


New York State Office of the State Comptroller and the Association of Towns of the State of New York
Live Webinar
“Just Elected - What Do You Do Now?”




Welcome



From State Comptroller
Thomas P. DiNapoli

2


Welcome



From Jeffrey Haber, Executive Director
of the Association of Towns of the
State of New York

3


Welcome



**From Steven J. Hancox, Deputy Comptroller
of the Division of Local Government &
School Accountability**

4

Moderator



**From Nathaalie N. Carey, Assistant
Comptroller of the Division of Local
Government & School Accountability**

5

Panelists

<p>Lori Mithen</p> <p>□ Counsel, Association of Towns of the State of New York</p> 	<p>Mark Stevens</p> <p>□ Senior Attorney, Legal Services, Office of the State Comptroller</p> 
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6


Town Government



7


History of Town Government

- Town Government predates the First Constitution of the State of New York.
- Towns come from the Dutch and English traditions and were originally governed by the people through the town meeting format with a few town officers who presided over the town meeting and oversaw town finances and services.



8

Interesting Facts



- Everyone in New York State who lives outside a city or an Indian reservation lives in a Town.
- There are more towns in New York State than cities and villages combined.
- Towns vary in size and population:
 - Town of Webb in Herkimer County is 452.2 Sq. miles and larger than 11 counties
 - Town of Green Island in Albany County is less than 1 Sq. mile
 - Town of Hempstead in Nassau County has more than 755,000 in population while the Town of Red House in Cattaraugus County has 38 in population (2010 Census)

9

Town Government

- Today Towns are considered general purpose local governments and largely operate pursuant to State law. (New York State Constitution, Article IX, Section 3(d) (2); General Municipal Law, §2)
 - Other general purpose local governments include: counties, cities, and villages.
- General Purpose Local Governments have the authority to regulate conduct, provide services, and tax.

10

General Purpose Local Governments

- Article IX of the New York State Constitution and General Municipal Law, §2 define "local government" to include counties, cities, towns, and villages.
- "Towns" and "Counties" are involuntary subdivisions of the State created by the State for governmental purposes.
- "Villages" are voluntary municipal corporations organized by the action of their own inhabitants for their own local benefit and limited by statute with respect to population or area and extent.
- A "City" is created and governed by local charter which is approved by the New York Legislature.
- There are 62 Counties, 932 Towns, 62 Cities, and 555 Villages.

11

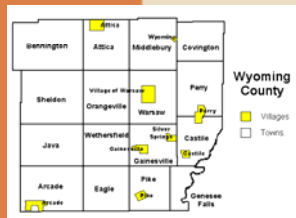
Local Governments

General Purpose Local Government in New York State are divided into:

- Counties
- Towns
- Villages
- Cities

All Towns, Villages, and Cities are located within a County.

Every Village is located within a Town.



12

Town Populations are Growing

- 9.2 million people live in Towns which is approximately 47% of the State's population
- Population in New York Towns is greater than combined population of the ten States with the least population
- Only ten States have populations greater than New York Towns.
- Towns continue to see growth:
 - 2 million arrived in the 1950s;
 - 1.5 million in the 1960s;
 - another 772,000 in the 1980s and 1990s; and
 - another 942,841 between 2000 and 2010.
- The 2010 census confirmed a 4% increase of 277,038.

13

Town Statistics

- Villages not divided equally among Towns:
 - 53% of towns contain no villages;
 - 37% of towns contain one village;
 - 6% of towns contain two villages; and
 - 3% of towns contain three or more villages.
- Towns not divided equally among counties:
 - Nassau County has 3 towns, while Cattaraugus County (with only a fifteenth of the population of Nassau County) contains 32 towns.

