

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller



Third Quarter 2020 Local Sales Tax Collections Down 9.5 Percent; New York City's Decline Offsets Uptick in the Rest of State

Overview

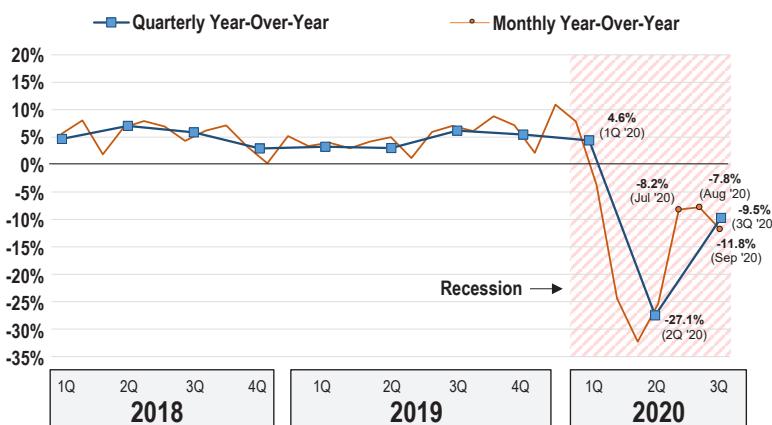
Statewide, local sales tax collections declined by 11.8 percent, or \$225 million, in September 2020 compared to the same month in 2019.¹ (See Figure 1.)

This decrease was nearly entirely due to New York City's steep drop (-43.9 percent) in collections, while the rest of the State rose 19 percent. (See Figure 2.) However, neither of these variations is likely indicative of a major change in September, but are instead the result of a quarterly reconciliation of over-distributions to the City during July and August and under-distributions to most other counties during that period. (For more on the New York State Department of Taxation and Finance's quarterly reconciliation process, see page 2.)

The final effect on the third calendar quarter (July-September) overall was a 9.5 percent, or \$452 million, decline in statewide collections over the same quarter in 2019. This decrease, while alarming in a typical year, was still a marked improvement from the 27.1 percent drop in the second quarter (April-June), which reflected the peak of the economic impact to date from the COVID-19 pandemic. So far in 2020, year-to-date (January-September) collections have declined by 11 percent, or \$1.5 billion, when compared to the same period last year.

Figure 1

Percentage Change in Statewide Local Sales Tax Collections

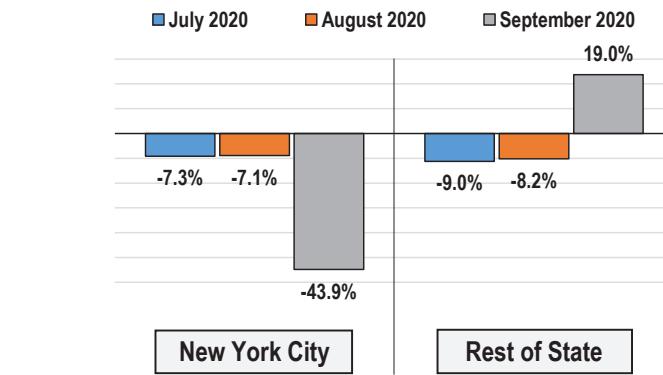


Source: New York State Department of Taxation and Finance (Tax and Finance), with calculations by the Office of the State Comptroller (OSC).

Notes: Includes New York City.

Figure 2

Monthly Year-Over-Year Change in Local Sales Tax Collections



Source: Tax and Finance, with calculations by OSC.

Notes: "Rest of State" includes all counties and cities located outside of New York City.

Quarterly Reconciliation of Local Sales Tax Distributions

In the last month of each quarter – March, June, September and December – vendors submit their quarterly sales tax returns to the New York State Department of Taxation and Finance. In all other months, the State makes its distributions to each county and city based on its percentage of total local collections in the same month of the previous year. In the final month of each quarter, the agency reconciles distributions against what was reported by vendors for the reporting quarter, and adjusts payments in those months accordingly. Thus, a county would receive more money in September if it was under-distributed in July and/or August, and less money if it was over-distributed. The sales tax data for September 2020 shows that, relative to last year, this proration resulted in under-distributions in July and August for most counties and over-distribution to New York City.² (For county collections see the Appendix on page 4.)

