

Local Government Snapshot



NEW YORK STATE OFFICE OF THE STATE COMPTROLLER

Thomas P. DiNapoli • State Comptroller

March 2010

Number of Local Governments in New York

- **The number of local governments in New York State can vary, depending on how each “entity” is defined.** Most citizens would count the more than 1,600 counties, cities, towns and villages, and likely include 700 school districts and perhaps 870 fire districts, but may not even be aware of other quasi-governmental entities at the local level. For example, the number can exceed 11,000 if town special districts are included.
- **According to records of the Office of the State Comptroller (OSC), there are currently 4,135 local government entities in New York.**¹ Of these, 3,175 have the ability to impose taxes or assessments and to issue debt, and have elected boards. Of the remaining 960 entities, 354 have the power to issue debt but must have taxes imposed on their behalf by other local governments, and 606 can neither impose taxes nor issue debt, and must have other local governments do so on their behalf. See Appendix A for detailed information.
- **OSC has generally excluded town special districts from its local governmental entity count, as special districts are administrative arms of the town boards that created them.** These districts do not have the ability to incur debt, most cannot levy taxes or assessments, and most do not have separately elected governing boards (they are administrative units of towns).
- **Local Development Corporations (LDCs) are not classified as “local government entities,” but these entities deserve mention.** LDCs are not-for-profit corporations that are affiliated with, sponsored by, or created by a county, city, town or village government. There are 187 LDCs that are considered local authorities under the Public Authorities Law for certain purposes. Often, LDCs are used by local governments to facilitate borrowing.

■ Municipalities: 1,606

- 57 counties²
- 62 cities³
- 932 towns
- 555 villages.

■ Education: 1,193

- 697 school districts⁴
- 423 public libraries and library systems
- 37 Boards Of Cooperative Educational Services (BOCES)
- 36 community colleges.

■ Local Authorities: 303

- 114 Industrial Development Agencies (IDAs)
- 84 public authorities
- 141 housing authorities
- 9 other miscellaneous authorities.

■ Other: 988

- Public Safety: 872 fire districts
- Health: 52 consolidated health districts
- Environment: 58 soil and water conservation districts
- Off Track Betting (OTB): 6 regional corporations.⁵

¹ Does not include local development corporations, urban renewal agencies, community development agencies, joint activities, municipal hospitals and regional planning boards.

² Does not include the five boroughs of New York City.

³ Includes New York City

⁴ Does not include Rhinecliff School District and Sugarloaf School District, both of which have no students.

⁵ Does not include the NYC OTB, which was taken over by the State in 2009.

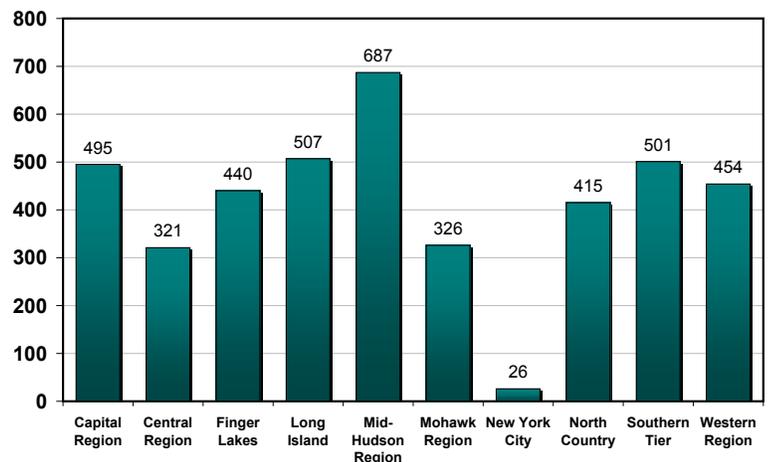
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Town Special Districts

