

Treasurer

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

☎ 607 687 8670 🖨 607 223 7035 🌐 www.TiogaCountyNY.gov

Barbara Roberts Treasurer **Paul Stagg** Deputy Treasurer **Laura Schurter** Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE September 15, 2026 AT 10:30AM

APPROVAL OF MINUTES: August 11, 2026

FINANCIAL: YTD Budget Report

: Drescher & Malecki, CPA exit conference on 2025 Audit

OLD BUSINESS: Foreclosure Auction Update

NEW BUSINESS: YTD Casino Revenue Quarterly Report

: Sales Tax Review

PERSONNEL: Accounting Associate III Suzanne Storelli started Tuesday, September 8th

RESOLUTIONS/PROCLAMATIONS: I23 - Interfund Capital from General Fund to Capital Fund to Cover Costs of Awarded Paving Bids

: Noting three resolutions out of Administrative Services Committee

EXECUTIVE SESSION: Attorney Client

ADJOURNMENT:

Treasurer

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Barbara Roberts Treasurer **Katie Chandler** Deputy Treasurer **Laura Schurter** Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE August 11th, 2026 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Ciotoli, Rose, Cantella, Aronstam, Standing, Bunce, Flesher
Staff: Roberts, Bailey, Haskell, Stagg, Schurter, Parke, DeWind, Freyvogel, Holbrook, Arcesi, Graven
Absent: Brown

APPROVAL OF MINUTES: Minutes of July 14th, 2026, Finance Committee were read and a motion to approve by Legislator Bunce, seconded by Legislator Ciotoli and unanimously carried.

FINANCIAL: It was noted that the YTD Budget Report is on target for the year.
: The 2027 Budget was presented by Deputy Treasurer Stagg highlighting the net zero basis from last year's budget. Mentioned the increase in postage cost and additional tracking of the foreclosure process.

: A list of 2027 Housing and Solar Pilot Projections was distributed.

OLD BUSINESS: The number of Foreclosure Auction Properties was updated to 49 tentative Parcels. Treasurer Roberts stated that the County Attorney is reviewing the properties and waiting for a court date.

NEW BUSINESS: The 2027 pension bill estimate has been received. Treasurer Roberts is anticipating a \$32,156 savings by paying on the earlier date of 12/15/26.

: 2026 Sales Tax Collection remains strong after 6 months.

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

EXECUTIVE SESSION: No confidential topics for discussion. Executive session not called.

