

# Real Property Tax Exemptions Administration

**In the Towns of Callicoon, Carlisle,  
Chenango, Cherry Valley, Coventry,  
Davenport, Greene, Lisle, Meredith  
and Springfield**

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
**Thomas P. DiNapoli, State Comptroller**

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# Report Highlights

## Real Property Tax Exemptions Administration

### Audit Objective

Determine whether town assessors are properly administering select real property tax exemptions.

### Key Findings

- Assessors granted exemptions that lacked applications, renewal forms or supporting documentation.
- Assessors misclassified or failed to grant supported exemptions.
- Assessors incorrectly calculated exemptions granted, some of which included Town-wide errors.

### Key Recommendations

- Ensure all applicants provide adequate supporting documentation before granting exemptions.
- Correctly apply statutory provisions to granted exemptions and consult with the New York State Office of Real Property Tax Services or applicable County Real Property Tax Services Office, as necessary, for any technical assistance.

### Background

We audited the administration of the Agricultural, Persons 65 Years of Age or Older (Senior Citizens) and Veterans real property tax exemptions in the following 10 towns: Callicoon, Carlisle, Chenango, Cherry Valle, Coventry, Davenport, Greene, Lisle Meredith and Springfield.

Assessors are responsible for granting and tracking real property tax exemptions within the local government's boundaries. Assessors determine the assessed values of properties for the assessment roll, which is then used to create the tax bills for the following year's tax rolls. Assessors must retain documentation that properties are eligible for exemptions. This global report summarizes the significant issues at all of the towns audited. See Appendix A for additional background information.

#### Quick Facts

Town	Total Population of Three Exemptions	Total Taxable Assessed Value of Three Exemptions
Callicoon	1,434	\$35,894,348
Carlisle	851	\$12,172,473
Chenango	1,912	\$30,090,144
Cherry Valley	530	\$22,224,336
Coventry	686	\$20,533,573
Davenport	449	\$8,578,489
Greene	1,342	\$21,818,338
Lisle	818	\$44,633,158
Meredith	871	\$43,150,692
Springfield	933	\$17,778,401

### Audit Period

January 1, 2016 – December 31, 2016

# Real Property Tax Exemptions Administration

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## How Do Assessors Properly Administer Exemptions?

To properly administer real property tax exemptions, assessors need to:

- Ensure property owners submit completed applications with proper supporting documentation and meet eligibility requirements.<sup>1</sup>
- Verify that exemption codes are properly selected and amounts are properly calculated in the Real Property Tax System (RPS).
- Annually certify the assessment roll as accurate and complete for all exemptions.
- Periodically verify that those granted exemptions continue to qualify for them.
- Retain supporting documentation for granted exemptions and consult with the New York State Office of Real Property Tax Services (ORPTS) or their County's Real Property Tax Services Office, as necessary, for technical assistance.

## Exceptions Averaged 60 Percent

We audited 10 town assessors' administration of the Agricultural,<sup>2</sup> Persons 65 Years of Age or Older (Senior Citizens)<sup>3</sup> and Veterans<sup>4</sup> exemptions, and identified a total error rate of 60 percent for 1,509 exemptions reviewed. Figure 1 summarizes the rate of exceptions (which include any randomly tested exemption that had at least one finding (e.g., lack of support, incorrectly calculated, misclassified, etc.)) and the exempted value<sup>5</sup> of these exceptions found at each Town.<sup>6</sup> Some properties included one or more exceptions.

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1 See Appendix A for eligibility requirements for the Agricultural, Senior Citizens and Veterans exemptions.

2 Section 305 of the Agriculture and Markets Law and Section 483 of the Real Property Tax Law

3 Section 467 of the Real Property Tax Law

4 Sections 458, 458-a and 458-b of the Real Property Tax Law

5 The exempted value is the amount that an exemption reduces the total taxable assessed value of a property.

6 See individual Town audit letter reports for detailed results.

**Figure 1: Fiscal Year 2017 Real Property Rate of Exceptions**

Town	Total Reviewed	Exceptions	Rate of Exceptions	Total Exempted Value of Exceptions <sup>a</sup>
<b>Springfield</b>	148	133	90%	\$4,279,477
<b>Meredith</b>	113	93	82%	\$3,229,394
<b>Davenport</b>	118	81	69%	\$2,537,737
<b>Lisle</b>	135	91	67%	\$3,678,858
<b>Greene</b>	157	102	65%	\$2,219,013
<b>Carlisle</b>	132	84	64%	\$1,675,581
<b>Coventry</b>	135	85	63%	\$2,876,486
<b>Chenango</b>	248	139	56%	\$3,112,441
<b>Cherry Valley</b>	145	71	49%	\$2,899,948
<b>Callicoon</b>	178	22	12%	\$595,052
<b>Total</b>	<b>1,509</b>	<b>901</b>	<b>60%</b>	<b>\$27,103,988</b>

<sup>a</sup> Adjusted for Towns' equalization rate.

