

NEW YORK

New York ranks ninth among the states in number of local governments, with 3,403 as of October 2007.

COUNTY GOVERNMENTS (57)

The entire area of the state is encompassed by county governments with the exception of the city of New York. The five county areas comprising the city of New York (Bronx, Kings, New York, Queens, and Richmond) are substantially consolidated with the city for governmental purposes and are not counted as operating governments.¹ The city of New York is counted as a municipal government, rather than as a county government, in census statistics on governments.

The county governing body is called the board of supervisors, the county legislature, the board of representatives, the legislative board, or the board of legislators. County governments in New York have broad home-rule powers.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,547)

The 1,545 subcounty general purpose governments in New York comprise 618 municipal (city and village) governments and 929 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. City, town, and village governments in New York have similar powers and perform similar functions.

Municipal Governments (618)

In New York, the municipal governments, as defined for census purposes, are the cities and villages. Town governments, to which the term "municipalities" is also applied by New York statutes, are counted for census purposes as town rather than municipal governments (see below). Unlike cities, which exist outside the area of any town, villages are included within town areas and are subject to town taxes for general government functions.² City and

village governments in New York have broad home-rule powers. There is no longer any effective size classification of cities or villages.

Town or Township Governments (929)

Although not differing in legally authorized powers from cities and villages, units in New York designated as "towns" are counted in census statistics as a separate type of government. The entire area of the state is encompassed by town governments except for areas within the boundaries of cities and Indian reservations.

Towns are divided under general law into two classes according to population, but there are numerous exceptions. First-class towns have a population of 10,000 or more, while second-class towns have fewer than 10,000 inhabitants. However, a town with a population between 5,000 and 9,999 and meeting assessed valuation of real property requirements may choose to become a town of the first class. Under general law, all towns in Westchester County are specified as towns of the first class. Also under general law, all towns in the counties of Suffolk and Broome and the town of Potsdam in St. Lawrence County and the town of Ulster in Ulster County are specified as towns of the second class, although these towns all have the option of changing their classification to towns of the first class. New York laws also provide for "suburban towns," which must have a population of 25,000 or more or a minimum population of 7,500 and be near a large city. New York town governments have broad home-rule powers. Under general law, an elected town supervisor is the administrative officer of the town, except in towns with an appointed town manager.

Numerous kinds of improvement districts or special service districts are associated with New York towns. As noted below under "Subordinate Agencies and Areas," most of these are classified in census statistics as dependent agencies of town governments and are not counted as separate governments.

PUBLIC SCHOOL SYSTEMS (716)

(community colleges)
Fashion Institute of Technology

School District Governments (680)

Independent school districts provide elementary and secondary education throughout the state, except in the five cities which have a population of 125,000 or more-- Buffalo, New York, Rochester, Syracuse, and Yonkers. The following types of independent school districts in New York are counted as governments:

- Central school districts
- Central high school districts
- City school districts (except in cities with a population of 125,000 or more)
- Common school districts
- Enlarged city school districts
- Union free school districts

All types of school district governments listed above are governed by an elected sole trustee, a board of trustees, or a board of education except as follows: central high school district board members are chosen by and from the boards of component school districts; and the boards of some city school districts are appointed by the mayor or council. All six types of school district governments may levy taxes and issue bonds, except that the component districts of central high school districts levy and collect taxes to meet the amounts requested by the central high school districts.

Dependent Public School Systems (36)

New York statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments (28):
 - Community colleges
- Systems dependent on municipal governments (8):
 - Community colleges
 - City school districts in cities with a population of 125,000 or more (Buffalo, New York, Rochester, Syracuse, and Yonkers)
 - City University of New York

The public school systems serving the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers are not counted as separate governments for census purposes but are classified as dependent agencies of the respective city governments. The boards of these five public school systems are elected in Buffalo, Rochester, and Syracuse; appointed by the mayor in Yonkers; and appointed by the mayor and the borough presidents in the city of New York. The New York City board also includes the school chancellor as chairman. Fiscal requirements of these five public school systems are finally determined by the city government. The New York City school district is subdivided into community school districts, each of which has an appointed community district education council and a community superintendent. These councils manage the local schools but are subordinate fiscally and otherwise to the school chancellor. They are not counted as governments for census purposes.³

Community colleges may be established and operated, individually or jointly, by county, city, or school district governments. Community colleges are not counted as separate governments but are classified for census purposes as dependent agencies of the sponsoring county, municipal, or school district governments. They are governed by boards of trustees including four members appointed by the Governor, one elected by the students of the college, and five appointed by the sponsoring local governments, except in the case of the Fashion Institute of Technology and colleges operated by the City University of New York (see below). Financial support of community colleges is provided by appropriations from the state and sponsoring governments. In October 2007, there were 29 community colleges located outside the city of New York, one of which was sponsored by the city of Jamestown and 28 of which were sponsored primarily by one or more county governments.

The City University of New York, which consists of 17 senior colleges including the six graduate and professional schools and the Honors College and six community colleges, is not counted as a government. Senior colleges operated by City University of New York are classified as state institutions for census purposes; title to property used by the senior colleges vests in the state and senior college budgets are subject to state approval. However, community colleges operated by City University of New York are classified as dependent agencies of the city of New York for census purposes. Community college budgets are subject to city approval. City University of New York is governed by a 17-member board of trustees consisting of ten members appointed by the Governor, five members appointed by the mayor of the city of New York, and the chairs of the student and faculty senates, ex officio and non-voting.