ADJOURNMENT: 11:10 AM



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 09

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410810 Pilot	-122,648.99	.00	-122,648.99	-68,293.32	.00	-54,355.67	55.7%*
A1325 410811 IDA PILOT	-2,277,544.05	.00	-2,277,544.05	-2,106,787.03	.00	-170,757.02	92.5%*
A1325 410900 Int & Pen	-850,000.00	.00	-850,000.00	-899,667.51	.00	49,667.51	105.8%*
A1325 411131 Occ Tax	-14,000.00	.00	-14,000.00	.00	.00	-14,000.00	.0%*
A1325 412300 Treas Fee	-22,000.00	.00	-22,000.00	-19,214.57	.00	-2,785.43	87.3%*
A1325 412301 Treas Fee	-70,000.00	.00	-70,000.00	-57,250.00	.00	-12,750.00	81.8%*
A1325 412350 Tax Advt	-30,000.00	.00	-30,000.00	-21,455.00	.00	-8,545.00	71.5%*
A1325 424010 Int & Earn	-1,000,000.00	.00	-1,000,000.00	-1,607,570.68	.00	607,570.68	160.8%*
A1325 424010 M7674 Int & Earn	-75,000.00	.00	-75,000.00	-31,008.04	.00	-43,991.96	41.3%*
A1325 426900 Ttasc	-50,000.00	.00	-50,000.00	-50,000.00	.00	.00	100.0%*
A1325 510010 Salary Ft	504,067.00	.00	504,067.00	325,687.21	.00	178,379.79	64.6%*
A1325 510020 Salary Pt	7,500.00	.00	7,500.00	6,275.34	.00	1,224.66	83.7%*
A1325 510030 Salary Oth	1,500.00	.00	1,500.00	36.07	.00	1,463.93	2.4%*
A1325 510050 Salary Oth	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%*
A1325 520050 Calculator	160.00	.00	.00	.00	.00	.00	.0%*
A1325 520070 Chairs	500.00	.00	.00	.00	.00	.00	.0%*
A1325 520090 Computer	.00	-160.00	.00	.00	.00	.00	.0%*
A1325 520200 Office Eq	1,250.00	-1,909.98	1,909.98	1,888.96	.00	21.02	98.9%*
A1325 540040 Books	1,200.00	-1,249.98	1,200.00	.00	.00	1,200.00	.0%*
A1325 540070 Car Maint	500.00	.00	500.00	.00	.00	500.00	.0%*
A1325 540140 Cont Svs	140,000.00	.00	140,000.00	94,472.53	.00	28,002.47	80.0%*
A1325 540180 Dues	1,000.00	.00	1,000.00	560.00	.00	440.00	56.0%*
A1325 540220 Auto Fuel	200.00	.00	200.00	.00	200.00	.00	100.0%*
A1325 540320 Leased Eq	1,300.00	.00	1,300.00	.00	.00	1,300.00	.0%*
A1325 540330 Legal Fees	500.00	.00	500.00	425.00	.00	75.00	85.0%*
A1325 540350 Off Eq Mnt	100.00	.00	100.00	.00	.00	100.00	.0%*
A1325 540390 Mileage	1,250.00	.00	1,250.00	1,408.32	.00	841.68	62.6%*
A1325 540420 Office Sup	5,750.00	.00	5,750.00	3,374.94	.00	2,375.06	58.7%*
A1325 540480 Postage	2,750.00	.00	2,750.00	2,069.41	.00	680.59	75.3%*
A1325 540590 Serv Rnd	14,000.00	.00	14,000.00	4,313.48	481.00	9,205.52	34.2%*
A1325 540630 Stat Sup	100.00	.00	100.00	.00	.00	100.00	.0%*
A1325 540660 Telephone	600.00	.00	600.00	279.91	.00	320.09	46.7%*
A1325 540733 Train oth	4,000.00	-1,000.00	3,000.00	1,359.08	.00	1,640.92	45.3%*
A1325 581088 St Ret	73,619.00	.00	73,619.00	36,580.88	.00	37,038.12	49.7%*
A1325 583088 Social Sec	39,331.00	.00	39,331.00	23,842.05	.00	15,488.95	60.3%*
A1325 584088 Work Comp	9,322.00	.00	9,322.00	6,959.81	.00	2,362.19	74.7%*
A1325 585588 Disab Ins	446.00	.00	446.00	273.06	.00	172.94	61.2%*
A1325 586088 Health Ins	147,409.00	.00	147,409.00	150,160.20	.00	-2,751.20	101.9%*
A1325 588988 Eap	120.00	.00	120.00	86.65	.00	33.35	72.2%*



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 09

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Treasurer	-3,550,819.04	.00	-3,550,819.04	-4,201,193.25	18,206.00	632,168.21	117.8%
TOTAL REVENUES	-4,511,193.04	.00	-4,511,193.04	-4,861,246.15	.00	350,053.11	
TOTAL EXPENSES	960,374.00	.00	960,374.00	660,052.90	18,206.00	282,115.10	
A1362 Tax Advertising And Expenses							
A1362 540010 Advertising	20,000.00	.00	20,000.00	12,623.80	7,376.20	.00	100.0%
A1362 540330 Legal Fees	5,000.00	.00	5,000.00	33.70	.00	4,966.30	.7%
A1362 540480 Postage	12,500.00	.00	12,500.00	11,283.96	.00	1,216.04	90.3%
A1362 540485 Printpaper	3,000.00	.00	3,000.00	2,219.40	.00	780.60	74.0%
TOTAL Tax Advertising And Exp	40,500.00	.00	40,500.00	26,160.86	7,376.20	6,962.94	82.8%
TOTAL EXPENSES	40,500.00	.00	40,500.00	26,160.86	7,376.20	6,962.94	
A1364 Expense of County Owned Proper							
A1364 540140 Cont Svs	25,000.00	.00	25,000.00	77.09	.00	24,922.91	.3%
TOTAL Expense of County Owned	25,000.00	.00	25,000.00	77.09	.00	24,922.91	.3%
TOTAL EXPENSES	25,000.00	.00	25,000.00	77.09	.00	24,922.91	
GRAND TOTAL	-3,485,319.04	.00	-3,485,319.04	-4,174,955.30	25,582.20	664,054.06	119.1%