### Exemptions Lacked Applications and Supporting Documentation

Of 1,509 granted exemptions examined, 764 (51 percent) lacked one or more pieces of supporting documentation to verify the eligibility of these exemptions. For example, exemptions granted may have lacked the original application, income support, proof of age, proof of military service or an annual renewal form, where applicable. Nine towns had supporting documentation exceptions with all three exemptions examined. The Town of Callicoon did not have any supporting documentation exceptions for the Agricultural or Veterans exemptions.

Furthermore, most of the Agricultural and Senior Citizens exemptions reviewed have annual renewal requirements. We found 71 exemptions where the property owner did not submit a renewal form, and the assessors did not follow up and/or remove the exemption. These property owners continued to receive the exemption because the RPS automatically renews the exemption on the property until the assessor manually updates the system.

The Veterans exemptions do not require an annual renewal. We found nine out of 10 assessors do not periodically verify that these properties are still eligible for the exemption. We calculated the average time since the original granting of a Veterans exemption was more than 14 years. When annual renewals are not required, it is especially important to periodically verify that properties are still eligible for the exemptions because the town could inappropriately continue to grant an exemption to a property that has changed owners or status (i.e., no longer the person's primary residence). Seven towns reviewed had a relatively

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high assessor turnover rate. Because new assessors are verifying that the assessment roll is accurate, including exemptions granted prior to their tenure, it is important that they determine the exemptions continue to be eligible.

The Town of Carlisle Assessor requested all property owners receiving Veterans exemptions submit proof of eligibility documentation when she was appointed because she knew many of the property files lacked support, resulting in eight Veterans exemptions being removed from the assessment roll totaling \$113,000 in exempted value.

### **Assessors Misclassified or Granted Ineligible Exemptions**

We also found that 80 granted exemptions (5 percent) were either misclassified or the property owner was ineligible to receive the exemption. For example, 41 property owners incorrectly received a higher value Veterans exemption than they were entitled to, whereas 15 property owners received a lesser value Veterans exemption than they were entitled to. Assessors lacked the training or understanding to properly review the military records and then correctly classify the exemption. The Towns of Meredith and Davenport Assessors work with the Delaware County Veterans Service Agency to determine which exemptions the property owners qualify for, which resulted in fewer misclassification errors.

The Agricultural and Senior Citizens exemptions require property owners to have income above or below certain levels as established by State law or local legislation. We found five of the 10 assessors granted 19 Senior Citizens exemptions despite having income that exceeded the thresholds. While the Agricultural exemption annual renewal form requires the property owner to certify they still meet the income requirements, the Towns of Callicoon and Carlisle Assessors obtained proof of income when property owners submitted their renewal forms. All 10 assessors expressed concern that they are approving income-driven exemptions without knowing whether the property owners' information is accurate and complete because they lack the ability to verify income with an outside governmental entity. Assessors receive income verification for the New York State Enhanced School Tax Relief Program (STAR) exemption from ORPTS; however, this information is not available for the Agricultural or Senior Citizens exemptions. The assessors must rely on the supporting documentation provided by the property owners.

### **Assessors Incorrectly Calculated or Failed to Grant Eligible Exemptions**

We found that 97 granted exemptions (6 percent) were incorrectly calculated. For example, one property in the Town of Lisle inappropriately received an agricultural building exemption, resulting in inappropriate exempted assessed value over

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each of the past six years equating to a minimal amount of County, Town, School and special district tax reductions for fiscal year 2017. Additionally, in the Town of Springfield, three exemptions on the 2016 assessment roll increased 1,089 percent from the 2015 assessment roll due to an error in a software update, resulting in minor additional County, Town and School tax reductions. The Assessor removed or lowered these exemptions to the proper amounts on the 2017 assessment roll prior to our audit.