The Fashion Institute of Technology, organized as a community college and offering two-year, four-year, and graduate degree programs, is operated by the public school system of the city of New York. It is not counted as a separate government for census purposes but is classified as a dependent agency of the city of New York.

Other Educational Activities

Boards of cooperative educational services (BOCES) provide specialized educational services. They are selected by board members of the participating school districts. Fiscal needs of boards of cooperative educational services are provided by each participating district; the amount to be provided by each participating district is determined according to assessed valuation or average daily attendance. These boards are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. In October 2007, 37 boards of cooperative educational services were reported in operation. All school districts are members of a BOCES.

Vocational education and extension boards, established to provide instruction in agriculture,

home economics, and other special subjects, are appointed by the county governing body. Their fiscal requirements are met by county appropriations. Such boards are not counted as governments but are classified for census purposes as activities of county governments.

School supervisory districts are areas outside of cities and certain villages, into which the state is divided for supervision of local educational activities. These districts have no revenue-raising powers and rely for support on the state and on county and town governments in the component school districts. They are not counted as governments. Each supervisory district is coextensive with a BOCES.

School hygiene districts, to promote the physical welfare of pupils and to promote health education, are financed by the county governing bodies. They are not counted as governments but are classified, for census purposes, as adjuncts of the county government.

Special act school districts created by special acts of the legislature that are governed by boards appointed by religious or nonprofit groups are classified as private activities and are not included in census reporting.

SPECIAL DISTRICT GOVERNMENTS (1,119)

New York statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Albany Port District

The Albany Port District was created by special act to develop port facilities in the Albany area. The commission consists of five members: four residents of the city of Albany, appointed by the Governor upon nomination of the mayor of Albany, and one resident of Rensselaer, appointed by the Governor upon nomination of the mayor of Rensselaer. The port commissioners are authorized to fix fees, rates, rentals, and other charges for its facilities. The municipalities of Albany and

Rensselaer may be assessed for the district's deficit, if any, from operations and financing. The port commissioners are authorized also to issue both general obligation and revenue bonds.

Chautauqua Utility District

This district was created by special act to provide water, heat, light, power, telephone, fire protection, garbage disposal, and sewage utilities to parts of the town of Chautauqua. It is governed by an elected board of commissioners. The district may levy ad valorem taxes and may charge fees for its services. The district may issue general obligation and revenue bonds.

Consolidated Health Districts

These districts are established by the state commissioner of health, on request of the governing bodies of two or more cities, towns, or villages, to provide public health services. A board of health, consisting of the supervisor of each town, the president of the board of trustees of each village, and the mayor and the supervisors of each city included in the district, governs each district. If the membership of the board exceeds seven, these officials select a three-member board. The districts determine the amount of taxes to be levied for their use. These districts are to be distinguished from county and local health districts that are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Development Authority of the North Country

This authority was established by 1985 legislation as a regional development authority to institute a comprehensive, coordinated program of economic development in the three county area of Jefferson, Lewis, and St. Lawrence. Infrastructure and development projects include the development, financing, acquisition, construction, and operation of water, sewer, and solid waste disposal facilities and the financing of business development programs and housing construction initiatives. A board of 13 members, two appointed by the governing bodies of each member county, two

by the city of Watertown, and five nonvoting members by the Governor, governs the authority. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

Fire Districts

Two types of fire districts, both of which provide fire protection in the areas they serve, are counted as separate governments:

Joint Fire Districts--These districts may be created by concurrent resolution of the town board of one or more towns and the trustees of one or more incorporated villages, following public hearing and permissive referendum. The governing board of fire commissioners is appointed jointly by the town and village boards or is elected. Such districts may determine the amount of taxes to be levied for their needs and may issue general obligation bonds.

Town Fire Districts (outside the area of incorporated villages)--These districts may be created by the town board or by two or more town boards acting concurrently on petition of taxpayers paying real property taxes or on its own motion and with permission of the state comptroller. They are governed by elected fire commissioners. The district commissioners determine the district fiscal requirements and may issue general obligation bonds.

These two types of fire districts are distinguished from town fire-alarm and fire-protection districts, which are not counted as governments. See "Subordinate Agencies and Areas," below.

Greenwood Lake Commission

This commission was created to restore and preserve Greenwood Lake, which is located in Passaic County in New Jersey and Orange County in New York. The commission consists of 11 members including members appointed

by the state and local officials in both states plus state officials serving ex officio and one representative of the Greenwood Lake Watershed Management District. The commission is authorized by the state of New York to set boat, dock, and mooring fees, provided comparable legislation is passed by New Jersey, and to receive appropriations and grants from other governments. As of October 2007, New Jersey had not passed comparable revenue legislation.

Hudson-Mohawk Urban Cultural Park Commission

This commission was created under an interlocal agreement, and validated by a special act. It is governed by a board of commissioners consisting of ten voting officials representing seven cities, towns, and villages and the counties of Albany, Rensselaer, and Saratoga plus the non-voting commissioner of the state office of parks, recreation, and historic preservation. Projects of the commission are within a state designated heritage area. Revenues are derived from the lease, rental, and sale of projects. The commission may issue revenue bonds.

