

**2026 CERTIFIED TOTALS**

Property Count: 835

CTI - City of Tioga  
ARB Approved Totals

10/1/2026

9:16:26AM

| Land                       |            | Value       |                                                             |                       |               |
|----------------------------|------------|-------------|-------------------------------------------------------------|-----------------------|---------------|
| Homesite:                  |            | 47,223,114  |                                                             |                       |               |
| Non Homesite:              |            | 28,330,764  |                                                             |                       |               |
| Ag Market:                 |            | 39,580,523  |                                                             |                       |               |
| Timber Market:             |            | 0           | <b>Total Land</b>                                           | (+)                   | 115,134,401   |
| Improvement                |            | Value       |                                                             |                       |               |
| Homesite:                  |            | 104,389,120 |                                                             |                       |               |
| Non Homesite:              |            | 36,061,071  | <b>Total Improvements</b>                                   | (+)                   | 140,450,191   |
| Non Real                   |            | Count       | Value                                                       |                       |               |
| Personal Property:         | 93         |             | 3,171,256                                                   |                       |               |
| Mineral Property:          | 0          |             | 0                                                           |                       |               |
| Autos:                     | 0          |             | 0                                                           | <b>Total Non Real</b> | (+) 3,171,256 |
|                            |            |             | <b>Market Value</b>                                         | =                     | 258,755,848   |
| Ag                         | Non Exempt | Exempt      |                                                             |                       |               |
| Total Productivity Market: | 39,580,523 | 0           |                                                             |                       |               |
| Ag Use:                    | 168,139    | 0           | <b>Productivity Loss</b>                                    | (-)                   | 39,412,384    |
| Timber Use:                | 0          | 0           | <b>Appraised Value</b>                                      | =                     | 219,343,464   |
| Productivity Loss:         | 39,412,384 | 0           | <b>Homestead Cap</b>                                        | (-)                   | 3,494,055     |
|                            |            |             | <b>23.231 Cap</b>                                           | (-)                   | 1,023,400     |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 214,826,009   |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 29,977,007    |
|                            |            |             | <b>Net Taxable</b>                                          | =                     | 184,849,002   |

| Freeze          | Assessed          | Taxable           | Actual Tax        | Ceiling           | Count      |                                |                |
|-----------------|-------------------|-------------------|-------------------|-------------------|------------|--------------------------------|----------------|
| DP              | 920,025           | 920,025           | 2,530.37          | 2,530.37          | 4          |                                |                |
| OV65            | 35,189,002        | 33,567,576        | 98,861.95         | 100,788.16        | 137        |                                |                |
| <b>Total</b>    | <b>36,109,027</b> | <b>34,487,601</b> | <b>101,392.32</b> | <b>103,318.53</b> | <b>141</b> | <b>Freeze Taxable</b>          | (-) 34,487,601 |
| <b>Tax Rate</b> | <b>0.4931550</b>  |                   |                   |                   |            |                                |                |
|                 |                   |                   |                   |                   |            | <b>Freeze Adjusted Taxable</b> | = 150,361,401  |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
842,907.09 = 150,361,401 \* (0.4931550 / 100) + 101,392.32

Certified Estimate of Market Value: 258,755,848  
Certified Estimate of Taxable Value: 184,849,002

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

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**Exemption Breakdown**

| Exemption     | Count | Local    | State             | Total             |
|---------------|-------|----------|-------------------|-------------------|
| 145B          | 39    | 0        | 1,583,778         | 1,583,778         |
| 145D          | 52    | 0        | 900,142           | 900,142           |
| 145F          | 2     | 0        | 33,562            | 33,562            |
| DP            | 4     | 0        | 0                 | 0                 |
| DV2           | 1     | 0        | 7,500             | 7,500             |
| DV3           | 2     | 0        | 20,000            | 20,000            |
| DV4           | 11    | 0        | 96,000            | 96,000            |
| DVHS          | 8     | 0        | 2,479,413         | 2,479,413         |
| EX-XN         | 7     | 0        | 0                 | 0                 |
| EX-XV         | 24    | 0        | 24,856,612        | 24,856,612        |
| OV65          | 145   | 0        | 0                 | 0                 |
| SO            | 3     | 0        | 0                 | 0                 |
| <b>Totals</b> |       | <b>0</b> | <b>29,977,007</b> | <b>29,977,007</b> |

