

TECHNICAL PAPER SERIES



Documents, Policies and Records to Have on File

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NEW YORK STATE TUG HILL COMMISSION

DULLES STATE OFFICE BUILDING · 317 WASHINGTON STREET · WATERTOWN, NY 13601 · (315) 785-2380 · WWW.TUGHILL.ORG



Documents, Policies and Records to Have on File

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The Tug Hill Commission Technical and Issue Paper Series is designed to help local officials and citizens in the Tug Hill region and other rural parts of New York State. The technical paper series provides guidance on procedures based on questions frequently received by the commission. The issue paper series provides background on key issues facing the region without taking advocacy positions. Other papers in each series are available from the Tug Hill Commission. Please call (315) 785-2380 or visit www.tughill.org for more information.

Introduction

Below are checklists that include documents, policies, records, and procedures associated with the operation and administration of town and village government and that are required by law or recommended to be on file in the municipal clerk's office. The checklist source and contact information is provided by section, to obtain more detailed information about a particular checklist item or action. For information pertaining to the minimum length of time that a municipal government record must be retained before it can legally be disposed of, please refer to the **Retention and Disposition Schedule for New York Local Government Records (LGS-1)** or contact the New York State Archives at (518) 474-8955.

Miscellaneous listings and records that should be available in the Municipal Clerk's Office

_____ Schedule of Local Fees (Hunting & Fishing Licenses)

_____ Use of Public Facilities (Fees & Deposits)

_____ Listing of Municipal Office Hours

_____ Board of Election Registration Forms

_____ Absentee Ballots

_____ Records Management Plan

_____ Town or Village Board Meeting Procedures

The Town Clerk Manual: Chapter VI – Town Clerk's Receipt of Filing Duties

Contact the New York Association of Towns, 146 State Street, Albany, NY, 12207-1671, (518) 465-7933, www.nytowns.org/. The list below is excerpted from their 2021 Town Clerk Manual, which can be purchased through their website.

Animals

_____ Dog licenses. (Agriculture and Markets Law, §109)

_____ Exotic animal registry. (General Municipal Law, §209-cc; Agriculture and Markets Law, §123)

Assessing Records

- _____ Property tax maps. (Real Property Tax Law, §503)
- _____ Demand for list of properties owned. (Real Property Tax Law, §508 (1))
- _____ Tax notice to non-residents in towns. (Real Property Tax Law, §982)
- _____ Supplemental assessment roll of real property in a school district. (Real Property Tax Law, §1335)
- _____ Village assessment status notification (Real Property Tax Law, §1402)
- _____ Filing of final assessment roll; notice of completion. (Real Property Tax Law, §516)
- _____ Proceeding to review a special franchise assessment. (Real Property Tax Law, §740)
- _____ Exemption impact reports (posted and annexed to budget). (Real Property Tax Law, §495)

Books

- _____ Local Law Book (Municipal Home Rule Law §27 (6))
- _____ Ordinance Book (Town Law §30 (1))
- _____ Minutes Book (Town Law §30 (1))
- _____ Record of Money Book (Town Law §30 (1-a))
- _____ Notice of Lien Book (Town Law §311)

Consolidation, Dissolution and Shared Services Records

- _____ Alteration of town boundaries. (Town Law, §73)
- _____ Dissolution, reformation and construction of school districts. (Education Law, §1505, 1513)
- _____ Canvass results for enlarging city school districts. (Education Law, §1526 (10))
- _____ Election results for the creation of a central school district. (Education Law, §1803-a)
- _____ Municipal consolidation petitions. (General Municipal Law, §763)
- _____ Municipal dissolution petitions. (General Municipal Law, §85)
- _____ Mutual aid water interconnection plan certificates. (General Municipal Law, §120-u)

Election and Petitions Records

- _____ Election districts. (Election Law, §S4-102 (5)(c))
- _____ Municipal Home Rule Law petitions. (Municipal Home Rule, §§24, 23)
- _____ Local ABC Law option referendum petitions. (Alcoholic Beverage Control Law, §141)
- _____ Local ABC Law option election results certificates. (Alcoholic Beverage Control Law, §143)
- _____ Permissive referendum petitions. (Town Law, §§81, 91)
- _____ Petitions submitted to establish or vote on town improvement districts. (Town Law, §209-e)
- _____ Special election results. (Town Law, §83)
- _____ Special election absentee ballots. (Town Law, §84-a (8))

