

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

Real Property Agenda

Date: July 7th, 2026

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 6/2/2026 minutes.

FINANCIAL:

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

OLD BUSINESS:

- Senior exemption – Local law being drafted, decisions needed on income calculation and application options.
- 100% Veterans exemption – Adopted by Town of Tioga, possible others will adopt.
- Final assessment rolls have been run, distributed, and posted.
- Remote work – Director only as needed.
- Strategic Plan:
 - Transition to RPS Online – Migration on pause by the State.
 - Meeting with Assessors for collaboration - September.

NEW BUSINESS:

- Owego Village tax roll to be run in July.

PERSONNEL:

- Director on vacation 13-17 July.
- Classes at Assessors Association Cornell Seminar – Karen 20-21 July, Steve 22-23 July.

RESOLUTIONS: N/A

PROCLAMATIONS: N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

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

June 2nd, 2026

ATTENDANCE:

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

EX-OFFICIO: Legislative Chair Monell

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve May 5th, 2026, committee meeting minutes, made by Legislator Brown, seconded by Legislator Standinger; motion carried unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and April revenue/expense breakdown.

OLD BUSINESS:

- Reviewed the proposed Senior exemption income scale increase impact report. Projected tax increase would be less than \$1.00 per \$100,000 of assessed value. Next step is to draft Local Law.
- 100% Veteran's exemption update. Legislation was updated as part of the State budget bill.
 - o Exemption has reverted from mandatory back to local option.
 - o Other qualifying requirements removed, only requirement is that the Veteran be designated totally and permanently (T&P) disabled, service connected, with VA documentation.
 - o Currently 382 property owners receive the County Veterans disability exemption. Of those, 107 are rated at %100. However, not all with a %100 rating are T&P.
 - o Review will commence to calculate possible impact if adopted.
- Tax rolls have been run for the Villages of Candor, Nichols, Spencer, and Waverly
- Director to present legislative exemption updates to Tioga County Council of Government on June 18th.

NEW BUSINESS:

- Grievance Day is complete for all municipalities, no significant issues.
- Final assessment rolls will be run in late June and posted on July 1st.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:50 AM

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



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026-07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1355 Assessments							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-2,192.70	.00	-21,807.30	9.1%*
A1355 510010 Full Time	120,079	0	120,079	53,828.46	.00	66,250.54	44.8%
A1355 540140 Contracting Servc	0	2,975	2,975	2,975.00	.00	0.00	100.0%
A1355 540180 Dues	525	0	525	475.00	.00	50.00	90.5%
A1355 540320 Leased/Service Equ	400	0	400	.00	.00	400.00	.0%
A1355 540420 Office Supplies	1,500	0	1,500	.00	.00	1,500.00	.0%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	100	0	100	4.12	.00	95.88	4.1%
A1355 540485 Printing/Paper	4,000	0	4,000	498.92	.00	3,501.08	12.5%
A1355 540731 Training/State Req	2,275	0	2,275	570.00	.00	1,705.00	25.1%
A1355 540733 Training/All Other	500	0	500	292.01	.00	207.99	58.4%
A1355 581088 State Retirement F	17,180	0	17,180	7,213.92	.00	9,966.08	42.0%
A1355 583088 Social Security Fr	9,225	0	9,225	4,049.92	.00	5,175.08	43.9%
A1355 584088 Worker's Compensat	2,175	0	2,175	1,137.36	.00	1,037.64	52.3%
A1355 585588 Disability Insuran	104	0	104	53.28	.00	50.72	51.2%
A1355 586088 Health Insurance F	34,399	0	34,399	14,410.32	.00	19,988.68	41.9%
A1355 588988 Eap Fringe	28	0	28	14.16	.00	13.84	50.6%
TOTAL Assessments	179,140	2,975	182,115	83,329.77	.00	98,785.23	45.8%
TOTAL General Fund	179,140	2,975	182,115	83,329.77	.00	98,785.23	45.8%
TOTAL REVENUES	-24,000	0	-24,000	-2,192.70	.00	-21,807.30	
TOTAL EXPENSES	203,140	2,975	206,115	85,522.47	.00	120,592.53	



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026-07

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	179,140	2,975	182,115	83,329.77	.00	98,785.23	45.8%