** END OF REPORT - Generated by Roberts, Barbara **

Commercial Gaming Revenue- Tioga Downs Casino

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Q1 (4/1-6/30)	AUG	\$ 354,887.25	\$ -	\$ 389,682.10	\$ 447,459.69	\$ 452,549.83	\$ 469,692.85	\$ 505,975.50	\$ 502,409.87
Q2 (7/1-9/30)	NOV	\$ 353,998.72	\$ 59,790.10	\$ 421,415.37	\$ 450,692.50	\$ 462,618.11	\$ 459,929.88	\$ 489,110.96	\$ -
Q3 (10/1-12/31)	JAN	\$ 335,066.36	\$ 244,777.50	\$ 387,319.20	\$ 413,257.08	\$ 440,243.20	\$ 462,659.94	\$ 459,663.36	\$ -
Q4 (1/1-3/31)	APR	\$ 332,276.70	\$ 295,768.28	\$ 335,869.33	\$ 399,402.82	\$ 461,011.15	\$ 452,142.67	\$ 489,258.05	\$ 498,702.68
TOTAL RECEIVED:		\$ 1,376,229.03	\$ 600,335.88	\$ 1,534,286.00	\$ 1,710,812.09	\$ 1,816,422.29	\$ 1,844,425.34	\$ 1,944,007.87	\$ 1,001,112.55
BUDGETED		\$ 1,100,000.00	\$ 1,300,000.00	\$ 200,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,500,000.00	\$ 1,500,001.00	\$ 1,500,002.00
		\$ 276,229.03	\$ (699,664.12)	\$ 1,334,286.00	\$ 710,812.09	\$ 816,422.29	\$ 344,425.34	\$ 444,006.87	\$ (498,889.45)
			<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Q1 (4/1-6/30)			-100%	100%	15%	1%	4%	8%	-1%
Q2 (7/1-9/30)			-83%	605%	7%	3%	-1%	6%	-100%
Q3 (10/1-12/31)			-27%	58%	7%	7%	5%	-1%	-100%
Q4 (1/1-3/31)			-11%	14%	19%	15%	-2%	8%	2%
TOTAL RECEIVED:			-56%	156%	12%	6%	2%	5%	-49%

