

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

Real Property Agenda

Date: June 6, 2023

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 5/2/2023 minutes.

FINANCIAL:

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

OLD BUSINESS:

- RPTL 466-a - Volunteer Firefighter and Volunteer Ambulance Worker Exemption – Will follow Local Law process, drafting in progress.
- Tax Maps – Revisions to Towns, full County set complete.
- BAR training complete.
- Grievance day complete.
- Village tax rolls/bills for Villages of Candor, Nichols, Spencer, Waverly complete

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)(Additional information attached):
  - Redefines what is considered income for purposes of the exemptions.
  - Clarifies which income tax year applies when determining income eligibility.
  - Replaces gender-specific language with gender-neutral language.
  - Consideration regarding exemption sliding scales.
- Assessment rolls – Processing stipulations and BAR determinations, followed by final review. Final rolls will be run and be effective July 1<sup>st</sup>.

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

May 2<sup>nd</sup>, 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 April 4<sup>th</sup>, 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.
- Laptop purchase update – resolution to amend the Real Property budget to establish an appropriate budget line for computer purchase and to move sufficient funds into that budget line to cover laptop, docking station, and monitor purchase.

#### OLD BUSINESS:

- New Volunteer Firefighter and Volunteer Ambulance Worker exemption
  - o In process of drafting resolution. Intent is to have the exemption passed by the full Legislature in the next 3-4 months.
  - o Noted that there are operational systems in place that will help to identify qualified Firefighters for each fire district/department
  - o Both Town of Candor and Candor Fire in process of passing the exemption. Town of Owego has begun to review.
  - o Broome County has passed the exemption and sent a copy for our reference.
- BAR Training – Six members trained, three more require training, waiting for name from Town of Berkshire.
- Tentative Town assessment rolls are complete and posted. Town of Berkshire roll has not been picked up.
- Assessors preparing for Grievance Day.

NEW BUSINESS:

- Village taxes – In May will be running Village tax rolls for Villages of Candor, Nichols, Spencer, and Waverly, and printing tax bills for Villages of Candor, Nichols, and Spencer.

PERSONNEL: N/A

RESOLUTIONS/PROCLAMATIONS: Real Property Budget Amendment

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:41 AM

Steven B Palinosky  
Director, Tioga County Real Property Tax Services

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# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023\_06

| ACCOUNTS FOR:                   | ORIGINAL APPROP | TRANSFRS/ADJUSTMNTS | REVISED BUDGET | YTD ACTUAL       | ENCUMBRANCES | AVAILABLE BUDGET  | PCT USE/COL  |
|---------------------------------|-----------------|---------------------|----------------|------------------|--------------|-------------------|--------------|
| <b>A General Fund</b>           |                 |                     |                |                  |              |                   |              |
| <b>A1355 Assessments</b>        |                 |                     |                |                  |              |                   |              |
| A1355 412900 Tax Maps & Assessm | -24,000         | 0                   | -24,000        | -2,406.15        | .00          | -21,593.85        | 10.0%*       |
| A1355 510010 Full Time          | 106,966         | 0                   | 106,966        | 37,125.30        | .00          | 69,840.70         | 34.7%        |
| A1355 520090 Computer           | 0               | 1,060               | 1,060          | 1,059.99         | .00          | .00               | 100.0%       |
| A1355 540180 Dues               | 300             | 0                   | 300            | 175.00           | .00          | 125.00            | 58.3%        |
| A1355 540320 Leased/Service Equ | 2,500           | 0                   | 2,500          | 779.65           | .00          | 1,720.35          | 31.2%        |
| 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 | 400             | 0                   | 400            | 225.00           | .00          | 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         | 4,088.09         | .00          | 6,243.01          | 39.6%        |
| A1355 583088 Social Security Fr | 7,629           | 0                   | 7,629          | 2,936.68         | .00          | 4,691.98          | 38.5%        |
| A1355 584088 Worker's Compensat | 2,449           | 0                   | 2,449          | 930.43           | .00          | 1,518.25          | 38.0%        |
| A1355 585588 Disability Insuran | 136             | 0                   | 136            | 49.59            | .00          | 86.13             | 36.5%        |
| A1355 586088 Health Insurance F | 25,721          | 0                   | 25,721         | 8,229.44         | .00          | 17,491.06         | 32.0%        |
| A1355 588988 Eap Fringe         | 29              | 0                   | 29             | 11.59            | .00          | 17.53             | 39.8%        |
| <b>TOTAL Assessments</b>        | <b>149,210</b>  | <b>0</b>            | <b>149,210</b> | <b>54,329.06</b> | <b>.00</b>   | <b>94,880.72</b>  | <b>36.4%</b> |
| <b>TOTAL General Fund</b>       | <b>149,210</b>  | <b>0</b>            | <b>149,210</b> | <b>54,329.06</b> | <b>.00</b>   | <b>94,880.72</b>  | <b>36.4%</b> |
| <b>TOTAL REVENUES</b>           | <b>-24,000</b>  | <b>0</b>            | <b>-24,000</b> | <b>-2,406.15</b> | <b>.00</b>   | <b>-21,593.85</b> |              |
| <b>TOTAL EXPENSES</b>           | <b>173,210</b>  | <b>0</b>            | <b>173,210</b> | <b>56,735.21</b> | <b>.00</b>   | <b>116,474.57</b> |              |