14

Town Government Structure

- Towns are classified by population and assessed valuation.
- Three Classifications of Towns:
 - Second Class (820 in number)
 - First Class (112 in number)
 - Suburban (58 in number)
 - Suburban are also First Class Towns

15

Towns of the Second Class

- a) All Towns in Broome and Suffolk counties, and
- b) The Towns of Potsdam and Ulster, and
- c) Towns with a population of less than 10,000, except those in Westchester County

16

Towns of the First Class

- a) All Towns in Westchester County, and
- b) Towns having a population of 10,000 or more, except:
 - i. Towns in Broome County and Suffolk County, and
 - ii. the Towns of Potsdam and Ulster

17

Towns of the Suburban Class

- a) Towns having a population of 25,000 or more, or
- b) Towns having a population of 7,500 or more and within 15 miles of a city having a population of 100,000 or more

A Town must opt to be covered by the Suburban Town Law (Article 3-A of the Town Law)

18

Town Operations

- Town-Wide
- Town Outside Village (TOV)
- Special Districts

19

Towns with Villages

- Town-Wide Services
 - General Government
 - Highway Supt. & Garage
 - Assessment
 - Police, Library
- Part-Town Services (TOV)
 - Planning & Zoning
 - Highway Construction and Repair
 - Police, Recreation, Library

20

Town Improvement Districts

- Most are created by Article 12 and 12-A of Town Law
- Administered by Town Board
- 7,383 as of 01/01/10
 - Drainage711
 - Fire Protection932
 - Lighting 1,807
 - Park161
 - Refuge & Garbage163
 - Sewer 1,341
 - Water1,739
 - Other529

These numbers are approximate and are constantly changing.

"Town Improvements Districts" are NOT units of local govt. but are administered by the Town Board.

21


Typical Town Officers

- Town Supervisor
- Town Board Members (Council Members)
- Town Clerk
- Town Tax Collector or Receiver of Taxes
- Town Highway Superintendent
- Town Justice
- Town Attorney
- Town Assessor
- Town Board of Assessment Review
- Town Planning Board Members
- Town Zoning Board Members
- Town Code Enforcement Officer or Building Inspector
- Animal Control Officer



22

Town Board



- Elected
- Supervisor and Councilmen (2-6) (Town Law, §60)
- Councilmen serve four year terms
- Executive, Administrative, and Legislative body of the Town (Town Law, §64)
- Acts as a body by majority vote at a town board meeting (Town Law, §§60, 63)
- An individual board member may not unilaterally act on behalf of the town board (Town Law, §§60, 63)

23

Town Supervisor

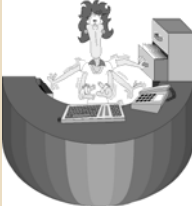


- Elected
- Two or Four-Year Term
- Member of the Town Board (Town Law, §60)
- Chairperson of the Town Board (Town Law, §63)
- Fiscal Responsibilities (Town Law, §§29, 125)
- Administrative Responsibilities (Town Law, §§29, 125; Additional Duties via Town Board Resolution)
- Representative of the Town (County Board Member in Counties governed by a Board of Supervisors) (County Law, §150)

24

Town Clerk


- ❑ **Elected or Appointed**
- ❑ **Two or Four-Year Term**
- ❑ **Records Town Board Meeting Minutes** (Town Law, §30)
- ❑ **Records Management** (Town Law, §30; Arts and Cultural Affairs Law, §57.19)
- ❑ **Issues Licenses** (Marriage - DRL, art.3; Hunting/Fishing – ECL, §11-0713; Dog – Ag & MRKTs, art.7)
- ❑ **Filing** (Ordinances – TL, art. 9; Local Laws, MHRL, §27, Resignations, POL, §30; Highway Defects, TL, §65-a)
- ❑ **Fiscal Duties** (Town Law, art. 8)



25

Tax Collection


- ❑ **Elected or Appointed**
- ❑ **Two or Four-Year Term**
- ❑ **Real Property Taxes** (Town Law, §§35, 37)
- ❑ **Water and Sewer Rents** (Town Law, §37)
- ❑ **School Taxes** (Town Law, §37)



26

Town Highway Superintendent

- ❑ **Elected or Appointed**
- ❑ **Two or Four-Year Term**
- ❑ **Care, maintenance, and repair of town bridges and highways**
(Highway Law §§140, 141, and 142)