Hyde Park Fire and Water District

This district was created by special act to provide fire protection and water supply to parts of the town of Hyde Park. It is governed by an elected board of trustees. The district may levy ad valorem property taxes and may charge fees for its services. The district may issue general obligation bonds with voter approval.

Lake Districts ⁵

The following districts have been created by special act to manage resources in areas bordering a lake:

- Cuba Lake District
- Rushford Lake Recreation District
- Saratoga Lake Protection and Improvement District

The boards of these districts may be elected, appointed, or a combination of both. These districts may levy ad valorem taxes.

Library Districts and Library Funding Districts (Special Acts)

Several library districts and library funding districts with substantially uniform provisions were created by special acts. Library funding districts differ from library districts in that they provide library services by contracting for services with neighboring public or association libraries. Library districts and the Carle Place Library Funding District in Nassau County are governed by elected boards of trustees. These districts are entitled to the proceeds of ad valorem tax levies as approved by the voters.

Library districts governed by appointed boards or whose budgets are subject to approval by another government are not counted as separate governments. Library funding districts without boards of trustees are not counted as separate governments. See "Subordinate Agencies" below.

School district libraries that are classified as special districts are discussed below.

Multi-Jurisdictional Solid Waste Management Authorities

The following authorities of this type have been created by special acts:

- Babylon and Huntington Solid Waste Management Authority (in Suffolk County)
- Eastern Rensselaer County Solid Waste Management Authority
- Greater Troy Area Solid Waste Management Authority
- Montgomery, Otsego, and Schoharie Solid Waste Management Authority
- Oneida-Herkimer Solid Waste

Management Authority
Western Finger Lakes Solid Waste
Management Authority

Similar provisions apply to each of these authorities. Their board members consist of representatives of the counties or municipalities served. These authorities may collect fees and charges and may issue revenue bonds.

Niagara Falls Bridge Commission

This commission was created by an act of Congress as an instrumentality of international commerce to build, operate, and maintain toll bridges across the Niagara River. The commission consists of four members appointed by the Governor of New York and four appointed by Canadian authorities. The commission may fix rates and tolls and may issue revenue bonds.

Port Authority of New York and New Jersey

This authority was created by an interstate compact between New York and New Jersey. The authority may construct, own, and operate terminal and transportation facilities in the New York City area, including airports, bus and truck terminals, economic development projects, marine terminals, interstate rail transit, interstate bridges and tunnels, and the World Trade Center.⁴ The authority also leases equipment to bus and rail transit and commuter rail systems in the area it serves and finances improvements to rail freight facilities. A board of commissioners appointed by the Governors of the two states governs the authority. The authority may issue revenue bonds, fix tolls and charges, and accept financial aid from both states and from the Federal government. The Fund for Regional Development is classified as a dependent agency of the Port Authority of New York and New Jersey. The Port Authority Trans-Hudson Corporation, formed to operate the interstate rail transit facilities, is not counted as a separate

government. It is classified for census purposes as a dependent activity of the Port Authority of New York and New Jersey.

Regional Market Authorities

Regional market authorities, authorized by special acts and having substantially uniform provisions, provide facilities for marketing agricultural produce. Each authority board consists of the state commissioner of agriculture and markets or a representative plus appointees of the county boards of supervisors. These authorities may issue revenue bonds and may fix and collect rents, fees, and other charges.

School District Libraries and Cooperative Library Systems

School district libraries are created by a majority vote of the electors in a school district (other than a city school district), and through the granting of a charter by the board of regents of the University of the State of New York. They are governed by an elected board of trustees. The library may receive the proceeds of a voter approved ad valorem tax levy, and library budgets are subject to voter approval. A school district library may request a referendum for the funding of capital projects through the issuance of debt. If approved by the voters the school district must issue debt on behalf of the library.

Cooperative library systems may be chartered by the board of regents of the University of the State of New York upon request of the boards of trustees of two or more libraries chartered by the regents to provide improved and expanded library service to the area. Cooperative library systems are governed by a board of trustees elected by member library boards. All areas of the state are included in both of two cooperative systems, one for general library services and one for reference and research library resources. Each library system is counted as a special district government.

School district libraries organized as association libraries are classified as private organizations. See "Private Associations" below.

Sherrill Kenwood Water District

This district was created by special act to provide water to the city of Sherrill, and parts of the city of Oneida. It is governed by an elected board of trustees. The district may levy ad valorem taxes and issue general obligation bonds.

Southern Tier Extension Railroad Authority

Created by special act in 2000 for the purpose of preserving and enhancing the system of railroads serving Allegany, Chautauqua, Cattaraugus, and Steuben counties in New York and Warren and Erie counties in Pennsylvania, this authority is responsible for further development and improvement of railroad transportation and other services and for developing and implementing a unified railroad transportation policy and strategy. The authority may acquire, renovate and operate any railroad facility in the named New York counties. The 14-member governing body is appointed as follows: the legislative bodies of Allegany, Cattaraugus, Chautauqua, and Steuben counties each appoint three voting members; the Southern Tier West Regional Planning and Development Board appoints one voting member; and the Seneca Nation of Indians may appoint one nonvoting member. The authority may establish, levy, and collect fares, tolls, rentals, rates, charges, and other fees for the use and operation of any railroad facility or related services and may issue bonds.