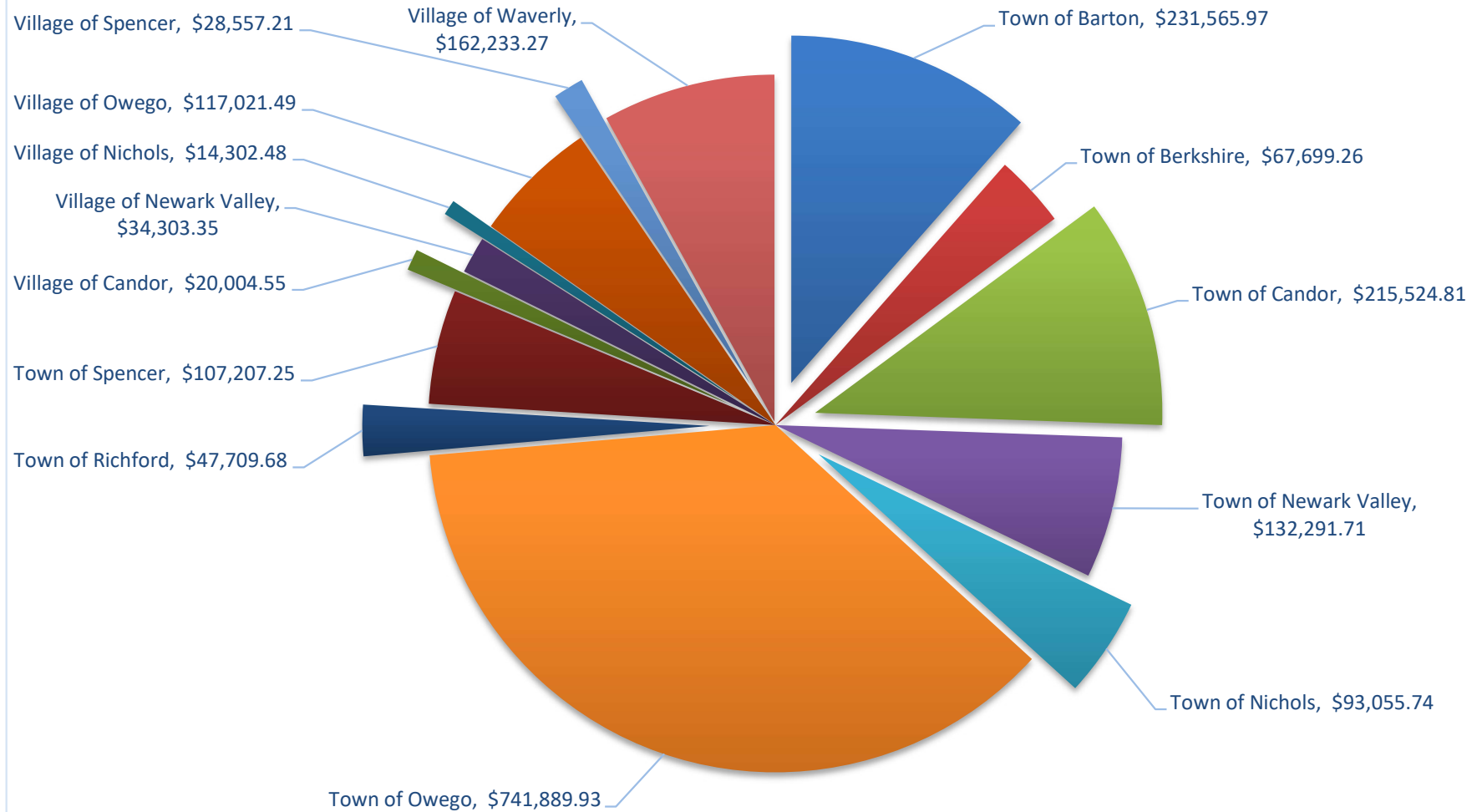
Tioga County Sales Tax Gross Reporting

SUBJECT TO			SUBJECT TO			1/2%	1/2%	TOTAL	CURRENT	TOTAL	2025 YTD	2026 YTD	2025 YTD	2026 YTD
2025	DISTRIBUTION	2026	DISTRIBUTION	DISCRETIONARY	CAPITAL	TOTAL	CURRENT	TOTAL	PERIOD	YTD	WITHOUT	WITHOUT	WITH	WITH
DATE	AMOUNT	DATE	AMOUNT	AMOUNT	ONLY	GROSS	VARIANCE	VARIANCE			1% County	1% County	1% County	1% County
7-Feb	1,723,174.29	6-Feb	2,006,133.65	296,569.54	296,569.54	2,599,272.73	282,959.36	282,959.36						
13-Feb	361,731.20	13-Feb	376,815.95	55,705.23	55,705.23	488,226.41	15,084.75	15,084.75						
	2,084,905.49		2,382,949.60	352,274.77	352,274.77	3,087,499.14	298,044.11	298,044.11			2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Mar	1,535,905.52	6-Mar	1,646,339.10	241,372.66	241,372.66	2,129,084.42	110,433.57	110,433.57					6.32%	7.35%
13-Mar	284,426.98	13-Mar	291,586.80	42,750.05	42,750.05	377,086.91	7,159.83	7,159.83						
	1,820,332.50		1,937,925.90	284,122.72	284,122.72	2,506,171.33	117,593.40	415,637.51			3,948,787.35	4,320,875.50	5,137,431.00	5,593,670.47
5-Apr	1,521,781.96	7-Apr	1,609,858.07	241,322.91	241,322.91	2,092,503.90	88,076.11	88,076.11					1.39%	8.88%
15-Apr	412,903.79	13-Apr	437,029.47	65,512.13	65,512.13	568,053.72	24,125.68	24,125.68						
	1,934,685.75		2,046,887.54	306,835.04	306,835.04	2,660,557.62	112,201.79	527,839.30			6,176,438.22	6,367,763.04	8,014,590.59	8,254,228.09
7-May	1,618,135.44	7-May	1,617,119.14	248,443.23	248,443.23	2,114,005.60	(1,016.30)	(1,016.30)					5.22%	2.99%
13-May	326,870.05	13-May	351,120.13	53,943.72	53,943.72	459,007.57	24,250.08	24,250.08						
	1,945,005.49		1,968,239.27	302,386.95	302,386.95	2,573,013.17	23,233.78	551,073.08			8,222,938.29	8,336,002.31	10,706,223.22	10,827,241.26
7-Jun	1,683,806.31	5-Jun	1,886,098.29	293,496.75	293,496.75	2,473,091.79	202,291.98	202,291.98					5.32%	1.13%
13-Jun	293,438.87	15-Jun	322,006.76	50,107.64	50,107.64	422,222.04	28,567.89	28,567.89						
	1,977,245.18		2,208,105.05	343,604.39	343,604.39	2,895,313.83	230,859.87	\$ 781,932.95			10,161,532.38	10,544,107.36	13,248,880.56	13,722,555.09
28-Jun	379,591.55	30-Jun	851,831.46	133,862.13	133,862.13	1,119,555.73	472,239.91	472,239.91					3.85%	3.58%
1-Jul	989,227.22	1-Jul	1,055,236.30	165,826.44	165,826.44	1,386,889.19	66,009.08	66,009.08						
15-Jul	612,058.20	13-Jul	566,646.28	89,046.35	89,046.35	744,738.97	(45,411.93)	(45,411.93)						
	1,980,876.97		2,473,714.04	299,688.58	299,688.58	3,251,183.89	492,837.07	1,274,770.02			12,640,965.72	13,017,821.40	16,486,410.36	16,973,738.98
7-Aug	1,792,138.60	7-Aug	2,112,188.25	337,198.54	337,198.54	2,786,585.32	320,049.64	320,049.64					7.23%	2.96%
13-Aug	329,361.56	12-Aug	404,663.43	64,602.16	64,602.16	533,867.75	75,301.88	75,301.88						
	2,121,500.16		2,516,851.68	401,800.70	401,800.70	3,320,453.07	395,351.52	1,670,121.54			14,576,911.04	15,534,673.08	19,030,980.83	20,294,192.05
9-Sep	1,687,034.64	8-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					4.68%	6.64%
13-Sep	331,172.93	15-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						
	2,018,207.57		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			16,734,127.92	#DIV/0!	21,876,620.16	20,294,192.05
7-Oct	1,898,035.41	6-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					4.96%	-7.23%
14-Oct	474,295.44	10-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						
	2,372,330.85		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			19,216,153.01	#DIV/0!	25,144,595.59	20,294,192.05
6-Nov	1,608,483.21	7-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					4.94%	-19.29%
13-Nov	294,738.16	13-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						
	1,903,221.37		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			21,078,103.94	#DIV/0!	27,591,735.60	20,294,192.05
6-Dec	1,658,298.93	5-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					4.27%	-26.45%
13-Dec	305,227.13	15-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						
	1,963,526.06		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			22,967,585.86	#DIV/0!	30,074,972.41	20,294,192.05
31-Dec	607,695.79	31-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					3.56%	-32.52%
2-Jan	1,002,646.98	2-Jan	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						
13-Jan	494,669.33	13-Jan	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						
	2,105,012.10		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			25,848,015.83	#DIV/0!	33,837,150.41	20,294,192.05