27

Town Justice

- ❑ **Elected**
- ❑ **Four-Year Term**
- ❑ **Administers Town Justice Court**
- ❑ **Criminal and Civil Proceedings**

(Town Law, §20; Uniform Justice Court Act)



28

Town Attorney


- ❑ **Town Attorney** (Town Law, §20)
 - ❑ Appointed by Town Board
 - ❑ Two-Year Term
 - ❑ Provides Legal Services to the Town
- ❑ **Attorney for the Town** (Town Law, §20)
 - ❑ Contract for Legal Services Approved by Town Board
 - ❑ No Term of Office
 - ❑ Provides Legal Services Pursuant to Terms of Retainer Agreement



29

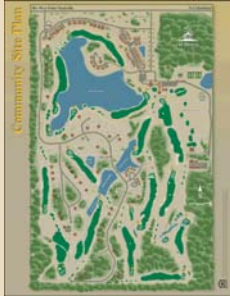
Assessing

<p>Assessor</p> <ul style="list-style-type: none"> ❑ Elected or Appointed ❑ Four or Six-Year Term (Town Law, §24; RPTL, §310) ❑ Sole Appointed (RPTL, §§310, 328) ❑ Single Elected (RPTL, §329) ❑ Board of Three Elected (Town Law, §§20, 22-b) ❑ Responsible for assessing real property in the Town for purposes of taxation (Real Property Tax Law) 	<p>Board of Assessment Review</p> <ul style="list-style-type: none"> ❑ Appointed ❑ Five-Year Term (RPTL, §523) ❑ The board of assessment review consists of at least three but not more than five members appointed by the town board (RPTL, §523) ❑ Hears complaints of property owners on grievance day and may make adjustments to assessments ❑ Real Property Tax Law, §§102 (3), (4), and 523.
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30

Planning Board



- **Appointed**
- **Terms Track Number of Members** (Town Law, §271)
- **Subdivision Review** (Town Law, §§276-279)
- **Site Plan Review** (Town Law, §274-a)
- **Special Use Permits** (Town Law §274-b)

31

Zoning Board of Appeals

- **Appointed**
- **Terms Track Number of Members on the Board** (Town Law, §267)
- **Use Variances** (Town Law, §267-b)
- **Area Variances** (Town Law, §267-b)
- **Interpretations of Land Use Code** (Town Law, §267-b)



32

Code Enforcement Officer



- **Appointed**
- **No Term of Office** (Town Law, §§24; 138)
- **Administers the State Uniform Fire Prevention and Building Code** (Executive Law, §381)
- **Issues Building Permits** (Town Law, §138)
- **Enforces Compliance with Town Land Use Code** (Town Law, §138)

33

Animal Control Officer

- Appointed
- No Term of Office (Agriculture & Markets Law, §114)
- Administers Article 7 of the State Agriculture & Markets Law
- Administers Local Leash Laws (Agriculture & Markets Law, §124)



34

Qualifying for Office

- Oaths
- Undertakings
- Residency



35

Oaths of Office

- All Town officers are required to take and file in the Town Clerk's office an "oath of office" within **30 days** of taking office.
- **Town Justices** must also file with the Office of Court Administration & County Clerk
- **Registrars of Vital Statistics** must also file with the County Clerk
- **Town Clerk** notifies Town Board where an officer fails to timely take and file their oath of office
- Good for term of office or length of appointment



36

Oaths Of Office

Oaths may be administered by:

- Town Clerk
- Notary Public
- Court of Appeals or Supreme Court Justice
- Town Supervisor, but *only* to Town Board members
- Town Justice



37

Official Undertakings



- Required for certain Town offices
- Individual** (covers individual office or person) or **Blanket** (covers all designated offices and persons)
- Form and amount determined by governing board
- Failure to file within 30 days of taking office vacates office by operation of law
- Town Clerk notifies Town Board when undertaking is about to expire

38

Official Undertaking

Town officers required to file official undertaking:

- Town Clerk
- Town Supervisor
- Highway Superintendent
- Tax Collector/Receiver
- Constable
- Town Justice
- Anyone else the Town Board requires

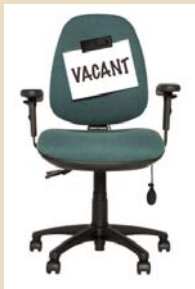


39

Oaths and Undertakings

Failure to properly take and file your oath of office and/or your official undertaking results in vacating your office by operation of law

(POL, §30)



40

Eligibility

Every officer shall be an "elector" at the time of election or appointment and throughout his term (Town Law, §23; POL, §3).