Upper Mohawk Valley Regional Water Finance Authority

This authority was created to finance water supply projects in the city of Utica and in the

surrounding towns and villages. It is governed by a board consisting of representatives of the city, the county of Oneida, and surrounding towns and villages in the service area. The authority may collect fees and charges and may issue revenue bonds.

Upper Mohawk Valley Regional Water Board

This board was created to operate the water supply system in the city of Utica and surrounding communities. It is governed by a board consisting of city, county, village, and town appointees. The board may collect fees and charges for its services. The board may contract for indebtedness with the Upper Mohawk Valley Regional Water Finance Authority.

Water Authorities in Nassau County (Special Acts)

Two water authorities in Nassau County, both created by special acts, are counted as governments for census purposes--the Water Authority of Great Neck North and the Water Authority of Western Nassau County. Similar provisions apply to both authorities. Each is governed by a board of directors representing the municipalities and towns served. The authorities may fix rates and charges and may issue revenue bonds.

A third water authority, the Water Authority of Southeastern Nassau County, also authorized by special act and having similar provisions, failed to become operative and dissolved in 1999. The governing statutes have not been repealed.

Waterfront Commission of New York Harbor

This interstate commission was established by New York and New Jersey for the purpose of reducing criminal and corrupt practices in the

handling of waterborne freight within the Port of New York. The commission consists of two members, one chosen by the Governor of each state with the consent of the senate. The commission may impose a tax not to exceed two percent on the gross payroll payments made by employers of persons registered under this compact--pier superintendents, hiring agents, checkers, longshoremen, and port watchmen.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in New York that have certain characteristics of governmental units. These entities are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while more widely used by county governments in most states, is an important adjunct of town governments in New York (see "Municipal Governments," above). In the listing below of authorized county and town related agencies, a bullet (*) appears for each entity of this kind--i.e., any that may individually serve a portion rather than all of the county or town with which it is associated, and for which a tax may be levied against the assessed value of property in the area served.

Albany Convention Center Authority (state)

Authorized by special act in 2004, the authority is responsible for the design, development, planning, financing, construction, and operation of a convention facility in the city of Albany. The nine-member board is appointed

as follows: three by the Governor, one by the temporary president of the senate, one by the speaker of the assembly, two by the mayor of the city of Albany with the consent of the common council, and two by the county executive of Albany County with the advice and consent of the county legislature, all serving at the pleasure of the appointing authority. The authority may fix and collect assessments, costs, rentals, fees, and other charges; may accept grants, loans, and funding from federal, state, city, and county sources; and may issue general or special obligation hotel revenue bonds.

Battery Park City Authority (state). This authority was created by special act to promote development of an area on the lower west side of Manhattan. A seven-member board appointed by the Governor governs the authority. The authority may collect rents, fees, and charges; accept grants and contributions; and issue revenue bonds. The authority may create wholly-owned subsidiary corporations.

Buffalo and Fort Erie Public Bridge Authority (state). This authority, created by special act to operate the Peace Bridge and sometimes referred to as the Peace Bridge Authority, has a ten-member board, five from New York and five from Canada. New York members are the attorney general, the commissioner of transportation, and the chairperson of the Niagara Frontier Transportation Authority, in an ex officio capacity, plus two members appointed by the Governor with the consent of the senate. The authority may collect bridge tolls and rentals from authority-owned property and may issue revenue bonds.

Buffalo Sewer Authority (municipal). This authority was created by special act to build, operate, and maintain the Buffalo sewer system. The five-member authority board is appointed by the mayor of Buffalo with the consent of the council. The authority may collect rates and fees for its services and may

issue revenue bonds.

Dormitory Authority of the State of New York (state). This authority was established to finance and construct buildings for schools, childcare facilities, judicial and court facilities, hospitals, cultural centers, and other institutions. The authority board consists of the commissioner of education, the commissioner of health, the state comptroller or a representative, the director of the budget, five members appointed by the Governor, and two members appointed by state legislative leaders. The authority may fix and collect rents and charges and may issue revenue bonds.

Educational Construction Funds (municipal). Two such funds have been created by special act to finance the construction of combined use structures for use as school buildings and for other purposes in order to better utilize available land in the city of New York and in the city of Yonkers. Both funds may fix rentals, fees, and charges and may issue revenue bonds.

The New York City Educational Construction Fund three-member board of trustees includes two trustees appointed by the mayor of the city of New York and the chancellor of the city school district who serves as chair.

The City of Yonkers Educational Construction Fund board of trustees includes four members of the board of education appointed by the president of that board, four members appointed by the mayor of the city of Yonkers, and the chairman of the board of education who serves as chair.

Health Research, Inc. (state). Organized in 1953 under the not-for-profit corporation law, this entity solicits and administers financial support for projects of the department of health and Roswell Park Cancer Institute. Revenues include grants and other monies from federal government, state government, industry,

foundations, and individual donor sources.

