



Sullivan County

Management & Budget Committee

Meeting Agenda - Final

100 North Street
Monticello, NY 12701

Chair Brian McPhillips
Vice Chair Matt McPhillips
Committee Member Joseph Perrello
Committee Member Luis Alvarez
Committee Member Terry Blosser-Bernardo

Thursday, April 16, 2026

9:30 AM

Government Center

Call To Order and Pledge of Allegiance

Roll Call

Comments:

Reports:

1. Management & Budget
2. County Treasurer
3. County Audit & Control
4. ITS

1. Real Property Tax Services

[ID-8312](#)

Attachments: [Real Property Tax Services Monthly Report for 2.2026](#)

Discussion:

Public Comment

Resolutions:

1. To Modify the 2026 Budget

[ID-8307](#)

Attachments: [March 31 2026 Resolution Needed](#)

2. To Modify the 2025 Budget

[ID-8306](#)

Attachments: [Year End #8 Resolution Needed](#)

3. TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #126.-1-1

[ID-8313](#)

4. TO CORRECT THE 2025 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #108.-8-3 [ID-8314](#)
5. TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #108.-8-3 [ID-8315](#)

Adjourn



Sullivan County

Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8312

Agenda Date: 4/16/2026

Agenda #: 1.

Real Property Tax Services Monthly Report for February 2026

Real Property:

We continue to provide services internally, to the assessment community and to the public.

Deed and subdivision count:

These statistics through the end of January 2026:

February deed count: 326	February Subdivision Lots: 51
2026 total: 621	2026 total: 66
2025 total: 575	2025 total: 52

Director's activities for the month of February:

- Reviewed and made recommendations on six (6) Correction of Error applications
- Attended a meeting of the Agriculture and Farmland Protection Board
- Prepared maps for the Agricultural and Farmland Protection board to help support applications for Farmland Protection Implementation Grants
- Taught an assessor orientation class for assessors who needed the class for certification
- Met with Town of Thompson official concerning light districts
- Prepared and submitted an annual report for the department
- Met with the Veterans Director concerning a new real property tax exemption for veterans, (RPTL §458-a(11))

General office activity for the month of February:

- Answered numerous 911 address inquires
- Continued verifying scanned historic tax maps
- Reviewed numerous Condominium projects

E-911:

February new addresses assigned: 6 (197 created by ITS staff)

2026 Total: 224

2025 Total: 172

February new roads created: 1

S.C.R.P.T.S. DEED/SUBDIVISION REPORT

MONTH OF	February	2026		DEEDS		SUBDIVISION LOTS	
SUBDIVISION LOTS	DEEDS	TOWN	MONTH	2025	2026	2025	2026
2	48	BETHEL	JANUARY	312	295	41	15
6	14	CALLICOON	FEBRUARY	263	326	11	51
	15	COCHECTON	MARCH				
3	9	DELAWARE	APRIL				
	47	FALLSBURG	MAY				
	4	FORESTBURGH	JUNE				
	4	FREMONT	JULY				
	16	HIGHLAND	AUGUST				
36	25	LIBERTY	SEPTEMBER				
	9	LUMBERLAND	OCTOBER				
	38	MAMAKATING	NOVEMBER				
	5	NEVERSINK	DECEMBER				
	11	ROCKLAND	TOTAL	575	621	52	66
4	62	THOMPSON					
	19	TUSTEN					
51	326						
621 NEW DEEDS RECEIVED IN 2026							
66 NEW SUBDIVISION LOTS FILED IN 2026							

This report reflects the number of deeds received through February 2026.

0 units of the Subdivision lots total for February 2026 were Condos.