"Elector" means one who if they wished, could register to vote in the Town.

Residence equates with domicile not property ownership.

Domicile is a question of fact rather than law to be ultimately resolved in court.



41

Conflicts of Interest

- General Municipal Law, Article 18 (§§800-813)
- Town's Code of Ethics

42

Structure and Scope of Article 18

- Establishes State-Wide rules outside of NYC
 - State-Wide rules do **not** address every type of conflict of interest.
 - Focused mainly on business relationships with municipalities
 - Addresses several other ethical issues
 - Requires disclosure/prohibits activities in certain instances

43

Application of Article 18 (GML §800[4], [5])

- Applies to “municipalities” including:
 - counties, cities, **towns**, villages, school districts, BOCES, public libraries, district corporations (e.g. fire districts), town and county improvement districts, consolidated health districts, and IDAs
- Does **not** apply to NYC or to most local public authorities
- Does apply to IDAs

44

Application (continued)

- Applies to “municipal officers and employees”:
 - Paid or unpaid
 - Members of administrative boards, commissions, or other municipal agencies
 - Fire chiefs and assistant fire chiefs
- Does **not** apply solely by reason of status as a volunteer firefighter or civil defense volunteer

45

Prohibition on Interests in Contracts

- Unless a **statutory exception** applies, municipal officers and employees are prohibited from having an **“interest”** in a **“contract”** with the municipality for which they serve when they have certain official **powers or duties** in relation to the contract.

46

Prohibited Interests: How to Determine

- Must examine four issues:
 - “Contract”
 - “Interest”
 - Powers and Duties
 - Exceptions

47

“Contract”(GML 800[2])

- **Contract:**
 - “Claim, account or demand” against a municipality
 - “Agreement” with a municipality
 - Can be express or implied
- **Contract also includes:**
 - Designation of depository of public funds
 - Designation of newspaper for publication of official notices, etc

48

Not a “Contract”

- Contract does **not** include:
 - ▣ Land use actions (e.g. zoning changes, variances, site plan or subdivision approvals, building permits)
 - ▣ Inter-municipal agreements

49

“Interest” (GML §800[3])

Interest:

- ▣ Direct or indirect pecuniary (monetary) or material benefit as a result of a municipal contract

Deemed interests:

- Contracts of spouse, minor children or dependents, **except** employment contracts
- Contracts of firm, partnership or association of which municipal officer or employee is a member or employee
- Contracts of a corporation of which municipal officer or employee is an officer, director or employee, or directly or indirectly owns or controls any stock

50

Powers and Duties (GML §801[1])

- Section 801 Powers and Duties:
 - ▣ Individually **or as a member of a board**:
 - Negotiate, prepare, authorize, or approve the contract;
 - Authorize or approve payment under the contract;
 - Audit bills or claims under the contract; or
 - Appoint an officer or employee having any of these functions

51

Exceptions (GML §§801, 802)

Statutory Exceptions include:

- Lawful compensation and necessary expenses
- "Duties and Remuneration"
- Pre-existing contracts (but not renewals)
- Stockholdings of less than 5%
- Contracts with not-for-profits
- Contracts aggregating less than \$750 in a fiscal year

52

Exceptions (continued)

- Purchases and public work by municipalities in counties with a population ≤ 200,000 under certain circumstances
- Purchase of real property with court approval
- Acquisition of real property by condemnation
- Certain private sales of bonds or notes
- Designation of a newspaper for publication of official notices, etc
- Designation of bank or trust company as depository, paying agent, registration agent, or for the investment of funds exception (not usually applicable to CFOs, treasurers, and their staff)

