

NEW YORK

COUNTY GOVERNMENT OVERVIEW

Counties

62

Government Form

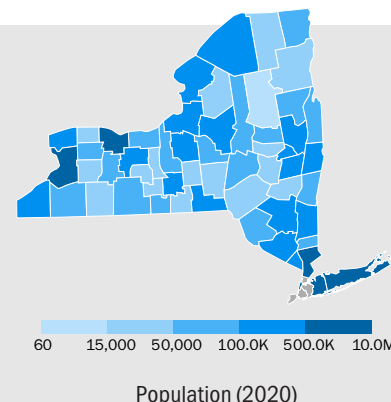
Mixed¹

Governing Body Size

7-39

Population (2020)

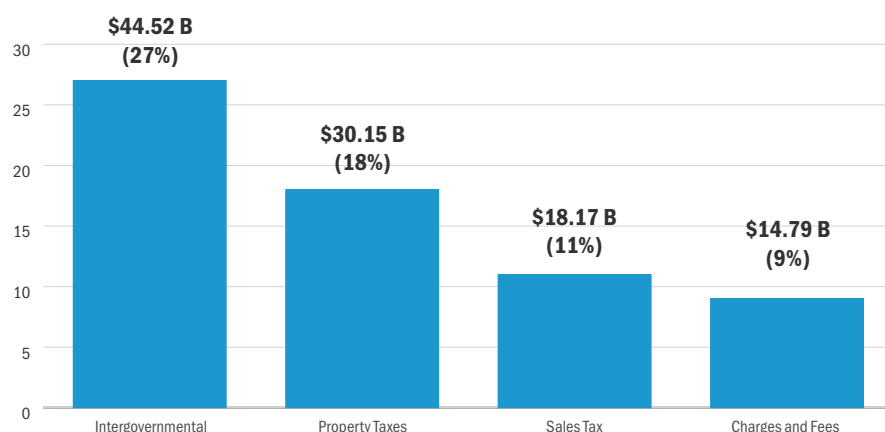
20.2 million²



County Authority

Most Flexible (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 provide direct services for its residents. The provision of home rule powers to New York counties makes them full partners with the state in service provision. The governing body of a county may adopt and amend a charter form of government 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.
- Establish mental health, substance abuse and health services.
- Supply resident assistance and child welfare services.
- Provide seniors with services, including home-delivered and congregate meals.

Services counties **MAY** 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 organizational forms - 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 may delegate certain administrative functions to the chair of the governing body, to committees that manage county affairs or to an administrative assistant.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Auditor	Appointed	Optional
Assessor	Appointed	Optional
Clerk	Elected	Mandatory
Comptroller	Appointed	Optional
Coroner	Elected	Optional
District Attorney	Elected	Mandatory
Public Defender	Appointed	Optional
Sheriff	Elected	Mandatory
Superintendent of Highways	Elected or Appointed	Optional
Treasurer	Elected	Optional



COUNTY STRUCTURE

Legislative Branch: Although 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, but many others use a unique model. County legislative bodies range from 7 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 adopt a form of government with an elected 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 must pay for capital projects within the courthouse; however, all court employees, including judges, are under the jurisdiction of the state. The county courts handle 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 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 may be exercised either through mandatory or permissive actions. The county administrator, manager or executive serves as the administrative head of the county government and supervises, directs and controls 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 contracts and arrangements with other municipalities, including cities, towns and villages, as well as non-profit partners to provide services to residents. Counties may also enter into intra-county agreements to provide services across county boundaries.

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

Special Districts: There are around 1,200 special districts throughout New York. County governments may establish certain types of districts, including 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. For example, counties provide hospitals, establish parks and recreation departments and provide public safety. However, in most instances, municipal zoning power supersedes county zoning power. Additionally, municipalities may form housing authorities while counties cannot. Counties may construct and maintain county roads, form health departments and provide community services for senior care. Counties may create specific departments and agencies 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: Counties **may** establish a health district to fund 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 **must** have a local aging services department. Counties may designate an agency on aging to plan services for senior citizens. The planning may include developing community services such as a senior center. These plans must be approved by the county's chief executive officer.