Property owners that receive a Veterans exemption may also be eligible for a disability exemption, equaling 50 percent of their disability rating subject to a maximum amount based on the local law.<sup>7</sup> Four assessors (Callicoon, Chenango, Davenport, Greene) discounted the exemption percentage twice or based it off an incorrect disability rating for 22 granted disabled Veterans exemptions. Furthermore, assessors failed to grant 17 appropriate and supported exemptions, including six property owners in five towns (Chenango, Cherry Valley, Coventry, Lisle, Meredith) not receiving Veterans disability exemptions that they applied for with supporting documentation, on average, 15 years prior. As a result, these disabled veterans lost minor amounts of County and Town tax reductions for fiscal year 2017 and Village tax reductions for fiscal year 2018. Furthermore, for the duration that these exemptions were not granted, the disabled veterans lost approximately \$18,300 in tax reductions based on the 2017 tax rates.

### **Town-wide Errors Occurred**

The Towns of Chenango and Coventry had town-wide errors because the Assessors did not reconcile the maximum Veterans exemption amounts in the Real Property Tax System (RPS) with the most current local laws. The maximum exemption amounts in RPS for Chenango were 100 percent above the amounts passed by local law. This resulted in 535 property owners receiving small amounts of inappropriate Town tax reductions for fiscal year 2017. Town officials stated the local law was passed in 1996 to amend the previous maximum allowable limits from 1984; however, the dollar amounts were never changed in the law. The maximum exemption amounts in RPS for Coventry were not updated to match a 2009 change in local law, which resulted in 36 property owners paying slightly more than necessary in Town taxes for fiscal year 2017. These errors were corrected during the course of our audit.

The Towns of Cherry Valley and Springfield had town-wide errors because the Assessors were unaware that RPS was not updated to reflect local laws establishing the Cold War Veterans exemption. As a result, 11 property owners did not receive minor amounts of Town tax reductions they were entitled to for fiscal year 2017.

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<sup>7</sup> Local laws can be adopted pursuant to Sections 458-a and 458-b of the Real Property Tax Law.

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## Other Reasons These Exceptions Occurred

Once property exemptions are approved and entered into the RPS, seven of the 10 assessors do not review them and, therefore, have not verified exemptions granted by prior assessors have the necessary supporting documentation.<sup>8</sup> However, assessors must annually certify the assessment roll as accurate and complete for all exemptions regardless of which assessor originally granted them. Many of the errors we identified were found from our review of the assessment roll's exemption summary page. Therefore, the assessors should have easily detected properties that were not receiving exemptions correctly in each taxing entity.

According to three of the six County Directors of Real Property (Chenango, Delaware, Otsego) and three assessors (Callicoon, Carlisle, Davenport) involved in the audit, the ORPTS training program is no longer as comprehensive as it used to be or offered as frequently. For example, exemption administration training used to be its own specific training course and now is a small portion of a broader basic assessor training course. Furthermore, five of the 10 assessors worked 16 hours or less per month providing assessment services and, therefore, potentially lack the time to correct previous errors (Cherry Valley, Coventry, Lisle, Meredith, Springfield).

Granted exemptions reduce the taxable assessed value of a property and, therefore, the owner's tax payment. To ensure the town's tax levy is fair and equitable, it is important that an assessor determine every exemption is legitimate. The 10 towns we reviewed granted a total of 9,826 of these exemptions on the 2016 assessment roll, collectively reducing the taxable assessed value by almost \$257 million. We found exceptions with 901 of the 1,509 exemptions reviewed (Figure 2). These properties with exceptions had their total taxable assessed value reduced by more than \$25 million.

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<sup>8</sup> Chenango, Cherry Valley, Coventry, Davenport, Lisle, Meredith, Springfield

**Figure 2: Fiscal Year 2017 Real Property Exemptions and Exceptions**

Local Government Type	Total Exemptions <sup>a</sup>	Total Exempted Value <sup>a</sup>	Total Number of Exemptions Tested	Exceptions Identified from Records	Total Exempted Value of Exceptions
<b>County</b>	3,693	\$91,120,279	559	299	\$8,498,054
<b>Town</b>	3,921	\$95,034,766	609	379	\$8,998,762
<b>Village</b>	154	\$2,275,160	37	25	\$628,715
<b>School</b>	2,058	\$68,443,747	304	198	\$6,973,672
<b>Totals</b>	<b>9,826</b>	<b>\$256,873,952</b>	<b>1,509</b>	<b>901</b>	<b>\$25,099,203</b>

<sup>a</sup> This includes only Agricultural, Senior Citizens and Veterans exemptions categories.

