

Growth in Local Sales Tax Collections Remains Strong in 2019 Due to Robust Second Half

Statewide Trends

Local sales tax collections in New York State totaled \$18.3 billion in 2019 for a year-over-year increase of 4.7 percent. While this was slower than the 5.3 percent annual growth for 2018, it exceeded growth in all other years since 2013.¹ (See Figure 1.)

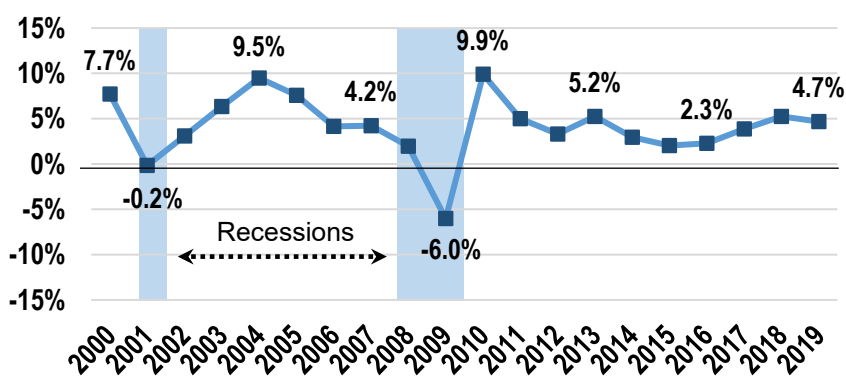
Collections grew fastest in the second half of 2019, with the third quarter's year-over-year increase of 6.3 percent being the strongest, followed by the fourth quarter's 5.6 percent. Collections grew 3.2 percent and 3.4 percent in the second and first quarters, respectively. (See Figure 2.)

Regional Trends

Every region's increase in collections slowed compared to the previous year, with the exception of the Mid-Hudson and Finger Lakes regions. (See Figure 3.) Declining gas prices were likely the reason why many upstate regions experienced a slowdown in growth of collections. (See Factors and Influences on page 3 for more detail.)

Figure 1

Annual Change in Local Sales Tax Collections

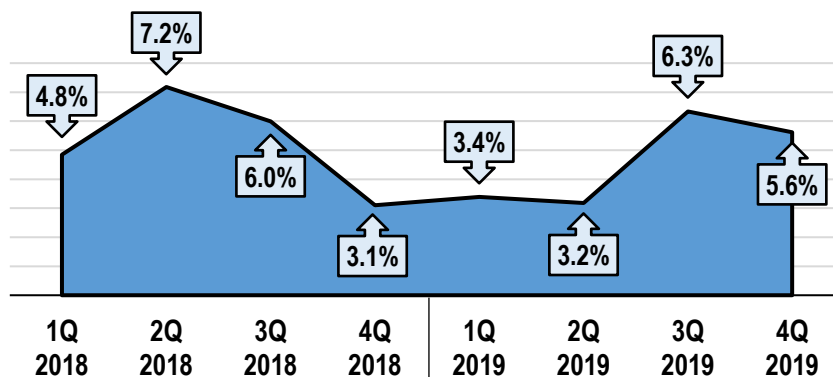


Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller (OSC).

Notes: Includes New York City. Adjusted for correction adding \$238 million to collections for New York City in calendar year 2015.