53

Not Exceptions

No Exceptions for:

- Competitive Bidding/Request for Proposal
- Disclosure
- Abstention or Recusal or
- Emergencies

54

Disclosure of Interests in Contracts
(GML §803)

- **Written** disclosure of nature and extent of interest generally required when municipal officer or employee (or spouse) has, will have, or later acquires an interest in any actual or proposed contract
- Disclosure must be made as soon as individual has knowledge of an actual or prospective interest

55

Disclosure (continued)

Disclosure must be made publicly to:

- The individual's **immediate supervisor**; and
- The municipal **governing body**, which must include the disclosure in the official record of its proceedings

□ Disclosure **not** required when exceptions in §802(2) apply. (e.g. Stockholdings of less than 5%, Contracts aggregating less than \$750 in a fiscal year)

□ Disclosure does not cure a prohibited interest

56

Local Codes of Ethics (GML §806)

- Mandatory for counties, cities, towns, villages, school districts, and fire districts
- Discretionary for other municipalities

57

Compatibility of Office

Generally, two offices are incompatible if:
(a) one is subordinate to the other, or

(b) there is an inherent inconsistency between the positions

58

Organizational Meeting



59

Vacancies

- ❑ Town Law §64(5)
- ❑ Town Board fills
- ❑ Appointive office – for the remainder of the term
- ❑ Elective office – until the commencement of the calendar year next succeeding the first annual election at which the vacancy can be filled (9/20)

60

Appointment of Town Officers and Employees

General rule:



- All nonelected town officers and employees are appointed by the Town Board (Town Law, §§20; 64)
- Compliance with Civil Service Rules, Collective Bargaining, and Employment laws and rules apply

61

Exceptions

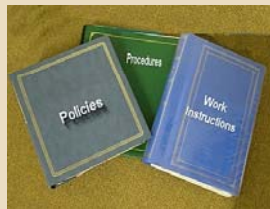


- **Deputies** (Appointed by Principal)
- **Bookkeeper and/or Confidential Secretary** (Appointed by Supervisor)
- **Budget Officer** (Appointed by Supervisor)
- **Local Historian** (Appointed by Supervisor)
- **Director of Finance in Suburban Towns** (Appointed by Supervisor)
- **Highway Department Employees** (Hired by Highway Superintendent)
- **Planning Board Staff** (Appointed/Hired by Planning Board)

62

Designations, Policies, & Renewals

- Official Newspaper
- Depositories
- Investments
- Check Signing
- Purchasing
- Personnel Leave
- Contracts and Insurance
- Mileage Rates
- Training & Education
- Retirement System
- Administrative Oversight by Supervisor



63

Official Newspaper

- A newspaper must be in general circulation, printed, and distributed at least weekly and for at least one year, contain news, editorials, and other matters of "current interest", have a paid circulation, and be entered as second-class mail matter (periodicals).
- Town Law, §64(11) provides the procedure and requirements to designate an official town newspaper.
- Designation is optional



64

Official Newspaper

- Official newspaper must be selected in order of statutory hierarchy
 - Pick in the following order:
 - a newspaper regularly published in the Town that has been entered as second-class mail matter
 - any paper published in the county having a general circulation in the Town and entered in a post office within five miles from the Town
 - If there are no such newspapers, then the town board must exercise a choice and designate as its official newspaper either:
 - a newspaper published within the county having a general circulation within the Town, but entered in a post office more than five miles from the Town or
 - any newspaper published in a city, town, or village in an adjoining county and having a circulation in the Town

65

Official Newspaper

Selection based on where a newspaper is published:



- A newspaper is deemed "published" in the place where it is first given to the public for circulation.
- The place where a newspaper is first given to the public is a question of fact – factors to consider:
 - the place where the paper is printed,
 - the place where the paper is mailed, and
 - the manner in which the paper is distributed.
- Opinion State Comptroller No. 88-28

66

Rules of Procedure

- Statutory
- Local (Formally Enacted or Past Practice)