Quarterly Performance by Region

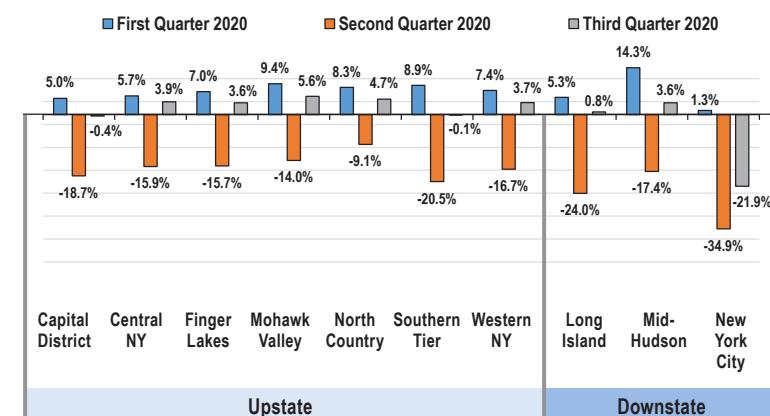
Unlike in the second quarter, when decreases were widespread, the third quarter was actually relatively positive for most counties outside of New York City – counties in total saw an increase of 2.5 percent in sales tax collections. Although it is, as yet, not exactly clear what is driving this growth, national retail sales did increase by 6.4 percent in the third quarter over the prior year, with particularly strong growth in building material and garden centers, sporting goods and hobby stores, and non-store (internet-based) retail.³ Nearly every region of the State outside of the City saw at least some increase over the third quarter of 2019, although these increases were not as strong as in the pre-COVID first quarter. (See Figure 3.)

New York City, where consumer spending continues to be weak, saw collections decrease by nearly 22 percent in the third quarter.⁴ The City was, of course, hit hardest by the pandemic, and has continued to have more restrictions on certain activities than other regions. Indoor dining, in particular, did not resume until September 30, 2020.⁵ In addition, international tourism is down precipitously over prior years.⁶

For more detailed third quarter collections for all counties and cities, see the Appendix on page 4. For a 2020 year-to-date detailed spreadsheet, see **Monthly and Quarterly Local Sales Tax Collections by Region**.

Figure 3

Quarterly Year-Over-Year Change in Local Sales Tax Collections by Region



Source: Tax and Finance, with calculations by OSC.

Notes: Includes county and city sales taxes.

Notes

- ¹ Unless otherwise noted, all sales tax collections data in this report are taken from the AS001 reports of the New York State Department of Taxation and Finance (Tax and Finance). This report reflects those revenue distributions, which are called collections in this report. The sales tax distributions that counties and cities receive from the State in any given month may reflect sales tax payments remitted to the State from vendors over several sales tax liability periods. For monthly sales tax activity by liability period, see Tax and Finance, ST10TC reports, at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm.
- ² For more information on quarterly reconciliations (also referred to as “distribution adjustments”), see www.tax.ny.gov/research/stats/statistics/sales_tax/reports/FAQ%20for%20the%20New%20Sales%20Tax%20Reports.docx; Tax and Finance, ST10TC – Monthly Sales Tax Collections by Liability Period, All Collections, September 2020-21, www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm.
- ³ U.S. Census Bureau, *Advanced Monthly Sales for Retail and Food Services*, September 2020, www.census.gov/retail/marts/www/marts_current.pdf.
- ⁴ Opportunity Insights, *The Economic Tracker: Consumer Spending*, accessed on October 8, 2020, www.trackthereccovery.org/.
- ⁵ “COVID-19: Guidance for Businesses and Schools,” *New York City Health Department*, accessed on October 8, 2020, www1.nyc.gov/site/doh/covid/covid-19-businesses-and-facilities.page.
- ⁶ “Economist Perspectives: Pandemic Impacts on City Tourism,” *Oxford Economics*, accessed on October 8, 2020, www.tourismeconomics.com/about/economist-perspectives-2/.