Tioga County Retained YTD Sales Tax 2026

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*
County Retained	\$ 1,588,712.50	\$ 1,292,015.20	\$ 1,364,659.92	\$ 1,312,225.12	\$ 1,472,143.64	\$ 1,649,225.15	\$ 1,677,985.02
1/2% Capital	\$ 352,274.77	\$ 284,122.72	\$ 306,835.04	\$ 302,386.95	\$ 343,604.39	\$ 388,734.93	\$ 401,800.70
1/2% Discretionary	\$ 352,274.77	\$ 284,122.71	\$ 306,835.04	\$ 302,386.95	\$ 343,604.39	\$ 388,734.92	\$ 401,800.69
Total Retained	\$ 2,293,262.04	\$ 1,860,260.63	\$ 1,978,330.00	\$ 1,916,999.02	\$ 2,159,352.42	\$ 2,426,695.00	\$ 2,481,586.41

Q2 MUNICIPAL SALES TAX DISTRIBUTION



REFERRED TO:

FINANCE COMMITTEE

RESOLUTION NO. -26

INTERFUND CAPITAL FROM GENERAL FUND TO
CAPITAL FUND TO COVER COSTS OF AWARDED
PAVING BIDS

WHEREAS: Resolution No. 355-26, Resolution No. 356-26 and Resolution No. 380-26 awarded paving bids totaling \$4,194,522.56 to be paid from the Capital Fund; and

WHEREAS: The Treasurer may have the need to transfer funds from the General Fund to the Capital Fund when these payments are due; therefore be it

RESOLVED: That the Tioga County Budget Officer amend the 2026 Budget and appropriate funds to the following lines to accommodate for the transfer of Fund Balance:

FROM:	A1340 540310 Interfund Transfer	\$4,194,522.56
TO:	H9901 590715 Transfers	\$4,194,522.56

And be it further

RESOLVED: That the Tioga County Treasurer transfer up to \$4,194,522.56 from the Capital Fund to the General Operating Fund; and be it further

RESOLVED: That this resolution will be null and void if the anticipated interfund transfer from General Fund to Capital Fund is not needed.

