1867 for \$223.67 be deemed null and void; and be it further

RESOLVED: That the below erroneous taxes be charged back to the proper accounts of the Tioga County Treasurer's Office:

County:	\$56.14
Townwide:	\$22.39
Part Town:	\$14.10
Return School:	\$127.69
Spencer Fire:	\$3.35



## Application for Corrected Tax Roll

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <b>Spectrum Northeast Syracuse (a/k/a Time Warner of Syracuse)</b>		Location of property (street address) <b>Special Franchise</b>	
Mailing address of owners (number and street or PO box) <b>7820 Crescent Executive Dr</b>		City, town, or village <b>Charlotte</b>	
City, village, or post office <b>Charlotte</b>	State <b>NC</b>	ZIP code <b>28217</b>	State <b></b>
Daytime contact number <b>1-704-206-2516 (Dylan - Rep)</b>	Evening contact number <b></b>	ZIP code <b></b>	
Account number (as appears on tax bill) <b>555.00-1244</b>		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>555.00*1631</b>	
Amount of taxes currently billed <b>223.67</b>		Amount of taxes currently billed <b></b>	
Reasons for requesting a correction to tax roll: Due to a clerical error this parcel is a duplicate and is not a valid parcel. There was a name change and it was not updated on parcel 555.00*1631, so a new parcel was created which is in error. Therefore, taxes are in error and should be removed.			

I hereby request a correction of tax levied by County/Town/School for the year(s) 2025.  
(County, city, village, etc.)

Signature of applicant Time Warner, Assessor Date 1/23/2026

**Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.**

Date application received <u>1/23/26</u>	Period of warrant for collection of taxes <u>1/1/26 - 5/31/26</u>
Last day for collection of taxes without interest <u>2/2/26</u>	Recommendation <input checked="" type="checkbox"/> Approve application <input type="checkbox"/> Deny application
Signature of official <u>the B. B. C.C.D</u>	Date

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Spencer who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

**Part 3 – For use by the tax levying body or official designated by resolution** \_\_\_\_\_  
(insert number or date, if applicable)

**Application approved** (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____
---------------------------------------

Signature of chief executive officer, or official designated by resolution	Date
--	------

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only before the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties only if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

---

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_.  
Date \_\_\_\_\_

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

TIOGA COUNTY, NEW YORK

# Office of Real Property

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

Steve Palinosky Director ☎ 607 687 8661 ☎ 607 223 7017 ☎ [www.TiogaCountyNY.gov](http://www.TiogaCountyNY.gov)



1/26/2026

Re: Spectrum Northeast Syracuse – Application for Corrected Tax Roll

Parcel #555.00-1244

Parcel 555.00-1244 was activated by the previous Assessor to be the Spectrum Northeast Syracuse Special Franchise parcel for Town of Spencer. However, Spectrum Northeast Syracuse was just a name change from Time Warner of Syracuse, not a new special franchise. Parcel 555.00-1631 already existed as the special franchise parcel of Time Warner of Syracuse and should have just had the owner named change. Parcel 555.00-1244 is therefore a duplicate parcel and as such it is erroneous.

This error is correctable per RPTL §550 "clerical error" paragraph 2 (f).

A Town & County tax bill was erroneously generated for \$223.67. This tax bill should be declared null and void.

Recommend approval.

A handwritten signature in black ink, appearing to read "Steve Palinosky".

Steve Palinosky, CCD  
County Director

# TOWN OF SPENCER/TIoga COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026

Tioga County Treasurer  
Ronald E. Dougherty Bldg.  
Tioga County Treasurer, Rm 210  
56 Main Street  
Owego NY 13827

Warrant Date: January 01, 2026

Bill #: 001867

Bank Code: 0000000 Account #:  
SWIS: 493489 Tax Map ID: 555.00-1244  
Property Class: Television  
Dimensions: 0.00 x 0.00 Acres: 0.00  
Location: Special Franchise  
Roll Section: 5  
School: Spencer-Van Etten