67

Rules of Procedure

- Statutory
 - Must meet in person
 - Town Supervisor presides
 - Quorum needed to conduct business
 - A majority constitutes a quorum
 - Every issue requires a majority vote of members physically present at the meeting
 - Votes taken by Ayes and Nays
 - Names of members and their vote must be entered in the minutes
- Compliance with Local Rules of Procedure
 - Motions, seconds, agendas, public comments



68

Town Board Meetings



- Location
 - All meetings of the Town board must be held within the territorial limits of the Town (Town Law, §62).
- Handicapped Accessible
 - All reasonable efforts to hold meetings in facilities that permit barrier-free access to the physically handicapped (POL, §103)

69

Frequency of Meetings

- Regularly Scheduled Meetings
- First Class Towns
 - Meeting schedule set by board resolution
 - Must meet at least once a month
 - May by local action decide to meet more than once a month
- Second Class towns
 - Meeting schedule set by board resolution
 - No statutory mandated meeting schedule
 - Must meet periodically to address town business and audit claims
- Special Meetings
 - Additional meetings of town boards may be required from time to time to accomplish specific acts necessitated by statutory provisions or to deal with emergencies or other unanticipated exigencies.
 - Set by board resolution
 - Called by Supervisor
 - Upon own initiative
 - Within 10 days of written request of two or more board members



70



Sunshine Laws

- Open Meetings Law
 - Public Officers Law, article 7
- Freedom of Information Law
 - Public Officers Law, article 6

71

Freedom of Information Law (FOIL)

- FOIL governs public access to municipal records.
- Town records are subject to FOIL.
- Records are accessible under FOIL unless an exception applies.
- The law defines "record" as "any information kept, held, filed, produced, or reproduced by, with, or for an agency or the State Legislature, in any physical form whatsoever. . ."
 - POL,§86(4)



72

Freedom of Information Law

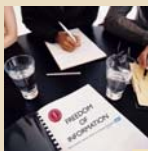
Common Exempt Records

- ❑ Personal information (e.g., social security numbers)
- ❑ Records that would impair collective bargaining negotiations
- ❑ Trade secrets
- ❑ Certain law enforcement records
- ❑ Inter-agency or Intra-agency documents
 - ❑ Except –
 - Statistical or factual data
 - External audits
 - Final policies or determinations
 - Instructions to staff

73

Freedom of Information Law

- ❑ Town Board adopts local FOIL policy which must be in accordance with State Law.
- ❑ Town Board designates local Record Access Officer.
- ❑ Town Board sets fees within limits provided by statute.
- ❑ FOIL requires records to be provided within statutory timeframes.



74

Open Meetings Law



Every meeting of a public body must be open to the general public.

- ❑ Regular meetings
- ❑ Special meetings
- ❑ Emergency meetings
- ❑ Workshop meetings
- ❑ Budget sessions

75

Open Meetings Law



Common Exceptions to Open Meetings:

- ❑ Social gatherings
- ❑ Training sessions
- ❑ Conversations with Town Attorney to get legal advice
- ❑ Executive sessions

76

Open Meetings Law

Executive Sessions -

When Can an Open Meeting Be Closed:

- (a) matters which will imperil the public safety if disclosed;
- (b) any matter which may disclose the identity of a law enforcement agency or informer
- (c) information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;
- (d) discussions regarding proposed, pending, or current litigation;
- (e) collective negotiations pursuant to Article 14 of the Civil Service Law (the Taylor Law);
- (f) the medical, financial, credit, or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal, or removal of a particular person or corporation;
- (g) the preparation, grading, or administration of examinations; and
- (h) the proposed acquisition, sale, or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.

77

Open Meetings Law

Notice Required

- ❑ The time and place of all meetings be given prior to every meeting.
- ❑ Notice to the public must be accomplished by posting in one or more designated public locations and on the Town's website (if available). Legal notice in a newspaper is not required.
- ❑ Notice to the news media is required – means is determined locally (e.g. fax, email, call local media).
- ❑ If a meeting is scheduled at least a week in advance, notice must be given to the public and the news media not less than 72 hours prior to the meeting.
- ❑ When a meeting is scheduled less than a week in advance, notice must be given to the public and the news media "to the extent practicable" at a reasonable time prior to the meeting.