Appendix: Sales Tax Collections by Region

Region	City/ County	July-September			July			August			September		
		2019 (millions)	2020 (millions)	Percentage Change									
Capital District		\$213.5	\$212.7	-0.4%	\$64.9	\$59.0	-9.2%	\$64.4	\$59.1	-8.1%	\$84.2	\$94.5	12.2%
Albany	County	\$73.4	\$70.0	-4.6%	\$22.1	\$20.0	-9.7%	\$22.4	\$20.2	-10.1%	\$28.9	\$29.9	3.5%
Columbia	County	\$12.2	\$13.2	7.9%	\$3.5	\$3.3	-5.9%	\$3.5	\$3.3	-6.7%	\$5.2	\$6.6	26.7%
Greene	County	\$9.7	\$10.3	6.6%	\$2.8	\$2.6	-9.1%	\$2.8	\$2.7	-6.0%	\$4.1	\$5.1	26.2%
Rensselaer	County	\$25.1	\$26.8	6.5%	\$7.5	\$7.1	-5.1%	\$7.4	\$7.0	-5.3%	\$10.3	\$12.7	23.5%
Saratoga	County	\$36.1	\$35.6	-1.6%	\$11.3	\$10.3	-8.9%	\$11.1	\$10.2	-7.8%	\$13.8	\$15.1	9.5%
Saratoga Springs	City	\$4.3	\$3.1	-27.6%	\$1.4	\$1.2	-14.1%	\$1.3	\$1.2	-7.2%	\$1.6	\$0.7	-56.6%
Schenectady	County	\$27.0	\$27.9	3.0%	\$8.3	\$7.4	-11.0%	\$7.9	\$7.3	-7.8%	\$10.8	\$13.1	21.9%
Warren	County	\$18.7	\$18.4	-1.7%	\$6.0	\$5.3	-12.3%	\$5.9	\$5.4	-9.1%	\$6.8	\$7.7	14.1%
Glens Falls	City	\$0.9	\$1.0	5.3%	\$0.3	\$0.2	-14.3%	\$0.3	\$0.3	-1.6%	\$0.4	\$0.5	25.5%
Washington	County	\$6.0	\$6.4	7.4%	\$1.7	\$1.7	-3.8%	\$1.8	\$1.7	-2.6%	\$2.5	\$3.1	22.1%
Central New York		\$146.3	\$152.1	3.9%	\$45.9	\$40.7	-11.3%	\$46.2	\$39.9	-13.7%	\$54.2	\$71.5	31.8%
Cayuga	County	\$10.5	\$11.1	5.5%	\$3.3	\$2.9	-12.3%	\$3.4	\$2.6	-24.4%	\$3.8	\$5.6	47.4%
Auburn	City	\$2.7	\$2.6	-2.3%	\$0.7	\$0.7	-8.0%	\$0.8	\$0.7	-14.6%	\$1.2	\$1.3	9.3%
Cortland	County	\$8.4	\$8.1	-3.4%	\$2.5	\$2.2	-13.4%	\$2.5	\$1.7	-33.2%	\$3.4	\$4.2	26.4%
Madison	County	\$8.5	\$9.4	10.7%	\$2.4	\$2.4	-3.5%	\$2.5	\$2.3	-8.5%	\$3.6	\$4.8	33.8%
Oneida	City	\$1.3	\$1.5	17.5%	\$0.4	\$0.4	-13.6%	\$0.4	\$0.4	-10.2%	\$0.5	\$0.8	68.4%
Onondaga	County	\$97.7	\$100.2	2.5%	\$31.1	\$27.3	-12.1%	\$31.4	\$27.7	-11.6%	\$35.3	\$45.2	28.0%
Oswego	County	\$13.3	\$14.9	11.9%	\$4.2	\$3.8	-9.5%	\$4.1	\$3.6	-11.2%	\$5.1	\$7.6	47.8%
Oswego	City	\$4.0	\$4.3	7.6%	\$1.3	\$1.2	-9.2%	\$1.2	\$1.0	-14.3%	\$1.5	\$2.1	39.9%
Finger Lakes		\$220.0	\$228.0	3.6%	\$67.9	\$59.1	-13.0%	\$67.6	\$59.9	-11.4%	\$84.5	\$109.0	29.0%
Genesee	County	\$12.0	\$11.5	-4.0%	\$3.9	\$3.3	-14.4%	\$3.8	\$3.3	-11.9%	\$4.4	\$4.9	11.9%
