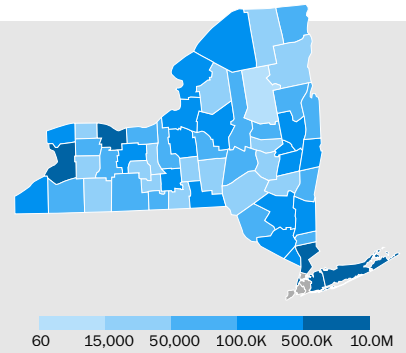


NEW YORK

COUNTY GOVERNMENT OVERVIEW

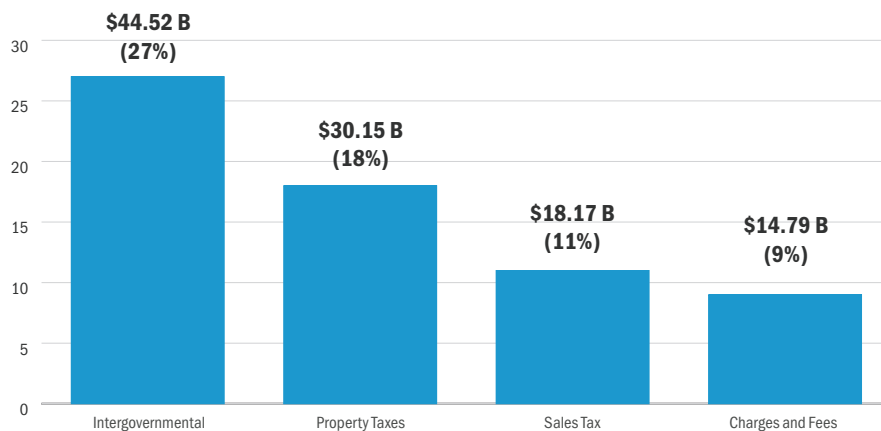
Counties	Government Form	Governing Body Size	Population (2020)
62	Mixed ¹	9-39	20.2 million ²



County Authority

Home Rule: Every county in New York, including the five boroughs through the City of New York, is granted a degree of home rule by the state. These broad home rule powers allow counties to regulate the quality of life and to provide direct services for its residents. The provision of home rule powers to New York counties makes them full partners with the state in the shared responsibility of service provision. Separately, the governing body of a county has the constitutional authority to adopt and amend a charter form of government which is necessary for the county to establish its government structure and county officers.

TOP REVENUE SOURCES FOR NEW YORK COUNTIES



*Two large sources of county revenue were excluded from this graph because they only benefit New York City: Income Taxes (\$18.25B, 11%) and Public Employee Retirement System (\$23.60B, 14%). No New York counties other than New York City has these two revenue sources.

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Administer jails, courthouses and other county buildings.
- Provide mental health, substance abuse and health services.
- Provide for residents in need of assistance and child welfare services.
- Provide seniors with services, including home-delivered and congregate meals.

Services counties CAN provide:

- Construct and maintain county roads and bridges.
- Construct and provide a county community college.
- Provide parks, libraries and cemeteries.
- Facilitate economic development.
- Assist towns in zoning permit approvals and processing.

Services counties CANNOT provide:

- Provide educational services for children ages 6-18.

STRUCTURE/AUTHORITY

SUMMARY

New York consists of 62 counties which include the five boroughs of New York City. The 57 counties outside of New York City generally have adopted one of three forms of county government organization - charter counties, with an elected executive or appointed administrative official; counties with an appointed manager or administrator organized under county law; and counties operating under the administrative direction of an elected legislative body. Only charter counties may elect a chief executive officer but all counties have an elected legislative body which is authorized to delegate certain administrative functions to the chair of the governing body, to committees that serve to manage county affairs or to an administrative assistant.

Row Officers	Elected/ Appointed	Required/ Optional
Auditor	Appointed	Optional
Clerk	Elected	Mandatory
Commissioner of Public Welfare	Appointed	Optional
Comptroller	Appointed	Optional
Coroner	Elected	Optional
County Executive	Elected	Optional
Director of Weights and Measures	Appointed	Optional
District Attorney	Elected	Mandatory
Public Defender	Appointed	Optional
Purchasing Agent	Appointed	Optional
Service Officer	Appointed	Optional
Sheriff	Elected	Mandatory
Superintendent of Highways	Elected or Appointed	Optional
Treasurer	Elected	Optional



COUNTY STRUCTURE

Legislative Branch: Although all counties were originally governed by a board of supervisors, there is now more freedom for counties to shape their governmental organization. Many counties use the board of supervisors model while many others use a unique model. Membership for all county legislative bodies ranges from 9 to 39 members.

