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

Real Property Agenda

Date: January 3, 2023 Time: 11:30 AM

APPROVAL OF MINUTES:

• Motion to approve 12/06/2022 minutes.

FINANCIAL:

- YTD Budget Report.
- Revenue & Expense Breakdown.
- Annual RPS fees.

OLD BUSINESS:

- Town & County tax bill printing complete 25,465 total bills:
 - o Roll section 1 18,868 non-escrow and 5931 escrow bills
 - o Roll sections 3-9 666 bills.

NEW BUSINESS:

• Second notice for senior exemption legislation – new law and worksheet attached.

PERSONNEL:

• Office Specialist hiring – 5 applicants, interviews January 11, Katie Chandler and Bryan Goodrich to assist.

RESOLUTIONS:

• N/A

PROCLAMATIONS:

• N/A

ADJOURNMENT:

Steven Palinosky, Acting Director Real Property Tax Services

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

December 6, 2022

ATTENDANCE:

- LEGISLATORS: Committee Chair Ciotoli, Legislator Brown, Legislator Standinger
- EX-OFFICIO: N/A
- STAFF: Legislative Clerk Haskell, Chief Accountant Jerzak

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve November 8, 2022, committee meeting minutes. Motion made by Legislator Standinger, seconded by Legislator Brown; motion carries unanimously.

FINANCIAL: Reviewed Real Property budget YTD and November revenue/expense. Briefly discussed anticipated revenue and annual RPS fees.

OLD BUSINESS:

- Ready for Town & County tax bill printing.

NEW BUSINESS:

- Beginning activities to ensure staffing and training for Board of Assessment Review for each town.

PERSONNEL:

- Office Specialist hiring process has begun.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:36 AM

Steven B Palinosky Director, Tioga County Real Property Tax Services

TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

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|----------------------|-------------------|---|----------------|------------------|------------------|----------|----------|------------|-------------------|-------------------|--------------------|----------------------------------|
| PCT USE/CO | | 92.7 82.7 | 97.02 | 100.0 | 36.8 0. | 24.0 | 92.56 | 20.02 | 34.0 67.3 | 72.5% | 72.5% | |
| AVATLABLE BUDGET | | -1,746.00 18,775.48 | 1,356.24 | 164.09 | 94,66 400,00 | 1,140.26 | 542.35 | 734.73 | 16,978.62 9.52 | 41,565.02 | 41,565.02 | -1,746.0043,311.02 |
| ENCUMBRANCES | | 889 | 888 | <u>.</u> | 8.8 | 8 | 88 | 88 | 88 | 00. | 00. | 000 |
| ΥΤΔ ΑCTUAL | | -22,254.00 89,985.52 | 1,643.76 | 35 | 2,905.34 .00 | 359.74 | 7,086.31 | 1,713.95 | 8,741.88 | 109,839.76 | 109,839.76 | -22,254.00 132,093.76 |
| REVISED BUDGET | | -24,000 108,761 | 3,000 | | 3,000 400 | | 7,629 | | 25, 721 29 | 151,405 | 151,405 | -24,000 175,405 |
| TRANFRS/ ADJSTMTS | | 000 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 0 | 0 | 00 |
| ORIGINAL APPROP | | -24,000 108,761 | 3,000 1,400 | 10,650 200 | 3,000 400 | 1,500 | 7,629 | 2,449 | 25, 721 29 | 151,405 | 151,405 | -24,000 175,405 |
| ACCOUNTS FOR: A | Al355 Assessments | A1355 412900 Tax Maps & Assessm A1355 510010 Full Time | | 540450 540480 | 540650 540731 | 540733 | 583088 | | 586088 588988 | TOTAL Assessments | TOTAL General Fund | TOTAL REVENUES TOTAL EXPENSES |

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Tioga County Real Property Revenue/Expense Breakdown December 2022

| Acct | Amount | Expense Description | | |
|--------------------------|------------|----------------------------|--|--|
| | | | | |
| 320 | | | | |
| Leased Service Equipment | \$89.36 | Xerox Copier Charges | | |
| 420 | | | | |
| Office Supplies | \$510.14 | Office Supplies | | |
| Total Expenses | \$599.50 | | | |
| Income Sources | | | | |
| Tax Bill Printing | \$105.95 | M-E CSD | | |
| | \$936.65 | U-E CSD | | |
| | \$57.85 | Whitney Point CSD | | |
| Tax Bill Extracts | \$675.00 | Corelogice - Town & County | | |
| Total Revenue | \$1,775.45 | L. L. B. BARR M. 9344 | | |

LAWS OF NEW YORK, 2022

CHAPTER 738

AN ACT to amend the real property tax law, in relation to required notice of tax exemptions for senior citizens

Became a law December 23, 2022, with the approval of the Governor. Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 4 of section 467 of the real property tax law, as amended by chapter 406 of the laws of 1995, is amended to read as follows:

4. Every municipal corporation in which such real property is located shall notify, or cause to be notified, each person owning residential real property in such municipal corporation of the provisions of this section. The provisions of this subdivision may be met by a notice or legend sent on or with each tax bill to such persons reading "You may be eligible for senior citizen tax exemptions. Senior citizens have until month....., day...., year...., to apply for such exemptions. For information please call or write....," followed by the name, telephone number and/or address of a person or department selected by the municipal corporation to explain the provisions of this section. Each cooperative apartment corporation shall notify each tenant-stockholder thereof in residence of such provisions as set forth herein. Failure to notify, or cause to be notified any person who is in fact, eligible to receive the exemption provided by this section or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person. A second copy of the notice required by this subdivision shall be sent thirty days prior to the filing deadline.

§ 2. This act shall take effect immediately.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

ANDREA STEWART-COUSINS Temporary President of the Senate CARL E. HEASTIE Speaker of the Assembly

Senior Aged and Low Income Disibility Exemptions - Totals worksheet

Current Exemption Totals - Enhanced STAR and Aged

| | Current | Current | STAR |
|-------------------|---------------|-------------|----------|
| Municipality | Enhanced STAR | Senior Aged | Report 9 |
| Barton & Waverly | 514 | 71 | 371 |
| Berkshire | 97 | 18 | 96 |
| Candor T&V | 394 | 64 | 268 |
| Newark Valley T&V | 269 | 30 | 208 |
| Nichols T&V | 162 | 9 | 119 |
| Owego T&V | 1302 | 92 | 927 |
| Richford | 80 | 9 | 74 |
| Spencer T&V | 199 | 34 | 184 |
| Tioga | 313 | 26 | 266 |
| | | | |
| Totals: | 3330 | 353 | 2781 |