S.C.R.P.T.S. E-911 ADDRESS REPORT

MONTH OF	February	2026			NEW E-SITES ADDED		ADDRESS VERIFICATION & OTHER ISSUES	
NEW E-SITES ADDED	ADDRESS VERIFICATIONS ETC	TOWN	MONTH	2025	2026	2025	2026	
193	1	BETHEL	JANUARY	98	21	14	10	
0	0	CALLICOON	FEBRUARY	74	203	14	10	
0	2	COCHECTON	MARCH					
0	0	DELAWARE	APRIL					
2	1	FALLSBURG	MAY					
0	0	FORESTBURGH	JUNE					
1	1	FREMONT	JULY					
1	0	HIGHLAND	AUGUST					
0	0	LIBERTY	SEPTEMBER					
2	0	LUMBERLAND	OCTOBER					
1	2	MAMAKATING	NOVEMBER					
0	0	NEVERSINK	DECEMBER					
0	1	ROCKLAND						
2	2	THOMPSON						
1	0	TUSTEN						
		OUTSIDE CO.	TOTAL	172	224	28	20	
203	10	224 New E-Sites added in 2026						
		20 Address verification, address changes, and other issues, 2026						

This report reflects the number of new E-Sites created through February 2026

Other issues include road name issues, address changes and corrections, etc.



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8307

Agenda Date: 4/16/2026

Agenda #: 1.

Narrative of Resolution:
To Modify the 2026 Budget

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Please see attached Budget Mods.

Are funds already budgeted? Choose an item.

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY MANAGEMENT & BUDGET COMMITTEE TO MODIFY THE 2026 BUDGET

WHEREAS, the County of Sullivan Budget requires modification,

NOW, THEREFORE, BE IT RESOLVED, that the attached budgetary transfers for 2026 be authorized.

**March 31, 2026 Resolution Needed
Sullivan County Budget Modifications 2026**

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-1680-43-4301 - COMPUTER SUPPLIES			240	
A-1680-43-4301 - COMPUTER SUPPLIES			522	
A-1680-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES			277	
A-1680-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES			8,970	
A-1680-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES			708	
A-1680-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES				33,664
A-1680-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES			55,084	
A-1680-R1289-R247 - GEN GOV DEPT INCOME MISC FEE/REIMBURSMNT	708			
A-1680-R1289-R247 - GEN GOV DEPT INCOME MISC FEE/REIMBURSMNT	9,210			
A-1680-R1289-R247 - GEN GOV DEPT INCOME MISC FEE/REIMBURSMNT	522			
A-1680-R1289-R247 - GEN GOV DEPT INCOME MISC FEE/REIMBURSMNT	277			
A-1989-99-47-4736 - DEPT CONTINGENT			33,664	
A-1989-99-47-4736 - DEPT CONTINGENT				55,084
A-3010-41-4102 - AUTO/TRAVEL LODGING			4,225	
A-3010-41-4104 - AUTO/TRAVEL MILEAGE/TOLLS			385	
A-3010-41-4108 - AUTO/TRAVEL AUTO TRAVEL OTHER			2,795	
A-3010-R3389-R338 - ST AID PUBLIC SAFETY OTHER	7,405			
A-3140-18-10-1012 - PERSONAL SERV OVERTIME PAY (*)			229	
A-3140-18-45-4506 - SPEC DEPT SUPPLY PUBLIC SAFETY (*)			2,700	
A-3140-18-46-4602 - MISC SERV/EXP EMPL MEAL ALLOWANCE (*)			160	
A-3140-18-47-4703 - DEPT DUES (*)			270	
A-3140-18-47-4750 - DEPT CLIENT ELECTONIC MONITORING (*)			660	
A-4220-40-4013 - CONTRACT CONTRACT OTHER (**)			10,794	
A-4220-40-4036 - CONTRACT ADDICTION SERVICES (**)			4,980	
A-6010-38-42-4207 - OFFICE FURNITURE			34,000	

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-6010-38-R3689-R167 - ST AID OTHR FAMILY SERV DEPARTMENTAL AID	34,000			
A-7110-230-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (***)			146	
A-7110-230-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (***)			850	
A-7110-83-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (***)			680	
A-7110-83-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (***)			873	
A-8020-90-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (****)			1,697	
A-8020-90-47-4763 - DEPT NEW INITIATIVES				270,000
A-8020-90-R3989-R167 - ST AID HOME/COMM ASSIST DEPARTMENTAL AID		270,000		
A Fund Total	52,122	270,000	164,909	358,748
D-5110-46-45-4540 - SPEC DEPT SUPPLY PARTS/FLUIDS/FILTERS				1
D-5142-21-2103 - FIXED MACHINERY/EQUIPMENT			1	
D Fund Total	-	-	1	1