Executive Branch: The board of supervisors also serves as the executive decision-making authority for most counties. Alternative forms of government allow for an appointed county administrator or manager to serve as a chief administrative officer. Counties may also adopt a form of government with an elected executive known as the county executive. Powers of a county are generally exercised through local law or resolution adopted by majority vote of the legislative body.

Judicial Branch: The Supreme Court of the State of New York presides in each of New York's counties. They are the highest trial courts in the state and have general jurisdiction, mainly over civil cases that are outside of New York City. Counties are responsible for paying for capital projects within the courthouse, however, all court employees, including the judges are under the jurisdiction of the state office of court administration. The county courts are responsible for handling criminal prosecutions and certain civil lawsuits in the counties outside of New York City. The five counties/boroughs that make up New York City are separately served by five supreme courts, each of which has a civil case division and a criminal felony case division.

Optional Forms of Government:

- Board of Supervisors / Board of Legislators / County Legislature / Board of Representatives
- County Executive Form
- County Manager/Administrator Form

STRUCTURE/AUTHORITY, CONTINUED



COUNTY AUTHORITY

Executive Power: The power to provide county functions and to serve county obligations is vested in the county's elected legislative body. The legislature is responsible for the general care and control of the corporate real and personal property of the county. Legislative actions can be exercised either through mandatory or permissive actions. The county administrator, manager or executive serves as the administrative head of the county government and is responsible for the supervision, direction and control over the governmental functions of all administrative units of the county. In a few counties, the chair of the county legislative body serves as the chief administrative officer.

Ability to Form Partnerships: Counties may enter into inter-municipal and inter-governmental contracts and arrangements with other local municipalities, including cities, towns and villages, as well as non-profit partners to provide services to residents. Counties can also enter into intra-county agreements to provide services across county boundaries.

Call a State of Emergency: In the event of a disaster, rioting, catastrophe or similar public emergency within any county, the chief executive of a county may proclaim a local state of emergency within any part or all of the territorial limits of the county.

Special Districts: There are around 1,200 special districts throughout New York. County governments are empowered to establish certain types of districts including, but not limited to, water, sewer, drainage, hurricane protection, flood and shoreline erosion and watershed protection districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

New York counties have jurisdiction over a variety of services within the county. For example, counties provide hospitals, establish parks and recreation departments and provide public safety. However, in most instances, municipal zoning power supersedes the county zoning power and municipalities additionally may form housing authorities while counties cannot. Counties may construct and maintain county roads, form health departments and provide community services for senior care. New York's statute additionally empowers counties to create specific departments and agencies that may serve to support or administer certain services, such as the agency for conducting research and producing maps related to water and sewage use.



HEALTH AND HUMAN SERVICES

County Health Department: The county legislative body may establish a health district for the purpose of funding a local board of health or health department. State statute establishes a local board and department of health in each county.

Senior Care Facilities: Counties may designate an agency on aging to carry out planning for services related to senior citizens. Each county must have a local aging services department. The planning may include developing community services such as a senior center. These plans must be approved by the chief executive officer of the county.

Mental Health Facilities: The legislative authority of any county may establish a drug control authority which is empowered by state statute to establish patient treatment facilities, detoxification centers, half-way houses and referral programs to aid those who are having problems with substance abuse and addiction.

Child Welfare: Every child that enters the foster care, or child welfare setting is under the sole custody and care of the commissioner of the local social services district. Counties, on behalf of the state, administer all programs including adoption, foster care, youth detention and residential treatment and placement in the state. Each county must operate and maintain a county department to investigate abuse, neglect and child welfare cases and appropriately triage and assist children in need of assistance.

Welfare: Counties must establish a public welfare district to fund the administration and distribution of local and state welfare funds. The New York Office of Temporary and Disability Services works with counties to establish rules and policies for distribution that counties must follow to receive state aid. Counties may have a department of social services that is led by a county commissioner of social services who administers public welfare services throughout the county.



INFRASTRUCTURE

Roads: Counties may designate a county road fund to pay for the construction and maintenance of county roads and bridges and may levy the necessary taxes to do so. In addition, the county may appoint a county superintendent of roads or public works commissioner to carry out the administration of county road construction, improvement and maintenance. The county road fund can also buy or rent road maintenance equipment and machinery.