**2026 CERTIFIED TOTALS**

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| Land                       |            | Value   |                                                             |                       |           |
|----------------------------|------------|---------|-------------------------------------------------------------|-----------------------|-----------|
| Homesite:                  |            | 390,465 |                                                             |                       |           |
| Non Homesite:              |            | 399,662 |                                                             |                       |           |
| Ag Market:                 |            | 641,516 |                                                             |                       |           |
| Timber Market:             |            | 0       | <b>Total Land</b>                                           | (+)                   | 1,431,643 |
| Improvement                |            | Value   |                                                             |                       |           |
| Homesite:                  |            | 569,780 |                                                             |                       |           |
| Non Homesite:              |            | 673,700 | <b>Total Improvements</b>                                   | (+)                   | 1,243,480 |
| Non Real                   |            | Count   | Value                                                       |                       |           |
| Personal Property:         | 2          |         | 1,123,498                                                   |                       |           |
| Mineral Property:          | 0          |         | 0                                                           |                       |           |
| Autos:                     | 0          |         | 0                                                           | <b>Total Non Real</b> | (+)       |
|                            |            |         | <b>Market Value</b>                                         | =                     | 1,123,498 |
|                            |            |         |                                                             |                       | 3,798,621 |
| Ag                         | Non Exempt | Exempt  |                                                             |                       |           |
| Total Productivity Market: | 641,516    | 0       |                                                             |                       |           |
| Ag Use:                    | 1,263      | 0       | <b>Productivity Loss</b>                                    | (-)                   | 640,253   |
| Timber Use:                | 0          | 0       | <b>Appraised Value</b>                                      | =                     | 3,158,368 |
| Productivity Loss:         | 640,253    | 0       | <b>Homestead Cap</b>                                        | (-)                   | 0         |
|                            |            |         | <b>23.231 Cap</b>                                           | (-)                   | 0         |
|                            |            |         | <b>Assessed Value</b>                                       | =                     | 3,158,368 |
|                            |            |         | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 164,856   |
|                            |            |         | <b>Net Taxable</b>                                          | =                     | 2,993,512 |
| Freeze                     | Assessed   | Taxable | Actual Tax                                                  | Ceiling               | Count     |
| OV65                       | 406,060    | 406,060 | 1,220.40                                                    | 1,220.40              | 2         |
| <b>Total</b>               | 406,060    | 406,060 | 1,220.40                                                    | 1,220.40              | 2         |
| <b>Tax Rate</b>            | 0.4931550  |         |                                                             |                       |           |
|                            |            |         | <b>Freeze Taxable</b>                                       | (-)                   | 406,060   |
|                            |            |         | <b>Freeze Adjusted Taxable</b>                              | =                     | 2,587,452 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
13,980.55 = 2,587,452 \* (0.4931550 / 100) + 1,220.40

Certified Estimate of Market Value: 3,230,370  
Certified Estimate of Taxable Value: 2,513,082  
Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

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**Exemption Breakdown**

| Exemption | Count | Local | State   | Total   |
|-----------|-------|-------|---------|---------|
| 145D      | 2     | 0     | 164,856 | 164,856 |
| OV65      | 2     | 0     | 0       | 0       |
| SO        | 1     | 0     | 0       | 0       |
| Totals    |       | 0     | 164,856 | 164,856 |

