

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

Real Property Agenda

Date: July 5, 2023

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 6/6/2023 minutes.

FINANCIAL:

- YTD Budget Report.
- Revenue & Expense Breakdown.

OLD BUSINESS:

- RPTL 466-a - Volunteer Firefighter and Volunteer Ambulance Worker Exemption Update – Local Law (attached) to Legislature, schedule public hearing.
- Senior Citizens Exemption income calculation update.
- Final Assessment Rolls complete and posted.

NEW BUSINESS:

- July – Setup and print Village of Owego tax roll & bills.
- School Taxes – Totals to Districts in July, setup and print tax rolls and bills in August.

PERSONNEL:

- County Director on vacation July 31 – August 4.

RESOLUTIONS:

- N/A

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

June 6th, 2023

10:30 AM

ATTENDANCE:

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

EX-OFFICIO: Legislative Chair Sauerbrey

STAFF: Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Committee Chair Mullen calls for motion to approve all Department May 2nd, 2023, committee meeting minutes. Motion made by Legislator Ciotoli, seconded by Legislator Brown; motion carries unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and April revenue/expense.
- Noted expenditures for paper rolls and ink for tax map printing.
- Laptop purchase complete, equipment now in use.

OLD BUSINESS:

- New Volunteer Firefighter and Volunteer Ambulance Worker exemption – Reviewed and discussed initial draft of Local Law, now will proceed through the Local Law approval process.
- Tax maps – Revised sections complete for Towns, full set complete for County.
- BAR training all completed prior to Grievance Day
- Grievance Day complete, changes being entered in RP database.
- Village tax rolls run for Villages of Candor, Nichols, Spencer, and Waverly, and tax bills printed for Villages of Candor, Nichols, and Spencer. Note - beginning with these bills, County Real Property will no longer print escrow bills that go to Corelogic, Lereta, and Wells Fargo, since they are sent electronic files to process escrow payments.

NEW BUSINESS:

- Part K of Chapter 59 of the Laws of 2023 amended the Senior Citizens Exemption (RPTL 467) and Exemption for Persons with Disabilities and Limited Incomes (RPTL-459-c) – primarily discussed changes in how income is determined for exemption eligibility.
- Assessment rolls – Processing stipulations and BAR determinations, followed by final review. Final rolls will be run and be effective July 1st.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS:

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:15 AM

Steven B Palinosky
Director, Tioga County Real Property Tax Services

DRAFT



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023 07

ACCOUNTS FOR:	ORIGINAL APPROP.	TRANSFRS/ADJUSTS	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	-3,209.45	.00	-20,790.55	13.4%*
A1355 510010 Full Time	106,966	0	106,966	45,286.00	.00	61,680.00	42.3%
A1355 520090 Computer	0	1,060	1,060	1,059.99	.00	.00	100.0%
A1355 540180 Dues	300	0	300	300.00	.00	.00	100.0%
A1355 540320 Leased/Service Equ	2,500	0	2,500	910.90	.00	1,589.10	36.4%
A1355 540420 Office Supplies	1,400	0	1,400	839.92	.00	560.08	60.0%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	200	0	200	30.62	.00	169.38	15.3%
A1355 540650 Taxes	3,000	-1,060	1,940	.00	.00	1,940.01	.0%
A1355 540731 Training/State Req	1,400	0	1,400	225.00	.00	1,175.00	56.3%
A1355 540733 Training/All Other	1,500	0	1,500	253.91	.00	1,246.09	16.9%
A1355 581088 State Retirement F	10,331	0	10,331	4,967.47	.00	5,363.63	48.1%
A1355 583088 Social Security Fr	7,629	0	7,629	3,537.31	.00	4,091.35	46.4%
A1355 584088 Worker's Compensat	2,449	0	2,449	1,126.31	.00	1,322.37	46.0%
A1355 585588 Disability Insuran	136	0	136	60.03	.00	75.69	44.2%
A1355 586088 Health Insurance F	25,721	0	25,721	10,286.80	.00	15,433.70	40.0%
A1355 588988 Eap Fringe	29	0	29	14.03	.00	15.09	48.2%
TOTAL Assessments	149,210	0	149,210	65,688.84	.00	83,520.94	44.0%
TOTAL General Fund	149,210	0	149,210	65,688.84	.00	83,520.94	44.0%
TOTAL REVENUES	-24,000	0	-24,000	-3,209.45	.00	-20,790.55	
TOTAL EXPENSES	173,210	0	173,210	68,898.29	.00	104,311.49	

**Real Property Revenue and Expense Breakdown
June 2023**

Account	Amount	Description
540320		
Leased Service Equipment	\$131.25	Xerox Copier
540180		
Dues	\$125.00	NYS Assessors Association
Total Expenses	\$256.25	
Income Sources		
Maps & Printouts to Public	\$5.00	June Cash Revenue
	\$30.00	Walk-in Check
Village Tax Bill Printing	\$201.50	Village of Spencer
	\$154.05	Village of Candor
	\$250.00	Village of Waverly
Total Revenue	\$640.55	

County of Tioga

Local Law No. X of the Year 2023.