Livingston	County	\$9.4	\$10.4	10.7%	\$3.0	\$2.5	-16.6%	\$2.9	\$2.4	-15.4%	\$3.6	\$5.5	53.9%
Monroe	County	\$139.0	\$144.2	3.8%	\$43.5	\$37.5	-13.7%	\$43.4	\$38.3	-11.7%	\$52.1	\$68.4	31.3%
Ontario	County	\$24.3	\$23.9	-1.9%	\$7.5	\$6.6	-12.4%	\$7.5	\$6.6	-11.4%	\$9.4	\$10.7	14.0%
Orleans	County	\$4.7	\$5.4	16.1%	\$1.3	\$1.2	-11.3%	\$1.4	\$1.2	-8.2%	\$2.0	\$3.0	51.9%
Seneca	County	\$7.8	\$7.4	-4.9%	\$2.4	\$2.1	-11.7%	\$2.3	\$2.0	-11.9%	\$3.1	\$3.3	5.4%
Wayne	County	\$13.1	\$14.7	12.3%	\$3.7	\$3.5	-5.8%	\$3.8	\$3.6	-5.8%	\$5.6	\$7.7	36.3%
Wyoming	County	\$5.5	\$5.9	7.0%	\$1.6	\$1.4	-12.9%	\$1.6	\$1.4	-14.5%	\$2.2	\$3.1	37.3%
Yates	County	\$4.2	\$4.5	7.5%	\$1.0	\$1.1	1.5%	\$1.1	\$1.0	-2.8%	\$2.1	\$2.4	15.6%
Long Island		\$747.8	\$754.0	0.8%	\$227.1	\$202.3	-10.9%	\$225.4	\$206.3	-8.5%	\$295.4	\$345.5	17.0%
Nassau	County	\$327.8	\$322.5	-1.6%	\$99.2	\$88.4	-10.8%	\$98.4	\$90.1	-8.4%	\$130.3	\$143.9	10.5%
Suffolk	County	\$419.1	\$430.9	2.8%	\$127.7	\$113.6	-11.0%	\$126.8	\$116.0	-8.6%	\$164.6	\$201.3	22.3%
Mid-Hudson		\$478.1	\$495.3	3.6%	\$139.2	\$138.6	-0.4%	\$138.1	\$138.8	0.5%	\$200.9	\$217.8	8.4%
Dutchess	County	\$54.7	\$55.8	2.1%	\$15.9	\$15.2	-4.9%	\$15.9	\$14.6	-7.7%	\$22.9	\$26.1	13.9%
Orange	County	\$81.1	\$76.0	-6.3%	\$25.0	\$22.0	-12.2%	\$24.6	\$22.3	-9.3%	\$31.5	\$31.7	0.8%
Putnam	County	\$18.0	\$18.9	5.3%	\$5.3	\$4.9	-7.5%	\$5.4	\$4.9	-8.4%	\$7.3	\$9.1	24.5%
Rockland	County	\$59.2	\$61.6	4.1%	\$18.0	\$16.5	-8.4%	\$17.6	\$16.2	-8.1%	\$23.5	\$28.9	22.8%
Sullivan	County	\$15.5	\$15.2	-2.5%	\$4.4	\$4.1	-7.9%	\$4.3	\$4.2	-3.4%	\$6.8	\$6.9	1.6%
Ulster	County	\$34.9	\$36.1	3.6%	\$10.4	\$9.3	-10.6%	\$10.2	\$9.4	-7.5%	\$14.3	\$17.4	21.9%
Westchester	County	\$162.2	\$180.4	11.2%	\$44.1	\$52.4	18.7%	\$44.2	\$52.5	18.6%	\$73.8	\$75.5	2.3%
Mount Vernon	City	\$5.7	\$6.4	12.3%	\$1.7	\$1.7	-1.4%	\$1.7	\$1.6	-4.1%	\$2.3	\$3.1	34.8%
New Rochelle	City	\$8.2	\$8.4	2.5%	\$2.4	\$2.2	-10.6%	\$2.4	\$2.2	-8.3%	\$3.4	\$4.1	19.3%
White Plains	City	\$13.1	\$10.4	-21.2%	\$3.9	\$3.5	-9.7%	\$3.9	\$3.7	-6.9%	\$5.3	\$3.2	-40.1%
Yonkers	City	\$25.3	\$25.8	1.9%	\$7.8	\$6.9	-12.1%	\$7.8	\$7.1	-8.3%	\$9.7	\$11.8	21.3%

