

Number of Local Governments

General Purpose Local Governments	1,607
Counties	57
Cities	62
Towns	932
Villages	556
 Special Purpose Local Governments	 1,811
School Districts	685
Fire Districts	867
Library Districts	181
Commissioner-Run Special Districts*	78
 Other Governmental Entities	 1,302
Special Purpose Units	311
BOCES	37
Community Colleges	37
Consolidated Health Districts	54
Joint Activity Districts	183
Local Public Authorities	991
Housing Authorities	123
Industrial Development Agencies (IDAs)	116
Urban Renewal Agencies	49
Water, Sewer & Utility Authorities	27
Parking Authorities	12
Solid Waste/Recycling Authorities	11
Transportation Authorities	10
Cultural, Recreation & Market Authorities	10
Healthcare Authorities	5
Other Authorities	4
Local Development Corporations*	618
Off-Track Betting Corporations	6

Total Local Government Entities **4,720**

*Note: These numbers are estimates based on the best available information at this time. The actual number may vary for these particular types of entities due to very limited statewide information.



Description of Local Governments

General Purpose Local Governments – 1,607

There are four types of general purpose governments in New York – counties, cities, towns, and villages. All general purpose governments have elected governing boards, can levy property taxes and issue debt, and are covered by “home rule” protections in the State Constitution. Everyone in New York lives under a county government except those in New York City (the five boroughs are technically counties, but the government functions are under city government). Everyone also lives in either a city or town. Village residents live in both a town and a village. New York is one of only ten states in which citizens can live in three general purpose governments (county, town, and village) at once.

Counties – 57

Counties were originally administrative units of the State – providing social services and other programs to local beneficiaries. Though they are now separate governments, this history can be seen in the many state programs that counties administer, including Medicaid and other social services, with one-third of county budgets being spent on such assistance. All counties have a governing board. These can be elected by equally-populated districts, or the supervisor of each town serves as the board member with voting weighted by population (city mayors do not serve on such boards, but cities have separately elected representatives). Counties have the power to adopt a charter that changes the structure of their government, including having an elected executive. This number (57) does not include the 5 boroughs of New York City

Cities – 62

There are 62 cities in New York State ranging in size from Sherrill in Oneida County (population 3,147) to New York City with more than eight million people. All cities are created by an act of the State Legislature – there is no locally controlled method by which a city can be created. The last city to be created was Rye in 1942. Each city has a charter that outlines its structure, and most have both an elected mayor and council. Because of their ability to charter, cities have significantly more freedom and power in designing their government than towns or villages. Along with the power of the charter, the state has given cities additional taxation powers, such as the power to preempt a portion of county sales tax collections and impose specific utility taxes. More than 40 percent of city expenditures are for public safety.

Towns – 932

There are 932 towns in New York State. Towns were originally rural in character and provided few services to their residents. This historic rural character drove the original governing structure of towns. That structure continues today, despite the fact that there are four towns more populous than the City of Buffalo and ten towns with populations greater than 100,000. Unlike cities or villages, towns cannot provide many services directly, such as fire, sanitation, water, and sewer, but must rely on special districts to provide these services to specific areas of the town. Except for fire districts, library



districts, and commissioner-run special districts, which are discussed in the section on special purpose local governments, these special districts are run by town boards. In addition, many towns have elected positions, such as assessor, tax collector/receiver and highway superintendent, that are generally appointed in cities and villages. There are three classes of towns – first, second, and suburban – differentiated by some government structure and powers. However, in most respects these distinctions have little relevance to the functions performed by towns. Transportation, such as road maintenance, is the largest town expenditure. This number (932) includes five coterminous town-villages.

Villages – 556

There are 556 villages in New York State. Villages, like cities, were originally designed to directly provide municipal services, such as fire, police, water, and sewer, to densely populated areas. Unlike cities, villages all exist in towns, most do not have a charter, and may be created and dissolved through local action. Villages can cross town boundaries and 74 do – 9 of which are in two counties and 5 of which are in three towns. The number of villages has generally increased in recent years, with three villages incorporating since 2005. While historically village incorporation was to provide services in part of a town, many of these recent incorporations are to exercise control over land use powers. Some villages are now less densely populated than the area of the town outside of the village. Like cities, village budgets are dominated by public safety costs. This number (556) includes five coterminous town-villages.

