

# Welcome to Town Government:

## *An Overview Of Town Government and Administration*

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The Association of Towns of  
the State of New York  
(NYAOT)

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## Town Government

- What is a town?
- What services does a town provide?
- How are those services provided?
- How are those services funded?
- Who provides those services?



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## What is a Town?

- Towns are general purpose local governments that operate in accordance with the constitution and laws of New York
  - Laws created by statute (Legislature) or common law (courts)
- “Local government” includes counties, cities, towns and villages (NYS Const. Article IX, General Municipal Law § 2)
- General purpose local governments have authority to regulate conduct, provide services, and tax



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## Town Government

- **Three classifications of towns:**
  - Second class (majority of towns)
  - First class
  - Suburban
- Classified primarily by population and / or assessed valuation
- Towns provide same essential services regardless of classification but the manner in which these serves are provided may vary



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## Town Services

- Maintaining highways and bridges
- Providing town courts
- Issuing licenses and permits
- Adopting and administering planning and zoning
- Public protection
- Water, sewer, and other services
- Parks and recreation
- Assessing and tax collection



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## Town Services

- **Town services are provided:**
  - Town-wide: Services provided to all areas of town, including those in village(s) or special district
  - Part-town: (Town Outside Village or TOV): Services provided to area of town outside any villages.
  - Special District: Services provided only to those residing in special district



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## Funding

- How do towns get funds needed to operate?
  - State / federal aid
  - Sales tax, mortgage recording tax
  - Fees and rents
  - Real property taxation



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## Town Positions

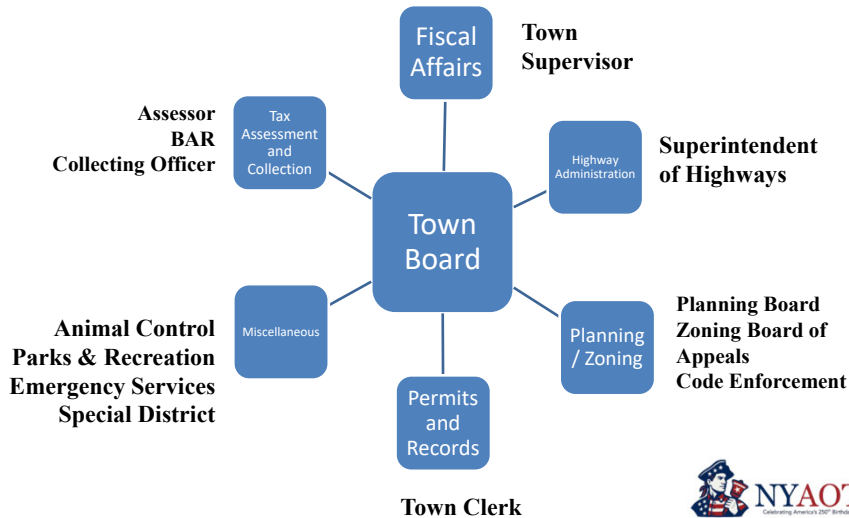
### Positions in town fall under 3 categories

1. Elected Officers (e.g. supervisor, town board, town justice, most highway superintendents and town clerks etc.)
2. Appointed Officers (e.g., planning board members, zoning board of appeals members, deputies etc.)
3. Traditional Employees (e.g. highway laborers, seasonal employees etc)



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## Administrative Structure



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## Town Board

- Acts as a body – majority rules
- Supervisor equal member of town board, cannot act unilaterally
  - Supervisor has more responsibility but not necessarily more authority than the rest of the board
  - Can delegate day to day administration to supervisor



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## Town Board

- Legislative body - adopts local laws
- Administration of town affairs
  - Control finances, budget and property
  - Authorizes and approves purchases / contracts
  - Appoints officers and employees
  - Sets salaries
  - Sets policy
- Creates and administers improvement districts