Housing authorities (municipal and town). These authorities are established individually by special acts, but general law regulates their operation and financing. A board, appointed by the mayor (in the case of a city or village housing authority) or the town governing body (in the case of a town housing authority), governs each authority. An authority may issue bonds and may collect rentals, but administrative costs are met by city, town, or village appropriations.

Industrial development agencies and authorities (county, municipal, or town). These authorities are established by special acts but with substantially uniform provisions for each. Industrial development agencies or authorities are created to finance, promote, and develop industrial, manufacturing, warehousing, commercial, research, and recreation facilities including pollution control, educational or cultural facilities, railroad facilities, and horse racing facilities. In counties and in New York City such authorities are also authorized to provide financial assistance to continuing care retirement communities. Members of the agency board are appointed by the county, city, town, or village governing body. Industrial development agencies or authorities may fix rentals, fees, and charges, and may issue revenue bonds.

Long Island Power Authority (state)

This authority was created by a 1986 act of the legislature to acquire, maintain, and operate gas and electric utilities in Nassau and Suffolk counties. The authority is governed by a board of 15 trustees with nine appointed by the Governor, three appointed by the president of the senate, and three appointed by the speaker of the assembly. The authority may fix rates and charges and may issue revenue bonds.

Metropolitan Transportation Authority (state). This authority, established by special act to coordinate bus and rail transit and commuter rail service in the vicinity of New York City, includes New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester (this area is also referred to as the "metropolitan commuter transportation district" in New York statutes). The chairperson and 16 members of the authority board are appointed by the Governor with the consent of the senate, with four of the appointees on recommendation of the mayor of New York City and seven others selected from lists submitted by chief executives of the counties. The authority may fix fares, tolls, rentals, charges, and other fees, and receive grants and contributions. The authority may issue revenue bonds, receive the proceeds of state general obligation bonds for mass transportation purposes, and receive surplus funds from the Triborough Bridge and Tunnel Authority. In addition, the authority may finance facilities to be leased to New York City Transit Authority.

The following entities are classified as subsidiaries of the Metropolitan Transportation Authority and are not counted as separate governments:

- Long Island Rail Road
- Metro-North Commuter Rail Company
- Metropolitan Suburban Bus Authority
- MTA Excess Loss Trust Fund
- Staten Island Rapid Transit Operating Authority

In addition, the Metropolitan Transportation Authority board administers the New York City Transit Authority and the Triborough Bridge and Tunnel Authority, both of which are classified as dependent agencies of city of New York for census purposes and are not counted as governments.

Municipal Assistance Corporation for the City of New York (state). This corporation was established by special act to assist the city of New York in financing essential services. A board of nine directors appointed by the Governor, four of whom shall be recommended by the mayor of the city of New York, governs the corporation. Activities of the corporation are financed from proceeds of the state stock-transfer tax and city sales and use taxes. In addition, the corporation may issue bonds that are secured by proceeds of the state stock-transfer tax and city sales and use taxes.

Nassau County Bridge Authority (county). This authority was created by special act to build, operate, and maintain the Atlantic Beach Bridge. A five-member board appointed by the county executive, with the approval of the county board of supervisors, governs the authority. The authority may collect tolls, charges, and fees, and may issue revenue bonds.

New York City Housing Development Corporation (municipal). This agency was formed to stimulate development and restoration of housing in the city of New York by providing low-interest loans. Its governing board consists of the commissioner of housing preservation and development, the commissioner of finance, the director of management and budget, two members appointed by the Governor, and two appointed by the mayor. The corporation issues revenue bonds to finance its mortgage loans. As of fiscal year 2007, this corporation had four subsidiary corporations: the Housing Assistance Corporation, the New York City Residential Mortgage Insurance Corporation, the Housing New York Corporation (inactive effective November 3, 2003 but not dissolved), and the New York City Housing Development Corporation Real Estate Owned Corporation (created effective September 20, 2004 but not active), none of which are counted as separate governments.

New York City Municipal Water Finance Authority (municipal). This authority, created by special act, is responsible for financing water supply and sewage disposal facilities in the city of New York. The authority board of directors consists of seven members, two of whom are appointed by the mayor and one by the Governor, plus the following officials ex officio: city commissioner of environmental protection, city director of management and budget, city commissioner of finance, and state commissioner of environmental conservation. The authority may issue revenue bonds upon approval of the city comptroller or other city officials as circumstances require. The authority receives the proceeds of charges imposed by the New York City Water Board.

New York City Transit Authority (municipal). This authority, created by special act, operates local bus and rail transit within the City of New York. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may fix and collect fares, fix and collect rents and fees for space and concession rentals, receive grants and contributions, issue revenue bonds and equipment trust certificates, make agreements with the New York City Transit Construction Fund, and receive surplus funds from the Triborough Bridge and Tunnel Authority. Capital costs are financed through city and state bond issues. The authority may also lease facilities from the Metropolitan Transportation Authority. Title to transit properties operated by the authority is vested in the city of New York. The Manhattan and Bronx Surface Transit Operating Authority is classified as a subsidiary corporation of the New York City Transit Authority and is not counted as a separate government.

New York City Water Board (municipal). This board that operates water and sewer facilities in the city of New York was created by act of the legislature. The board consists of seven directors appointed by the mayor. The board imposes rates, fees, rents, and charges sufficient to pay debt service on bonds issued

by the New York City Municipal Water Finance Authority and by New York City and also sufficient to pay New York City's costs related to the water and sewer systems. Any excess revenues are to be transferred to the general fund of New York City.

