

# New York

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New York ranks 9th among the states in number of local governments, with 3,420 as of June 2002.

## **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.<sup>1</sup> 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 (1,545)**

The 1,545 subcounty general purpose governments in New York comprise 616 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 (616)**

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.<sup>2</sup> City and village governments in New York have broad home-rule powers.

<sup>1</sup>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.

<sup>2</sup>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.

## **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.

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## **PUBLIC SCHOOL SYSTEMS (719)**

### **School District Governments (683)**

Independent school districts provide elementary and secondary education throughout the state, except in the five cities that 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 (community colleges)
  - Fashion Institute of Technology

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. 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 elected community board and a community superintendent. These boards manage the local schools, but are fiscally subordinate to the city board of education.

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 sponsoring governments.

In June 2002, 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 13 senior colleges and 6 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 10 members appointed by the Governor, 5 members appointed by the mayor of the city of New York, and the chairs of the student and faculty senates, *ex officio*.

The Fashion Institute of Technology, organized as a community college and offering 2-year, 4-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 June 2002, 38 boards of cooperative educational services were reported in operation. All school districts are a part of a BOCES.

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

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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 has 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 (1,135)<sup>3</sup>**

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. Although the port commissioners are authorized to levy special assessments that are collected by the participating cities, in actual practice, port district revenues are from rentals and maritime operations (dockage, wharfage, storage, loading) along with small sums of appropriated state funds. 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.

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<sup>3</sup>The Alfred, Almond, Hornellsville Sewer Authority, authorized by special act in 1995, failed to organize when the town of Alfred voted against participation.

### **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. Initial infrastructure and development projects included 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. Current infrastructure development includes installation of a modern telecommunications network for the region. A board of 13 members, 2 appointed by the governing bodies of each member county, 2 by the city of Watertown, and 5 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 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.

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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.

### **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 consisting of officials representing seven cities, towns, and villages. The commission may charge leases and rentals in connection with its projects, and 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**

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

Cuba Lake District  
Peach Lake Improvement 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 property taxes. Peach Lake Improvement District has not been reported as being in operation as of June 2002.

The Loon Lake Park District, created by special act in 1941, is dependent on the town of Chester in Warren County. The Schroon Lake Park District, created by special act in 1955, is dependent on the towns of Horicon, Chester, and Schroon.

### **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. Both library and library funding districts 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. See “Subordinate Agencies” below.

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

### **Multi-Town Solid Waste Management Authorities**

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

Eastern Rensselaer County Solid Waste Management Authority  
Greater Troy Area Solid Waste Management Authority  
Montgomery, Otsego, and Schoharie Solid Waste Management Authority  
Babylon and Huntington Solid Waste Management Authority (in Suffolk County)<sup>4</sup>  
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.<sup>5</sup> 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.

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<sup>4</sup>Islip was removed from membership in this authority per legislative amendment effective June 18, 1981.

<sup>5</sup>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. The U.S. Department of Housing and Urban Development as of fiscal year 2002 had appropriated \$700 million to the Lower Manhattan Development Corporation.

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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**

These 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. Libraries 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.

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.

### **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 2 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

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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.

**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 three-member board appointed by the Governor governs the authority. The authority may collect rents and charges, accept grants and contributions, and issue revenue bonds.

**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, hospitals, cultural centers, and other institutions. Amendments in 1999 provide for financing of child care facilities. 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.

**Health Research, Inc. (state).** Organized in 1953 under the not-for-profit corporation law, this entity solicits and administers financial support for department of health projects and then disseminates resulting benefits and expertise through programs, such as technology transfer programs. Initially the corporation primarily served the research programs of Roswell Park Cancer Institute; however, the corporation now also serves major department of health programs located in other department of health organizations and institutions. Revenues include grants and other monies from the federal government, state government, industry, individuals, and other foundations.

**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 industrial, pollution control, or winter recreation facilities. 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 9 appointed by the Governor, 3 appointed by the president of the senate, and 3 appointed by the speaker of the assembly. The authority may fix rates and charges and may issue revenue bonds. This authority was classified as a special district prior to 2002.

**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 4 of the appointees on recommendation of the mayor of New York City, and 7 others selected from lists submitted by chief executives of the counties. The

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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 Educational Construction Fund (municipal).** This fund was created by an act of the legislature to finance the construction of school buildings within the city of New York. The three-member board of trustees includes the chancellor of the city school district and the president of the city board of education serving in an ex officio capacity plus one member appointed by the mayor. The fund may fix rentals, fees, and charges 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. Both the Housing New York Corporation and the Residential Mortgage Insurance Corporation are classified as subsidiaries of the New York City Housing Development Corporation, and are not counted as a 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. 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, 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 to operate 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. The authority board consists of the commissioner of economic development, the labor commissioner, the commissioner of agriculture and markets, and the superintendent of banks serving ex officio,

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plus seven members appointed by the Governor with the consent of the senate. The authority may receive state appropriations and proceeds from its 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 five-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, including technologies for energy conservation. The authority also is responsible for management of low-level radioactive waste. 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 sewerage systems, solid waste disposal facilities, air pollution control facilities, water management facilities, and storm sewers. 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 medical 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 and the Affordable Housing Corporation are subsidiaries of the New York State Housing Finance Agency, and are not counted as separate governments.

**New York State Medical Care Facilities Finance Agency (state).** This agency was absorbed by the New York State Dormitory Authority on September 1, 1995.

