

TIOGA COUNTY, NEW YORK

Treasurer

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



☎ 607 687 8670 📠 607 223 7035 🌐 www.TiogaCountyNY.com

James P. McFadden Treasurer **Katie Chandler** Deputy Treasurer **Stephanie Jerzak** Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE July 11th, 2023 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the June 13th, 2023 Finance Committee

FINANCIAL: YTD Budget Performance of the Treasurer's Office

OLD BUSINESS:

- List of 2021 Foreclosure Properties

NEW BUSINESS:

- MMIS Weekly Share Increase
- 2021 Foreclosure Surplus Trust Fund
- ATC Maintenance Contract

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

- AUTHORIZE SALE OF COUNTY OWNED PROPERTIES ACQUIRED FOR DELINQUENT TAXES
- AUTHORIZE THE SALE AND TRANSFER OF PROPERTIES FROM TIOGA COUNTY TO TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

ADJOURNMENT:

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE June 13th, 2023 AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Ciotoli, Roberts, Monell, Brown, Mullen, Flesher, Standinger
Staff: McFadden, DeWind, Haskell, Chandler, Jerzak, Schurter, MacFarland, Freyvogel, Parke, Holcomb, Eiklor, Vroman, McCann, Woodburn
Absent: Weston

APPROVAL OF MINUTES: Minutes of the May 9th, 2023 Finance Committee were read and a motion to approve by Legislator Mullen, seconded by Legislator Flesher and unanimously carried.

FINANCIAL: Treasurer McFadden reviewed the TYD Office budget report for fiscal year 2023, highlighting the \$40,000 payment from the Tobacco settlement which is expected to be received next week and the continued increase in Interest income from invested funds.

OLD BUSINESS: The tentative list of 2021 tax foreclosure properties was presented and the current status was discussed. 26 properties are on the tentative list, of which 6 are in discussions for purchase by the Land Bank and 2 are scheduled to close this week, requiring the payment of taxes at that time. Brittany Woodburn discussed the Land Bank's intentions with a few of the properties they are proposing to purchase.

NEW BUSINESS: The impact of the Tyler v. Hennepin County decision was discussed with updates provided by County Attorney DeWind. A 1 year foreclosure moratorium is expected to be passed by NYS effective July 1st. For this year's auction to proceed on August 10th, 2023, the County will be foreclosing and taking title before July 1st and proceeds will be kept in a separate trust account awaiting further guidance from NYS. The Annual meeting of the Tobacco Asset Securitization Corporation will be held on June 14th, 2023. Moody's Investors Service credit rating statement was presented, reflecting another year with an A1 rating. The results of the 2022 Indirect Cost Recover Project were reviewed, highlighting the \$1,256,308 additional Federal Aid claimed based on the calculations provided by the Venesky Group at a cost of \$14,000. An annual Fiscal Advisor's report was distributed to the Legislators for review. This report is registered with the Security and Exchange Commission on Wall Street.

PERSONNEL: Ethan MacFarland, Treasurer's Office Summer Clerk, was introduced.