**2026 CERTIFIED TOTALS**

Property Count: 846

CTI - City of Tioga  
Grand Totals

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| <b>Land</b>                |                   | <b>Value</b>  |                                                             |                       |             |
|----------------------------|-------------------|---------------|-------------------------------------------------------------|-----------------------|-------------|
| Homesite:                  |                   | 47,613,579    |                                                             |                       |             |
| Non Homesite:              |                   | 28,730,426    |                                                             |                       |             |
| Ag Market:                 |                   | 40,222,039    |                                                             |                       |             |
| Timber Market:             |                   | 0             | <b>Total Land</b>                                           | (+)                   | 116,566,044 |
| <b>Improvement</b>         |                   | <b>Value</b>  |                                                             |                       |             |
| Homesite:                  |                   | 104,958,900   |                                                             |                       |             |
| Non Homesite:              |                   | 36,734,771    | <b>Total Improvements</b>                                   | (+)                   | 141,693,671 |
| <b>Non Real</b>            |                   | <b>Count</b>  | <b>Value</b>                                                |                       |             |
| Personal Property:         | 95                |               | 4,294,754                                                   |                       |             |
| Mineral Property:          | 0                 |               | 0                                                           |                       |             |
| Autos:                     | 0                 |               | 0                                                           | <b>Total Non Real</b> | (+)         |
|                            |                   |               | <b>Market Value</b>                                         | =                     | 4,294,754   |
|                            |                   |               |                                                             |                       | 262,554,469 |
| <b>Ag</b>                  | <b>Non Exempt</b> | <b>Exempt</b> |                                                             |                       |             |
| Total Productivity Market: | 40,222,039        | 0             |                                                             |                       |             |
| Ag Use:                    | 169,402           | 0             | <b>Productivity Loss</b>                                    | (-)                   | 40,052,637  |
| Timber Use:                | 0                 | 0             | <b>Appraised Value</b>                                      | =                     | 222,501,832 |
| Productivity Loss:         | 40,052,637        | 0             |                                                             |                       |             |
|                            |                   |               | <b>Homestead Cap</b>                                        | (-)                   | 3,494,055   |
|                            |                   |               | <b>23.231 Cap</b>                                           | (-)                   | 1,023,400   |
|                            |                   |               | <b>Assessed Value</b>                                       | =                     | 217,984,377 |
|                            |                   |               | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 30,141,863  |
|                            |                   |               | <b>Net Taxable</b>                                          | =                     | 187,842,514 |

| <b>Freeze</b>   | <b>Assessed</b>   | <b>Taxable</b>    | <b>Actual Tax</b> | <b>Ceiling</b>    | <b>Count</b> |                                |                |
|-----------------|-------------------|-------------------|-------------------|-------------------|--------------|--------------------------------|----------------|
| DP              | 920,025           | 920,025           | 2,530.37          | 2,530.37          | 4            |                                |                |
| OV65            | 35,595,062        | 33,973,636        | 100,082.35        | 102,008.56        | 139          |                                |                |
| <b>Total</b>    | <b>36,515,087</b> | <b>34,893,661</b> | <b>102,612.72</b> | <b>104,538.93</b> | <b>143</b>   | <b>Freeze Taxable</b>          | (-) 34,893,661 |
| <b>Tax Rate</b> | 0.4931550         |                   |                   |                   |              |                                |                |
|                 |                   |                   |                   |                   |              | <b>Freeze Adjusted Taxable</b> | = 152,948,853  |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
856,887.64 = 152,948,853 \* (0.4931550 / 100) + 102,612.72

Certified Estimate of Market Value: 261,986,218  
Certified Estimate of Taxable Value: 187,362,084