**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 three member board appointed by the Governor with the consent of the senate governs the authority. The authority may collect tolls, fees, rentals, and charges. 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, and the Urban Development Guarantee Fund. 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 in 1968 and in 1974 authorized the development and operation of nuclear, pumped storage hydroelectric, and fossil fuel generation facilities. The authority board consists of five members appointed by the Governor with the consent of the senate. The authority may issue revenue bonds and may collect rates 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



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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. A board of directors governs each district; it 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, Nassau County has a seven-member board of directors appointed by the county executive with the consent of the county governing body and Westchester and Rockland counties have five-member boards of directors appointed by the county executives. 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 and makes loans to students. 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 three 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 five 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:

**State<sup>6</sup> 7**

Adirondack Park Agency  
Affordable Housing Corporation  
Agriculture and New York State Horse Breeding  
Development Fund

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<sup>6</sup>The New York State Facilities Development Corporation was absorbed by the New York State Dormitory Authority on September 1, 1995. The St. Lawrence-Eastern Ontario Commission was absorbed by the Tug Hill Commission in 1995. The New York State Institute on Superconductivity, established by the State University of New York in 1987, is a part of the University at Buffalo.

<sup>7</sup>The functions, powers, obligations, and duties of the State Science and Technology Foundation were transferred to the New York State Office of Science, Technology and Academic Research. The transfer was to occur no later than January 31, 2000.

Canal Recreationway Commission  
 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  
 Forest fire districts  
 Fruiting currant districts  
 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 Facilities Development Corporation  
 New York State Higher Education Services Corporation  
 New York State Municipal Bond Bank Agency  
 New York State Olympic Regional Development Authority  
 New York State Racing and Wagering Board  
 New York State Sports Authority  
 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-Genesee Regional Transportation Authority (owns Rochester area transit system)  
 Roosevelt Island Operating Corporation  
 Roswell Park Cancer Institute Corporation  
 State park commissions  
 State University Construction Fund

## County<sup>8</sup>

Agriculture districts  
 County drug control authorities  
 ■ County health districts (countywide and part-county)<sup>9</sup>  
 County health care corporations  
 Nassau Health Care Corporation  
 Westchester County Health Care Corporation  
 County hurricane protection, flood and shoreline erosion control districts (Suffolk County)  
 County mosquito control commissions  
 County park commissions  
 County police districts  
 Nassau County Police District (excludes any villages and cities that have police departments)  
 Suffolk County Police District (Includes towns of Babylon, Brookhaven, Huntington, Islip, and Smithtown)  
 Chautauqua County Sports, Recreation and Cultural Authority  
 County small watershed protection districts  
 County solid waste or resource recovery authorities (special acts)  
 County tuberculosis hospitals  
 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  
 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)

<sup>8</sup>The Broome County Sports Center Authority dissolved September 1, 1977; however, the authorizing legislation has not been repealed. Forest regions, previously listed as county dependent areas, are the nine forest administrative regions of the state. The Westchester County Playland Commission, authorized by 1983 legislation, did not receive county confirmation; the park is operated by the county department of parks. Public welfare districts are administrative units with New York City and each county in the state being defined as a public welfare district.

<sup>9</sup>Part-county health districts were previously listed as “local health districts.”

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## Municipal<sup>10</sup>

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<sup>11</sup>  
New York City Economic Development Corporation<sup>12</sup>  
New York City Health and Hospitals Corporation  
New York City Off-Track Betting Corporation  
New York City Samurai Funding Corporation<sup>13</sup>  
New York City School Construction Authority  
New York City Transit Construction Fund  
New York City Transitional Finance Authority  
Parking authorities

<sup>10</sup>Authorizing legislation for the Greater Utica Area Water Purification Finance Authority was repealed in 1994. The New York City Rehabilitation Mortgage Insurance Corporation was repealed in 1992. The New York City Sports Authority board of directors, authorized by special act in 1973, has never been appointed. Public welfare districts are administrative units with New York City and each county in the state being defined as a public welfare district. The Financial Services Corporation of New York City, incorporated in 1979, is inactive. The Salamanca Hospital District Authority no longer exists; the hospital closed.

<sup>11</sup>The Municipal Assistance Corporation for the City of Troy, created by special act in 1995, was classified as a state dependent agency in the 1997 Census of Governments. The corporation provides financing assistance and fiscal monitoring for the city of Troy, on a temporary basis. The financial control act provided that no bonds or notes were to be issued by the municipal assistance corporation after December 31, 1999. As of fiscal year 2002, the corporation was still in existence.

<sup>12</sup>The prior name of the New York City Economic Development Corporation was the New York City Public Development Corporation.

<sup>13</sup>The New York City Samurai Funding Corporation, created in 1992 as a not-for-profit entity, was created to issue yen-denominated bonds. It is expected that this entity will dissolve in fiscal year 2004.

Peekskill Civic Center Authority  
Port of Oswego Authority  
Rome City Historic Development Authority  
Salamanca Indian Lease Authority  
Saratoga Springs Center Authority  
Schenectady special assessment districts  
Syracuse Special Assessment District  
Tobacco Settlement Asset Securitization Corporation (TSASC, Inc.)  
Utica Transit Authority

## Town<sup>14</sup>

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 (special acts)  
Loon Lake Park District—town of Chester in Warren County  
Schroon Lake Park District—towns of Horicon, Chester and Schroon  
Library funding districts (governed by appointed boards)  
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  
Brookhaven Town Resource Recovery Agency  
Islip Town Resource Recovery Authority

- 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.

<sup>14</sup>The Adirondack Regional Hospital District dissolved in 1990. The hospital facility was sold to the town of Corinth. The town of Corinth assumed responsibility for pension liability for hospital district retirees.

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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.