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26

AMEND RESOLUTION NO. 264-07;
GRANT PARTIAL TAX EXEMPTIONS TO
CERTAIN RESIDENTS OF TIOGA COUNTY, NY
65 YEARS OF AGE OR OLDER, AND
CHANGE THE PREVIOUS SLIDING SCALE
SCHEDULE

WHEREAS: The Tioga County Legislature adopted Resolution No. 264-07 on November 13, 2007, which granted partial property tax exemptions to residents of Tioga County, 65 years of age or older, and changed the previous sliding scale schedule; and

WHEREAS: The Tioga County Legislature recognizes that many senior citizens face significant financial hardships due to rising property tax levies and fixed retirement incomes, and acknowledges that the granting of real property tax relief to qualifying elderly homeowners will promote housing stability, prevent displacement, and support aging in place within the County; and

WHEREAS: The State legislation establishing this exemption, Real Property Tax Law Article 4, Title 2, Section 467 (RPTL § 467), has been amended since that time, allowing for an increase in the income sliding scale, and the percentage of exemption that is allowed; therefore be it

RESOLVED: That the Tioga County Legislature hereby increases the existing sliding scale schedule and establishes and authorizes the revised schedule as follows:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$16,999.00 to \$17,998.99	50%
\$17,999.00 to \$18,998.99	45%
\$18,999.00 to \$19,998.99	40%
\$19,999.00 to \$20,998.99	35%
\$20,999.00 to \$21,898.99	30%
\$21,899.00 to \$22,798.99	25%
\$22,799.00 to \$23,698.99	20%
\$23,699.00 to \$24,598.99	15%
\$24,599.00 to \$25,498.99	10%
\$25,499.00 to \$26,398.99	5%
\$26,399.00 or more	0%

And be it further

RESOLVED: That exemption benefits be extended up to 65% as follows:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$14,999.00 or less	65%
\$14,999.01 to \$15,998.99	60%
\$15,999.00 to \$16,998.99	55%

And be it further

RESOLVED: That property owners must apply to receive or renew this exemption with the appropriate form(s) with their respective Town Assessor by taxable status date; and be it further

RESOLVED: That property eligibility be determined per paragraphs 1. (a) and 3. (a), (b), (c) and (d) of RPTL § 467; and be it further

RESOLVED: That income calculation be determined per paragraph 3. (iv) and subparagraphs (1), (2), (4), and (5) of RPTL § 467; and be it further

RESOLVED: That this resolution take effect beginning October 1, 2026 with initial application being to the 2027 assessment roll; and be it further

RESOLVED: That Resolution Nos. 62-75, 84-75, 129-85, 183-90, 87-93, 44-95, 172-98, previously rescinded by Resolution No. 264-07, shall remain rescinded.

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26 ESTABLISH EQUALIZATION RATES

RESOLVED: That under the provisions of Section 804 of the Real Property Tax Law, equalization rates for the purpose of apportioning 2026 County taxes among the several Towns are hereby established as follows:

Town of Barton	55.70
Town of Berkshire	64.00
Town of Candor	57.55
Town of Newark Valley	43.00
Town of Nichols	19.00
Town of Owego	46.50
Town of Richford	68.00
Town of Spencer	72.00
Town of Tioga	4.10

REFERRED TO:

ADMINISTRATIVE SERVICES COMMITTEE
FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26

MERGING COUNTY-OWNED PROPERTIES

WHEREAS: Tioga County owns parcels 128.08-7-56, 128.08-7-57, 128.08-7-59, and 128.08-7-60 in the Village of Owego; and

WHEREAS: These four parcels are all contiguous, are all titled the same, and in whole are intended to be the location of the new County office building; and

WHEREAS: Combining these four parcels into one parcel would facilitate property administration; and

WHEREAS: Parcel 128.08-7-60 is the largest parcel and has the most road frontage on Main Street, making it the appropriate parcel number to retain; and

WHEREAS: The Tioga County Office of Real Property Tax Services has recommended that the parcels be merged; therefore be it

RESOLVED: That County owned parcels 128.08-7-56, 128.08-7-57, 128.08-7-59, and 128.08-7-60 in the Village of Owego be merged into one parcel, retaining parcel ID 128.08-7-60.