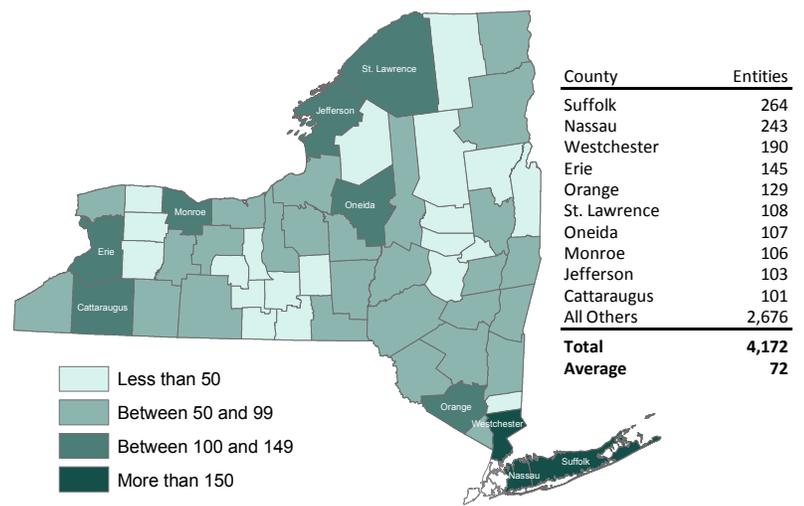
There are more than 7,300 town special districts throughout the State. A special district is a geographic area within a town established to address specific needs of the property owners within that district (lighting, water, sewage and garbage removal are four of the most common town special districts), utilizing charges (benefit assessments or ad valorem levies) and, in some cases, fees paid by users both within and outside the district to finance these services. Over 99 percent of town special districts reported to OSC are administrative arms of the towns in which they are located, and are governed by their Town Boards. There are also special districts that are governed by separately elected boards of commissioners, which are located primarily downstate. Forty-nine of the 66 such districts on record with OSC are situated in Nassau (37), Suffolk (7) and Westchester (5) counties.

- The seven counties in the Mid-Hudson Region have the most local government entities, followed by Long Island and the Southern Tier. New York City, the Central Region and the Mohawk Valley have the fewest.
- Erie, Onondaga, Monroe and Westchester counties have the most town special districts, with 945, 925, 585 and 318, respectively. Suffolk and Nassau counties have 205 and 141 special districts, respectively.
- Recent village election results indicate that 6 villages have voted to begin dissolution. As a frame of reference, only 38 villages have dissolved since 1920.
- A new law enacted in 2009 establishes uniform procedures for consolidation and dissolution of villages, towns, fire and certain other special districts.⁶ Counties, cities and school districts are not affected by the law, which went into effect on March 21, 2010.
- Another way to pursue local government efficiency and property tax relief is to encourage local governments to engage in shared services and to actively seek cost savings opportunities.
- OSC released a research brief in November 2009 highlighting the potential cost savings that could be achieved by expanding shared services.⁷ Local governments statewide could save as much as \$765 million by sharing certain administrative and business office functions, while the potential savings in program areas such as public safety, public works, property assessment and health insurance is much greater.

Number of Local Government Entities by Region



Number of Local Government Entities



⁶ Chapter 74, Laws of 2009

⁷ <http://www.osc.state.ny.us/localgov/pubs/research/sharedservices.pdf>

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Appendix A:

Number of Local Government Entities

Ability to levy taxes or assessments or have them levied on their behalf

Ability to issue debt or have it issued on their behalf

Elected or appointed board members

Entity	Statewide Total	Impose Taxes	Issue Debt	Elected/Appointed Boards
Counties	57	Y	Y	E
Cities	62	Y	Y	E
Towns	932	Y	Y	E
Villages	555	Y	Y	E
Subtotal	1,606			
School Districts	697	Y	Y	E
Fire Districts	872	Y	Y	E
Subtotal	3,175			
IDAs	114	N	Y	A
Housing Authorities	141	N	Y	E/A
Public Authorities	84	N	Y	A
Other Miscellaneous Authorities	9	N	Y	E/A
OTBs	6	N	Y	A
Libraries	423	Y/N*	N	E/A
BOCES	37	N	Y/N**	A
Community Colleges	36	N	N	A
Consolidated Health Districts	52	N	N	E/A
Soil and Water Conservation Districts	58	N	N	A
Total	4,135			
Local Development Corporations	187	N	Y	A
Town Commissioner Districts	66	Y/N*	N	E
Town Special Improvement Districts	7,266	N	N	Not Applicable
Subtotal	7,482			
Grand Total	11,654			

*Some library districts and town commissioner districts have the authority to levy or require the levy of assessments

**BOCES have the authority to issue Revenue Anticipation Notes

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