

## Treasurer

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

☎ 607 687 8670 📠 607 223 7035 🌐 [www.TiogaCountyNY.com](http://www.TiogaCountyNY.com)

James P. McFadden Treasurer Katie Chandler Deputy Treasurer Laura Schurter Chief Accountant



### FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE August 12<sup>th</sup>, 2025 AT 10:30AM

#### ATTENDANCE:

Legislators: Monell, Sauerbrey, Roberts, Brown, Standinger, Ciotoli, Aronstam, Bunce  
Staff: McFadden, DeWind, Haskell, Schurter, Parke, Holbrook, Freyvogel, Bailey, Chandler  
Absent: Flesher

**APPROVAL OF MINUTES:** Minutes of July 15th Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Brown and unanimously carried.

**FINANCIAL:** YTD budget was presented and Treasurer McFadden highlighted that both the tax advertising and the interest & penalty line have surpassed their budgeted amounts.

: Treasurer McFadden presented the 2026 budget, which includes an expected increase in revenue of \$30K and various expense increases due to rising prices of services and commodities.

: The Housing and Solar PILOT projection for 2026 was shared. A brief discussion about the advantages of solar PILOTs took place.

**OLD BUSINESS:** None

**NEW BUSINESS:** 6 months of Sales Tax payments to Towns and Villages were shared, an overall increase of 7.23% of 2024.

: New York State and Local Retirement System has sent their estimated 2026 bills, and Tioga County received an estimate of \$4,099,441.

: Treasurer McFadden shared the requested assessments reduction by Leprino, which has been on-going for 7 years. If their request is granted the County refund is estimated at \$275K. Legislator Aronstam asked in the County should consider getting involved in the lawsuit.

: Treasurer McFadden announced that the outside auditors will present the 2024 exit conference at the next scheduled finance meeting on September 16<sup>th</sup>.