78

Open Meetings Law


Minutes

- Historical Record of Board Meeting
- Town Clerk Records
- Format Determined Locally
- Minutes Must Include:
 - Names of Board Members present
 - Actions
 - Motions
 - Proposals
 - Resolutions
 - Vote thereon recorded by ayes and nays
- Minutes May Include:
 - Statements for the Record
 - Debate & Discussion (verbatim or summarized)
 - Correspondence
 - Presentation Materials
 - Public Comment



79

Questions???



80

Town Law, Article 8

(§§100-125)

- Provisions of Article 8 generally may not be superseded by local law.
- Fiscal Year: January 1 – December 31

81

Budget Schedule

- September 20th: head of “administrative unit” (e.g. department heads) submit estimates of revenues and expenditures to budget officer (Town Law §104)
 - October 20th for Towns in Westchester and Monroe counties

- September 30th: budget officer files tentative budget in clerk’s office (Town Law §106)
 - October 30th for Towns in Westchester and Monroe counties

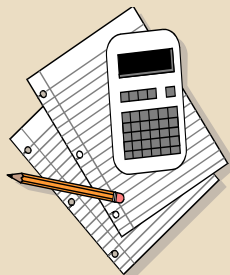


82

Budget Schedule

October 5th: clerk presents tentative budget to town board for review, alteration, & revision

- November 10th for Towns in Westchester and Monroe counties



83

Budget Schedule

- As altered & revised, tentative budget becomes preliminary budget - filed in clerk’s office (Town Law §106)

- Town board must hold public hearing (on notice) on the preliminary budget (Town Law §108)

- Hearing must be held on or before the first Thursday following Election Day; however, in Towns in Westchester and Monroe counties, hearing must be on or before December 10th (Town Law §108)

84

Salaries

Town Law §27(1)

NOTE: Salaries of Town Board, elected Clerk, and elected Highway Superintendent may **NOT** exceed amounts specified in notice of hearing on the preliminary budget

- **UNLESS:** Local law subject to permissive referendum authorizing higher salaries (Town Law §27)

85

Town Supervisor

- Town Law §29 - treasurer of Town
- Town Law §125 - unless function transferred by the Town Board to Town Comptroller, Supervisor must make monthly reports to Town Board on receipts and disbursements
- Town Law §29(10), (10-a) – file annual financial report
- General Municipal Law §30 - must prepare and file annual financial report with Office of the State Comptroller

86

Annual Financial Report - Statutory Requirements



Responsibility of chief fiscal officer - Town Supervisor (unless function transferred to Town Comptroller)

87


Annual Financial Report

- ❑ Towns with population of less than 5,000 must file within 60 days of the close of the fiscal year (usually by March 1)
 - ❑ possible 60 day extension upon written request
- ❑ Towns with population of 5,000-19,999: required to be filed within 90 days of close of fiscal year (usually by March 31)
 - ❑ possible 30 day extension upon written request
- ❑ Towns with a population of 20,000 or more: required to be filed within 120 days of close of fiscal year (usually by April 30)
- ❑ Make report accessible to the public via its official website, if any

88

Annual Financial Report

Can be filed electronically or in paper form



89

Town Board

- ❑ Town Law §64: “general management and control” of Town finances
- ❑ Town Law §123: annual accounting by officers/employees
- ❑ Town Law §118: audit & approval of claims (if no town comptroller)
- ❑ Budget Process

90

Town Clerk

- Town Law §30:
 - Issue licenses, permits, and collect fees
 - Generally, collect water rates/sewer rents, unless Town has receiver of taxes
 - Keep daily record of moneys received and deposit all moneys within 3 business days after total exceeds \$250
- Town Law §27(1) – generally, by the 15th of each month, pay moneys to supervisor
- Public Health Law §§4121, 4124 - may be appointed by town board as registrar of vital statistics