Mental Health Facilities: Counties **may** establish a drug control authority to provide patient treatment facilities, detoxification centers, half-way houses and referral programs for those having problems with substance abuse and addiction.

Child Welfare: Counties **must** administer all child welfare programs, including adoption, foster care, youth detention and residential treatment or placement. Children in any child welfare setting are under the sole custody and care of the commissioner of the local social services district. Counties must operate and maintain a county department to investigate abuse, neglect and child welfare cases and triage and assist children.

Welfare: Counties **must** establish a public welfare district to fund the administration and distribution of local and state welfare funds. The state works with counties to establish rules and policies for distribution for counties 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.



INFRASTRUCTURE

Roads: Counties **may** levy taxes for and designate a county road fund to pay for the construction and maintenance of county roads and bridges. In addition, the county may appoint a county superintendent of roads or public works commissioner to administer county road construction, improvement and maintenance. The county road fund may buy or rent road maintenance equipment and machinery.

Utilities: The **state** regulates the manufacturing, sale and building of gas and electric lines and determines utility rates. Counties may form water districts to operate and maintain water services. Counties may have a department of public works which supervises and advises any public works, sewer or water works department.

- **Water:** Counties **may** form a special district to fund water supply and install water and sewage pipes. Counties may form a special agency to conduct research and collect data on water quality, water availability and sewage collection. The agency may also create reports, recommendations, plans and maps regarding current and future use of water and sewage utilities.
- **Solid Waste:** Counties **may** appropriate funds for waste disposal and may construct and operate their own facilities.
- **Electric:** Counties **cannot** provide electric utility services.
- **Gas:** Counties **cannot** provide gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish a county park or parks and recreation commission to manage county parks and recreation facilities. Municipalities may contract with the commission to manage and operate their parks and recreation facilities. In unincorporated areas, counties may acquire, construct and maintain parks, playgrounds and other recreational facilities.

Libraries: Counties **may** establish, construct, maintain and operate county libraries.

Cemeteries: In unincorporated areas, counties **may** acquire burial plots. The legislative branch of any county may use unappropriated funds for the care, upkeep and maintenance of any cemetery in the county.

Monuments and Memorials: Counties **may** build monuments and memorials to commemorate wars, events or members of the armed forces of the United States.



ZONING AND DEVELOPMENT

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

Housing Authority: Municipalities may establish housing authorities to ensure safe housing conditions; however, certain counties **may** also form housing authorities.

Reforestation: Counties **may** purchase or otherwise acquire land for reforestation, discovery and removal of oil and/or gas, replanting of lands and other land maintenance.

Economic Development: Counties **may** establish a business improvement district, local industrial development agency or a development authority to coordinate construction, maintenance and development of space for business opportunities, services, marketing and education.

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: Counties **must** establish and maintain a county jail. The sheriff must be in charge of the jail in their county.

Fire: Counties **may** establish a county fire advisory board and office of county fire coordinator to establish and maintain programs for fire training, fire service-related activities, mutual aid in emergencies and to cooperate with the state.

Ambulance: Counties **may** establish an emergency medical services (EMS) advisory board to administer EMS services including ambulances. In addition, counties may form regional EMS councils to coordinate regional ambulance and medical services. In some circumstances, the state legislature has granted counties specific home rule authority to establish countywide EMS districts.

Emergency Management Agency: Counties **must** maintain an office of emergency management. These professionals coordinate all emergency services to protect residents from natural and manmade disasters.

Hurricane and Flood Protection: Counties **may** appoint a special agency to manage county hurricane protection and flood and shoreline erosion control. The agency conducts research and produces maps, reports, plans and recommendations for the county governing body.

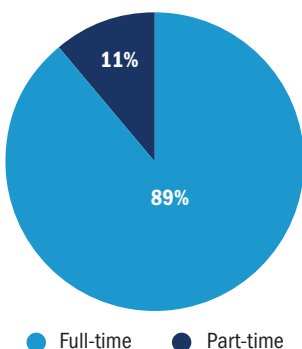


SCHOOLS

Education, Generally: The **state** must maintain and provide a public education school system. School boards establish and operate public schools within their districts.