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## Fiscal Administration

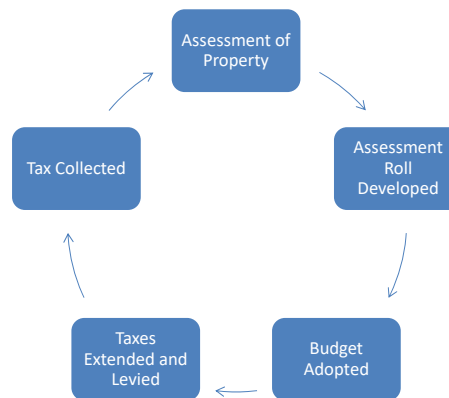
- **Town board's powers:**
  - Designate depositories
  - Establish investment policy
  - Approve budget transfers
  - Approve all contracts / expenditures
- **Supervisor's powers:**
  - Custody and care of town funds
  - Disburse all moneys / execute contracts
  - Keep accurate books



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# The Real Property Tax Cycle

- Fifty percent of revenue - real property taxes
- Assessment of property
  - Taxable Status Date 3/1
- Assessment roll developed
  - Tentative- 5/1
  - Grievance /BAR – Fourth Tuesday in May
- Budget adopted – 11/20
- Taxes extended and levied -1/1
- Taxes collected



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## Assessing

### Assessor(s)

- 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.

### Board of Assessment Review

- Appointed
- Five-Year Term Office (RPTL, 523)
- Three-Five Members appointed by the town board (RPTL, 523)
- Hears property owner complaints on grievance day and may adjust their assessments (RPTL, 102 (3), (4), and 523).



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## Tax Collecting

### Collecting Officer Collects Real Property Taxes

- Tax collector- Towns of the second class
- Receiver of taxes – Towns of the first class
- School tax collection
- Town clerks
- Only the collecting officer and deputy collecting officers have the authority to collect property taxes
- Warrant- important legal instrument
- Collection begins on or before January 1



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## Planning and Zoning

- Town board sets policy on and legislates land use
- May regulate things like:
  - height and size of buildings
  - density of lots / size of yards
  - location and use of buildings / structures



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## Planning and Zoning

### Town Board

- Adopts local zoning laws and ordinances
- Adopts comprehensive plan
- Appoints planning board and ZBA members
- Appoints enforcement officer

### Planning Board

- Powers delegated by town board
- May help prepare comprehensive plan and special use permits
- Site plan review and subdivision review

### Zoning Board of Appeals

- Mandatory in towns with zoning
- Variances
- Zoning law / ordinance interpretation
- Appeals

### Code Enforcement Officer

- Enforces zoning laws as written (investigate compliance / violations)
- Issues permits



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## Highway Administration

- Highway Superintendent has statutory authority over (Highway Law §§140; 142):
  - Repair and maintenance of highways
  - Snow and ice removal
  - Machinery and equipment
  - Employees
- Town Board responsible for appropriating money and establishing policies.
- 284 Agreement ties these respective powers together



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## Permits and Licenses

- State laws/regulations require towns to permit or license various activities and town boards may authorize a number of activities through the use of a permit or license.
- Permits and Licenses are often issued by the Town Clerk or Code Enforcement Officer
- Permits and Licenses must be issued in accordance with the applicable state or local requirements



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## Records

- Town clerk's office serves as the repository of all town documents and records not needed by other officers for the conduct of business
- Minutes of town board meetings, local laws, employment policies, etc. all get filed with town clerk
- Town clerk is the records management officer and can also be appointed the records access officer under the Freedom of Information Law



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## Miscellaneous Administration

**Animal Control:** towns responsible for licensing and control of dogs (animal control officer / town clerks)

**Recreation:** towns may undertake a number of programs for residents of all ages (town board / recreation commission)



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## Emergency Service Providers

**Police:** Towns may establish police departments, and regulate its government, discipline and administration (town board / police commissioners)

**Fire:** Towns may provide fire services through an independent fire district or through a fire protection district

**Ambulance:** Towns may provide ambulance services as a town service or through an ambulance district



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## Oaths & Official Undertakings



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## Questions & Comments?



**Association of Towns of the State of New York (NYAOT)**

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