New York Job Development Authority (state). This authority was established by special act to create and improve job opportunities by assisting in the financing of enterprises throughout the state. The authority board consists of the commissioner of economic development, the commissioner of labor, the commissioner of agriculture and markets, and the superintendent of banks serving ex officio, plus seven members appointed by the Governor with the advice and consent of the senate. The authority may receive state appropriations and proceeds from its loans and investments, and may issue revenue bonds.

New York State Bridge Authority (state). This authority was established by special act to build, operate, and maintain toll bridges across the Hudson River. The seven-member authority board is appointed by the Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

New York State Energy Research and Development Authority (state). This authority was created to develop and implement new energy technologies. The authority also is responsible for nuclear waste disposal facility siting and low-level radioactive waste management. The authority board consists of the commissioner of the department of transportation, the commissioner of environmental conservation, the chairperson of the public service commission, the chairperson of the Power Authority of the State of New York, and nine members appointed by the Governor with the consent of the senate. The authority may fix and collect fees, rentals, and charges for the use of property or facilities or for the sale of products or services; accept gifts, grants, and

loans; and issue revenue bonds.

New York State Environmental Facilities Corporation (state). This corporation was created by act of the legislature to finance and construct sewerage systems, solid waste disposal facilities including hazardous waste facilities, air pollution control facilities, water management facilities, storm sewers and state park infrastructure projects. A board of seven directors governs the corporation, including four appointed by the Governor, the commissioner of environmental conservation, the commissioner of health, and the secretary of state. The corporation may make loans, fix and collect fees, rentals, and charges, and issue revenue bonds.

New York State Housing Finance Agency (state). This agency makes mortgage loans for housing and special needs health and housing facilities. The agency board consists of the commissioner of housing and community renewal, the director of the budget, the commissioner of taxation and finance, and four members appointed by the Governor with the consent of the senate. The agency may accept gifts, grants, or loans, collect fees and charges, and issue revenue bonds. The Housing Trust Fund Corporation, the Affordable Housing Corporation, and the Homeless Housing and Assistance Corporation are subsidiaries of the New York State Housing Finance Agency and are not counted as separate governments.

New York State Project Finance Agency (state). This agency was created by special act to assist the New York State Urban Development Corporation in the financing of its operations. The agency board consists of the commissioner of taxation and finance, the commissioner of housing and community renewal, the director of the budget, the chairperson of the New York State Housing Finance Agency, and three members appointed by the Governor with the consent of the senate. The agency may receive proceeds from state appropriations and from fees

charged in connection with its mortgage loans. The agency may issue revenue bonds.

New York State Thruway Authority (state). This authority was established by special act to build, operate, and maintain the Thomas E. Dewey Thruway. A seven-member board appointed by the Governor with the consent of the senate governs the authority. The authority may collect tolls, fees, rentals, and charges and issue bonds. The New York State Canal Corporation is a subsidiary of this authority.

New York State Urban Development Corporation (state). This public corporation, now doing business as the Empire State Development Corporation, was formed to finance industrial, commercial, and residential projects in blighted or slum areas. The corporation also finances the construction and modernization of state-owned facilities. Its governing body consists of the superintendent of banks, the chairperson of the New York State Science and Technology Foundation, and seven directors appointed by the Governor with the consent of the senate. The corporation may collect rents and charges, and may issue revenue bonds. A number of subsidiaries of the New York State Urban Development Corporation have been created, including Lower Manhattan Redevelopment Corporation, the American Exchange Facility Development Corporation, the New York Convention Center Development Corporation, the New York State Urban Development and Research Corporation, the Urban Development Guarantee Fund, and the Brooklyn Bridge Park Development Corporation. These subsidiaries are not counted as separate governments.

Power Authority of the State of New York (state). This authority was created by special act to build, operate, and maintain hydroelectric projects. Subsequent legislation authorized the development and operation of nuclear, pumped storage hydroelectric, and fossil fuel generation facilities. The authority board consists of seven members appointed

by the Governor with the consent of the senate. The authority may issue revenue bonds and may collect rates, fees, and charges for services.

Research Foundation for Mental Hygiene, Inc. (state). Organized as a not-for-profit membership corporation in 1952, this foundation assists and enhances the research and training objectives of the New York State Department of Mental Hygiene and its component agencies. It is governed by a board of directors consisting of 26 prominent scientists, administrators, and government officials. Revenues include grants and other monies from the federal government, state government, industry, individuals, and other foundations.

Soil and water conservation districts (county, municipal). These districts are created by resolution of the county governing body to provide soil and water conservation services. The board of directors consists of five or seven directors appointed by the county governing body, including two directors who are members of the county governing body. By statute, the county executive in Nassau and Westchester counties appoints a seven-member board and in Rockland County appoints a five-member board. Board appointments in Nassau and Rockland counties require confirmation by the county governing body. The district serving New York City is governed by a nine-member board consisting of seven members appointed by the mayor and two appointed by the city council. The districts may require contributions from benefitted landowners and receive reimbursement for some expenditures from the state government.

