

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

January 6th, 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 2nd, 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:

- State owned land in Town of Spencer – school relevies.
- Private owner in Town of Owego – exemptions.
- Transition assessments for Town of Candor – exemptions.
- Village of Owego property – Village relevy.
- 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