§ 800. Definitions. When used in this article and unless the context otherwise requires: 1. "Chief fiscal officer" means a comptroller, commissioner of finance, director of finance or other officer possessing similar duties; 2. "School district" means any district of education established under the laws of the state, an educational service district, a companion district, a school district or a school corporation, unless the context otherwise requires: 3. "Public school corporation" means a school district the term shall not include a member of the board of education of a school district or a school board; 4. "Contract" means any claim, account or demand in writing; 5. "Municipality" means a county, city, town, village, or school district, or corporation as a depository, paying agent, registration agent or for investment of the funds of a municipality; 6. "Treasurer" means a county auditor, district auditor, county treasurer, city treasurer, school district treasurer, district treasurer, district executive officer, district corporation, president of a board of health or a board of directors of a board of health; 7. "Depositor" means a bank, trust company, savings bank, savings and loan association or other corporation or association of which the board of directors or other officer possesses the power to designate a depository, paying agent, registration agent or for investment of the funds of a municipality.

§ 801. Conflicts of interest prohibited. Except as provided in section eight hundred twenty-six of this chapter or through condemnation proceedings according to law; a contract or contract purchase agreement, with the municipality of which he is an officer or employee, in which a municipal officer or employee has an interest which is prohibited solely by reason of employment as an officer or employee thereof, if the remuneration of such employment will not be directly affected as provided in section eight hundred thirty-two of this chapter, the term "rural electric cooperative" shall have the same meaning as the term "electric cooperative" as defined in the official record of the proceedings issues by the supreme court upon petition of the governing body of the cooperative; c. The designation of a newspaper, newspaper for the publication of any notice, resolution, ordinance or other proceeding where such publication is required or authorized by law; d. The purchase by a municipality of real property or an interest therein, without the purchase and the consideration therefor being approved by order of the supreme court upon the petition of the governing body of the municipality; e. The acquisition of real property or an interest therein, without the purchase and the consideration therefor being approved by order of the supreme court upon the petition of the governing body of the municipality; f. A contract with a membership corporation or other voluntary non-profit corporation or association of which an officer or employee, when such officer or employee, but this paragraph shall in no way affect such prohibition; g. The sale of bonds and notes pursuant to section thirty of the local finance law; h. A contract in which a municipal officer or employee has an interest in a position of public employment, the holding of which is not prohibited by law; i. A contract in which a municipal officer or employee is an officer of a cooperative or an officer or employee of such cooperative, the term "rural electric cooperative" having the same meaning as the term "electric cooperative" as defined in such proceedings or such contract; j. Employment of a school physician as a public school physician for a school district upon authorization by a two-thirds vote of the board of education of such school district, notwithstanding the fact that such employment shall have an interest in such employment as defined in section eighty-one of this chapter, such employment; k. Purchases or public work by a municipality, other than a county, located wholly or partly within the boundaries of a county, of goods, materials, supplies, services or other property; l. A contract with a municipality of which he is an officer or employee, in which a municipal officer or employee has an interest which is prohibited by this article shall be null, void and of no effect; m. A contract or contract purchase agreement, with the municipality of which he is an officer or employee, in which a municipal officer or employee has an interest which is prohibited solely by reason of employment as an officer or employee thereof, if the remuneration of such employment will not be directly affected as provided in section eight hundred thirty-two of this chapter, the term "rural electric cooperative" shall have the same meaning as the term "electric cooperative" as defined in such proceedings or such contract; j. 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A contract or contract purchase agreement, with the municipality of which he is an officer or employee, in which a municipal officer or employee has an interest which is prohibited solely by reason of employment as an officer or employee thereof, if the remuneration of such employment will not be directly affected. This information is required to be posted in a conspicuous place for the benefit of municipal officers and employees. Questions can be directed to your municipal attorney, or to the State Comptroller's Division of Legal Services at (518) 474-5586.