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023\_06

|             | ORIGINAL<br>APPROP | TRANSFERS/<br>ADJUSTMTS | REVISED<br>BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USE/COL |
|-------------|--------------------|-------------------------|-------------------|------------|--------------|---------------------|----------------|
| GRAND TOTAL | 149,210            | 0                       | 149,210           | 54,329.06  | .00          | 94,880.72           | 36.4%          |

\*\* END OF REPORT - Generated by Palinosky, Steven \*\*

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

| <b>Account</b>             | <b>Amount</b> | <b>Description</b>                 |
|----------------------------|---------------|------------------------------------|
| 520090                     |               |                                    |
| Computer                   | \$1,059.99    | Laptop / Docking Station / Monitor |
| 540320                     |               |                                    |
| Leased Service Equipment   | \$96.57       | Xerox Copier                       |
| 540340                     |               |                                    |
| Office Supplies            | \$672.50      | Staples                            |
|                            |               |                                    |
| Total Expenses             | \$1,829.06    |                                    |
|                            |               |                                    |
| <b>Income Sources</b>      |               |                                    |
|                            |               |                                    |
| Maps & Printouts to Public | \$49.00       | May Cash Revenue                   |
|                            |               |                                    |
| Village Tax Bill Printing  | \$113.75      | Nichols                            |
|                            |               |                                    |
| Total Revenue              | \$162.75      |                                    |

# Changes to the senior citizens exemption and the exemption for persons with disabilities and limited incomes in the 2023-2024 Enacted State Budget

Part K of Chapter 59 of the Laws of 2023 amended the senior citizens exemption (RPTL §467) and the exemption for persons with disabilities and limited incomes (RPTL §459-c) in the following three respects:

- It redefines what is considered income for purposes of the exemptions.
- It clarifies which income tax year applies when determining income eligibility.
- It replaces gender-specific language with gender-neutral language. (For example, it changes *husband and wife* to *married couple*.)

The measure made similar changes to New York City's senior citizens rent increase exemption (SCRIE) and disability rent increase exemption (DRIE) authorized by RPTL §§ 467-b and 467-c.

The changes take effect for exemption applications on rolls with taxable status dates on and after October 1, 2023. In other words, they'll first be effective for the 2024 assessment cycle.

## Income definition

The new income definition simplifies the application and administration of the exemptions.

**Note: The previous income definition continues to be in place for 2023 exemption applications.** To review the previous income inclusions and exclusions, see [RP-467-I](#) and [RP-459-c-I](#), the 2023 instructions for §§ 467 and 459-c, respectively.

Beginning with 2024 assessment rolls, the new law replaces the prior definition of income with a simpler definition that is similar to (but not the same as) STAR.

The starting point for the new income definition is the Federal Adjusted Gross Income (FAGI) reported on the applicant's income tax return. There are five possible adjustments to FAGI.

### Adjustments to FAGI

| Adjustment  | Addition to or deduction from FAGI | Local Option?                          |
|---|------------------------------------|--|
| taxable IRA distributions*                                      | deduction                          | option not to deduct                   |
| Social Security benefits not included in FAGI                   | addition                           | option not to add                      |
| medical and prescription drug expenses not covered by insurance | deduction                          | option to deduct (same as current law) |
| tax exempt interest and dividends                               | addition                           | no                                     |



|                              |          |    |
|------------------------------|----------|----|
| loss limitations (see below) | addition | no |
|------------------------------|----------|----|

\* The STAR definition of income is FAGI minus taxable IRA distributions.

Most of this data should appear on the applicant's federal income tax return. The main exception is for unreimbursed medical and prescription drug expenses. In localities that have opted to allow a deduction for unreimbursed medical and prescription drug expenses, an applicant who wishes to claim the deduction will have to document the amounts paid and the offsetting insurance coverage (or lack of it).

**Note:** For those who don't file income tax returns, we're developing an income worksheet similar to the [STAR worksheet](#) for the seniors and disability exemptions.

## Loss limitations

If the applicant's FAGI was reduced by business or other losses, those losses may be limited for exemption purposes.

The applicant cannot include more than \$3,000 for any category of loss (e.g., Form 1040, Schedules C, D, E or F).

In addition, the applicant cannot include more than \$15,000 in total losses.

## Nursing home expenses

Note also that, as before, when an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, any income accruing to that person shall be counted only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for care in the facility. This restriction is not subject to local option.

## Income tax year changes

The income tax year requirement was enacted in 2021, and it was clarified by the 2023-2024 Enacted Budget.

When determining income eligibility for §467 and §459-c, the applicable income tax year depends on when taxable status date (TSD) occurs:

- If TSD is before April 15, use the **second-latest** calendar year.
- If TSD is on or after April 15, use the **latest** calendar year.

For example, for 2024 exemption eligibility:

- use 2022 income if TSD is 3/1/2024, but
- use 2023 income if TSD is 5/1/2024.

The new law also clarifies the rule for *fiscal year filers* (those that file income tax returns based on a year that starts on a date other than January 1). Those filers are required to use the latest return. **Note:** This is an uncommon situation because the vast majority of individual tax returns are filed on a calendar year basis.

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Page last reviewed or updated: May 30, 2023