Employment Policies

- _____ Personnel policies and employee handbooks. (Leave allowances – General Municipal Law, §92; health insurance – General Municipal Law, §92-a; overtime – General Municipal Law, §90; mileage reimbursement – Town Law, §116)
- _____ Sexual harassment policy. (Labor Law § 201-g; Section 703 of Title VII of the Civil Rights Act of 1964 Law, §264)
- _____ Workplace violence policy. (Labor Law, §27-b; 12 NYCRR §800.6 (e)(1))
- _____ Code of ethics for municipal officers and employees. (General Municipal Law, §806)
- _____ Pandemic plans. (Labor Law, §27-c)

Environmental Records

- _____ SPDES discharge monitoring reports. (Environmental Conservation Law, §17-0815-a)
- _____ Freshwater wetland maps and permit applications. (Environmental Conservation Law, §24-0301, 24-0703)

_____ DEC drainage district certified cost statements. (Environmental Conservation Law, §15-1955)

_____ Erosion hazard areas. (Environmental Conservation Law, §34-0104)

_____ Migratory game bird hunter information. (Environmental Conservation Law, §11-0323)

Financial Records

_____ Record of obligations. (Local Finance Law, §163.00)

_____ Tentative town budget. (Town Law, §106)

_____ Preliminary town budget. (Town Law, §108)

_____ Claims and audited claims. (Town Law, §119)

_____ State comptroller audits. (General Municipal Law, §35)

_____ Town supervisor's annual financial report. (Town Law, §29 (10); (10-a))

_____ Town supervisor records. (Town Law, §29 (4))

_____ Supervisor monthly financial report. (Town Law, §125 (2))

_____ Investment policy. (General Municipal Law, §11)

_____ Procurement policy. (Town Law, §104-b)

_____ Records of bonds and notes. (Local Finance Law, §163)

_____ Contents of statement of housing and urban renewal indebtedness. (Local Finance Law, §151)

Fire District Records

_____ Alteration of boundaries of fire districts. (Town Law, §172-a)

_____ Proposed fire district budget. (Town Law, §181 (3)(a))

_____ Adopted fire district budget. (Town Law, §181 (3)(c))

_____ Fire district map boundary disputes. (Town Law, §176 (5))

_____ Change of name of fire district. (Town Law, §172-e)

Fire Protection District Records

- _____ Explanation of assessment rate estimate for fire protection district creation proceedings. (Town Law, §171)
- _____ Joint fire district annual budget. (Town Law, §189-h (1)(b))
- _____ Annual financial fire district statement. (Town Law, §181 (6))
- _____ Joint fire district statement of expenditures and levy of taxes. (Town Law, §189-h (3))

Highway and Infrastructure Records

- _____ Record/Index of Notice of Highway Defects (Town Law §65-a (4))
- _____ Record/Index of Notice of Highway Defects Regarding Snowmobile Operation (General Municipal Law §71-b)
- _____ Survey for the laying out of a town highway. (Highway Law, §170)
- _____ Naming and numbering streets, and providing street signs. (Town Law, §64 (9))
- _____ Street profiles. (Town Law, §64 (10))
- _____ Description of town road affected by canal work. (Canal Law, §60)
- _____ Estimates regarding the cost of bridges over canals. (Canal Law, §66)
- _____ Notice of highway closing. (Highway Law, §104)
- _____ Order laying out dedicated highway. (Highway Law, §171 (1))
- _____ Orders laying out, altering or discontinuing town highways. (Highway Law, §171 (2))
- _____ Record of highways used for 20 years that have not been previously reported. (Highway Law, §140 (8))
- _____ Highway mileage report. (Highway Law, §140 (12))
- _____ Abandoned town highways. (Highway Law, §205)
- _____ Abandoned school roads. (Highway Law, §211-b)
- _____ Bridge abandonment order. (Highway Law §234 (11)(c))
- _____ Certificate of qualified abandonment of a town highway. (Highway Law, §205)
- _____ Discontinuance of terminus of town highway. (Highway Law, §§207; 208)
- _____ Discontinuance town highways in forest land. (Highway Law, §211-a)
- _____ All highway papers. (Highway Law, §210)