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 11:15 AM



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2023 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USE/ROI
A1325 410510	Gain From Sale Of	0	-90,000	0.00	0.00	-90,000.00	106.9%
A1325 410810	Other Payments In	0	-1,998,346	-2,135,614.28	0.00	-137,268.17	61.0%*
A1325 410900	Interest & Penalti	0	-925,000	-564,662.23	0.00	-360,337.77	60.9%*
A1325 411131	Tax On Hotel/Motel	0	-12,000	7,308.99	0.00	-4,691.01	43.5%*
A1325 412300	Treasurer Fees	0	-28,000	-12,179.32	0.00	-15,820.68	52.2%*
A1325 412301	Treasurer Fees- Pr	0	-50,000	-26,100.00	0.00	-23,900.00	52.2%*
A1325 412350	Charges For Tax Ad	0	-30,000	-15,785.00	0.00	-14,215.00	52.6%*
A1325 424010	Interest And Earni	0	-75,000	-411,508.53	0.00	336,508.53	548.7%
A1325 424010	M7674 Interest And	0	-20,000	-38,097.03	0.00	19,097.03	195.5%
A1325 426900	TRASC	0	-40,000	-40,000.00	0.00	0.00	100.0%
A1325 426901	Opioid Settlement	0	0	0.00	0.00	0.00	0.0%
A1325 427350	Opioid Settlement	0	0	0.00	0.00	0.00	0.0%
A1325 510010	Full Time	381,011	381,011	-42,671.17	0.00	-32,328.83	56.9%*
A1325 510020	Part Time/Temporar	7,500	7,500	175,582.03	0.00	205,428.97	46.1%
A1325 510030	Overtime Pay Only	1,500	1,500	795.20	0.00	6,704.80	10.6%
A1325 510050	All Other(On Call),	3,000	3,000	0.00	0.00	1,500.00	0.0%
A1325 520050	Chair	160	140	1,114.89	0.00	1,885.11	37.2%
A1325 520070	Calculators	200	220	219.99	0.00	140.00	0.0%
A1325 520200	Office Equipment	200	200	0.00	0.00	0.00	100.0%
A1325 540040	Books	1,000	1,000	0.00	0.00	0.00	100.0%
A1325 540070	Car Maintenance	1,000	1,000	1,000.00	0.00	0.00	30.6%
A1325 540140	Contracting Servic	500	500	306.03	0.00	693.97	86.0%
A1325 540220	Dues	80,000	80,000	45,500.00	0.00	500.00	31.0%
A1325 540320	Automobile Fuel	600	600	180.00	23,300.00	11,200.00	86.0%
A1325 540330	Leased/Service Equ	200	200	69.89	30.11	420.00	50.0%
A1325 540350	Legal Fees	1,600	1,600	502.90	0.00	1,097.10	31.4%
A1325 540390	Office Equip Maint	300	300	0.00	0.00	300.00	0.0%
A1325 540420	Mileage Expense	500	500	0.00	0.00	500.00	0.0%
A1325 540429	Office Supplies	100	100	0.00	0.00	100.00	0.0%
A1325 540480	M7674 Outside Suppo	0	0	616.69	0.00	883.31	41.1%
A1325 540480	Postage	0	250,000	250,000.00	0.00	250,000.00	0.0%
A1325 540485	Printing/Paper	4,500	4,500	1,434.18	0.00	3,065.82	31.9%
A1325 540490	Services Rendered	2,500	2,500	546.54	0.00	1,953.46	31.9%
A1325 540630	Stationery Supplie	14,000	14,000	1,879.46	3,714.38	8,406.16	40.0%
A1325 540660	Telephone	100	100	21.39	0.00	78.61	21.4%
A1325 540733	Training/All Other	600	600	161.98	0.00	438.02	27.0%
A1325 581088	State Retirement F	3,200	3,200	2,219.56	0.00	980.44	69.4%
A1325 583088	Social Security Fr	38,381	38,381	21,209.37	0.00	17,371.25	55.0%
A1325 584088	Workers Compensati	24,348	24,348	13,456.14	0.00	10,891.66	55.3%
A1325 585588	Disability Insuran	8,570	8,570	4,505.24	0.00	4,065.14	52.6%
A1325 585588	Disability Insuran	407	407	203.58	0.00	203.58	50.0%

Report generated: 07/06/2023 14:59
User: McFadden g1ytedbu
Program ID:

<u>Town</u>	<u>Tax Map #</u>	<u>Owner</u>	<u>Address</u>	<u>Total Taxes to recoup</u>	<u>Notes:</u>
Barton	166.19-4-75	Davis Estate Alberta M	121 Providence St, Waverly	\$ 11,611.53	Landbank (Reso)
Barton	166.18-2-19	Raupers Raymond	22 Pine St, Waverly	\$ 3,221.45	Landbank (Considering)
Barton	166.11-1-55	Shirley Bloss Estate	32 Lyman Avenue, Waverly	\$ 13,939.06	Landbank (Reso)
Barton	167.09-1-22	Casterline Estate Deborah S	18 Pembleton Pl, Barton	\$ 5,640.33	
Candor	61.09-1-10.10	Jackson Daniel J	10 Spencer Ave, Candor	\$ 8,587.83	Landbank (Considering)
Candor	61.05-1-11	Pettis Barbara J	16 Royal St, Candor	\$ 3,492.06	
Newark Valley	54.00-1-5.20	Ilorizon Transport	Dalton Hill Rd, Newark Valley	\$ 1,228.62	
Owego	128.08-3-39	Fernandez Robert G	98 Spencer Ave, Owego	\$ 7,953.92	Landbank (Reso)
Owego	128.08-7-71	Payne John H	54 Temple St, Owego	\$ 13,963.25	Landbank (Reso)
Owego	143.17-1-10	Franzenburg Margaret	23 Coventry Rd, Owego	\$ 2,810.78	
Owego	143.17-1-11	Franzenburg Margaret	21 Coventry Rd, Owego	\$ 2,831.57	
Owego	143.17-1-12	Franzenburg Margaret	19 Coventry Rd, Owego	\$ 2,789.98	
Owego	143.17-1-16.1	Franzenburg Margaret E	8389 State Route 17C, Owego	\$ 1,553.29	
Owego	117.20-3-42.2	Sherwood Pauline S	Franklin St, Owego	\$ 5,712.91	
Richford	11.00-2-2.12	Allen Gary D Jr	1303 Route 79, Richford	\$ 12,021.97	
Richford	12.00-1-10	Glezen Richard Jr.	1968 Route 79, Richford	\$ 3,536.57	
Richford	12.00-1-11	Glezen Richard Jr.	1968 Route 79, Richford	\$ 6,417.25	
Richford	12.00-1-12.20	Glezen Richard Jr.	Route 79, Richford	\$ 908.48	
Richford	12.00-1-13.50	Glezen Richard Jr.	Route 79, Richford	\$ 1,052.29	
Richford	5.00-1-40.42	Wells Bonnie J	38 Light Rd, Richford	\$ 4,584.36	
Richford	10.00-1-6	Brown Brain	Route 79, Richford	\$ 1,135.37	
Spencer	68.12-2-26	Winans David Randolph	41 Guiles Rd, Spencer	\$ 15,622.44	
Spencer	57.00-1-51	Lindblad Francis Micheal	254 Lake Rd, Spencer	\$ 1,904.47	
Tioga	148.08-1-20	Wood Ervin	3051 State Route 17C, Tioga	\$ 715.87	
TOTAL:				\$ 133,235.65	

