

**2025 CERTIFIED TOTALS**

Property Count: 770

CTI - City of Tioga  
ARB Approved Totals

10/7/2025 11:03:24AM

Land		Value			
Homesite:		53,662,909			
Non Homesite:		23,278,290			
Ag Market:		40,082,844			
Timber Market:		0	<b>Total Land</b>	(+)	117,024,043
Improvement		Value			
Homesite:		99,339,482			
Non Homesite:		36,340,192	<b>Total Improvements</b>	(+)	135,679,674
Non Real		Count	Value		
Personal Property:	90		3,451,619		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 3,451,619
			<b>Market Value</b>	=	256,155,336
Ag	Non Exempt	Exempt			
Total Productivity Market:	40,082,844	0			
Ag Use:	150,636	0	<b>Productivity Loss</b>	(-)	39,932,208
Timber Use:	0	0	<b>Appraised Value</b>	=	216,223,128
Productivity Loss:	39,932,208	0	<b>Homestead Cap</b>	(-)	11,258,515
			<b>23.231 Cap</b>	(-)	592,281
			<b>Assessed Value</b>	=	204,372,332
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	28,219,660
			<b>Net Taxable</b>	=	176,152,672

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,045,691	1,045,691	2,806.81	2,806.81	5		
OV65	32,323,203	30,729,606	85,342.22	86,415.10	124		
<b>Total</b>	<b>33,368,894</b>	<b>31,775,297</b>	<b>88,149.03</b>	<b>89,221.91</b>	<b>129</b>	<b>Freeze Taxable</b>	(-) 31,775,297
<b>Tax Rate</b>	<b>0.4931550</b>						
						<b>Freeze Adjusted Taxable</b>	= 144,377,375

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
800,153.27 = 144,377,375 \* (0.4931550 / 100) + 88,149.03

Certified Estimate of Market Value: 256,155,336  
Certified Estimate of Taxable Value: 176,152,672

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	5	0	0	0
DV2	2	0	15,000	15,000
DV3	1	0	10,000	10,000
DV4	10	0	84,000	84,000
DVHS	8	0	2,500,427	2,500,427
EX-XN	6	0	285,784	285,784
EX-XV	24	0	25,222,794	25,222,794
EX366	24	0	24,353	24,353
OV65	140	0	0	0
SO	2	77,302	0	77,302
Totals		77,302	28,142,358	28,219,660

**2025 CERTIFIED TOTALS**

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Under ARB Review Totals

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Land		Value			
Homesite:		2,244,688			
Non Homesite:		252,137			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	2,496,825
Improvement		Value			
Homesite:		4,566,561			
Non Homesite:		199,820	Total Improvements	(+)	4,766,381
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	7,263,206
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	7,263,206
Productivity Loss:	0	0			
			Homestead Cap	(-)	188,694
			23.231 Cap	(-)	28,210
			Assessed Value	=	7,046,302
			Total Exemptions Amount (Breakdown on Next Page)	(-)	0
			Net Taxable	=	7,046,302

<b>Freeze</b>	<b>Assessed</b>	<b>Taxable</b>	<b>Actual Tax</b>	<b>Ceiling</b>	<b>Count</b>		
OV65	515,379	515,379	1,762.42	1,762.42	2		
<b>Total</b>	515,379	515,379	1,762.42	1,762.42	2	<b>Freeze Taxable</b>	(-) 515,379
<b>Tax Rate</b>	0.4931550						
						<b>Freeze Adjusted Taxable</b>	= 6,530,923

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 33,969.99 = 6,530,923 \* (0.4931550 / 100) + 1,762.42

Certified Estimate of Market Value: 6,897,586  
 Certified Estimate of Taxable Value: 6,693,864  
 Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

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Under ARB Review Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
OV65	2	0	0	0
Totals		0	0	0