Coterminous Town-Villages

There are five [coterminous town-villages](#) in New York State. These are villages and towns that share municipal boundaries and function with the powers of both a town and a village. They can be created in many ways, including a village annexing the remaining area in the surrounding town, a new town being created along a current village's boundaries, or a special act. There is a provision in law that allows for the positions of town supervisor and village mayor as well as the town and village board to be consolidated. All but one coterminous town-village, Green Island, has consolidated these positions.

Special Purpose Local Governments – 1,811

In addition to general purpose governments, there are also layers of special purpose governments with independently elected boards that provide a specific function to their residents. There are four general types of special purpose local governments in New York – school districts, fire districts, library districts, and commissioner-run special districts. The powers and functions of these entities vary, but nearly all have an elected board that is able to impose taxes and/or issue debt directly or through another local government. The boundaries of special purpose local governments frequently cross county, city, town and village boundaries, which, along with election days that are different from the majority of elections, usually result in very low voter turnout.

School Districts – 685

School districts are the most visible and largest special purpose local government – spending nearly as much as counties, cities, towns, and villages combined. There are 685 school districts. This includes the “Big Five” school districts (school districts in cities with a population greater than 125,000), although they are technically dependant on their city, but does not include 13 special act school districts, which do not have taxing authority and primarily serve special needs students. These districts range in size from the New Suffolk School District in Suffolk County, which has nine enrolled pupils, covers less than two square miles, and serves K-6, to the New York City School District, which enrolls nearly one million pupils, covers more than 300 square miles, and serves K-12. There are several different types of school districts, but most of the functional distinctions between each have been eliminated or are no longer significant. The exception is city school districts, which have limits on the amount of debt they can issue. In addition, the “Big Five” city school districts are a component of their city governments, subject to the city’s tax and debt limits, and there is no public vote on the school budget. All other school districts have publicly elected board members and an annual budget vote.

Fire Districts – 867

There are 867 fire districts throughout New York. Fire districts are governed by boards of five commissioners that are elected each December and impose a tax on the residents of the district to pay for fire protection in the district. They are independent from the towns in which they operate, and their boundaries can cross county and town lines. Fire districts are different from fire protection and fire alarm districts, which are special districts run by town boards. Fire districts can be created by a town board after a hearing or if a petition is received. Joint fire districts, which can also cover villages, are included in this count.

Library Districts – 181

There are 186 library districts each with an independently elected board that determines a budget, which is annually voted on by district residents. This number does not include [municipal public libraries, association libraries or public library systems](#). There are two types of library districts – school district and special legislative. School district library districts are created by a petition of 25 voters and a majority vote in a referendum in a school district. Though they share the boundaries of a school district, the library board and school board are independent of one another. Special legislative library districts are created by a special act of the state legislature and a vote of the people in the district. The boundaries of the district are determined by the legislation creating it.

Commissioner-Run Special Districts – 78

There are 78 commissioner-run special districts, which have an independently elected board. These were created in two primary ways – grandfathered-in when town-run special districts were created or created by a special act of the state legislature. Prior to the current town law being adopted, services such as sewer, water, and refuse collection could only be provided by a city, village, or a special district run by an independently elected board. In 1938 towns were allowed to create and run these

special districts, and a vote was held in each district on whether to keep elected commissioners. Those that chose to keep commissioners were continued. A town board may convert these to town-run special districts with a resolution that may be voted on by the residents if a petition is received requesting a vote. Most of these commissioner-run special districts are in Nassau County. All other commissioner-run districts are created by a special act of the legislature to address a particular issue, such as the Cuba Lake Protection District, with the powers and responsibilities of the district delineated in that act. The exact number and location of commissioner-run special districts is difficult to determine because there are numerous special acts authorizing many of these entities and because towns can convert some of these districts to town-run special districts at local option.

Other Governmental Entities – 1,304

These 1,304 local government entities have independent boards and are able to impose costs on taxpayers or issue debt that sponsoring local governments have little control over. These boards are predominately appointed, but some members serve ex officio or are elected by a select group of people. There are two categories of other governmental entities: special purpose units and local public authorities.