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

Real Property Revenue and Expense Breakdown June 2026

Account	Amount	Description
485 Printing / Paper	\$60.57	Xerox
Total Expenses	\$60.57	
Income Sources		
Tax Maps & Printouts	\$6.00	Walk-in Check
	\$22.00	June Cash Revenue
Village Taxes	\$423.85	Village of Spencer
	\$392.85	Village of Candor
Total Revenue	\$844.70	

Proposed Income Scale

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$14,999.00 or less	65%
\$14,999.01 to \$15,998.99	60%
\$15,999.00 to \$16,998.99	55%
\$16,999.00 to \$17,998.99	50%
\$17,999.00 to \$18,998.99	45%
\$18,999.00 to \$19,998.99	40%
\$19,999.00 to \$20,998.99	35%
\$20,999.00 to \$21,898.99	30%
\$21,899.00 to \$22,798.99	25%
\$22,799.00 to \$23,698.99	20%
\$23,699.00 to \$24,598.99	15%
\$24,599.00 to \$25,498.99	10%
\$25,499.00 to \$26,398.99	5%
\$26,399.00 or more	0%

Income Calculation Options

- A. Income Calculation: Income calculation is based on the applicable income tax year of the second most recent calendar year. Income shall be the applicant's federal adjusted gross income (FAGI) as reported on the federal income tax return, or for those who do not file a return, the amount that would have been reported. The following additional conditions shall apply:
- a. Any social security benefits not included in the FAGI shall be added to the income. <*This can be opted out of>
 - b. Distributions received from an individual retirement account or individual retirement annuity that were included in the FAGI will be deducted from the income. <*This can be opted out of>
 - c. All medical and prescription drug expenses actually paid that were not reimbursed or paid for by insurance will be deducted from the income. <*This must be opted into or will be removed>
 - d. Any tax-exempt interest or dividends that were excluded from the AGI shall be added to the income.
 - e. Any losses that were applied to reduce the AGI shall be subject to the following limitations:
 - i. The net amount of loss reported on federal Schedule C, D, E, or F shall not exceed three thousand dollars per schedule,
 - ii. The net amount of any other separate category of loss shall not exceed three thousand dollars, and
 - iii. The aggregate amount of all losses shall not exceed fifteen thousand dollars;

Application Options

- A. Property owners will apply to their Town Assessor for this exemption using form RP-467, form RP-467-Wkst for those who are not required to file federal income tax returns, and form RP-467-Rnw for those applying for renewal. All supporting financial documents must be included when applying.
- B. Any person otherwise qualifying under this section shall be granted the exemption under this section if such person becomes sixty-five years of age after the appropriate taxable status date and on or before December thirty-first of the same year. **<This must be opted in>**
- C. Applications must be received on or before taxable status date of March 1st. An application for such exemption may be filed with the assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, where failure to file a timely application resulted from: (a) a death of the applicant's spouse, child, parent or sibling; or (b) an illness of the applicant or of the applicant's spouse, child, parent or sibling, which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Assessor shall approve or deny such application as if it had been filed on or before the taxable status date. **<This must be opted in>**

Taxpayer Value Objectives

No Objectives in 2026

Accessibility to Services Objectives

Implement NY State RPS Online Data Base

Champion: Director of Real Property

Milestone #1

STATUS: Pending

Conduct RPS Online Training (State ORPTS Assisted)

Milestone #2

STATUS: Pending

Transition from RPSV4 to RPS Online

Milestone #3

STATUS: Pending

Provide RPS Online Access to other Departments

Milestone #4

STATUS: Pending

Explore other opportunities to leverage the new application

NOTES: REQUESTS FOR ADDITIONAL RESOURCES/CHANGES/ADDITIONS:

Workforce Objectives

Evaluate and Implement Opportunities to Improve Support and Collaboration with Town Assessors

Champion: Director of Real Property

Milestone #1

STATUS: Pending

Conduct a meeting with Town Assessors to identify support shortfalls and potential collaboration opportunities

Milestone #2

STATUS: Pending

Establish and implement procedures to address those areas that are identified

Milestone #3

STATUS: Pending

TBD

Milestone #4

STATUS: Pending

TBD

NOTES: REQUESTS FOR ADDITIONAL RESOURCES/CHANGES/ADDITIONS:

Community Partnership Objectives

No Objectives in 2026