**PERSONNEL:** A resolution to appoint a new accountant was presented.

**RESOLUTIONS/PROCLAMATIONS:** H28- Authorize Appointment of Accountant Treasurer's Office



TIOGA COUNTY, NEW YORK

Tioga County  
YEAR-TO-DATE BUDGET REPORT

FOR 2025 09

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED		YTD	ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
A General Fund		APPROP	ADJUSTMTS	BUDGET					BUDGET	USE/COL
A1325 Treasurer										
A1325 410810	Other Payments In	-130,387	0	-130,387	-83,750.90			.00	-46,635.61	64.2%*
A1325 410811	IDA Payments in Li	-2,247,321	0	-2,247,321	-147,715.49			.00	-99,605.40	95.6%*
A1325 410900	Interest & Penalti	-825,000	0	-825,000	-859,341.22			.00	-34,341.22	104.2%*
A1325 411131	Tax On Hotel/Motel	-14,000	0	-14,000	-6,708.17			.00	-7,291.83	47.9%*
A1325 412300	Treasurer Fees	-22,000	0	-22,000	-16,377.13			.00	-3,622.87	74.4%*
A1325 412301	Treasurer Fees- Pr	-70,000	0	-70,000	-60,850.00			.00	-9,150.00	86.9%*
A1325 412350	Charges For Tax Ad	-25,000	0	-25,000	-23,135.00			.00	-1,865.00	92.5%*
A1325 424010	Interest And Earni	-1,000,000	0	-1,000,000	-1,424,948.03			.00	-424,948.03	142.5%*
A1325 426900	M7674 Interest And	-100,000	0	-100,000	-57,605.03			.00	-42,394.97	57.6%*
A1325 510010	Full Time	-45,000	0	-45,000	-45,000.00			.00	-42,394.97	57.6%*
A1325 510020	Part Time/Temporar	413,456	46,489	459,945	287,274.76			.00	172,670.69	100.0%*
A1325 510030	Overtime Pay Only	7,500	1,000	8,500	6,727.00			.00	1,773.00	62.5%*
A1325 510050	All other(On Call,	1,500	500	2,000	1,778.00			.00	222.00	79.1%*
A1325 520050	Calculator	1,500	-1,500	0	.00			.00	.00	88.9%*
A1325 520070	Chairs	160	-160	0	.00			.00	.00	.0%*
A1325 520200	Office Equipment	250	193	443	434.24			.00	8.76	98.0%*
A1325 540040	Books	1,500	-33	1,467	1,440.61			.00	26.39	98.2%*
A1325 540070	Car Maintenance	1,200	0	1,200	80.00			.00	1,120.00	6.7%*
A1325 540140	Contracting Servic	300	0	300	.00			.00	300.00	.0%*
A1325 540180	Dues	125,000	0	125,000	113,085.00			.00	11,915.00	97.5%*
A1325 540220	Automobile Fuel	1,000	0	1,000	555.00			.00	3,115.00	55.5%*
A1325 540320	Leased/Service Equ	1,200	0	1,200	60.19			139.81	445.00	100.0%*
A1325 540330	Legal Fees	300	-500	200	220.47			.00	479.53	31.5%*
A1325 540350	Office Equip Maint	500	-300	200	.00			.00	.00	.0%*
A1325 540390	Mileage Expense	100	0	100	.00			.00	500.00	.0%*
A1325 540420	Office Supplies	1,500	0	1,500	936.71			.00	100.00	.0%*
A1325 540480	Postage	5,500	0	5,500	3,264.20			.00	563.29	62.4%*
A1325 540485	Printing/Paper	2,500	500	3,000	1,611.76			.00	2,235.80	59.3%*
A1325 540590	Services Rendered	13,000	0	13,000	5,364.84			900.00	4,488.24	83.7%*
A1325 540630	Stationery Supplie	100	0	100	.00			3,351.78	4,283.38	67.1%*
A1325 540660	Telephone	600	0	600	206.93			.00	100.00	.0%*
A1325 540733	Training/All Other	3,500	300	3,800	3,718.01			.00	393.07	34.5%*
A1325 581088	State Retirement F	48,131	5,997	54,128	31,511.91			.00	81.99	97.8%*
A1325 583088	Social Security Fr	30,578	3,589	34,167	22,413.24			.00	22,615.84	58.2%*
A1325 584088	Workers Compensati	8,365	971	9,336	6,223.03			.00	11,753.66	65.6%*
A1325 585088	Unemployment Insur	0	1,846	1,846	1,845.65			.00	3,113.12	66.7%*
A1325 585588	Disability Insuran	408	57	465	253.08			.00	100.00	100.0%*
A1325 586088	Health Insurance F	153,613	9,493	163,106	117,326.07			.00	211.82	54.4%*
A1325 588988	Eap Fringe	112	13	125	82.01			.00	45,779.93	71.9%*
TOTAL Treasurer		-3,654,934	68,455	-3,586,480	-4,119,018.26			13,191.59	519,347.12	114.5%*



REFERRED TO:

FINANCE/LEGAL COMMITTEE

RESOLUTION NO.

AUTHORIZE SALE OF COUNTY  
OWNED PROPERTIES ACQUIRED  
FOR DELINQUENT TAXES

WHEREAS: Tioga County is the owner of numerous properties that it has acquired for delinquent taxes, which are surplus to the County needs; and

WHEREAS: It is the intent of the Tioga County Legislature to place the properties back on the tax rolls; be it therefore

RESOLVED: That the following properties be sold at a public auction, conducted by Manasse Auctioneers.