91

Highway Law

Moneys levied and collected for repair and improvement of highways



92

Highway Law §284

A 284 Agreement must be in writing and signed in duplicate by a majority of the town board and the highway superintendent

- Must be filed with town clerk and county highway superintendent

93

Tools of the Town Board

- ❑ Motions
- ❑ Resolutions
- ❑ Ordinances
- ❑ Local Laws



94

Tools of the Town Board

Resolutions



- ❑ Generally considered a non-legislative act
- ❑ Primarily serve as the "workhorse" of the town board
- ❑ Used for routine actions
- ❑ Examples include:
 - ❑ Making appointments
 - ❑ Approving contracts
 - ❑ Expressing praise or mourning
 - ❑ Approving claims
 - ❑ Budget transfers

95

Ordinances


- ❑ An ordinance is a legislative act.
- ❑ An ordinance prescribes some permanent rule of conduct to continue in force until the ordinance is repealed.
- ❑ AKA Rule or Regulation
- ❑ Requires a specific grant of authority found in State law
- ❑ Examples
 - ❑ Town Law, article 9 (licensing, peace and good order, unsafe structures etc.)
 - ❑ Town Law, article 16 (land use)



96

Local Law


- ❑ A Legislative Act
- ❑ Local laws have status equivalent with a law enacted by the Legislature.
- ❑ Local laws do not require a specific grant of legislative authority which is required for an ordinance.
- ❑ Local laws may supersede certain articles of the Town Law (cannot supersede articles 8,12, 12a of the Town Law).
- ❑ Local laws must be consistent with General State Laws.
- ❑ Subjects addressed in local laws may include:
 - ❑ Property and Affairs of Town Government
 - ❑ Terms of Office of Town Officers
 - ❑ Zoning and Land Use
 - ❑ Business Licensing
 - ❑ Peace and Good Order (e.g. noise, leash laws)
 - ❑ Speed Limits, Parking, Vehicle, and Traffic Rules
 - ❑ Applies within the Town outside any village boundaries unless otherwise provided by law



97

Association of Towns of the State of New York (AOTSNY)

Membership Association of Town Governments established by Town Officers in 1933 to help Towns obtain greater economy and efficiency



98

AOTSNY Services and Resources

- ❑ Legal and Technical Assistance
- ❑ Representation with State and Federal Government
- ❑ Insurance (liability, property, workers' compensation)
- ❑ Training
 - ❑ Annual Meeting
 - ❑ Finance School
 - ❑ Highway School
 - ❑ Planning and Zoning School
 - ❑ New Officials School

99

AOTSNY Services and Resources

- Publications
 - Directory of Town Officials - Published bi-annually. Contains names, addresses, phone, and fax for over 15,000 Town Officials. Information on all 932 Towns in New York State.
 - Talk of the Towns/Topics - the Association magazine for Town officials about town government and related issues. Published bi-monthly.
 - Laws Digest - the annual summary of new laws affecting town government.
 - Training Manuals - written by our technical and legal staff (who have years of experience in town government) and designed to keep town officials updated and informed about the responsibilities of their offices. These comprehensive "how-to" manuals have been a technical informational resource for new and veteran town officials alike.
 - The Town Law Manual (2006)
 - The Office of Town Highway Superintendent (2005)
 - The Office of Town Clerk (1996)
 - Tax Collection in Towns (2008)
 - Forms and Outline of Criminal Procedure for Town Justices and Police (2006)
 - Suggestions for Procedures at the First Meeting of the New Town Board (2010)
 - Small Claims Guide for Towns & Village Courts(2006)

100

New York State Office of the State Comptroller


- Open Book New York (www.openbooknewyork.com)
- Local Government Leadership Institute
- Publications
 - Research Briefs
 - Accounting and Financial Information
 - Audits
- Property Tax Cap
- Shared Services
- Online Training

www.osc.state.ny.us



101

Questions???



102

Thank You

Office of the State Comptroller

- Division of Local Government and School Accountability
- localtraining@osc.state.ny.us
- (518) 473-0005



Association of Towns

- Association of Towns of the State of New York
- www.nytowns.org
- (518) 465-7933



103