Special Purpose Units – 311

New York State has 311 special purpose units, including BOCES (37), community colleges (37), consolidated health districts (54) and joint activity districts (183). [BOCES](#) contract with member school districts to provide services on a regional basis. The cost of providing these services is charged back to member schools. Each BOCES has a board that is elected by the school boards of member counties. Community colleges provide higher education within a region for which their sponsoring municipalities are charged a portion of the costs. Each community college has a board with a majority of members appointed by the sponsoring municipality. Consolidated health districts provide health services to a group of municipalities for which their sponsoring municipalities are charged. Each consolidated health district has a board that includes the supervisor of each town, the president of the board of trustees of each village, and the mayor and supervisors of each city within the consolidated health district. Joint activity districts are created by municipalities to jointly provide a service to their communities. The agreement creating the district determines the composition of the board and how costs are imposed.

Local Public Authorities – 991

Local public authorities are independent public corporations created by municipal governments for a specific public purpose. Their boards are predominately appointed by the sponsoring local government or the state. They have the power to issue tax-free debt, which is paid off by fees and other revenues that they receive. These include: housing authorities (123), industrial development agencies (116), urban renewal agencies (49), water, sewer, and utility authorities (27), parking authorities (12), solid waste/recycling authorities (11), transportation authorities (10), cultural, recreation, and market authorities (10), healthcare authorities (5), and other authorities (4). Other than

the housing authorities, these entities are subject to the requirements of the [Public Authority Accountability Act](#) and to the oversight of the [Authority Budget Office](#). In addition, six (6) off-track betting corporations have been created that are regulated by and report to the State Racing and Wagering Board. The Commission has also identified 618 not-for-profit local development corporations (LDCs) that may be affiliated with, sponsored by, or created by a local government. However, additional research is needed to ensure that they are. Such a determination would subject those LDCs to the requirements of the Act.

Other Service Structures

In addition to the nearly 5,000 local government entities enumerated above, New York has thousands of other local government organizations and districts such as regional planning boards, soil and water conservation districts, public library systems, town-run and county special districts, fire protection districts, health districts and vital records districts. These are not included in our total count of local government entities because most cannot impose costs without another local government entity's approval. The majority of them function as a geographical service area within a town or county and are directly run by another local government's board.

Types of "Special Districts"

The term "special district" often used to refer to a wide variety of entities and service structures with very different functions and powers that cut across the different classifications above. Fire districts, library districts, and commissioner-run special districts, along with school districts, are special purpose local governments. These special districts are all run by independently elected boards.

"Special district" is also often used to refer to town-run and county special districts. There are approximately 6,900 town-run special districts (including fire *protection* districts) and 144 county special districts. Both of these special districts are predominately run by the town or county board. These special districts are service areas within a town or county rather than a separate government entity and, as such, are classified as other service structures. A recent [report](#) on town special districts by the State Comptroller is predominately about town-run special districts (6,900), but the data also includes some commissioner-run special districts (78).

Though less frequently, "special district" has also been used to refer to local public authorities, such as the Water Authority of Great Neck North, and entities and service structures that have the word "district" in their name. These include special purpose units (consolidated health districts and joint activity districts), which are not elected but can impose some costs, and other service structures (soil and water conservation districts, business improvement districts, health districts and vital records districts), which are overseen by a local government or subject to its budgeting process.

The list of local government entities and structures is available at http://www.nyslocalgov.org/pdf/Local_Government_Count.xls



Consolidations, Dissolutions, and Incorporations

Cities

Since 1920, there have been three villages that became cities – Long Beach (1922), Peekskill (1940) and Rye (1942).

Towns

Since 1920, there have been two town dissolutions, Elko (became part of Cold Spring, Cattaraugus County, 1965) and High Market (became part of West Turin, Lewis County, 1973), and two town creations, Mt. Kisco (Westchester County, 1977) and East Rochester (Monroe County, 1982), both of which are coterminous town-villages.

Villages

Since 1920, there have been 37 village dissolutions, two village consolidations, and 125 village creations. On March 8, 2008, residents of the Village of Pike voted to dissolve the village 31 to 5. The village will dissolve December 31, 2009.

School Districts

From 1900 to 1970, the number of school districts declined from over 10,000 to approximately 700. Since 1980, 37 school districts have been eliminated through annexation, consolidation, or dissolution and five school districts have been created.