Village of Waverly

166.16-2-13; Brougham William K

166.12-3-8; Comstock Thomas E

166.18-2-28; Estate Fravel Teresa

166.18-1-18; Estate Smith Ethel

166.19-1-40; Wittig Russell

Town of Barton

145.00-2-30; Searles Patricia Belva

Town of Berkshire

16.00-2-8; Rupert Willis C

Town of Candor

70.00-1-30; Conaway James L

38.00-1-23; Jones Gerald R

61.00-1-14.20; Middaugh Michael F

38.00-1-43; Newby Wanda

Village of Newark Valley

64.15-2-33; Ridgway Roxann Lynn

64.15-1-10; Underwood Ronald M

Town of Newark Valley

64.00-1-42; Fitzgerald Brian

75.18-1-24.12; Shrauger Robert

Town of Nichols

159.00-2-31; Bennett, William

157.00-4-3.30; Butler James

168.00-3-20; Whitman Harry D

168.00-3-21; Whitman Harry D

Village of Owego

117.20-2-6; Ochu Martins O

117.19-2-62; Owego Holdings 2021 LLC

129.05-1-10; Owego Holdings 2021 LLC

Town of Owego

130.00-2-66.112; 4280 W 434, LLC

153.07-1-36; Bell David

131.19-1-26; Depuysselier Laverne

153.06-2-13; Schweitzer Christine A

107.00-1-6.212; Warren Benjamin

143.13-1-20; County of Tioga

Town of Richford

12.00-1-28.41; Brown Reginald

12.00-1-21.11; Wert Daniel

12.00-1-21.90; Wert Daniel

Town of Tioga

148.08-1-23; Major Lynn W

Roll Call:

Ayes

Noes

Absent

CARRIED

REFERRED TO:

FINANCE/LEGAL COMMITTEE

RESOLUTION NO.

AUTHORIZE THE SALE OF COUNTY  
OWNED PROPERTY LOCATED IN THE  
TOWN OF RICHFORD TO MONUMENT  
PROPERTY GROUP LLC

WHEREAS: Property located in the Town of Richford, transferred to Tioga County, identified as Tax Map number 15.00-2-10, parcel number 609 owes 2023, 2024, and 2025 taxes and is past the last date of redemption; and

WHEREAS: The County has been approached by Monument Property Group LLC, which has made an offer to purchase back his property for \$8,453.34 "as is", thereby placing the property back on the tax rolls; be it therefore

RESOLVED: That the Chair of the Tioga County Legislature be and hereby is authorized to sign and record on receipt of \$8,453.34 and recording costs of \$195.00, a Quit Claim Deed conveying the property transferred to Tioga County, located in the, Town of Richford, identified on the Town of Richford Tax Map as number 15.00-2-10 parcel number 609 to Monument Property Group LLC or assigns.

REFERRED TO:

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TOWN OF RICHFORD TO MONUMENT  
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Commercial Gaming Revenue- Tioga Downs Casino

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Q1 (4/1-6/30)	AUG \$ 389,682.10	\$ 447,459.69	\$ 452,549.83	\$ 469,692.85	\$ 505,975.50
Q2 (7/1-9/30)	NOV \$ 421,415.37	\$ 450,692.50	\$ 462,618.11	\$ 459,929.88	
Q3 (10/1-12/31)	JAN \$ 387,319.20	\$ 413,257.08	\$ 440,243.20	\$ 462,659.94	
Q4 (1/1-3/31)	APR \$ 335,869.33	\$ 399,402.82	\$ 461,011.15	\$ 452,142.67	\$ 489,258.05
TOTAL RECEIVED:	\$ 1,534,286.00	\$ 1,710,812.09	\$ 1,816,422.29	\$ 1,844,425.34	\$ 995,233.55
BUDGETED	\$ 200,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,500,000.00	
	\$ 1,334,286.00	\$ 710,812.09	\$ 816,422.29	\$ 344,425.34	
Q1 (4/1-6/30)	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
	100%	15%	1%	4%	8%
Q2 (7/1-9/30)	605%	7%	3%	-1%	
Q3 (10/1-12/31)	58%	7%	7%	5%	
Q4 (1/1-3/31)	14%	19%	15%	-2%	8%
TOTAL RECEIVED:	156%	12%	6%	2%	