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

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**Exemption Breakdown**

| Exemption     | Count | Local    | State             | Total             |
|---------------|-------|----------|-------------------|-------------------|
| 145B          | 39    | 0        | 1,583,778         | 1,583,778         |
| 145D          | 54    | 0        | 1,064,998         | 1,064,998         |
| 145F          | 2     | 0        | 33,562            | 33,562            |
| DP            | 4     | 0        | 0                 | 0                 |
| DV2           | 1     | 0        | 7,500             | 7,500             |
| DV3           | 2     | 0        | 20,000            | 20,000            |
| DV4           | 11    | 0        | 96,000            | 96,000            |
| DVHS          | 8     | 0        | 2,479,413         | 2,479,413         |
| EX-XN         | 7     | 0        | 0                 | 0                 |
| EX-XV         | 24    | 0        | 24,856,612        | 24,856,612        |
| OV65          | 147   | 0        | 0                 | 0                 |
| SO            | 4     | 0        | 0                 | 0                 |
| <b>Totals</b> |       | <b>0</b> | <b>30,141,863</b> | <b>30,141,863</b> |

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**State Category Breakdown**

| State Code Description |                               | Count | Acres      | New Value   | Market Value  | Taxable Value |
|------------------------|-------------------------------|-------|------------|-------------|---------------|---------------|
| A                      | SINGLE FAMILY RESIDENCE       | 508   | 280.8794   | \$2,729,524 | \$151,313,722 | \$145,160,703 |
| B                      | MULTIFAMILY RESIDENCE         | 13    | 3.3039     | \$0         | \$6,218,897   | \$6,208,016   |
| C1                     | VACANT LOTS AND LAND TRACTS   | 72    | 50.5916    | \$0         | \$8,057,026   | \$7,496,839   |
| D1                     | QUALIFIED OPEN-SPACE LAND     | 35    | 1,118.8970 | \$0         | \$39,580,523  | \$168,139     |
| D2                     | IMPROVEMENTS ON QUALIFIED OP  | 7     |            | \$16,711    | \$1,338,285   | \$1,338,285   |
| E                      | RURAL LAND, NON QUALIFIED OPE | 16    | 29.5010    | \$0         | \$4,143,047   | \$3,983,927   |
| F1                     | COMMERCIAL REAL PROPERTY      | 42    | 18.8451    | \$572,627   | \$13,941,138  | \$13,703,977  |
| J2                     | GAS DISTRIBUTION SYSTEM       | 1     | 0.0754     | \$0         | \$32,630      | \$32,630      |
| J4                     | TELEPHONE COMPANY (INCLUDI    | 1     | 0.1722     | \$0         | \$66,157      | \$66,157      |
| L1                     | COMMERCIAL PERSONAL PROPE     | 93    |            | \$0         | \$3,171,256   | \$653,774     |
| O                      | RESIDENTIAL INVENTORY         | 49    | 41.7440    | \$1,521,402 | \$6,036,555   | \$6,036,555   |
| X                      | TOTALLY EXEMPT PROPERTY       | 24    | 115.1519   | \$0         | \$24,856,612  | \$0           |
| <b>Totals</b>          |                               |       | 1,659.1615 | \$4,840,264 | \$258,755,848 | \$184,849,002 |

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**State Category Breakdown**

| State Code Description |                               | Count | Acres   | New Value | Market Value | Taxable Value |
|------------------------|-------------------------------|-------|---------|-----------|--------------|---------------|
| A                      | SINGLE FAMILY RESIDENCE       | 7     | 2.1368  | \$0       | \$1,182,064  | \$1,182,064   |
| C1                     | VACANT LOTS AND LAND TRACTS   | 1     | 0.2920  | \$0       | \$76,699     | \$76,699      |
| D1                     | QUALIFIED OPEN-SPACE LAND     | 1     | 16.8820 | \$0       | \$641,516    | \$1,263       |
| D2                     | IMPROVEMENTS ON QUALIFIED OP  | 1     |         | \$0       | \$104,516    | \$104,516     |
| E                      | RURAL LAND, NON QUALIFIED OPE | 1     | 4.5000  | \$0       | \$670,328    | \$670,328     |
| L1                     | COMMERCIAL PERSONAL PROPE     | 2     |         | \$0       | \$1,123,498  | \$958,642     |
| <b>Totals</b>          |                               |       | 23.8108 | \$0       | \$3,798,621  | \$2,993,512   |