Utilities: The New York Public Service Commission is responsible for the regulation of the manufacturing, sale, building of gas and electric lines and determining utility rates. Counties may form water districts for the purpose of providing for the operation and maintenance of water services. Counties may have a department of public works which supervises all public works that are provided by the county and advises any public works, sewer or water works department.

- **Water:** Counties may form a special district to fund the supply of water and to install water and sewage pipes. In addition, a county may form a special agency to conduct research and collect data on water quality, water availability and sewage collection, create reports and form recommendations, plans and maps related to the current and future use of water and sewage utilities.
- **Solid Waste:** Counties may appropriate the funds they see fit to provide for waste disposal and may construct and operate their own facilities for this purpose.
- **Electric:** Counties are not authorized to provide electric utility services.
- **Gas:** Counties are not authorized to provide gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: The legislative body may establish a county park or parks and recreation commission to provide for the management of county parks and recreation facilities. Local town and villages may contract with the commission for the management and operation of their parks and recreation facilities. Counties may acquire, construct and maintain parks, playgrounds and other recreational facilities in the unincorporated areas of the county not within a municipality.

Libraries: Counties are authorized to establish, construct, maintain and operate county libraries.

Cemeteries: A county may acquire burial plots in any unincorporated areas of a county. The legislative branch of any county may provide for the perpetual care, upkeep and maintenance of any cemetery located within the county using funds from the treasury that have not yet been appropriated.

Monuments and Memorials: The county legislative body of a county may, by resolution, erect monuments and memorials in commemoration of the members of the armed forces of the United States in any of its wars or of any person or event.



ZONING AND DEVELOPMENT

Zoning Power: Municipalities throughout the state may establish planning boards to carry out zoning and land planning powers.

Housing Authority: Certain counties may form housing authorities but others cannot. The governing bodies of municipalities may also establish housing authorities to ensure safe housing conditions within their jurisdiction.

Reforestation: A county's governing body may purchase or otherwise acquire land for the purpose or reforestation, aiding in discovering and removing oil and/or gas, adequately replant the land and otherwise maintain the lands.

Economic Development: Counties may establish a business improvement district, local industrial development agency or a development authority that coordinates the construction, maintenance and development of space to provide for business opportunities along with services, marketing and education for the development of businesses.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Most counties, at local option, have created countywide sheriff road patrols. Nassau, Westchester and Suffolk counties provide countywide policing for their municipal jurisdictions. Within these counties, the sheriff is the primary entity responsible for the administration of the jail.

Jails: Each county must establish and maintain a county jail. The sheriff shall be in charge of the jail in their county.

Fire: The county legislative body may establish a county fire advisory board and office of county fire coordinator to establish and maintain county programs for fire training, fire service-related activities, mutual aid in emergencies and to cooperate with the office of fire prevention and control.

Ambulance: The governing body of a county may establish a county emergency medical services (EMS) advisory board to administer EMS services including ambulances. In addition, counties may form regional EMS councils to provide coordination of regional ambulance and medical services. In some circumstances, the state legislature has granted a county specific home rule authority to establish countywide EMS districts.

Emergency Management Agency: Counties throughout the state are required to maintain an office of emergency management. These professionals coordinate all emergency services and support county administration in protecting residents from natural and manmade disasters.

Hurricane and Flood Protection: The governing body of a county may appoint a special agency to manage county hurricane protection and flood and shoreline erosion control. The agency is then tasked with conducting research and producing maps, reports, plans and recommendations for use by the governing body of the county.

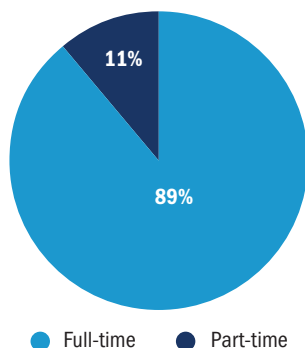


SCHOOLS

Education, Generally: The state legislation must provide for the maintenance and support of a public education school system. School boards establish and operate public schools within their districts.