Every exemption shifts the tax burden to the non-exempt properties. Therefore, the high rate of exceptions noted above (60 percent) can cause inequity among taxpayers for financing local government operations to the extent that exemptions are inappropriately given or are not received. The total exempted value for these three exemption categories is over 5 percent of these 10 towns' taxable assessed value.

### What Do We Recommend?

The assessors should:

1. Ensure all applicants provide adequate supporting documentation before granting exemptions.
2. Correctly apply statutory provisions to granted exemptions and consult with ORPTS or applicable County Real Property Tax Services Office, as necessary, for any technical assistance.
3. Maintain documentation to support eligibility for all exemptions.
4. Annually verify income to support Agricultural and Senior Citizens exemptions.
5. Ensure previously granted exemptions are supported and continue to meet eligibility requirements.
6. Review the assessment roll's exemption summary annually for noticeable errors and make necessary changes.
7. Request ORPTS provide income verification capabilities for other income-driven exemptions similar to those provided for the Enhanced STAR exemption.

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8. Request ORPTS or their respective County ensure annually renewed exemptions are not automatically granted in the RPS.

The Boards should:

9. Consult the Town Attorney regarding recovery and the potential legal and financial impacts the Towns may face from prior years' erroneous exemptions.

# Appendix A: Specific Exemption Criteria

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We audited the administration of the Agricultural, Persons 65 Years of Age or Older (Senior Citizens) and Veterans real property tax exemptions in the following 10 towns: Callicoon (P4-17-30) Carlisle (P4-17-23), Chenango (P4-17-32), Cherry Valley (P4-17-26), Coventry (P4-17-25), Davenport (P4-17-29), Greene (P4-17-31), Lisle (P4-17-24), Meredith (P4-17-28) and Springfield (P4-17-27).

All real property in New York is subject to taxation unless specific legal provisions grant it exempt status. Real property tax exemptions are granted on the basis of many different criteria, including the use to which the property is put, the owner's ability to pay taxes, the desire of the State and local governments to encourage certain economic or social activities and other such considerations. Certain exemptions provide full relief from taxation (wholly exempt property) while others reduce the taxes by varying degrees (partially exempt property). Some exemptions apply to taxes levied for county, city/town/village, special district and school purposes, whereas others pertain only to some of these. Lastly, while some exemptions are mandated by State law, others are subject to local option and/or local determination of eligibility criteria. The assessment roll's accuracy is essential for fair and equitable property taxation.

Agricultural – The Agricultural exemption generally requires an average annual gross sales over the previous two years of \$10,000 for farms with seven or more acres of land, or \$50,000 for farms of less than seven acres. The Agricultural exemption amount is calculated based on a New York State certified soil productivity value for each parcel. Property owners may also lease acreage to eligible farmers and receive an Agricultural exemption. Certain newly constructed or reconstructed agricultural structures are allowed a 10-year property tax exemption from any increase in the property's assessed value resulting from the improvement. Property owners receiving the Agricultural exemption, pursuant to Section 305 of the Agriculture and Markets Law, are required to file a renewal form each year certifying the property remains eligible for the exemption and the operation continues to meet the income requirements. Although the renewal form does not require proof of income, assessors should be periodically verifying farm income to ensure the property remains eligible.

Senior Citizens – The Senior Citizens exemption requires the property be used exclusively for residential purposes and owned by a person 65 years or older (with some familial exceptions) for a consecutive 12 months (unless an exception applies) with varying income limits established by each municipality. Residents receiving the Senior Citizens exemption are required to file a renewal form each year, along with supporting documentation to show their income is below the threshold. Real Property Tax Law Section 467 also allows income deductions, such as certain medical expenses, to be considered in calculating the exemption amount when adopted by local law. Furthermore, all owners or trustees of a property must meet the requirements to be eligible for the exemption, unless the

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property is retained for life use by a person otherwise eligible for the exemption. Corporations cannot meet requirements for the Senior Citizens exemption.

Veterans – Requirements related to Veterans exemptions vary, but typically include that the primary residence is of a veteran (or a qualifying family member) of the United States Armed Services who actively served during certain eligible time frames or received an expeditionary medal and were discharged under honorable conditions. These exemptions include amounts for Wartime or Cold War service, with increased exemption amounts for Combat service. Towns may pass local laws that establish these exemptions, as well as raise or lower the maximum amount that a single property may be exempt from. Furthermore, disabled veterans may receive an additional exemption based on supporting documentation.