State of New York Mortgage Agency (state). This agency purchases mortgage loans from banks during periods when an inadequate supply of credit exists, provides mortgage insurance funds, and provides educational loan funds by making loans to students and by purchasing student loans. Its governing body

consists of the superintendent of banks, the state comptroller or designee, the director of the budget, the commissioner of housing and community renewal, one member appointed by the president pro tempore of the senate, one member appointed by the speaker of the assembly, and four members appointed by the Governor with the consent of the senate. The agency may fix premiums or fees in connection with its loans or purchases, and may issue revenue bonds.

Thousand Islands Bridge Authority (county). This authority was established by special act to build, operate, and maintain the American crossing of the Thousand Islands Bridge complex over the American channel of the St. Lawrence River, plus convention, cultural, and sports facilities in Jefferson County. The Canadian crossing of the bridge complex is operated by the Canadian Federal Bridge Corporation, Ltd. A board appointed by the chairperson of the county board of supervisors of Jefferson County, with the consent of that board, governs the authority. The authority may issue revenue bonds and collect rates, user fees, rents and tolls.

Triborough Bridge and Tunnel Authority (municipal). This authority was created by special act to build, operate, and maintain toll bridges, tunnels, and parking facilities within the city of New York and the New York Coliseum. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may issue revenue bonds and collect rates, tolls, and rentals. Title to all projects is vested in the city of New York. The authority is required to transfer its surplus funds to the Metropolitan Transportation Authority or the New York City Transit Authority.

Trust for Cultural Resources of the City of New York (municipal). This trust was created by 1976 legislation to finance facilities for cultural institutions in the city of New York. A board of seven trustees governs the trust, with six appointed by the mayor, plus the deputy

mayor for finance and economic development and the chairperson of the New York City Industrial Development Agency, who serve in an ex officio capacity. The trust may receive tax equivalency payments from combined-use facilities, and may issue revenue bonds.

United Nations Development District and Corporation (municipal). This corporation was created by act of the legislature to finance facilities for the United Nations headquarters. A board of directors, consisting of the chairperson of the New York City Planning Commission, the New York City housing and development administrator, plus eight members appointed by the Governor and five members appointed by the mayor of the city of New York, governs the corporation. The corporation is authorized to create subsidiary corporations. The corporation may receive revenue from the lease or sale of properties and from city and state contributions, and may issue revenue bonds. Projects of the corporation must be approved by the city of New York.

Urban renewal or community development authorities (municipal and town). These agencies are established individually by special acts, but a general law regulates their government and financing. The governing body may be provided for by the special acts or by general law and may comprise appointed or ex officio officials, or combinations of both. The authority may receive appropriations from the sponsoring governments, rentals, and other income from projects, and may issue revenue bonds.

Other examples include:

State⁶

Affordable Housing Corporation
Agriculture and New York State Horse Breeding Development Fund
Capital District Transportation Authority (owns

Albany area transit system)
Central New York Regional Transportation Authority (owns Syracuse area transit system)
City University of New York Research Foundation
Drainage improvement districts
Empire State Plaza Art Commission
Homeless Housing and Assistance Corporation
Housing Trust Fund Corporation
Industrial Exhibit Authority
Joint river regulating, river improvement, and drainage improvement districts
Lake George Park Commission
Natural Heritage Trust
Nelson A. Rockefeller Empire State Plaza Performing
Arts Center Corporation
New York City University Construction Fund
New York Convention Center Operating Corporation
New York Local Government Assistance Corporation
New York State Archives Partnership Trust
New York State Higher Education Services Corporation
New York State Institute on Superconductivity
New York State Municipal Bond Bank Agency
New York State Olympic Regional Development Authority
New York State Racing and Wagering Board
New York State Theatre Institute Corporation
New York State Thoroughbred Breeding and Development Fund Corporation
Niagara Frontier Transportation Authority (including Niagara Frontier Port Authority) (airport, port, and transit facilities in the Buffalo area)
Ogdensburg Bridge and Port Authority
Palisades Interstate Park Commission
River improvement districts
River regulating districts

Rochester-Genessee Regional Transportation Authority (owns Rochester area transit system)
Roosevelt Island Operating Corporation
Roswell Park Cancer Institute Corporation
State park commissions
State University Construction Fund
Tobacco Settlement Financing Corporation

County

Agriculture districts
Albany County Airport Authority
County drug control authorities
*County health districts (countywide and part-county)
County health care corporations
County hurricane protection, flood and shoreline erosion control districts (Suffolk County)
County mosquito control commissions
County park commissions
County police districts
Chautauqua County Sports, Recreation and Cultural Authority ⁷
County small watershed protection districts
County solid waste or resource recovery authorities
County water or water and sewer authorities (special acts)
County water, sewer, waste water disposal, drainage, and refuse districts
Economic development zones (a.k.a. empire zones)
Economic development zone capital corporations
Greater Rochester Sports Authority
Local water and sewer authorities (county)
Long Island Job Development Authority ⁸
Monroe County Airport Authority
Oneida County Sports Facility Authority
Regional off-track betting corporations
Schenectady Metroplex Development Authority

Suffolk County Judicial Facilities Agency
Upper Mohawk Valley Memorial Auditorium Authority (Oneida)