State Aid: TOWN 198598

*Incorrect Parcel  
Duplicate*

Spectrum Northeast Syracuse  
7820 Crescent Executive Dr  
Charlotte, NC 28217

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$5,868  
Assessor's stated uniform % used to establish assessments: 70.00%  
Assessor's estimate of Full Market Value as of 7/1/2024: \$8,383

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

TAX INFORMATION					
Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	5,868.00	9.56772800	\$56.14
TOWN WIDE	\$746,900.00	14.00	5,868.00	3.81505300	\$22.39
PART TOWN	\$371,438.00	+12.60	5,868.00	2.40314400	\$14.10
RETURN SCHOOL	\$0.00	0.00	0.00	1.00000000	\$127.69
Spencer fire	\$90,000.00	5.90	5,868.00	0.57079800	\$3.35

Apply for Senior Citizen Exemption by: 3/1/2026

Full Payment Amount Due by: 2/2/2026 \$223.67

Apply for third party notification by: 7/1/2026

Office Hours: 8:30am - 5:00pm Monday - Friday  
Closed Holidays & Weekends  
Phone: 607-687-8670

BILL # 001867

Tioga County Treasurer  
Ronald E. Dougherty Bldg.  
Tioga County Treasurer, Rm 210  
56 Main Street  
Owego NY 13827

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$223.67	\$0.00	\$0.00	\$223.67
03/02/2026	1.00	\$223.67	\$2.24	\$0.00	\$225.91
03/31/2026	2.00	\$223.67	\$4.47	\$0.00	\$228.14
04/30/2026	3.00	\$223.67	\$6.71	\$0.00	\$230.38
06/01/2026	4.00	\$223.67	\$8.95	\$0.00	\$232.62

493489 555.00-1244 Account #:  
Special Franchise Bank Code: 0000000  
Spectrum Northeast Syracuse  
7820 Crescent Executive Dr  
Charlotte, NC 28217

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By	Base	Int	Total
Received			
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.

# TOWN OF SPENCER/TIoga COUNTY

Fiscal Year: January 01, 2026 - December 31, 2026

Tioga County Treasurer  
Ronald E. Dougherty Bldg.  
Tioga County Treasurer, Rm 210  
56 Main Street  
Owego NY 13827

Correct Parcel

Warrant Date: January 01, 2026 Bill #: 001868  
Bank Code: 0000000 Account #: 00000001432  
SWIS: 493489 Tax Map ID: 555.00-1631  
Property Class: Television  
Dimensions: 0.00 x 0.00 Acres: 0.00  
Location: Special Franchise  
Roll Section: 5  
School: Spencer-Van Etten  
State Aid: TOWN 198598

Time Warner of Syracuse  
PO Box 7467  
Charlotte, NC 28241

Exemptions	Amount	Full Value	Tax Purpose

Total Assessed Value of your property \$5,868  
Assessor's stated uniform % used to establish assessments: 70.00%  
Assessor's estimate of Full Market Value as of 7/1/2024: \$8,383

If you feel your assessment is too high, you have the right to seek a reduction. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing a complaint on this assessment has passed.

## TAX INFORMATION

Taxing Purpose	Total Tax Levy	% Change	Taxable Value	Tax Rate	Tax Amount
COUNTY	\$27,450,882.00	2.60	5,868.00	9.56772800	\$56.14
TOWN WIDE	\$746,900.00	14.00	5,868.00	3.81505300	\$22.39
PART TOWN	\$371,438.00	-12.60	5,868.00	2.40314400	\$14.10
Spencer fire	\$90,000.00	5.90	5,868.00	0.57079800	\$3.35

Apply for Senior Citizen Exemption by: 3/1/2026  
Apply for third party notification by: 7/1/2026

Full Payment Amount Due by: 2/2/2026 \$95.98

Office Hours: 8:30am - 5:00pm Monday - Friday  
Closed Holidays & Weekends  
Phone: 607-657-8670

Tioga County Treasurer  
Ronald E. Dougherty Bldg.  
Tioga County Treasurer, Rm 210  
56 Main Street  
Owego NY 13827