Appendix: Sales Tax Collections by Region

Region	City/ County	July-September			July			August			September		
		2019 (millions)	2020 (millions)	Percentage Change									
Mohawk Valley		\$78.1	\$82.5	5.6%	\$23.2	\$21.1	-9.0%	\$23.4	\$21.3	-9.1%	\$31.4	\$40.1	27.4%
Fulton	County	\$6.1	\$6.7	9.3%	\$1.8	\$1.7	-5.3%	\$1.8	\$1.6	-8.1%	\$2.6	\$3.4	31.8%
Gloversville	City	\$0.9	\$1.0	9.1%	\$0.3	\$0.3	-24.6%	\$0.3	\$0.3	-17.1%	\$0.3	\$0.5	74.7%
Johnstown	City	\$1.1	\$1.1	-1.0%	\$0.3	\$0.3	-1.8%	\$0.3	\$0.3	-8.4%	\$0.5	\$0.5	4.7%
Hamilton	County	\$1.6	\$1.6	-4.0%	\$0.4	\$0.4	5.7%	\$0.4	\$0.4	1.1%	\$0.8	\$0.7	-11.5%
Herkimer	County	\$9.8	\$10.1	3.3%	\$2.9	\$2.6	-8.7%	\$2.8	\$2.8	-2.7%	\$4.1	\$4.7	15.9%
Montgomery	County	\$8.8	\$9.8	11.2%	\$2.6	\$2.5	-5.3%	\$2.6	\$2.5	-3.8%	\$3.7	\$4.9	33.4%
Oneida	County	\$40.2	\$41.9	4.1%	\$12.1	\$10.8	-10.3%	\$12.3	\$10.8	-11.7%	\$15.9	\$20.2	27.4%
Rome	City	\$2.2	\$2.4	8.8%	\$0.7	\$0.6	-13.8%	\$0.7	\$0.6	-2.0%	\$0.8	\$1.1	35.8%
Utica	City	\$2.8	\$3.0	9.3%	\$0.8	\$0.8	1.3%	\$0.9	\$0.8	-13.7%	\$1.1	\$1.5	33.7%
Schoharie	County	\$4.5	\$4.9	8.0%	\$1.4	\$1.2	-15.7%	\$1.4	\$1.2	-11.9%	\$1.8	\$2.5	42.4%
North Country		\$77.1	\$80.7	4.7%	\$23.5	\$21.0	-10.6%	\$23.8	\$21.0	-11.7%	\$29.8	\$38.7	29.8%
Clinton	County	\$16.0	\$16.0	-0.2%	\$5.1	\$4.5	-12.6%	\$5.0	\$4.4	-12.0%	\$5.9	\$7.1	20.6%
Essex	County	\$9.9	\$10.1	1.8%	\$2.8	\$2.7	-2.1%	\$3.1	\$2.8	-9.1%	\$4.0	\$4.5	12.9%
Franklin	County	\$7.1	\$7.7	8.4%	\$2.1	\$1.9	-12.0%	\$2.1	\$2.0	-7.3%	\$2.8	\$3.8	35.7%
Jefferson	County	\$23.6	\$24.1	2.4%	\$7.3	\$6.2	-15.3%	\$7.3	\$6.3	-14.1%	\$8.9	\$11.6	30.7%
Lewis	County	\$3.7	\$3.8	3.5%	\$1.0	\$1.0	0.8%	\$1.0	\$1.0	-5.2%	\$1.7	\$1.8	10.4%
St. Lawrence	County	\$16.8	\$19.1	13.2%	\$5.0	\$4.6	-8.0%	\$5.2	\$4.5	-12.5%	\$6.6	\$9.9	49.4%
Southern Tier		\$123.3	\$123.2	-0.1%	\$38.7	\$33.5	-13.7%	\$38.6	\$32.2	-16.5%	\$46.0	\$57.5	25.1%
Broome	County	\$35.2	\$37.6	6.8%	\$11.3	\$9.8	-13.8%	\$11.7	\$9.4	-19.5%	\$12.1	\$18.4	51.5%