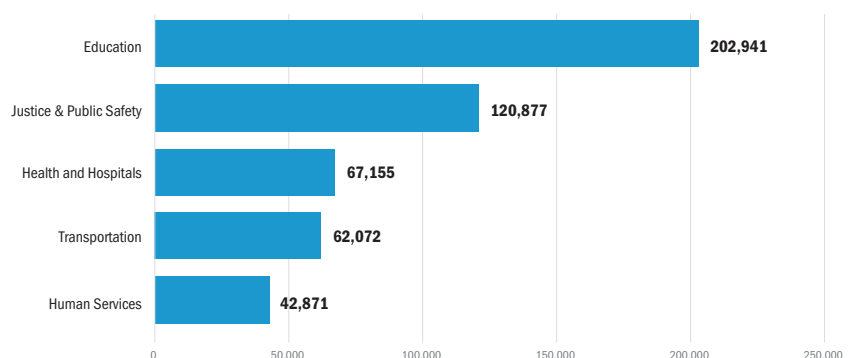
School Board: Counties **cannot** create or establish school boards. If residents approve of school districts, school boards are then established. The board administers the state education policies and manages the operation of local school systems.

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 to exercise functions and duties and serve its community. Counties may levy sales and property taxes to carry out public services. In addition, counties may take on debt to accomplish public projects. The state may authorize certain taxes on a county-by-county basis. For instance, many counties may 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 **may** impose a property tax of no more than 2% of the prior year's levy or the rate of inflation, whichever is lower. There is also a constitutional limit on the overall property tax levy amount which is capped at 1.5% of the 5-year average of full valuation of property in the county.

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 of up to 3 percent on general sales and services unless otherwise specified. 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:

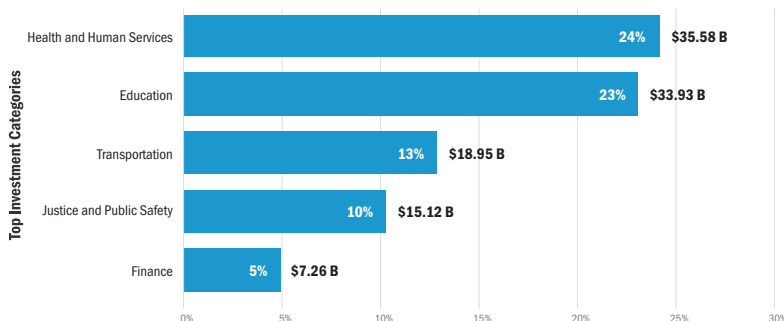
- **Capitol Bonds:** Counties may issue capital bonds to fund capital projects, including construction and reconstruction, park facilities, roads, bridges, storm drainage works, acquisition of land, equipment and machinery.

- **Constitutional Debt Limit:** Counties **cannot** exceed 7 percent of the five-year average of assessed value of taxable real estate within the county, with the exception of Nassau County and New York City who have slightly different debt limits. Debt issued for water supply and certain types of short-term borrowing are excluded from the limit.

Other Finance Info:

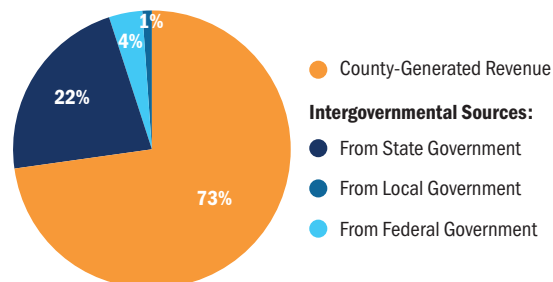
- **911 Surcharge:** Counties **may** impose a surcharge to pay for the costs associated with operating and maintaining an enhanced 911 emergency telephone system.
- **Appropriations for Public Benefit Services:** Counties **may** contract with a private organization to provide payments or appropriations for memorials, agricultural improvements, the prevention of cruelty against animals and children and other services.
- **Investment of funds:** Counties **may** 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 **must** 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