Bill #: 001868

If Paid By	Interest %	Tax	Interest	Fee	Total Due
02/02/2026	0.00	\$95.98	\$0.00	\$0.00	\$95.98
03/02/2026	1.00	\$95.98	\$0.96	\$0.00	\$96.94
03/31/2026	2.00	\$95.98	\$1.92	\$0.00	\$97.90
04/30/2026	3.00	\$95.98	\$2.88	\$0.00	\$98.86
06/01/2026	4.00	\$95.98	\$3.84	\$0.00	\$99.82

493489 555.00-1631 Account #: 00000001432  
Special Franchise Bank Code: 0000000

Time Warner of Syracuse  
PO Box 7467  
Charlotte, NC 28241

Please make checks, drafts or money orders payable to:

Tioga County Treasurer

Paid By	Base	Int	Total
Received			
Rcvd By	Date	CK	Cash

For receipt, check this box  and return entire bill.



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES  
WA Harriman State Campus  
Albany, N Y 12227  
(518) 474-5711

RP31  
Dated  
June 03, 2025

**CERTIFICATE OF FINAL SPECIAL FRANCHISE FULL VALUE**

For city and town assessment roll to be filed in 2025

Town of Spencer, Tioga County - 493400

The State Office of Real Property Tax Services has determined the final special franchise full values for the following special franchise companies at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and public places.

Town of Spencer, Tioga County	Full Value Number	Final Full Value
New York State Electric & Gas		
One City Center, Avangrid Management 5th floor		
Portland, ME 04101		
Village of Spencer		\$1,018,361
Town Outside Villages		\$829,121
Total Town:	131600-4934	\$1,847,482
Citizens Telecom Co of NY		
P.O. Box 2629		
Addison, TX 75001		
Village of Spencer		\$100,011
Town Outside Villages		\$320,705
Total Town:	618750-4934	\$420,716
First Light Fiber		
55 Sicker Rd		
Latham, NY 12110		
Village of Spencer		\$889
Town Outside Villages		\$5,902
Total Town:	701390-4934	\$6,791
Haefele TV, Inc.		
P.O. Box 312		
Spencer, NY 14883		
Village of Spencer		\$105,756
Town Outside Villages		\$116,405
Total Town:	920360-4934	\$222,161
Spectrum Northeast Syracuse		
7820 Crescent Executive Drive		
Charlotte, NC 28217		
Town Outside Villages		\$5,868
Total Town:	950630-4934	\$5,868
Grand Total		\$2,503,018

Roll Section	5 Special Franch.	2024	2025	Res	Prop	Or	R	T	Account Nbr
Parcel Id	Name	Total Av	Land Av	Pct	Pct	C	SS	C	
555.00-1239	Citizens Telecommunicat-	2,988	0	2.245	0	860	5	0000001239	
555.00-1240	Nys Electric & Gas Corp	606,624	0	538,632	0	860	5	0000001240	
555.00-1241	Nys Electric & Gas Corp	39,415	0	34,998	0	860	5	0000001241	
555.00-1242	Nys Electric & Gas Corp	7,608	0	6,756	0	860	5	0000001242	
555.00-1243	Citizens Telecommunicat-	295,775	0	222,249	0	860	5	0000001243	
555.00-1244	Spectrum Northeast Syracuse	0	0	5,868	0	869	5		
555.00-1432	Hastle Tv Inc	59,276	0	81,484	0	869	5	0000001432	
555.00-1631	Time Warner of Syracuse	5,802	0	5,868	0	869	5	0000001432	
555.00-5241	TVC Albany INC	5,311	0	4,132	0	867	5	0000005242	
<b>Roll Section Totals</b>		<b>Parcels</b>	<b>9</b>	<b>1,022,799</b>	<b>0</b>	<b>902,232</b>			
<b>Town Outside Village Totals</b>		<b>Parcels</b>	<b>9</b>	<b>1,022,799</b>	<b>0</b>	<b>902,232</b>			
<b>Town Grand Totals</b>		<b>Parcels</b>	<b>13</b>	<b>2,059,086</b>	<b>0</b>	<b>1,759,925</b>			
<b>Report Totals</b>		<b>Parcels</b>	<b>13</b>	<b>2,059,086</b>	<b>0</b>	<b>1,759,925</b>			