**2025 CERTIFIED TOTALS**

Property Count: 795

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Grand Totals

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<b>Land</b>		<b>Value</b>			
Homesite:		55,907,597			
Non Homesite:		23,530,427			
Ag Market:		40,082,844			
Timber Market:		0	<b>Total Land</b>	(+)	119,520,868
<b>Improvement</b>		<b>Value</b>			
Homesite:		103,906,043			
Non Homesite:		36,540,012	<b>Total Improvements</b>	(+)	140,446,055
<b>Non Real</b>		<b>Count</b>	<b>Value</b>		
Personal Property:	90		3,451,619		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 3,451,619
			<b>Market Value</b>	=	263,418,542
<b>Ag</b>	<b>Non Exempt</b>	<b>Exempt</b>			
Total Productivity Market:	40,082,844	0			
Ag Use:	150,636	0	<b>Productivity Loss</b>	(-)	39,932,208
Timber Use:	0	0	<b>Appraised Value</b>	=	223,486,334
Productivity Loss:	39,932,208	0	<b>Homestead Cap</b>	(-)	11,447,209
			<b>23.231 Cap</b>	(-)	620,491
			<b>Assessed Value</b>	=	211,418,634
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	28,219,660
			<b>Net Taxable</b>	=	183,198,974

<b>Freeze</b>	<b>Assessed</b>	<b>Taxable</b>	<b>Actual Tax</b>	<b>Ceiling</b>	<b>Count</b>		
DP	1,045,691	1,045,691	2,806.81	2,806.81	5		
OV65	32,838,582	31,244,985	87,104.64	88,177.52	126		
<b>Total</b>	<b>33,884,273</b>	<b>32,290,676</b>	<b>89,911.45</b>	<b>90,984.33</b>	<b>131</b>	<b>Freeze Taxable</b>	(-) 32,290,676
<b>Tax Rate</b>	0.4931550						
						<b>Freeze Adjusted Taxable</b>	= 150,908,298

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
834,123.27 = 150,908,298 \* (0.4931550 / 100) + 89,911.45

Certified Estimate of Market Value: 263,052,922  
Certified Estimate of Taxable Value: 182,846,536

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

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Grand Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	5	0	0	0
DV2	2	0	15,000	15,000
DV3	1	0	10,000	10,000
DV4	10	0	84,000	84,000
DVHS	8	0	2,500,427	2,500,427
EX-XN	6	0	285,784	285,784
EX-XV	24	0	25,222,794	25,222,794
EX366	24	0	24,353	24,353
OV65	142	0	0	0
SO	2	77,302	0	77,302
Totals		77,302	28,142,358	28,219,660

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Property Count: 770

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**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	478	277.5690	\$1,973,890	\$149,440,141	\$135,468,646
B	MULTIFAMILY RESIDENCE	14	6.4049	\$0	\$7,486,159	\$7,486,159
C1	VACANT LOTS AND LAND TRACTS	63	41.2744	\$0	\$6,440,285	\$6,152,108
D1	QUALIFIED OPEN-SPACE LAND	35	1,135.2790	\$0	\$40,082,844	\$150,636
D2	IMPROVEMENTS ON QUALIFIED OP	10		\$0	\$1,573,849	\$1,573,849
E	RURAL LAND, NON QUALIFIED OPE	18	23.7410	\$0	\$4,170,262	\$4,075,490
F1	COMMERCIAL REAL PROPERTY	38	19.3748	\$0	\$13,394,135	\$13,333,424
J2	GAS DISTRIBUTION SYSTEM	1	0.0754	\$0	\$30,956	\$30,956
J4	TELEPHONE COMPANY (INCLUDI	1	0.1722	\$0	\$62,526	\$62,526
L1	COMMERCIAL PERSONAL PROPE	60		\$0	\$3,141,482	\$3,064,180
O	RESIDENTIAL INVENTORY	29	7.8830	\$1,992,225	\$4,763,451	\$4,754,698
X	TOTALLY EXEMPT PROPERTY	54	115.4577	\$0	\$25,569,246	\$0
<b>Totals</b>			1,627.2314	\$3,966,115	\$256,155,336	\$176,152,672

