

Annual Report for Tioga County Property Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 03/20/2026

Status: UNSUBMITTED

Certified Date: N/A

Governance Information (Authority-Related)

Question		Response	URL (if Applicable)
1.	Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
2.	As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
3.	Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4.	Does the independent auditor provide non-audit services to the Authority?	Yes	N/A
5.	Does the Authority have an organization chart?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
6.	Are any Authority staff also employed by another government agency?	Yes	Tioga County
7.	Has the Authority posted their mission statement to their website?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
8.	Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
9.	Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.		https://tiogacountyny.com/programs-agencies/property-development-corporation/

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Governance Information (Board-Related)

Question	Response	URL (If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://tiogacountyny.com/programs-agencies/property-development-corporation/
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://tiogacountyny.com/programs-agencies/property-development-corporation/
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/

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Board of Directors Listing

Name	Baratta, Michael	Nominated By	Other
Chair of the Board	No	Appointed By	Other
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2026	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2027	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Name	Bunce, Ray	Nominated By	Other
Chair of the Board	No	Appointed By	Other
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	10/1/2025	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2027	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

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Name	Case, Joan	Nominated By	Other
Chair of the Board	No	Appointed By	Other
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2025	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Murray, Hannah	Nominated By	Other
Chair of the Board	Yes	Appointed By	Other
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	No
Term Start Date	1/1/2026	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2027	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Pelotte, Lesley	Nominated By	Other
Chair of the Board	No	Appointed By	Other
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	1/1/2024	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Name	Vacant	Nominated By	Other
Chair of the Board		Appointed By	Other
If yes, Chair Designated by		Confirmed by Senate?	
Term Start Date		Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	
Term Expiration Date		Complied with Training Requirement of Section 2824?	
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	
Designee Name		Ex-Officio	

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Name	Whitmore, Joshua	Nominated By	Other
Chair of the Board	No	Appointed By	Other
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	1/1/2025	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2027	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Staff Listing

Name	Title	Group	Department/ Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the Individual	Overtime paid by Authority	Performance Bonus	Extra Pay	Other Compensati on/Allowanc es/Adjustme nts	Total Compensati on paid by Authority	Individual also paid by another entity to perform the work of the Authority	If yes, Is the payment made by a State or local governme nt
Patton, Tara	Housing Development Specialist	Administrative and Clerical	Tioga County Economic Development & Planning			PT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	Yes
Zubalsky-Peer, Sara	Executive Administrator	Administrative and Clerical	Tioga County Economic Development & Planning			PT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	Yes	Yes

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Benefit Information

During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated With the Authority after those individuals left the Authority?	No
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Board Members

Name	Title	Severance Package	Payment for Unused Leave	Club Member-ships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Baratta, Michael	Board of Directors												X	
Bunce, Ray	Board of Directors												X	
Case, Joan	Board of Directors												X	
Murray, Hannah	Board of Directors												X	
Pelotte, Lesley	Board of Directors												X	
Vacant	Board of Directors												X	
Whitmore, Joshua	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment for Unused Leave	Club Member-ships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
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Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

		Amount
Assets		
Current Assets		
	Cash and cash equivalents	\$175,894.00
	Investments	\$0.00
	Receivables, net	\$286,171.00
	Other assets	\$643,334.00
	Total current assets	\$1,105,399.00
Noncurrent Assets		
	Restricted cash and investments	\$0.00
	Long-term receivables, net	\$0.00
	Other assets	\$0.00
Capital Assets		
	Land and other nondepreciable property	\$0.00
	Buildings and equipment	\$0.00
	Infrastructure	\$0.00
	Accumulated depreciation	\$0.00
	Net Capital Assets	\$0.00
	Total noncurrent assets	\$0.00
Total assets		\$1,105,399.00
Liabilities		
Current Liabilities		
	Accounts payable	\$68,113.00
	Pension contribution payable	\$0.00
	Other post-employment benefits	\$0.00
	Accrued liabilities	\$0.00
	Deferred revenues	\$0.00
	Bonds and notes payable	\$0.00
	Other long-term obligations due within one year	\$395,375.00
	Total current liabilities	\$463,488.00
Noncurrent Liabilities		

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	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$0.00
	Long term leases		\$0.00
	Other long-term obligations		\$0.00
	Total noncurrent liabilities		\$0.00
Total liabilities			\$463,488.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$0.00
	Restricted		\$0.00
	Unrestricted		\$641,911.00
	Total net assets		\$641,911.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

			Amount
Operating Revenues			
	Charges for services		\$0.00
	Rental and financing income		\$2,129.00
	Other operating revenues		\$914,095.00
	Total operating revenue		\$916,224.00
Operating Expenses			
	Salaries and wages		\$0.00
	Other employee benefits		\$0.00
	Professional services contracts		\$91,721.00
	Supplies and materials		\$2,090.00
	Depreciation and amortization		\$0.00
	Other operating expenses		\$814,564.00
	Total operating expenses		\$908,375.00
Operating income (loss)			\$7,849.00
Nonoperating Revenues			
	Investment earnings		\$0.00
	State subsidies/grants		\$0.00
	Federal subsidies/grants		\$0.00
	Municipal subsidies/grants		\$0.00
	Public authority subsidies		\$0.00

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	Other nonoperating revenues		\$2,669.00
	Total nonoperating revenue		\$2,669.00
Nonoperating Expenses			
	Interest and other financing charges		\$0.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$0.00
	Total nonoperating expenses		\$0.00
	Income (loss) before contributions		\$10,518.00
Capital contributions			\$322,500.00
Change in net assets			\$333,018.00
Net assets (deficit) beginning of year			\$308,893.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$641,911.00

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Current Debt

Question		Response
1.	Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	No
2.	If yes, has the Authority issued any debt during the reporting period?	