(*) To be funded from the Probation PTR Assigned Fund Balance

(**) To be funded from the CS Opioid Abatement Assigned Fund Balance

(***) To be funded from the Planning Programs Assigned Fund Balance

(****) To be funded from the O&W Assigned Fund Balance



Sullivan County
Legislative Memorandum

100 North Street
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File #: ID-8306

Agenda Date: 4/16/2026

Agenda #: 2.

Narrative of Resolution:
To Modify the 2025 Budget

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Please see attached Budget Mods.

Are funds already budgeted? Choose an item.

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY MANAGEMENT & BUDGET COMMITTEE TO MODIFY THE 2025 BUDGET

WHEREAS, the County of Sullivan Budget requires modification,

NOW, THEREFORE, BE IT RESOLVED, that the attached budgetary transfers for 2025 be authorized.

**Year End #8 Resolution Needed
Sullivan County Budget Modifications 2025**

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-9901-90-9037 - TRANSFERS TRANSFERS SOLID WASTE(*)			1,000,000	
A Fund Total	-	-	1,000,000	-
CL-8160-R5031-R209 - INTERFUND TRANSFR GENERAL FUND	1,000,000			
CL Fund Total	1,000,000	-	-	-

(*) To be funded from the General Fund



Sullivan County
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100 North Street
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File #: ID-8313

Agenda Date: 4/16/2026

Agenda #: 3.

Narrative of Resolution:

TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #126.-1-1

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$3,696.32

Are funds already budgeted? No

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures: RPTL §556

RESOLUTION INTRODUCED BY THE MANAGEMENT AND BUDGET COMMITTEE TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #126.-1-1

WHEREAS, an application dated April 8, 2026 having been filed by Lorit Shemesh pursuant to Section 556 of the Real Property Tax Law with respect to property assessed to said applicant on the 2026 tax roll of the Town of Liberty bearing Tax Map #126.-1-1 to correct an error in essential fact due to an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated April 9, 2026 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of an error in essential fact

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chair of the County Legislature be and hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal

corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relevised school tax, the Treasurer shall charge back such amount in accordance with law.



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File #: ID-8314

Agenda Date: 4/16/2026

Agenda #: 4.

Narrative of Resolution:

TO CORRECT THE 2025 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #108.-8-3

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$3883.74

Are funds already budgeted? No

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures: RPTL § 556

RESOLUTION INTRODUCED BY THE MANAGEMENT AND BUDGET COMMITTEE TO CORRECT THE 2025 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #108.-8-3

WHEREAS, an application dated April 8, 2026 having been filed by Triada LLC pursuant to Section 556 of the Real Property Tax Law with respect to property assessed to said applicant on the 2025 tax roll of the Town of Liberty bearing Tax Map #108.-8-3 to correct an error in essential fact due to an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated April 9, 2026 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of an error in essential fact

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chair of the County Legislature be and hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal

corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relevised school tax, the Treasurer shall charge back such amount in accordance with law.



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8315

Agenda Date: 4/16/2026

Agenda #: 5.

Narrative of Resolution:

TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #108.-8-3

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$3,501.32

Are funds already budgeted? No

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures: RPTL § 556

RESOLUTION INTRODUCED BY THE MANAGEMENT AND BUDGET COMMITTEE TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #108.-8-3

WHEREAS, an application dated April 8, 2026 having been filed by Triada LLC pursuant to Section 556 of the Real Property Tax Law with respect to property assessed to said applicant on the 2026 tax roll of the Town of Liberty bearing Tax Map #108.-8-3 to correct an error in essential fact due to an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated April 9, 2026 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of an error in essential fact

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chair of the County Legislature be and hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal

corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.