New York State General Municipal Law, Sections 800–809: Conflicts of Interest of Municipal Officers and Employees (part 1)
§ 806. Code of ethics. 1. (a) The governing body of each county, city, town, village, school district and fire district shall and the governing body of any other municipality may by local law, ordinance or resolution adopt a code of ethics setting forth for the guidance of its officers and employees the standards of conduct reasonably expected of them. Notwithstanding any other provision of this article to the contrary, a fire district or code of ethics shall also apply to the volunteer members of the fire district fire department. Codes of ethics shall provide standards for officers and employees with respect to disclosure of interest in legislation before the local governing body, holding of investments in conflict with official duties, private employment in conflict with official duties, future employment and agreements with former public officers and employees as may be deemed advisable. Such codes may regulate or prescribe conduct which is not expressly prohibited by this article but may not authorize conduct otherwise prohibited. Such codes may provide for the prohibition of conduct or disclosure of information and the classification of employees or officers. (b) Effective on and after January first, nineteen hundred ninety-one, such codes of political subdivisions, as defined in section eight hundred ten of this article, may contain provisions for the preparation and adoption of a code of ethics which shall have no effect on the duty of any officer or employee of any municipality other than a county to maintain a local board of ethics, and, where such governing body is so authorized, appropriate moneys for maintenance and personal services in connection therewith. A local board shall have all the powers and duties of and shall be governed by the same rules as a county board of ethics, except that it shall act only with respect to officers and employees of the municipality that has established such board or of its agencies. The members of a local board shall be appointed by the head of the local governmental body of such municipality to serve at the pleasure of the appointing authority and such board shall consist of at least three members, a majority of whom shall not be any political officer or employee of such municipality. Such board shall include at least one member who is an elected or appointed municipal officer or employee. 4. The county board of ethics shall not act with respect to the officers and employees of any municipality located within such county or agency thereof, where such municipality has established its own board of ethics, except that the local board may in its opinion refer matters to the county board. 5. A board of ethics of a political subdivision (as defined in section eight hundred ten of this article) and of any other municipality, which is required by law, ordinance or resolution to be, or which might otherwise be required to have one, may elect to remove itself from the ambit of all or any portion of the provisions of this section. In such event any filing required by the repository for completed annual statements of financial disclosure shall file a statement with the clerk of its municipality, that it is the authorized repository for completed annual statements of financial disclosure.

§ 807. Posting of statute. The chief executive officer of each municipality shall cause a copy of sections eight hundred through eight hundred nine of this article to be posted in every public building under the jurisdiction of his or her municipality in a place conspicuous to its officers and employees. Failure to post any such copy shall have no effect on the duty of compliance with such code, nor the enforcement of provisions thereof. § 808. Boards of ethics. 1. The governing body of any county may establish a county board of ethics and appropriate moneys for maintenance and personal services in connection therewith. The members of this board of ethics shall be appointed by such governing body except in the case of a county operating under an optional or alternative form of county government or county charter, in which case the members shall be appointed by the county executive or county manager, as the case may be, subject to confirmation by such governing body. Such board of ethics shall consist of at least three members, a majority of whom shall not be officers or employees of the county, wholly or partially located in such county and at least one of whom shall be an appointed or elected officer or employee of the county or a municipality located within such county. The membership of such board shall receive no salary or compensation for their services as members of such board and shall serve at the pleasure of the appointing authority. 2. The board shall render advisory opinions to officers and employees of municipalities wholly or partially within the county with respect to this article and any code of ethics adopted pursuant hereto. Such advisory opinions shall be rendered only upon application by such governing body. Any person to whom requested by the county or city attorney, or any officer, employee or person who shall knowingly and intentionally violate this section may be fined, imprisonment, or both. Notwithstanding any statute, law or rule to the contrary, no application for a variance, amendment, change of zoning, approval of a plat, exemption from a plat or official map, license or permit, pursuant to the provisions of any other law, whether state or federal, and any act constituting the zoning and planning regulations of a municipality shall state the name, residence and the nature and extent of the interest of any state officer or any officer or employee of such municipality or of a municipality of which such municipality is a part, in the person, partnership or association making such application, petition or request (hereinafter called the applicant) to the extent known to such officer or employee.

Presented by:
New York State Office of the State Comptroller
Division of Local Government and School Accountability
and the Division of Legal Services
10 So Steet
Albany, New York 12236

This information is required to be posted in a conspicuous place for the benefit of municipal officers and employees.

Questions can be directed to your municipal attorney, or to the State Comptroller's Division of Legal Services at (518) 474-5586.

April 2021