New Debt Issuances

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Schedule of Authority Debt

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other						
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS							

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Real Property Acquisition/Disposal List

Address Line1	81 Hickory Park Road
Address Line2	
City	OWEGO
State	NY
Postal Code	13827
Plus4	
Province/Region	
Country	USA
Property Description	Commercial Building
Estimated Fair Market Value	\$322,500.00
How was the Fair Market Value Determined?	Appraisal
Transaction Type	ACQUISITION
If Other, Explain	
Transaction Date	8/19/2025
Purchase Sale Price	\$0.00
Lease Data (If Applicable)	
Market Rate(\$/square foot)	
Lease Rate(\$/square foot)	
Lease Period (months)	
Organization	Tioga County Property Development Corporation
Last Name	
First Name	
Address Line1	56 Main St
Address Line2	
City	OWEGO
State	NY
Postal Code	13827
Plus4	
Province/Region	
Country	United States
Relation With Board member/senior authority management?	No

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Personal Property

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Status: UNSUBMITTED

Certified Date: N/A

Property Documents

Question		Response	URL (If Applicable)
1.	In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
2.	Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://tiogacountyny.com/programs-agencies/property-development-corporation/
3.	In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

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Grant Information

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Certified Date: N/A

Loan Information

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Bond Information

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Additional Comments



Tioga County Property Development Corporation (1357)
Fiscal Year End Date: 12/31/2025
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View Investment Information

* Required Field

Annual Investment Report

*** 1 Has the Authority prepared an Annual Investment Report for the reporting period as required by section 2925(6) of PAL?**

Yes No

If Yes, provide the URL link to the document below:

Investment Guidelines

*** 2 Are the Authority's investment guidelines reviewed and approved annually?**

Yes No

Investment Audit Report

*** 3 Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL?**

Yes No

If Yes, provide the URL link to the document below:

<https://tiogacountyny.com/programs-agencies/property-development-corporation/>

Management Letter

*** 4 Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments?**

Yes No

If Yes, provide the URL link to the document below:



<https://tioga-countyny.com/programs-agencies/property-development-corporation/>

Office of the New York
STATE COMPTROLLER
Thomas P. DiNapoli

PARIS
Authorities Budget Office

Modify



Tioga County Property Development Corporation (1357)
Fiscal Year End Date: 12/31/2025
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View Procurement Information

Current Document List

0 items found

Action	Document Name	Document Type	Date Attached
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* Required Field

Procurement Guidelines

*** 1 Does the Authority have procurement guidelines?**

Yes No

If Yes, provide the URL link to the document below:

<https://tiogacountyny.com/programs-agencies/property-development-corporation/>

2 Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board?

Yes No

3 Does the Authority allow for exceptions to the procurement guidelines?

Yes No

*** 4 Does the Authority assign credit cards to employees for travel and/or business purchases?**

Yes No

*** 5 Does the Authority require prospective bidders to sign a non-collusion agreement?**

Yes No



*** 6 Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitations of proposals, bid documents, or specifications for procurement contracts?**

Office of the New York State Comptroller
Thomas P. DiNapoli
PARIS
Authorities Budget Office

Yes No

*** 7 Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-j(2)(a) of the State Finance Law, 'The Procurement Lobbying Act'?**

Yes No

Impermissible Contacts

*** 8 Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-j(10) of the State Finance Law?**

Yes No

If Yes, was a record made of this impermissible contact?

Yes No

*** 9 Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-j(9) of the State Finance Law?**

Yes No

Modify



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Search Procurement Transactions

Enter all procurement transactions open during the reporting period with an actual or estimated value of \$5,000 or more.

To enter a procurement transaction, select the 'New' button. To bulk load transactions using an Excel template, select the 'Bulk Load' button and follow directions for uploading a CSV file. This option is better for authorities with higher numbers of procurement transactions. To copy previously entered data into the current reporting period for editing, select the 'Copy Forward' button. To indicate that the Authority has no open procurement transactions, select the 'No Transactions' button.

Only report "Non Contract Procurement/Purchase Order" and "Purchased Under State Contract" transactions if all purchases made from a single vendor total \$5,000 or more during the reporting period. These purchases should be reported as a single transaction for the total amount, not as individual transactions.

Any combination of search criteria can be entered to conduct the search. The search results will be sorted by 'Vendor Name' in ascending order and limited to 1,000 records.

Total Number Of Procurements	Total Amount	Total Amount Expended for Fiscal Year
12	1,156,070.76	915,482.76

Vendor Name

Amount Minimum \$

Amount Maximum \$



12 items found

Action	Vendor Name	Amount	Amount Expended for Fiscal Year	Award Date
View Modify Delete	Bonadio & Co. LLP	12,900.00	12,900.00	01/01/2025
View Modify Delete	Bowers & Company	13,028.00	13,028.00	01/01/2025
View Modify Delete	Clearview Door & Window	630,000.00	697,162.00	12/14/2024
View Modify Delete	Clearview Door & Window	264,000.00	0.00	10/27/2025
View Modify Delete	Construction Management Associates	16,000.00	16,000.00	01/01/2025
View Modify Delete	Kascon, LLC	23,030.00	23,030.00	01/01/2025
View Modify Delete	L2 Studio	29,793.20	29,793.20	07/31/2025
View Modify Delete	L2 Studio	53,349.56	53,349.56	11/01/2025
View Modify Delete	O'Rourke	9,250.00	9,250.00	01/01/2025
View Modify Delete	Thomas, Collison, & Meagher	29,720.00	29,720.00	01/01/2025
View Modify Delete	Tioga County Economic Development & Planning	50,000.00	12,500.00	10/01/2025
View Modify Delete	Tioga County Economic Development & Planning	25,000.00	18,750.00	01/01/2024

12 items found



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