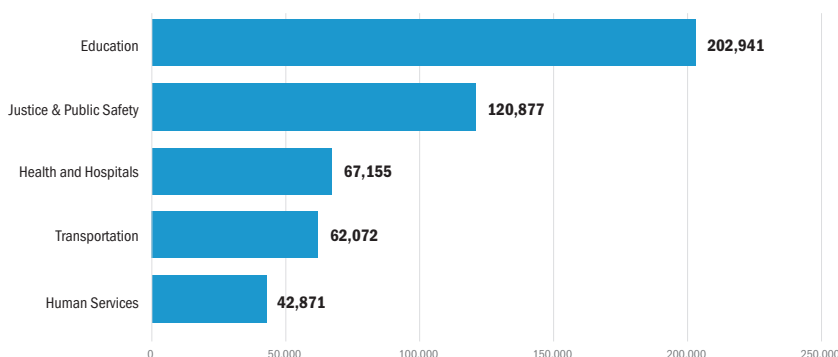
School Board: Counties do not create or establish school boards. School boards are established within school districts with districts being established with approval of the majority of residents within the proposed district. The board administers the state education policies and manages the operation of local school systems.

NEW YORK COUNTIES EMPLOY 573,023 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

NEW YORK COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

The board of supervisors or other legislative governing body of a county may make appropriations, levy taxes and incur indebtedness in a manner that is laid out in the state legislature for the purpose of exercising the functions and duties of the county to serve its community. Counties may levy sales and property taxes to carry out public services. In addition, counties make take on debt within the confines of the state constitution to accomplish public projects. Certain taxes may be authorized in the state legislature on a county-by-county basis. For instance, many counties are empowered to impose a hotel and motel tax on transient lodging services in the county, or a mortgage recording tax.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties are subject to a statewide property tax cap. This tax cap restricts counties from levying property taxes in excess of 2 percent or consumer price index adjusted growth (the lesser of the two) during any given year.

Personal Property: Personal property cannot be assessed for property taxes.

Income Tax: Counties outside of New York City cannot impose an income tax.

Local Option Sales and Service Tax: Counties may impose a sales tax up 3 percent on general sales and services unless otherwise specified under general law. Counties may exceed the rate of 3 percent with permission from the state.

Mineral Tax: Counties cannot impose a mineral tax.

Gas/Fuel Taxes: Counties may impose a motor fuel sales tax between 3 and 4.75 cents per gallon.

Debt and Debt Limit:

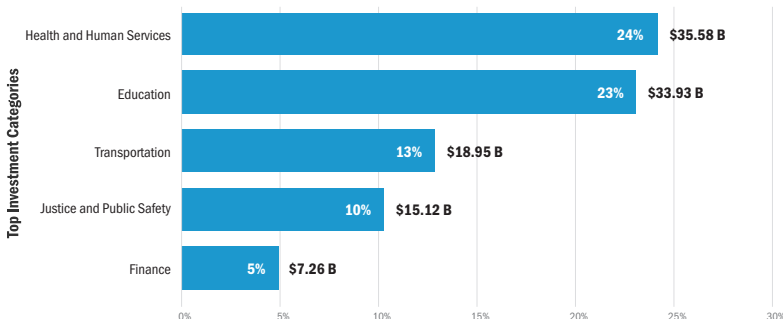
- **Capitol Bonds:** Counties may issue capitol bonds for the purpose of funding capital projects including but not limited to building construction and reconstruction, park facilities, roads, bridges, storm drainage works, acquisition of land, equipment and machinery.

- **Constitutional Debt Limit:** Counties may not exceed 7 percent of the five-year average of assessed value of taxable real estate within the county. Debt issued for water supply and certain types of short-term borrowing are excluded from the limit.

Other Finance Info:

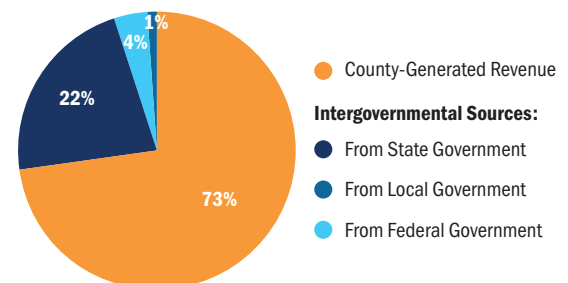
- **911 Surcharge:** Any county may adopt an ordinance to impose a surcharge to pay for the costs associated with operating and maintaining an enhanced 911 emergency telephone system.
- **Appropriations for Public Benefit Services:** A board of supervisors may contract with a private organization to provide payments or appropriations to be used for memorials, agricultural improvements, the prevention of cruelty against animals and children and other services.
- **Investment of funds:** Counties are authorized to invest funds in banks or trust companies that have business in New York State, or obligations of New York or U.S. Treasury Bills.
- **Local Share of Medicaid:** Counties contribute a local share to the state's Medicaid program.

NEW YORK COUNTIES INVEST \$147.2 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance 2017

NEW YORK COUNTIES RECEIVE \$44.5 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017