SUPREME COURT PETITIONS 2025

Location

Tax Map ID #

County

Tax Rate

Current Assessment

2024 Tax Bill Co Only

Claimed Assessment

New Bill Co Only

Claimed Reduction

% Reduction

County Potential

95 NYRPT LLC	403 Chemung St	166.15-3-19	11.575705	480,000.00	\$	5,556.34	281,000.00	\$	3,252.77	199,000.00	41%	\$	2,303.57
Leprino Foods	244 Broad St	166.19-5-52	11.575705	8,300.00	\$	96.08	2,075.00	\$	24.02	6,225.00	75%	\$	72.06
Leprino Foods	240 Broad St	166.19-5-53	11.575705	5,400.00	\$	62.51	1,350.00	\$	15.63	4,050.00	75%	\$	46.88
Leprino Foods	REAR Leprino Foods	166.19-5-65.20	11.575705	1,500,000.00	\$	17,363.56	375,000.00	\$	4,340.89	1,125,000.00	75%	\$	13,022.67
Leprino Foods	400 Leprino Ave	166.19-5-65	11.575705	3,558,900.00	\$	41,196.78	950,148.00	\$	10,998.63	2,608,752.00	73%	\$	30,198.14
Leprino Foods	401 Fulton St	166.19-5-72	11.575705	90,000.00	\$	1,041.81	22,500.00	\$	260.45	67,500.00	75%	\$	781.36
Leprino Foods	400 Fulton St	166.19-5-73	11.575705	5,600.00	\$	64.82	1,400.00	\$	16.21	4,200.00	75%	\$	48.62
Leprino Foods	Fulton St	166.19-5-74	11.575705	8,000.00	\$	92.61	2,000.00	\$	23.15	6,000.00	75%	\$	69.45
Leprino Foods	Fulton St	166.19-5-76	11.575705	6,800.00	\$	78.71	1,700.00	\$	19.68	5,100.00	75%	\$	59.04
Leprino Foods	107 Erie St	166.19-5-77	11.575705	9,400.00	\$	108.81	2,350.00	\$	27.20	7,050.00	75%	\$	81.61
Leprino Foods	109 Erie St	166.19-5-78	11.575705	7,200.00	\$	83.35	1,800.00	\$	20.84	5,400.00	75%	\$	62.51
Leprino Foods	113 Erie St	166.19-5-80	11.575705	7,600.00	\$	87.88	1,900.00	\$	21.99	5,700.00	75%	\$	65.68
Leprino Foods	121 Erie St	166.19-5-82	11.575705	8,700.00	\$	100.71	2,175.00	\$	25.18	6,525.00	75%	\$	75.53
Leprino Foods	407 Pennsylvania Ave	166.19-5-87	11.575705	17,000.00	\$	196.79	4,250.00	\$	49.20	12,750.00	75%	\$	147.59
Leprino Foods	W/S Loder St	166.19-5-93	11.575705	150,000.00	\$	1,736.36	37,500.00	\$	434.09	112,500.00	75%	\$	1,302.27
Leprino Foods	Erie St	166.19-5-94	11.575705	9,000.00	\$	104.18	2,250.00	\$	26.05	6,750.00	75%	\$	78.14
Leprino Foods	111 Erie St	166.19-5-79	11.575705	7,300.00	\$	84.50	1,825.00	\$	21.13	5,475.00	75%	\$	63.38
Leprino Foods	119 Erie St	166.19-5-81	11.575705	64,300.00	\$	744.32	16,023.00	\$	185.48	48,277.00	75%	\$	558.84
Millennium Pipeline	Pipeline	620.089-9999-810.700-2001	11.575705	6,488,957.00	\$	74,882.74	646,886.00	\$	7,488.28	5,822,061.00	90%	\$	67,394.46
Millennium Pipeline	Pipeline	620.089-9999-810.700-2002	11.575705	235,053.00	\$	2,720.90	23,505.00	\$	272.09	211,548.00	90%	\$	2,448.82
Belkshire			9.870141	5,463,500.00			1,426,246.00						
Candor			10.50785										
John Baust & Krist Snyder	175 Raish Hill Rd	82.00-1-13	10.50785	1,346,000.00	\$	14,143.57	584,250.00	\$	6,139.21	761,750.00	57%	\$	8,004.35