_____ Notice to town of county road abandonment. (Highway Law, §115-c)

_____ Bids for the construction of town highways. (Highway Law, §193)

_____ Highway construction contracts. (Highway Law §193)

_____ Highway Law, Section 284 Agreement. (Highway Law, §284)

Improvement District Records

_____ Improvement districts in suburban class towns. (Town Law, §54 (3))

_____ Business improvement districts. (General Municipal Law, §980-e)

_____ Petitions submitted to establish or vote on town improvement districts. (Town Law, §209-e)

_____ Application for permission of state comptroller to establish or extend district. (Town Law, §209-f)

_____ Maps and plans. (Town Law, §§190-g (2); 191-a; 192;197; 209-c)

_____ Notices of approval from Department of Health. (Town Law, §§190-g (3);191-a;192)

_____ Notices from the state comptroller's office. (Town Law, §§202-d; 209-h)

_____ Purchase contracts. (Town Law, §198 (1) (c))

_____ Town board's order. (Town Law, §§193 (1);209-d (1))

_____ Annual estimates. (Town Law, §202-a (8))

_____ Expense of maintenance. (Town Law, §202-a)

_____ Change of name. (Town Law, §198 (13))

Notice of Claims, Dangerous Conditions and Other Legal Service Processes

_____ Mutual aid fire or ambulance service liability. (General Municipal Law, §209 (2))

_____ Notices of claim for personal injury or property damage filed with the secretary of state. (General Municipal Law, §53)

_____ Record/index of notices of claims filed with the town. (General Municipal Law, §50-f (1))

_____ Record/index highway, bridge and sidewalk notices of claims. (General Municipal Law, §50-f (1))

_____ Summons in an action in the Supreme Court personal service. (Civil Practice Law and Rules Law, §311 (a)(5))

Planning and Zoning

_____ Official town zoning map. (Town Law, §270)

_____ Zoning maps maintained in town clerk's office. (Town Law, §264)

_____ Zoning ordinance proof of publication. (Town Law, §264)

_____ Zoning ordinance. (Town Law, §30 (1))

_____ Changes to the zoning ordinance. (Town Law, §265)

_____ Comprehensive plan. (Town Law, §272-a (12))

_____ ZBA decisions. (Town Law, §267-a (5))

_____ Special use permit decisions. (Town Law, §274-b (6))

_____ Site plan review decisions. (Town Law, §274-a (8))

_____ Planning board subdivision application decisions. (Town Law, §276 (9))

_____ Subdivision plats. (Town Law, §276 (7)(a))

_____ Notice hearing on use variances, site plans, special use permits or subdivision applications of other municipalities (General Municipal Law, §238-nn (4))

Public Officer Records

_____ Resignations. (Public Officers Law, §31; Town Law, §26)

_____ Town officers oaths and undertakings. (Town Law, §25)

_____ Town justices oaths and undertakings. (Uniform Justice Court Act, §104)

_____ Fire district commissioners oaths. (Town Law, §174 (6))

_____ Fire district treasurer, secretary and director of purchasing oaths and undertakings. (Town Law, §174 (3))

_____ Fire police squads of fire departments and fire companies oaths. (General Municipal Law, §209-c)

_____ Improvement district commissioners oaths and undertakings. (Town Law, §214)

_____ Ambulance district commissioners oaths and undertakings. (Town Law, §198 (10-f))

- _____ Deputy tax collector appointment. (Town Law, §35 (2))
- _____ Town Civil Service employee affirmations. (Civil Service Law, §62)
- _____ Certificate of justice training. (Uniform Justice Court Act, §105)
- _____ Assessor certification. (Real Property Tax Law, §§354;358)
- _____ Board of Assessment review certification. (Real Property Tax Law, §523)
- _____ Planning and zoning board training certificates. (Town Law, §30 (11); 267;271)

Vital Records

- _____ Book of marriage licenses. (Domestic Relations Law, §19 (1))
- _____ Birth and death certificates. (Public Health Law, §4170 (c))

Miscellaneous

- _____ Annexation. (General Municipal Law, §711, 713, 717)
- _____ Cannabis licenses. (Cannabis Law, §76)
- _____ Notification of liquor license applications. (Alcohol Beverage Control Law, §64 (2-a))
- _____ Mandatory change of classification notice. (Town Law, §11 (1))
- _____ Population change notice. (Town Law, §11)
- _____ Notices. Proofs of all publications and posting of notices where such notices are required to be given should be filed in the town clerk's office.
- _____ Record of cemetery plot inscriptions. (N-PCL, §1510 (i))
- _____ Agricultural district maps. (Agriculture and Markets Law, §304)
- _____ Fence disputes between neighboring property owners. (Town Law, §303)
- _____ Damages from other personal property. (Town Law, §323)
- _____ Deeds of conveyances. (Town Law, §30 (1))
- _____ Orders declaring states of emergency. (Executive Law, §24 (3))
- _____ School district descriptions. (Education Law, §§2140; 2215)
- _____ New York State Register. (Executive Law, §148)