<u>Landbank</u>	
4 Properties (Blue):	\$ 47,467.76
Payment:	\$ 4.00
Loss:	\$ 47,463.76
6 Properties:	\$ 59,277.04
Payment:	\$ 6.00
Loss:	\$ 59,271.04

COUNTY / CODE	49 - TIOGA		
STATUTORY SHARES – ANNUAL	8,363,335		
MONTHS	APR – JUN 2023	JUL – DEC 2023	JAN – MAR 2024
CYCLES	2378 TO 2390 13 CYCLES	2391 TO 2416 26 CYCLES	2417 TO 2429 13 CYCLES
STATUTORY SHARES – WEEKLY	160,833	160,833	160,833
ACA REDUCTION	(29,383)	(14,772)	0
COVID REDUCTION	0	0	0
ADJUSTED SHARES - WEEKLY	131,450	146,061	160,833
CHANGE IN WEEKLY SHARES	-	14,611	14,772

SFY 2023 PAYMENTS	6,956,390
SFY 2024 PAYMENTS	7,597,265
CHANGE	640,875



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Jim McFadden
Tioga County
56 Main Street
Owego, NY 13827

Software Maintenance Cost Proposal

Previous year's software maintenance	\$ 41,745
2024 - 2027 Maintenance Cost, 8% increase	\$ 45,085 per year
2028 – 2029 Maintenance Cost, 8% increase	\$ 48,692 per year
Total 5 year cost	\$ 232,639

If you desire to pay the maintenance in full for the next 5 years the increase will be 5%

2024 - 2027 Maintenance Cost, 5% increase	\$ 43,832 per year
2028 – 2029 Maintenance Cost, 5% increase	\$ 46,024 per year
Total 5 year cost	\$ 223,544

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REFERRED TO:

FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -23

AUTHORIZE THE SALE AND TRANSFER OF PROPERTIES
FROM TIOGA COUNTY TO THE TIOGA COUNTY
PROPERTY DEVELOPMENT CORPORATION

WHEREAS: The County has been approached by The Tioga County Property Development Corporation, which has made an offer to purchase properties acquired by Tioga County for non-payment of taxes in the Villages of Waverly and Owego; and

WHEREAS: Tioga County has agreed to sell and transfer the following properties in the Villages of Waverly and Owego, NY within Tioga County to the Tioga County Property Development Corporation for One Dollar (\$1.00) each; and

WHEREAS: These acquisitions include the following properties:

121 Providence Street	Village of Waverly, NY	# 166.19-4-75
32 Lyman Avenue	Village of Waverly, NY	# 166.11-1-55
98 Spencer Ave	Village of Owego, NY	# 128.08-3-39
54 Temple St	Village of Owego, NY	# 128.08-7-71

Therefore be it

RESOLVED: That these properties will be transferred from Tioga County to the Tioga County Property Development Corporation for One Dollar (\$1.00) each.

REFERRED TO:

FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -23

AUTHORIZE SALE OF COUNTY OWNED PROPERTIES
ACQUIRED FOR DELINQUENT TAXES

WHEREAS: Tioga County is the owner of numerous properties which 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; therefore be it

RESOLVED: That the following properties be sold at a public auction to be held in the former Treadway Conference Center at 1100 NY-17C, Owego, New York 13827 on August 10, 2023, conducted by Manasse Auctioneers.

Village of Waverly:

166.18-2-19; Raupers Raymond

Town of Barton:

167.09-1-22; Casterline Estate Deborah S

Village of Candor

61.09-1-10.10; Jackson Daniel J

Town of Candor

61.05-1-11; Pettis Barbara J

Town of Newark Valley:

54.00-1-5.20; Horizon Transport

Town of Owego:

143.17-1-10; Franzenburg Margaret

143.17-1-11; Franzenburg Margaret

143.17-1-12; Franzenburg Margaret

143.17-1-16.1; Franzenburg Margaret E

Town of Richford:

11.00-2-2.12; Allen Gary D Jr

12.00-1-10; Glezen Richard Jr.

12.00-1-11; Glezen Richard Jr.

12.00-1-12.20; Glezen Richard Jr.

12.00-1-13.50; Glezen Richard Jr.

5.00-1-40.42; Wells Bonnie J

Village of Spencer:

68.12-2-26; Winans David Randolph

Town of Spencer:

57.00-1-51; Lindblad Michael Francis