A Local Law providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: PURPOSE

The Tioga County Legislature has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of County residents, but also presents a significant challenge throughout the municipalities of the County.

The Tioga County Legislature has also determined that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

SECTION 2: REAL PROPERTY TAX EXEMPTION

Real Property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service, or by such enrolled member and their spouse, shall be exempt for ten percent (10%) of the assessed value of their property for calculation of real property taxes for the County of Tioga, exclusive of special assessments.

SECTION 3: ELIGIBILITY REQUIREMENTS

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:

- A. The volunteer firefighter or ambulance worker resides in the County of Tioga, and the County of Tioga is served by such

incorporated fire company, fire department, or incorporated voluntary ambulance service; and

- B. The property is owned by the volunteer firefighter or ambulance worker, including property owned jointly with their spouse; and
- C. The property is the primary residence of the volunteer firefighter or ambulance worker; and
- D. The property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence, but is used for other purposes, such portion shall be subject to taxation, and the remaining portion only shall be entitled to the exemption provided by this Local Law; and
- E. The volunteer firefighter or ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or ambulance worker meets the minimum service requirement established by the County of Tioga for exemption from Tioga County real property taxes, which is hereby established as two (2) years of service.

SECTION 4. LIFETIME EXEMPTION

Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction, shall be granted the ten percent (10%) exemption, as authorized by this Local Law, for the remainder of their life, as long as their primary residence is located within the County of Tioga.

SECTION 5: UN-REARRIED SURVIVING SPOUSE OF ENROLLED MEMBER KILLED IN THE LINE OF DUTY

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the ten percent (10%) exemption, as long as the deceased

volunteer had been an enrolled member for at least five (5) years of service and had been receiving the exemption prior to their death.

SECTION 6: UN-REARRIED SURVIVING SPOUSE OF ENROLLED MEMBER WITH LIFETIME EXEMPTION

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, who had been receiving a lifetime exemption as a result of accruing over twenty (20) years of service is qualified to continue to receive the ten percent (10%) exemption as long as the deceased volunteer had been receiving the exemption prior to their death.

SECTION 7: CERTIFICATION AND APPLICATION PROCESS

- A. The volunteer firefighter and ambulance service organizations in the County of Tioga are responsible for certifying which members, and un-remarried surviving spouses, are qualified for the ten percent (10) real property tax exemption.
- B. The volunteer firefighter and ambulance service organizations in the County of Tioga must annually submit to the appropriate Town Assessor, by the last business day on or before January 31st, a list of members, and un-remarried surviving spouses, who they have certified as eligible to receive the real property tax exemption.
- C. The volunteer firefighter and ambulance service organizations in the County of Tioga must annually provide to their members, and un-remarried surviving spouses, upon request, a certification of the member's or un-remarried spouse's eligibility for the real property tax exemption, to include the number of years of service, confirmation of enrollment as of the date of certification, or date of death, and the address of the residence.
- D. Members or un-remarried surviving spouses not receiving a lifetime exemption must file, annually, on or before taxable status date of March 1st, an application for this exemption with the appropriate Town Assessor. The Town Assessor will have the proper form and instructions, as prescribed by the New York State Commissioner of Taxation and Finance.

- E. Members or un-remarried surviving spouses receiving a lifetime exemption do not need to file annually, so long as their eligibility status is unchanged.

SECTION 8: NO DIMINUTION OF BENEFITS

No applicant who is a volunteer firefighter or ambulance worker who by reason of such status is receiving any benefit under the provisions of the law on the effective date of this Local Law shall suffer any diminution of such benefits because of the provisions of this Local Law.

SECTION 9: SEVERABILITY

If any clause, sentence, phrase, paragraph, subdivision, section, rule or part of this ordinance shall be adjudged by any Court or Agency of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, phrase, paragraph, subdivision, section, rule or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 10: EFFECTIVE DATE

This Local Law will take effect on January 1, 2024, and shall apply to taxable status dates occurring on or after such date.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2023 of the (County) of Tioga was duly passed by the Tioga County Legislature on August 15, 2023 in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County) (City) (Town) (Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the and was deemed duly adopted on , 20 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on , 20 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20 , in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the City of having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 20 , become operative.

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Clerk of the County legislative body, City, Town
or Village Clerk or officer designated by local
legislative body

(Seal)

Date: August 15, 2023

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature
Peter DeWind
Title: County Attorney
County of Tioga
City
Town
Village

Date: August 15, 2023