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**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22	9.6198	\$62,391	\$7,011,069	\$6,822,375
C1	VACANT LOTS AND LAND TRACTS	3	1.2107	\$0	\$252,137	\$223,927
<b>Totals</b>			10.8305	\$62,391	\$7,263,206	\$7,046,302



**2025 CERTIFIED TOTALS**

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CTI - City of Tioga  
Grand Totals

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**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	500	287.1888	\$2,036,281	\$156,451,210	\$142,291,021
B	MULTIFAMILY RESIDENCE	14	6.4049	\$0	\$7,486,159	\$7,486,159
C1	VACANT LOTS AND LAND TRACTS	66	42.4851	\$0	\$6,692,422	\$6,376,035
D1	QUALIFIED OPEN-SPACE LAND	35	1,135.2790	\$0	\$40,082,844	\$150,636
D2	IMPROVEMENTS ON QUALIFIED OP	10		\$0	\$1,573,849	\$1,573,849
E	RURAL LAND, NON QUALIFIED OPE	18	23.7410	\$0	\$4,170,262	\$4,075,490
F1	COMMERCIAL REAL PROPERTY	38	19.3748	\$0	\$13,394,135	\$13,333,424
J2	GAS DISTRIBUTION SYSTEM	1	0.0754	\$0	\$30,956	\$30,956
J4	TELEPHONE COMPANY (INCLUDI	1	0.1722	\$0	\$62,526	\$62,526
L1	COMMERCIAL PERSONAL PROPE	60		\$0	\$3,141,482	\$3,064,180
O	RESIDENTIAL INVENTORY	29	7.8830	\$1,992,225	\$4,763,451	\$4,754,698
X	TOTALLY EXEMPT PROPERTY	54	115.4577	\$0	\$25,569,246	\$0
<b>Totals</b>			1,638.0619	\$4,028,506	\$263,418,542	\$183,198,974

**2025 CERTIFIED TOTALS**

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ARB Approved Totals

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**CAD State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY	460	257.8698	\$1,973,890	\$146,630,518	\$133,324,327
A2	REAL-RESIDENTIAL MOBILE HOMES	9	5.0905	\$0	\$1,369,708	\$819,597
A4	REAL-OTHER IMPROVEMENTS WITH	9	14.6087	\$0	\$1,439,915	\$1,324,722
B1	REAL-RESIDENTIAL DUPLEXES	13	3.3039	\$0	\$6,661,013	\$6,661,013
B2	REAL-RESIDENTIAL APARTMENTS	2	3.1010	\$0	\$825,146	\$825,146
C1	REAL-VAC PLATTED LOTS-RESIDENT	37	15.5866	\$0	\$3,185,093	\$2,990,128
C1C	REAL-VAC PLATTED LOTS - COMMER	26	25.6878	\$0	\$3,255,192	\$3,161,980
D1	REAL-ACREAGE WITH AG	35	1,135.2790	\$0	\$40,082,844	\$150,636
D2	FARM & RANCH IMPS ON AG QUALI	10		\$0	\$1,573,849	\$1,573,849
E	REAL-NON QUAL OPEN SPACE LAND	18	23.7410	\$0	\$4,170,262	\$4,075,490
F1	COMMERCIAL REAL PROPERTY	38	19.3748	\$0	\$13,394,135	\$13,333,424
J2	GAS DISTRIBUTION SYSTEM	1	0.0754	\$0	\$30,956	\$30,956
J4	TELEPHONE COMPANY (INCLUDING	1	0.1722	\$0	\$62,526	\$62,526
L1	COMMERCIAL PERSONAL PROPER	43		\$0	\$2,336,365	\$2,302,222
L4	LEASE ACCOUNTS	23		\$0	\$805,117	\$761,958
O1	RESIDENTIAL INVENTORY	29	7.8830	\$1,992,225	\$4,763,451	\$4,754,698
X	DO NOT USE	54	115.4577	\$0	\$25,569,246	\$0
<b>Totals</b>			1,627.2314	\$3,966,115	\$256,155,336	\$176,152,672