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Grand Totals

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**State Category Breakdown**

| State Code Description |                               | Count | Acres      | New Value   | Market Value  | Taxable Value |
|------------------------|-------------------------------|-------|------------|-------------|---------------|---------------|
| A                      | SINGLE FAMILY RESIDENCE       | 515   | 283.0162   | \$2,729,524 | \$152,495,786 | \$146,342,767 |
| B                      | MULTIFAMILY RESIDENCE         | 13    | 3.3039     | \$0         | \$6,218,897   | \$6,208,016   |
| C1                     | VACANT LOTS AND LAND TRACTS   | 73    | 50.8836    | \$0         | \$8,133,725   | \$7,573,538   |
| D1                     | QUALIFIED OPEN-SPACE LAND     | 36    | 1,135.7790 | \$0         | \$40,222,039  | \$169,402     |
| D2                     | IMPROVEMENTS ON QUALIFIED OP  | 8     |            | \$16,711    | \$1,442,801   | \$1,442,801   |
| E                      | RURAL LAND, NON QUALIFIED OPE | 17    | 34.0010    | \$0         | \$4,813,375   | \$4,654,255   |
| F1                     | COMMERCIAL REAL PROPERTY      | 42    | 18.8451    | \$572,627   | \$13,941,138  | \$13,703,977  |
| J2                     | GAS DISTRIBUTION SYSTEM       | 1     | 0.0754     | \$0         | \$32,630      | \$32,630      |
| J4                     | TELEPHONE COMPANY (INCLUDI    | 1     | 0.1722     | \$0         | \$66,157      | \$66,157      |
| L1                     | COMMERCIAL PERSONAL PROPE     | 95    |            | \$0         | \$4,294,754   | \$1,612,416   |
| O                      | RESIDENTIAL INVENTORY         | 49    | 41.7440    | \$1,521,402 | \$6,036,555   | \$6,036,555   |
| X                      | TOTALLY EXEMPT PROPERTY       | 24    | 115.1519   | \$0         | \$24,856,612  | \$0           |
| <b>Totals</b>          |                               |       | 1,682.9723 | \$4,840,264 | \$262,554,469 | \$187,842,514 |

**2026 CERTIFIED 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 8 | 490   | 260.9302   | \$2,729,524 | \$148,704,426 | \$142,878,403 |
| A2                     | REAL-RESIDENTIAL MOBILE HOMES    | 9     | 5.0905     | \$0         | \$1,181,690   | \$856,930     |
| A4                     | REAL-OTHER IMPROVEMENTS WITH I   | 9     | 14.8587    | \$0         | \$1,427,606   | \$1,425,370   |
| B1                     | REAL-RESIDENTIAL DUPLEXES        | 12    | 3.3039     | \$0         | \$5,378,897   | \$5,368,016   |
| B2                     | REAL-RESIDENTIAL APARTMENTS      | 1     |            | \$0         | \$840,000     | \$840,000     |
| C1                     | REAL-VAC PLATTED LOTS-RESIDENT   | 46    | 24.3697    | \$0         | \$3,313,680   | \$3,292,445   |
| C1C                    | REAL-VAC PLATTED LOTS - COMMER   | 26    | 26.2219    | \$0         | \$4,743,346   | \$4,204,394   |
| D1                     | REAL-ACREAGE WITH AG             | 35    | 1,118.8970 | \$0         | \$39,580,523  | \$168,139     |
| D2                     | FARM & RANCH IMPS ON AG QUALIF   | 7     |            | \$16,711    | \$1,338,285   | \$1,338,285   |
| E                      | REAL-NON QUAL OPEN SPACE LAND    | 16    | 29.5010    | \$0         | \$4,143,047   | \$3,983,927   |
| F1                     | COMMERCIAL REAL PROPERTY         | 42    | 18.8451    | \$572,627   | \$13,941,138  | \$13,703,977  |
| J2                     | GAS DISTRIBUTION SYSTEM          | 1     | 0.0754     | \$0         | \$32,630      | \$32,630      |
| J4                     | TELEPHONE COMPANY (INCLUDING C   | 1     | 0.1722     | \$0         | \$66,157      | \$66,157      |
| L1                     | COMMERCIAL PERSONAL PROPER       | 46    |            | \$0         | \$2,405,422   | \$648,827     |
| L4                     | LEASE ACCOUNTS                   | 50    |            | \$0         | \$765,834     | \$4,947       |
| O1                     | RESIDENTIAL INVENTORY            | 49    | 41.7440    | \$1,521,402 | \$6,036,555   | \$6,036,555   |
| X                      | DO NOT USE                       | 24    | 115.1519   | \$0         | \$24,856,612  | \$0           |
| <b>Totals</b>          |                                  |       | 1,659.1615 | \$4,840,264 | \$258,755,848 | \$184,849,002 |

