

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

Real Property Agenda

Date: April 4, 2023

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 3/7/2023 minutes.

FINANCIAL:

- YTD Budget Report.
- Revenue & Expense Breakdown.
- Laptop Purchase

OLD BUSINESS:

- Second notice for senior exemption - final numbers for Towns who mailed second notices.
- RPTL 466-a - Volunteer Firefighter and Volunteer Ambulance Worker Exemption:
 - Estimated impact.
 - Draft from Town of Candor Fire District.
- BAR Training – 18 and 27 April.
- March 1st Taxable Status Date update

NEW BUSINESS:

- Totals to Villages of Candor, Nichols, Spencer, Waverly
- Tentative assessment roll May 1st.
- Grievance day 4th week of May

PERSONNEL:

- N/A

RESOLUTIONS:

- N/A

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, Real Property Director

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

March 7th, 2023

ATTENDANCE:

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

EX-OFFICIO: N/A

STAFF: Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve all Department February 7th, 2023, committee meeting minutes. Motion made by Legislator Standinger, seconded by Legislator Brown; motion carries unanimously.

FINANCIAL: Reviewed Real Property budget YTD and February revenue/expense.

OLD BUSINESS:

- Second Notice for Senior Exemption – waiting for final new Senior exemption numbers from Assessors.
- Village of Newark Valley tax bills complete.
- New Volunteer Firefighter and Volunteer Ambulance Worker exemption
 - o Draft local laws from Albany and Greene Counties provided, different approaches to determining eligibility.
 - o Currently gathering numbers of members for each Fire District to use to calculate impact.

NEW BUSINESS:

- March 1st is taxable status date. Real Property is doing final processing of transfers, splits, merges, etc. for Assessors to complete by May 1st Tentative Roll.
- Board of Assessment Review (BAR) Training – Currently reviewing BAR members for each Town to determine those that need retraining and new members. Training will be conducted in April, date TBD.
- County Directors Conference – Primary topic of discussion was language in Governor's budget that would eliminate Counties' authority to retain surplus money from tax auction. 40 States currently do not retain surplus. If approved, County would need to implement procedures to manage and distribute surplus. Property owners and lien holders would need to file with the County Court to request payment from the surplus. Budget is currently in negotiation, to be approved by April 1st. SCOTUS to hear Minnesota case where property

owner is suing to recoup surplus money from tax auction, could have additional impact moving forward.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:39 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 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
General Fund							
A1355 Assessments							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-730.00	.00	-23,270.00	3.0%*
A1355 510010 Full Time	106,966	0	106,966	21,118.90	.00	85,847.10	19.7%
A1355 540180 Dues	300	0	300	175.00	.00	125.00	58.3%
A1355 540320 Leased/Service Equ	2,500	0	2,500	586.10	.00	1,913.90	23.4%
A1355 540420 Office Supplies	1,400	0	1,400	157.32	.00	1,242.68	11.2%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	200	0	200	.00	.00	200.00	.0%
A1355 540650 Taxes	3,000	0	3,000	.00	.00	3,000.00	.0%
A1355 540731 Training/State Req	400	0	400	225.00	.00	175.00	56.3%
A1355 540733 Training/All Other	1,500	0	1,500	228.00	.00	1,272.00	15.2%
A1355 581088 State Retirement F	10,331	0	10,331	2,329.33	.00	8,001.77	22.5%
A1355 583088 Social Security Fr	7,629	0	7,629	1,759.52	.00	5,869.14	23.1%
A1355 584088 Worker's Compensat	2,449	0	2,449	538.67	.00	1,910.01	22.0%
A1355 585588 Disability Insuran	136	0	136	28.71	.00	107.01	21.2%
A1355 586088 Health Insurance F	25,721	0	25,721	4,114.72	.00	21,605.78	16.0%
A1355 588988 Eap Fringe	29	0	29	6.71	.00	22.41	23.0%
TOTAL Assessments	149,210	0	149,210	30,537.98	.00	118,671.80	20.5%
TOTAL General Fund	149,210	0	149,210	30,537.98	.00	118,671.80	20.5%
TOTAL REVENUES	-24,000	0	-24,000	-730.00	.00	-23,270.00	
TOTAL EXPENSES	173,210	0	173,210	31,267.98	.00	141,941.80	

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

Account	Amount	Description
320		
Leased Service Equipment	\$87.75	Xerox Copier
733		
Training / All Other	\$228.00	Hotel for NYSACDRPTS
Total Expenses	\$315.75	
Income Sources		
Maps to Public/Appraisers/Realtor	\$18.50	March Cash Revenue
Village Tax Extracts to Lenders	\$450.00	Lereta
	\$450.00	Wells Fargo
	\$450.00	Corelogic
Total Revenue	\$1,368.50	

TOWN OF CANDOR FIRE DISTRICT

A RESOLUTION ADOPTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

At a regular meeting of the Board of Fire Commissioners of the Town of Candor Fire District, held at on the ____ day of _____, 2023, the following resolution was offered and seconded:

WHEREAS, the Board of Fire Commissioners has considered the Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law and believes is in the best interests of the Fire District to adopt the same as set forth hereinbelow

Section 1: Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Fire District as long as eligibility requirements are met.

Section 2: 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 property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Fire District and the Fire District is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer 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 volunteer ambulance worker meets the minimum service requirement established by the Fire District, which is hereby established as 2 years or;
- G. Any volunteer firefighter or volunteer ambulance worker who has achieved over 20 years of active volunteer service as certified by the authority having jurisdiction shall be granted the 10% exemption as authorized by this article for the remainder of his or

her life as long as his or her primary residence is located within the Fire District;

- H. The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death, and the residence continues to be the primary residence of the surviving spouse.
- I. The un-remarried surviving spouse of a deceased, enrolled member killed in the line of duty as certified by the authority having jurisdiction, shall continue to receive the exemption provided for by this article as long as the deceased volunteer had been an enrolled member for at least two years, had been receiving the exemption at the time of his or her death, and the residence continues to be the primary residence of the surviving spouse.

Section 3: Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Fire District must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Section 4: Certification.

The Board of Fire Commissioners must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

Section 5: No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

NOW, THEREFORE, BE IT RESOLVED the Board of Fire Commissioners of the Town of Candor Fire District hereby adopts the Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law as set forth hereinabove; and

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately.

CERTIFICATION

I, _____, Secretary of the Board of Fire Commissioners of the Town of Candor Fire District, do hereby certify that the foregoing is a true copy of the resolution adopted by the of Fire Commissioners of the Town of Candor Fire District on this ____ day of _____, 2023. Said resolution was adopted by the following roll call vote:

Chairman Art Cacciola voting _____
Commissioner _____ voting _____
Commissioner _____ voting _____
Commissioner _____ voting _____
Commissioner _____ voting _____

Dated: _____, 2023

Secretary of the Board of Fire Commissioners