Nexark Valley			14.902841										
Nichols			38.061468										
Owego			13.022140										
IMH Hospitality	7662-7666 St Rt 434	153.07-1-40.112	13.022140	1,725,000.00	\$	22,463.19	977,400.00	\$	12,727.84	747,600.00	43%	\$	9,735.35
NY Owego I, LLC	Gaskill W/S Road	119.00-2-54.2	13.022140	1,341,555.00	\$	17,469.92	679,003.00	\$	8,842.07	662,552.00	49%	\$	8,627.84
NY Owego II, LLC	268 Caffery Hill Rd	143.06-1-112	13.022140	1,686,721.00	\$	21,964.72	998,965.00	\$	13,008.66	687,756.00	41%	\$	8,956.05
Realty Income Properties 18/DG	1140 Owego Rd	94.00-1-25.38	13.022140	965,000.00	\$	12,566.37	738,000.00	\$	9,610.34	227,000.00	24%	\$	2,956.03
Inspired Brands - Abby's	1021 St Rt 17C	129.11-1-21	13.022140	543,000.00	\$	7,071.02	54,300.00	\$	707.10	488,700.00	90%	\$	6,363.92
Millennium Pipeline	Pipeline	630.089-9999-810.700-2001	13.022140	455,305.00	\$	5,929.05	45,531.00	\$	592.91	409,774.00	90%	\$	5,336.13
Millennium Pipeline	Pipeline	630.089-9999-810.700-2021	13.022140	28,190.00	\$	367.09	2,819.00	\$	36.71	25,371.00	90%	\$	330.38
Millennium Pipeline	Pipeline	630.089-9999-810.700-2881	13.022140	8,440,481.00	\$	109,913.13	844,048.00	\$	10,991.31	7,596,483.00	90%	\$	98,921.81
Millennium Pipeline	Pipeline	630.089-9999-810.700-2883	13.022140	2,071,165.00	\$	26,971.00	207,116.00	\$	2,697.09	1,864,049.00	90%	\$	24,273.91
Millennium Pipeline	Pipeline	630.089-9999-810.700-2884	13.022140	522,375.00	\$	6,802.44	52,237.00	\$	680.24	470,138.00	90%	\$	6,122.20
SS Motor Ave Co, LLC (Grand Union)	1135-1149 St Rt 17C	129.11-1-16	13.022140	1,555,450.00	\$	19,994.84	783,750.00	\$	10,206.10	751,700.00	49%	\$	9,788.74
Spencer			8.838143										
Millennium Pipeline	Pipeline	634.089-9999-810.700-2011	8.838143	284,096.00	\$	2,510.88	28,410.00	\$	251.09	255,686.00	90%	\$	2,259.79
Millennium Pipeline	Pipeline	634.089-9999-810.700-2001	8.838143	4,071,996.00	\$	35,988.88	407,200.00	\$	3,598.89	3,664,796.00	90%	\$	32,389.99
Toga			155.541493										
Millennium Pipeline	Pipeline	636.000-999-810.700-7411	155.540493	429,266.00	\$	66,768.25	42,929.00	\$	6,677.20	386,337.00	90%	\$	60,091.05
Millennium Pipeline	Pipeline	636.000-999-810.700-7412	155.540493	62,243.00	\$	9,681.31	6,224.00	\$	968.08	56,019.00	90%	\$	8,713.22
Millennium Pipeline	Pipeline	636.000-999-810.700-7413	155.540493	239,004.00	\$	37,174.80	23,900.00	\$	3,717.42	215,104.00	90%	\$	33,457.38
Millennium Pipeline	Pipeline	636.000-999-810.700-7414	155.540493	221,852.00	\$	34,506.97	22,185.00	\$	3,450.67	199,667.00	90%	\$	31,056.30
			TOTAL	50,760,561.00	\$	693,655.61	10,997,800.00	\$	75,244.04	35,725,507.00	70%	\$	476,265.38