**2026 CERTIFIED TOTALS**

Property Count: 11

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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 8 | 6     | 1.8898  | \$0       | \$1,102,235  | \$1,102,235   |
| A4                     | REAL-OTHER IMPROVEMENTS WITH I   | 1     | 0.2470  | \$0       | \$79,829     | \$79,829      |
| C1                     | REAL-VAC PLATTED LOTS-RESIDENT   | 1     | 0.2920  | \$0       | \$76,699     | \$76,699      |
| D1                     | REAL-ACREAGE WITH AG             | 1     | 16.8820 | \$0       | \$641,516    | \$1,263       |
| D2                     | FARM & RANCH IMPS ON AG QUALIF   | 1     |         | \$0       | \$104,516    | \$104,516     |
| E                      | REAL-NON QUAL OPEN SPACE LAND    | 1     | 4.5000  | \$0       | \$670,328    | \$670,328     |
| L4                     | LEASE ACCOUNTS                   | 2     |         | \$0       | \$1,123,498  | \$958,642     |
| <b>Totals</b>          |                                  |       | 23.8108 | \$0       | \$3,798,621  | \$2,993,512   |

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**CAD State Category Breakdown**

| State Code Description |                                  | Count | Acres      | New Value   | Market Value  | Taxable Value |
|------------------------|----------------------------------|-------|------------|-------------|---------------|---------------|
| A1                     | REAL-RESIDENTIAL SINGLE FAMILY 8 | 496   | 262.8200   | \$2,729,524 | \$149,806,661 | \$143,980,638 |
| A2                     | REAL-RESIDENTIAL MOBILE HOMES    | 9     | 5.0905     | \$0         | \$1,181,690   | \$856,930     |
| A4                     | REAL-OTHER IMPROVEMENTS WITH I   | 10    | 15.1057    | \$0         | \$1,507,435   | \$1,505,199   |
| B1                     | REAL-RESIDENTIAL DUPLEXES        | 12    | 3.3039     | \$0         | \$5,378,897   | \$5,368,016   |
| B2                     | REAL-RESIDENTIAL APARTMENTS      | 1     |            | \$0         | \$840,000     | \$840,000     |
| C1                     | REAL-VAC PLATTED LOTS-RESIDENT   | 47    | 24.6617    | \$0         | \$3,390,379   | \$3,369,144   |
| C1C                    | REAL-VAC PLATTED LOTS - COMMER   | 26    | 26.2219    | \$0         | \$4,743,346   | \$4,204,394   |
| D1                     | REAL-ACREAGE WITH AG             | 36    | 1,135.7790 | \$0         | \$40,222,039  | \$169,402     |
| D2                     | FARM & RANCH IMPS ON AG QUALIF   | 8     |            | \$16,711    | \$1,442,801   | \$1,442,801   |
| E                      | REAL-NON QUAL OPEN SPACE LAND    | 17    | 34.0010    | \$0         | \$4,813,375   | \$4,654,255   |
| F1                     | COMMERCIAL REAL PROPERTY         | 42    | 18.8451    | \$572,627   | \$13,941,138  | \$13,703,977  |
| J2                     | GAS DISTRIBUTION SYSTEM          | 1     | 0.0754     | \$0         | \$32,630      | \$32,630      |
| J4                     | TELEPHONE COMPANY (INCLUDING C   | 1     | 0.1722     | \$0         | \$66,157      | \$66,157      |
| L1                     | COMMERCIAL PERSONAL PROPER       | 46    |            | \$0         | \$2,405,422   | \$648,827     |
| L4                     | LEASE ACCOUNTS                   | 52    |            | \$0         | \$1,889,332   | \$963,589     |
| O1                     | RESIDENTIAL INVENTORY            | 49    | 41.7440    | \$1,521,402 | \$6,036,555   | \$6,036,555   |
| X                      | DO NOT USE                       | 24    | 115.1519   | \$0         | \$24,856,612  | \$0           |
| <b>Totals</b>          |                                  |       | 1,682.9723 | \$4,840,264 | \$262,554,469 | \$187,842,514 |