Chemung	County	\$16.2	\$16.4	1.3%	\$5.3	\$4.5	-14.7%	\$5.0	\$4.3	-15.0%	\$5.9	\$7.6	29.6%
Chenango	County	\$6.7	\$7.0	5.3%	\$2.0	\$1.8	-10.0%	\$1.9	\$1.7	-10.3%	\$2.7	\$3.5	27.6%
Norwich	City	\$0.5	\$0.5	6.1%	\$0.1	\$0.1	-5.4%	\$0.1	\$0.1	-3.6%	\$0.2	\$0.2	19.7%
Delaware	County	\$6.7	\$6.8	2.2%	\$2.1	\$1.7	-19.1%	\$1.9	\$1.2	-35.5%	\$2.7	\$3.9	44.7%
Otsego	County	\$12.4	\$10.6	-14.3%	\$3.8	\$3.4	-12.2%	\$3.7	\$3.4	-9.5%	\$4.9	\$3.9	-19.7%
Schuyler	County	\$3.9	\$3.7	-4.9%	\$1.2	\$1.0	-19.7%	\$1.1	\$0.9	-17.0%	\$1.5	\$1.7	16.6%
Steuben	County	\$16.6	\$16.6	0.0%	\$5.2	\$4.4	-15.6%	\$5.4	\$4.4	-18.8%	\$6.0	\$7.9	30.2%
Tioga	County	\$6.9	\$6.8	-1.2%	\$2.0	\$1.9	-3.6%	\$2.0	\$1.9	-1.3%	\$2.9	\$3.0	0.5%
Tompkins	County	\$14.8	\$14.3	-3.9%	\$4.7	\$4.1	-13.3%	\$4.5	\$4.0	-13.0%	\$5.6	\$6.3	11.4%
Ithaca	City	\$3.3	\$2.9	-14.5%	\$1.0	\$0.9	-12.6%	\$1.0	\$0.9	-11.8%	\$1.3	\$1.1	-18.0%
Western New York		\$297.3	\$308.3	3.7%	\$89.6	\$80.1	-10.6%	\$91.0	\$80.7	-11.4%	\$116.7	\$147.6	26.5%
Allegany	County	\$6.0	\$6.6	10.8%	\$1.7	\$1.5	-9.3%	\$1.7	\$1.5	-9.8%	\$2.6	\$3.6	36.9%
Cattaraugus	County	\$10.6	\$11.3	6.4%	\$3.3	\$2.7	-18.6%	\$3.2	\$2.7	-13.3%	\$4.1	\$5.8	42.0%
Olean	City	\$1.1	\$1.2	2.7%	\$0.4	\$0.3	-17.7%	\$0.4	\$0.3	-26.3%	\$0.4	\$0.6	45.9%
Salamanca	City	\$0.2	\$0.2	8.1%	\$0.1	\$0.0	-14.8%	\$0.1	\$0.0	-15.9%	\$0.1	\$0.1	42.4%
Chautauqua	County	\$20.2	\$20.8	2.9%	\$6.2	\$5.4	-12.2%	\$6.1	\$5.5	-10.2%	\$8.0	\$10.0	24.5%
Erie	County	\$220.8	\$229.0	3.7%	\$66.7	\$59.5	-10.7%	\$67.6	\$59.7	-11.7%	\$86.6	\$109.8	26.9%
Niagara	County	\$35.3	\$37.0	4.8%	\$10.3	\$9.7	-6.0%	\$11.0	\$10.0	-8.8%	\$13.9	\$17.2	23.7%
New York City		\$2,058.5	\$1,608.0	-21.9%	\$612.7	\$568.1	-7.3%	\$621.1	\$577.2	-7.1%	\$824.7	\$462.8	-43.9%
Other Local		\$314.5	\$258.4	-17.9%	\$86.1	\$79.2	-8.1%	\$87.7	\$80.1	-8.7%	\$140.7	\$99.1	-29.5%
Statewide Total		\$4,754.7	\$4,303.1	-9.5%	\$1,418.9	\$1,302.6	-8.2%	\$1,427.1	\$1,316.4	-7.8%	\$1,908.7	\$1,684.1	-11.8%

Source: Tax and Finance, with calculations by OSC.