**2025 CERTIFIED TOTALS**

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Under ARB Review Totals

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**CAD State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY }	22	9.6198	\$62,391	\$7,011,069	\$6,822,375
C1	REAL-VAC PLATTED LOTS-RESIDENT	3	1.2107	\$0	\$252,137	\$223,927
<b>Totals</b>			10.8305	\$62,391	\$7,263,206	\$7,046,302

**2025 CERTIFIED TOTALS**

Property Count: 795

CTI - City of Tioga  
Grand Totals

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**CAD State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY 1	482	267.4896	\$2,036,281	\$153,641,587	\$140,146,702
A2	REAL-RESIDENTIAL MOBILE HOMES	9	5.0905	\$0	\$1,369,708	\$819,597
A4	REAL-OTHER IMPROVEMENTS WITH	9	14.6087	\$0	\$1,439,915	\$1,324,722
B1	REAL-RESIDENTIAL DUPLEXES	13	3.3039	\$0	\$6,661,013	\$6,661,013
B2	REAL-RESIDENTIAL APARTMENTS	2	3.1010	\$0	\$825,146	\$825,146
C1	REAL-VAC PLATTED LOTS-RESIDENT	40	16.7973	\$0	\$3,437,230	\$3,214,055
C1C	REAL-VAC PLATTED LOTS - COMMER	26	25.6878	\$0	\$3,255,192	\$3,161,980
D1	REAL-ACREAGE WITH AG	35	1,135.2790	\$0	\$40,082,844	\$150,636
D2	FARM & RANCH IMPS ON AG QUALI	10		\$0	\$1,573,849	\$1,573,849
E	REAL-NON QUAL OPEN SPACE LAND	18	23.7410	\$0	\$4,170,262	\$4,075,490
F1	COMMERCIAL REAL PROPERTY	38	19.3748	\$0	\$13,394,135	\$13,333,424
J2	GAS DISTRIBUTION SYSTEM	1	0.0754	\$0	\$30,956	\$30,956
J4	TELEPHONE COMPANY (INCLUDING I	1	0.1722	\$0	\$62,526	\$62,526
L1	COMMERCIAL PERSONAL PROPER	43		\$0	\$2,336,365	\$2,302,222
L4	LEASE ACCOUNTS	23		\$0	\$805,117	\$761,958
O1	RESIDENTIAL INVENTORY	29	7.8830	\$1,992,225	\$4,763,451	\$4,754,698
X	DO NOT USE	54	115.4577	\$0	\$25,569,246	\$0
<b>Totals</b>			1,638.0619	\$4,028,506	\$263,418,542	\$183,198,974

**2025 CERTIFIED TOTALS**

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Effective Rate Assumption

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**New Value**

TOTAL NEW VALUE MARKET:	<b>\$4,028,506</b>
TOTAL NEW VALUE TAXABLE:	<b>\$3,992,629</b>

**New Exemptions**

Exemption	Description	Count		
EX366	HOUSE BILL 366	3	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				<b>\$0</b>

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	4	\$48,000
OV65	OVER 65	8	\$0
PARTIAL EXEMPTIONS VALUE LOSS		<b>13</b>	<b>\$55,500</b>
NEW EXEMPTIONS VALUE LOSS			<b>\$55,500</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			<b>\$55,500</b>

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

## Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
364	\$327,869	\$31,448	\$296,421

## Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
359	\$329,471	\$31,622	\$297,849

**Median Homestead Value**

## Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
364	\$326,718	\$11,101	\$315,617

## Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
359	\$327,450	\$11,457	\$315,993

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
25	\$7,263,206	\$6,693,864

**2025 CERTIFIED TOTALS**  
CTI - City of Tioga  
**Uncontested Value**

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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