**2026 CERTIFIED TOTALS**

Property Count: 846

CTI - City of Tioga  
Effective Rate Assumption

10/1/2026

9:28:58AM

**New Value**

|                                 |                    |
|---------------------------------|--------------------|
| <b>TOTAL NEW VALUE MARKET:</b>  | <b>\$4,840,264</b> |
| <b>TOTAL NEW VALUE TAXABLE:</b> | <b>\$4,831,624</b> |

**New Exemptions**

| Exemption                             | Description                                   | Count |                   |            |
|---------------------------------------|-----------------------------------------------|-------|-------------------|------------|
| EX-XN                                 | 11.252 Motor vehicles leased for personal use | 1     | 2025 Market Value | \$0        |
| <b>ABSOLUTE EXEMPTIONS VALUE LOSS</b> |                                               |       |                   | <b>\$0</b> |

| Exemption                            | Description                                      | Count      | Exemption Amount   |
|--------------------------------------|--------------------------------------------------|------------|--------------------|
| 145B                                 | 11.145 (b) Single Situs, Single Owner            | 39         | \$1,583,778        |
| 145D                                 | 11.145 (d) Multiple Situs, Leases                | 54         | \$1,064,998        |
| 145F                                 | 11.145 (f) Single Situs, Related Business Entity | 2          | \$33,562           |
| DV3                                  | Disabled Veterans 50% - 69%                      | 1          | \$10,000           |
| DV4                                  | Disabled Veterans 70% - 100%                     | 1          | \$12,000           |
| OV65                                 | OVER 65                                          | 5          | \$0                |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |                                                  | <b>102</b> | <b>\$2,704,338</b> |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |                                                  |            | <b>\$2,704,338</b> |

**Increased Exemptions**

| Exemption | Description | Count | Increased Exemption Amount |
|-----------|-------------|-------|----------------------------|
|-----------|-------------|-------|----------------------------|

**INCREASED EXEMPTIONS VALUE LOSS**

|                                    |                    |
|------------------------------------|--------------------|
| <b>TOTAL EXEMPTIONS VALUE LOSS</b> | <b>\$2,704,338</b> |
|------------------------------------|--------------------|

**New Ag / Timber Exemptions****New Annexations**

| Count | Market Value | Taxable Value |
|-------|--------------|---------------|
| 32    | \$3,526,376  | \$3,526,376   |

**New Deannexations****Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 376                    | \$309,501      | \$9,293              | \$300,208       |

**Category A Only**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 373                    | \$310,491      | \$9,299              | \$301,192       |

**Median Homestead Value****Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 376                    | \$312,458     | \$0                 | \$312,458      |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 373                    | \$313,065     | \$0                 | \$313,065      |

**2026 CERTIFIED TOTALS**CTI - City of Tioga  
**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 11                            | \$3,798,621        | \$2,513,082      |

**Uncontested Value**

| Count of Uncontested Properties | Total Market Value | Total Uncontested Value |
|---------------------------------|--------------------|-------------------------|
|---------------------------------|--------------------|-------------------------|