

2025 CERTIFIED TOTALS

Property Count: 805

CTI - City of Tioga
ARB Approved Totals

4/17/2026

1:08:17PM

Land		Value			
Homesite:		55,917,282			
Non Homesite:		23,530,427			
Ag Market:		40,082,844			
Timber Market:		0		Total Land	(+) 119,530,553
Improvement		Value			
Homesite:		103,577,027			
Non Homesite:		36,310,813		Total Improvements	(+) 139,887,840
Non Real		Count	Value		
Personal Property:	100	7,614,621			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 7,614,621
				Market Value	= 267,033,014
Ag	Non Exempt	Exempt			
Total Productivity Market:	40,082,844	0			
Ag Use:	150,636	0		Productivity Loss	(-) 39,932,208
Timber Use:	0	0		Appraised Value	= 227,100,806
Productivity Loss:	39,932,208	0		Homestead Cap	(-) 11,473,056
				23.231 Cap	(-) 620,491
				Assessed Value	= 215,007,259
				Total Exemptions Amount (Breakdown on Next Page)	(-) 28,219,660
				Net Taxable	= 186,787,599

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,045,691	1,045,691	2,806.81	2,806.81	5			
OV65	34,106,469	32,512,872	93,185.90	94,239.47	135			
Total	35,152,160	33,558,563	95,992.71	97,046.28	140	Freeze Taxable	(-) 33,558,563	
Tax Rate	0.4931550							
						Freeze Adjusted Taxable	= 153,229,036	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 851,649.36 = 153,229,036 * (0.4931550 / 100) + 95,992.71

Certified Estimate of Market Value: 267,033,014
 Certified Estimate of Taxable Value: 186,787,599

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	144	0	0	0
SO	2	77,302	0	77,302
Totals		77,302	28,142,358	28,219,660

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Autos:		0	0	Total Non Real	(+) 7,614,621
				Market Value	= 267,033,014
Ag	Non Exempt	Exempt			
Total Productivity Market:	40,082,844	0			
Ag Use:	150,636	0		Productivity Loss	(-) 39,932,208
Timber Use:	0	0		Appraised Value	= 227,100,806
Productivity Loss:	39,932,208	0		Homestead Cap	(-) 11,473,056
				23.231 Cap	(-) 620,491
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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	\$156,339,740	\$142,153,704
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	9		\$0	\$1,552,459	\$1,552,459
E	RURAL LAND, NON QUALIFIED OPE	17	23.7410	\$0	\$3,754,592	\$3,659,820
F1	COMMERCIAL REAL PROPERTY	38	19.3748	\$0	\$13,394,135	\$13,333,424
J2	GAS DISTRIBUTION SYSTEM	2	0.0754	\$0	\$1,030,933	\$1,030,933
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$1,618,565	\$1,618,565
J4	TELEPHONE COMPANY (INCLUDI	2	0.1722	\$0	\$159,820	\$159,820
J5	RAILROAD	1		\$0	\$785,300	\$785,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$339,100	\$339,100
L1	COMMERCIAL PERSONAL PROPE	60		\$0	\$3,141,482	\$3,064,180
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$322,766	\$322,766
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
Totals			1,638.0619	\$4,028,506	\$267,033,014	\$186,787,599

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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	\$153,530,117	\$140,009,385
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	9		\$0	\$1,552,459	\$1,552,459
E	REAL-NON QUAL OPEN SPACE LAND	17	23.7410	\$0	\$3,754,592	\$3,659,820
F1	COMMERCIAL REAL PROPERTY	38	19.3748	\$0	\$13,394,135	\$13,333,424
J2	GAS DISTRIBUTION SYSTEM	2	0.0754	\$0	\$1,030,933	\$1,030,933
J3	ELECTRIC COMPANY (INCLUDING CC	3		\$0	\$1,618,565	\$1,618,565
J4	TELEPHONE COMPANY (INCLUDING I	2	0.1722	\$0	\$159,820	\$159,820
J5	RAILROAD	1		\$0	\$785,300	\$785,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$339,100	\$339,100
L1	COMMERCIAL PERSONAL PROPER	43		\$0	\$2,336,365	\$2,302,222
L2	INDUSTRIAL PERSONAL PROPERTY	3		\$0	\$322,766	\$322,766
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
Totals			1,638.0619	\$4,028,506	\$267,033,014	\$186,787,599

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Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET: **\$4,028,506**
TOTAL NEW VALUE TAXABLE: **\$3,992,629**

New Exemptions

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

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	4	\$48,000
OV65	OVER 65	9	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$55,500
NEW EXEMPTIONS VALUE LOSS			\$55,500

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$55,500

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
368	\$329,083	\$31,177	\$297,906

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
364	\$330,346	\$31,259	\$299,087

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
368	\$327,564	\$10,770	\$316,794

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
364	\$328,051	\$11,101	\$316,950

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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CTI - City of Tioga
Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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