Municipal

Albany Municipal Water Finance Authority
Albany Water Board
Brooklyn Navy Yard Development Corporation (New York City)
Buffalo Municipal Water Finance Authority
Buffalo Sewer Authority
Buffalo Water Board
Business improvement districts
Business Relocation Assistance Corporation (New York City)
Center Authority of Glens Falls
City drug control authorities
Economic development zones (a.k.a. empire zones)
Economic development zone capital corporations
Elmira Water Board
Green Island Power Authority (Village of Green Island, Albany County)
Hudson River Park Trust (New York City)
Jay Street Development Corporation (New York City)
Joint garbage and refuse districts
Joint water districts (joint village and town)
Joint water works systems
Library districts (governed by appointed boards)
Local water and sewer authorities in cities, towns, or villages
Municipal Assistance Corporation for the City of Troy
New York City Capital Resource Corporation
New York City Economic Development Corporation
New York City Fiscal Year 2005 Securitization Corporation

New York City Health and Hospitals Corporation
New York City Hudson Yards Development Corporation
New York City Hudson Yards Infrastructure Corporation
New York City Marketing Development Corporation
New York City Off-Track Betting Corporation
New York City Sales Tax Asset Receivable Corporation
New York City School Construction Authority
New York City Transit Construction Fund
New York City Transitional Finance Authority
Parking authorities
Peekskill Civic Center Authority ⁹
Port of Oswego Authority
Rome City Historic Development Authority ¹⁰
Salamanca Indian Lease Authority
Saratoga Springs City Center Authority
Schenectady special assessment districts
Syracuse Special Assessment District
Tobacco Settlement Asset Securitization Corporation (TSASC, Inc.)
Utica Transit Authority
WTC Captive Insurance Company, Inc. (New York City)

Town

Clifton Park Town Water Authority
Clifton-Fine Health Care Corporation
Economic development zones (a.k.a. empire zones)
Economic development zone capital corporations
Fire alarm districts
Fire protection districts
Fishers Island Ferry District
Joint garbage and refuse districts
Joint water districts (joint village and town)
Lake Park Districts
Local water and sewer authorities (town)

North Hempstead Town Solid Waste Management Authority

Parking authorities

*Public improvement districts and special improvement districts (for beach erosion, drainage, lighting, parks, parking, police, docks, garbage removal, sewers, sidewalks, snow removal, street improvement, and water supply)

Resource recovery authorities

*Town fire-alarm and town fire-protection districts

Town library districts (governed by appointed boards)

Town park districts

Private Associations

The American Museum of Natural History Planetarium Authority is governed by the trustees of the American Museum of Natural History, a private organization. This authority is therefore treated as a subsidiary of a private organization, and is not counted as a government.

Drainage section associations are not counted as governments for census purposes. They are operated as private associations.

Private housing finance corporations have been established in some New York localities. These are treated as private entities, and are not counted as local governments.

Association libraries and museums are classified as private entities, except in cases where their boards consist of a majority of public officials or members appointed by public officials. In these cases the library or museum is classified as a dependent activity of the sponsoring government.

New York laws also provide for various types of local areas for election purposes and administration of justice.

1. These five county areas are coextensive with the boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island, respectively. The boroughs in the City of New York are substantially consolidated with the city for governmental purposes, and are not counted as separate governments.

2. In three instances where a town is coterminous with a village – East Rochester, Scarsdale, and Mount Kisco – the village officers also serve as town officers, and the town budget is subject to approval by the village trustees. These three governments are counted only once in census statistics on governments. By contrast, two other towns (Green Island and Harrison) that are coterminous with one village each, and two towns (Pelham and Rye) that are coterminous with two villages each, are counted as separate town governments. In Green Island, Harrison, Pelham, and Rye, the towns perform functions that are distinct from functions performed by the villages, and actions of the town officers are not subject to review by the village trustees.

3. Legislation in 2002 replaced the 32 elected community school boards with appointed community district education councils. Without legislative action to extend the 2002 legislation, prior legislation providing for the elected community school boards will be reinstated effective July 1, 2009.

4. The World Trade Center site, owned by the Port Authority of New York and New Jersey, is being redeveloped following destruction of prior structures on September 11, 2001. Development is under the direction of the Lower Manhattan Development Corporation, a

joint state-city corporation established by the governor of New York and former mayor of New York City as a subsidiary of the New York State Urban Development Corporation.

5. The Loon Lake Park District, created by special act in 1941, is dependent on the town of Chester in Warren County. The Mohegan Lake Improvement District, created in 1975 by joint action of the towns of Yorktown and Cortlandt in Westchester County, is administered by the town of Yorktown. The Peach Lake Improvement District, authorized by special act in 1985, did not organize. The Peach Lake Sewer District, created in fiscal year 2007 as a joint improvement district in the towns of Southeast (Putnam County) and North Salem (Westchester County), was organized in lieu of the lake improvement district. The Schroon Lake Park District, created by special act in 1955, is dependent on the towns of Horicon and Chester in Warren County and Schroon in Essex County.

6. The New York Sports Authority is inactive although establishing legislation remains active. The New York state comptroller recommended in 2006 that the authority be dissolved.

7. Authorized in 1999, but reported as inactive as of 2007.

8. Reported as inactive as of 2007.

9. Reported as inactive as of 2007.

10. Reported as inactive as of 2007.