## Appendix B: Responses From Town Officials

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We provided a draft copy of the global report to all 10 towns we audited and requested a response from each. We received global responses from five towns, including Carlisle, Coventry, Greene, Lisle and Springfield. The Towns of Callicoon, Chenango, Cherry Valley and Davenport had no additional comments and referred to their individual letter responses. The Town of Meredith did not respond to either.

Town officials generally agreed with our findings and recommendations.

The following comments are excerpted from the responses received. Comments that were specific to findings at a particular town are not included here, but are instead addressed in the town's individual report. Each town's individual report includes its response to our audit.

### **Carlisle:**

"...It is imperative that the assessors are properly trained and vigilant in the performance of their duties. Having a fair and accurate tax levy is incumbent on the assessors to make sure the proper documentation is received in all cases. Since the audit was only done in 10 towns the numbers would be staggering if all 932 towns were looked at..."

### **Coventry:**

"...Our Assessor is not full time and keeping him informed about resolutions etc. was a point that hadn't been addressed. Mistakes often happen, especially when there is a frequent turn-over with assessors ... Therefore, I feel audits are a necessary control to keep things on the right track. The auditors were very courteous and friendly and gave the impression they were there to help..."

### **Greene:**

"...[The Assessor] has established procedures to insure that all exemptions will be properly documented going forward. She is actively working with the New York State Office of Real Property Tax Services and Chenango County Department of Real Property Tax Services to insure statutory provisions are correctly applied..."

### **Lisle:**

"...The vast majority of the original exemptions were granted by the previous assessor(s), and many steps had already been taken to ensure proper administration of exemptions prior to the audit..."

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**Springfield:**

“...Clearly there were many errors of omission as well as outright mistakes on the part of town assessors as well as officials at the county and state level... more comprehensive training in exemption administration should be returned to the assessor training curriculum. Correct granting of exemptions is a critical issue to ensure that every taxpayer is treated fairly...”

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We determined our audit sample of towns to review by calculating the average number of exemptions in each county within our region and selecting the 10 towns having a higher percentage of the three exemptions within their respective county.
- We reviewed Board minutes, monthly assessor reports and applicable local legislation to gain an understanding of the audit scope. We inquired with the current assessors and Town Supervisors about the real property exemption process and record keeping requirements.
- We randomly selected 189 properties with an Agricultural exemption totaling \$30.2 million in assessed value for further testing. We reviewed the original application<sup>9</sup> to determine whether all required documentation was submitted. This included a soil survey from the Soil and Water Conservation District, if available. We reviewed any income support to determine whether the farmer met the minimum requirements. If applicable, we also determined whether the property had a current Agricultural exemption renewal form on file. If the property was leased to another farmer, we determined whether there was a current lease on file. We then recalculated selected exemptions with available supporting documentation to determine whether the property received the proper exemption amount. We also performed an aerial observation of the property using mapping software to verify the property did not appear fallow or uncultivated. We then calculated the tax dollar effect of any exceptions found.
- We randomly selected 126 properties with a Senior Citizens exemption totaling \$12.3 million in assessed value for further testing. We verified the income reported meets the eligibility as established by each municipality. We noted whether any record of income or age was retained. We also recalculated the exemption amounts. We then calculated the tax dollar effect of any exceptions found.
- We randomly selected 245 properties with a Veterans exemption totaling \$28.8 million in assessed value for further testing. We reviewed the record retained in the property folder to justify the exemption. We recalculated the exemption amount to verify the property received the appropriate exemption amount. We then calculated the tax dollar effect of any exceptions found.

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<sup>9</sup> [https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp305\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp305_fill_in.pdf)

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- We reviewed all 753 properties receiving certain Veterans exemptions and selected 638 receiving the maximum exemption totaling \$58.9 million in assessed value. We calculated the taxable effect of the error caused by the real property tax software update issues.
  - We reviewed the assessment rolls for any apparent irregularities in exemptions granted and selected 42 properties with an assessed value of \$4.5 million. We reviewed the record retained in the property folder to justify the exemption. We recalculated the exemption amount to verify the property received the appropriate exemption and that it was applied to all eligible tax assessments. We then calculated the tax dollar effect of any exceptions found.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

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[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

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**BINGHAMTON REGIONAL OFFICE** – H. Todd Eames, Chief Examiner

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: [Muni-Binghamton@osc.ny.gov](mailto:Muni-Binghamton@osc.ny.gov)

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