_____ Games of chance finance reports. (General Municipal Law, §§491; 195-f)

What Auditors Look for in Minutes

Contact: New York State Office of the State Comptroller (Syracuse Regional Office), 333 East Washington Street, Room 409, Syracuse, New York 13202-1428, (315) 428-4192, www.osc.ny.gov/local-government/contact-division-local-government-and-school-accountability, Email: muni-syracuse@osc.ny.gov.

A municipality's basic legislative record is the **Minute Book** that is maintained by the town or village clerk. The Minute Book is a permanent record of the town or village that provides valuable information about general and fiscal operations of the municipality, which is available to taxpayers and interested parties like the Office of the State Comptroller. Included in the minutes are the following:

Budgeting

- _____ Filing of the tentative budget
- _____ Approval of the preliminary budget
- _____ Public hearing on the preliminary budget
- _____ Budget adoption details with a reference to the budget filed as a supplemental document if it is too large to file in the minute book
- _____ Budget modification details of appropriation line items affected and dollar amounts

Real Property Taxes

- _____ Re-levy of delinquent user charges on the tax roll (water, sewer)

Purchasing

- _____ Written procurement policy adopted
- _____ Evidence of bidding, acceptance of other than the apparent low bidder
- _____ Change orders for contracts originally awarded
- _____ Actions taken in declaring public emergencies that result in the waiving of public bidding requirements
- _____ Actions taken in standardizing the purchase of a particular type of supplies or equipment

_____ Justification for a sole source procurement not subject to competitive bidding

_____ Actions taken to engage professionals such as engineers or attorneys

_____ The board approval of claims (very clear identification of those approved for payment); the board approval of claims that were paid prior to audit (specific identification); pre-approval of purchases

_____ Prior approval for attendance at conferences, schools, etc.

Employees/Officials

_____ Adoption of policies on personnel, fringe benefits

_____ Establishing of salaries and wage rates; appointments of town officials

Indebtedness

_____ Authorization to borrow money, bond resolutions, etc.

_____ Authorization for installment purchase contracts

Investments

_____ Written investment policy adopted

_____ Designation of authorized depositories

_____ Designation of maximum allowable deposits per bank

Reserves

_____ Creation/establishment of reserves (type of reserve, purpose, designation of capital reserve as to specific or type)

_____ Authorizations to spend moneys from

_____ Permissive referendum requirements (public notice to spend subject to permissive referendum)

Special Districts

_____ Creation, extensions and/or dissolution of special districts

_____ Establishment/changes in user fees (water, sewer, refuse, other)

Revenues

_____ Receipt of significant revenues such as grant money or other types of aid

_____ Insurance recoveries

_____ Sales of surplus or obsolete equipment

Contracts

_____ Contracts (fire protection, ambulance service, public library, inter-municipal)

_____ Public hearings relating to contracts, when required

Authorization

_____ Once sealed bids are received, they should be entered in the minutes along with the individual prices quoted by each vendor.

_____ Once a determination has been made which vendors are responsible bidders and have met the specifications of the advertisement, the board passes a resolution awarding the contract to the lowest responsible bidder and this information is entered in the minutes. This resolution is the board's authorization to enter into a contract.

_____ If a contract is awarded to other than the apparent low bidder, a detailed explanation must be included in the minutes explaining why the apparent low bidder(s) were not successful

_____ After the vendor supplies goods and/or services and submits a bill, the claim is audited and approved for payment. The authorization to pay the claim must be entered in the minutes.

Other

_____ Annual audit of officials receiving/disbursing money by board (or CPA)

_____ Receipt of monthly reports (supervisor, town clerk, any other departmental)

_____ Designation of official newspaper

_____ Public hearings (local laws)

_____ Notice of litigation (by the town, against the town)

_____ Disclosures of interests in contracts (conflicts of interest)

_____ The authorization from the town board to have the clerk advertise and receive bids