Notes: Collections data can reflect technical adjustments and other administrative issues, quarterly reconciliation, as well as changes in tax rates, which may require care when analyzing changes over time. Westchester County had a rate increase from 3 percent to 4 percent that took effect in August 2019. Other Local includes sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts. Regional totals do not include taxes collected for these purposes, but do include collections for cities that impose a segmented sales tax on consumer utilities or hotel occupancy. Tax and Finance reports the "gross" local sales tax collections for each county, not adjusting for any money withheld for AIM-Related payments or Distressed Provider Assistance. For more details on these withholdings, go to www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings.

Contacts



Office of the NEW YORK STATE COMPTROLLER

New York State Comptroller
THOMAS P. DiNAPOLI

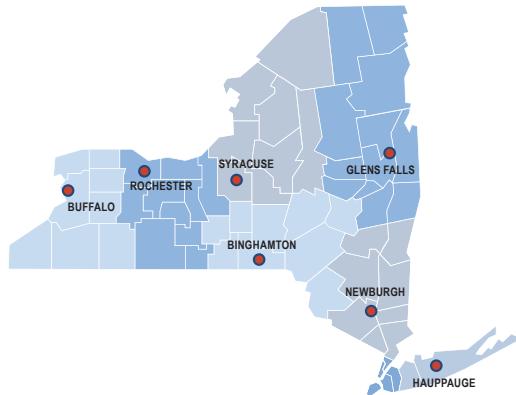
Division of Local Government and School Accountability

110 State Street, 12th floor, Albany, NY 12236

Tel: 518.474.4037 • Fax: 518.486.6479

Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government



Executive • 518.474.4037

Elliott Auerbach, Deputy Comptroller

Tracey Hitchen Boyd, Assistant Comptroller

Randy Partridge, Assistant Comptroller

Audits, Local Government Services and Professional Standards • 518.474.5404

(Audits, Technical Assistance, Accounting and Audit Standards)

Local Government and School Accountability

Help Line • 866.321.8503 or 518.408.4934

(Electronic Filing, Financial Reporting, Justice Courts, Training)

Division of Legal Services

Municipal Law Section • 518.474.5586

New York State & Local Retirement System

Retirement Information Services

Inquiries on Employee Benefits and Programs
518.474.7736

Technical Assistance is available at any of our Regional Offices

BINGHAMTON REGIONAL OFFICE

Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Binghamton@osc.ny.gov

Counties: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins

BUFFALO REGIONAL OFFICE

Tel 716.847.3647 • Fax 716.847.3643 • Email Muni-Buffalo@osc.ny.gov

Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

GLENS FALLS REGIONAL OFFICE

Tel 518.793.0057 • Fax 518.793.5797 • Email Muni-GlensFalls@osc.ny.gov

Counties: Albany, Clinton, Essex, Franklin, Fulton, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

HAUPPAUGE REGIONAL OFFICE

Tel 631.952.6534 • Fax 631.952.6091 • Email Muni-Hauppauge@osc.ny.gov

Counties: Nassau, Suffolk

NEWBURGH REGIONAL OFFICE

Tel 845.567.0858 • Fax 845.567.0080 • Email Muni-Newburgh@osc.ny.gov

Counties: Columbia, Dutchess, Greene, Orange, Putnam, Rockland, Ulster, Westchester

ROCHESTER REGIONAL OFFICE

Tel 585.454.2460 • Fax 585.454.3545 • Email Muni-Rochester@osc.ny.gov

Counties: Cayuga, Chemung, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

SYRACUSE REGIONAL OFFICE

Tel 315.428.4192 • Fax 315.426.2119 • Email Muni-Syracuse@osc.ny.gov

Counties: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

STATEWIDE AUDIT

Tel 315.793.2484

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability

110 State Street, 12th floor
Albany, NY 12236
Tel: (518) 474-4037
Fax: (518) 486-6479
or email us: localgov@osc.ny.gov

www.osc.state.ny.us/local-government



Like us on Facebook at facebook.com/nyscomptroller
Follow us on Twitter @nyscomptroller