Figure 2

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

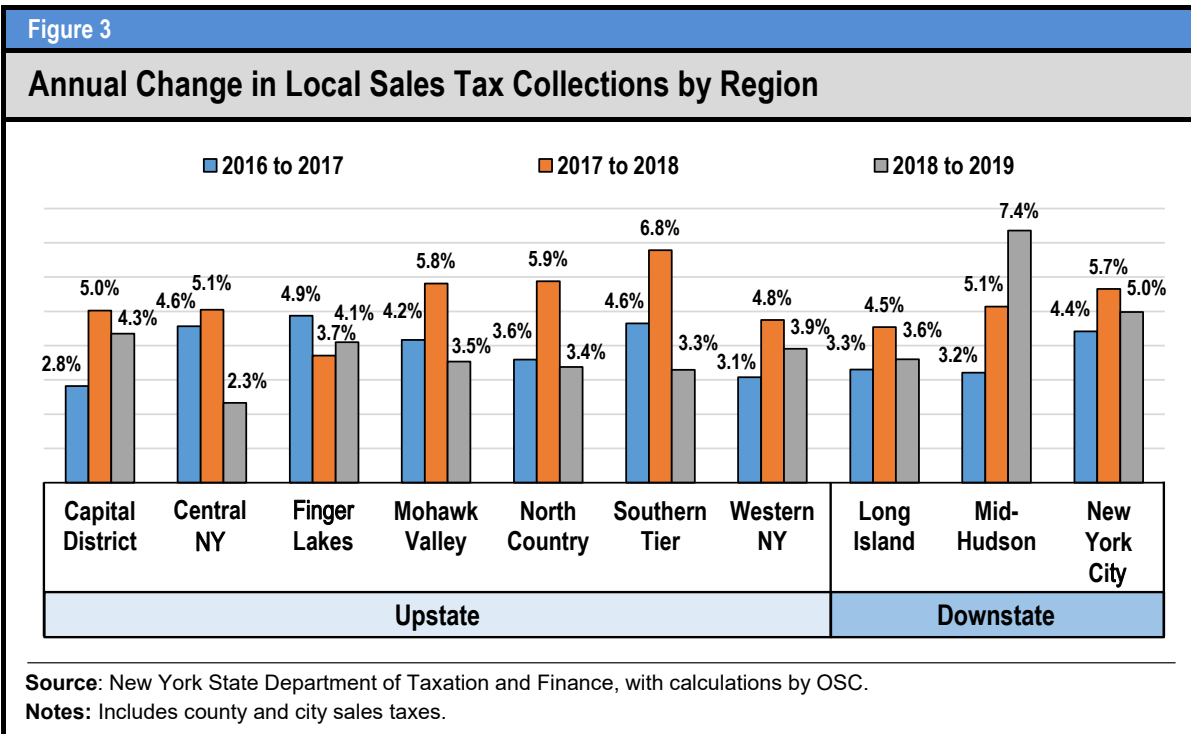


Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: Includes New York City.

Only the Mid-Hudson region and New York City had year-over-year growth above the statewide average. Some of the Mid-Hudson region's 7.4 percent growth was due to a tax rate increase by Westchester County. Growth would have been around 4.2 percent without the rate increase.

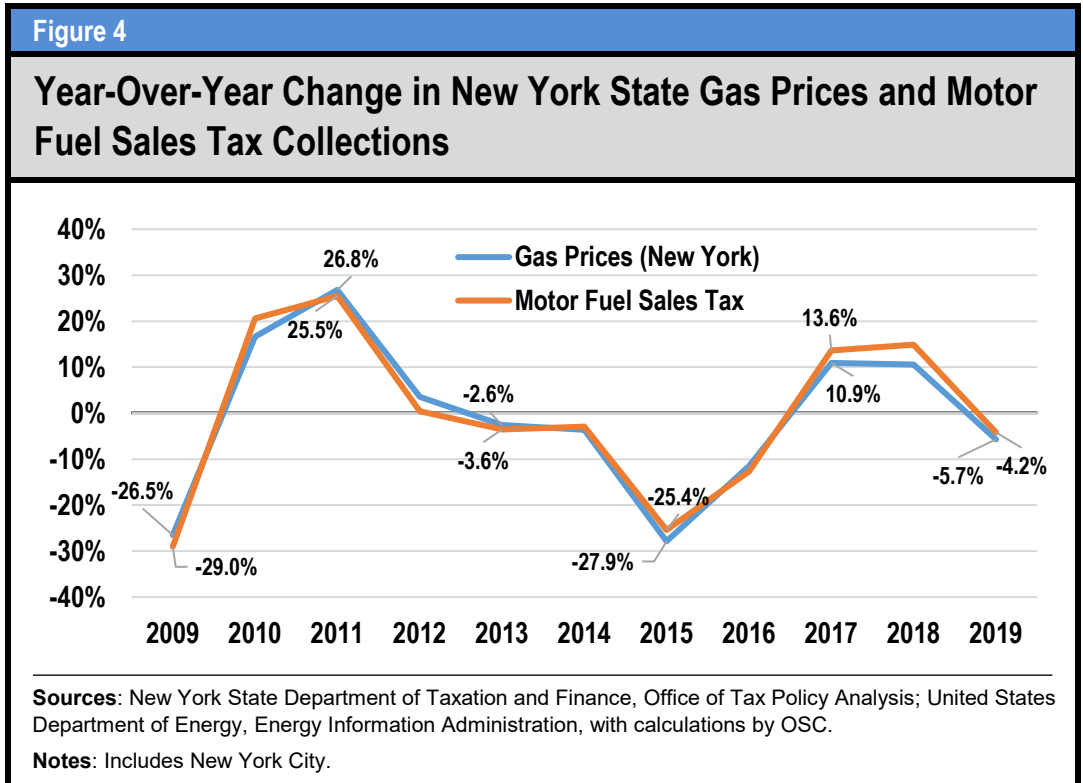
New York City's 5.0 percent increase continues a pattern of strong growth over the past several years, even if its year-over-year collections did slow a bit in 2019 compared to 2018.



Factors and Influences

Various elements can influence sales tax growth, including both economic factors and State and local policy changes. The economic climate in 2019 was generally positive for sales tax growth. The statewide labor market remained firm throughout the year, with continued employment and wage growth. Consumer spending also held up well throughout the year, despite slightly reduced consumer confidence over prior years.²

Another factor that likely had a dampening effect on collections was the fact that in 2019 gas prices were down for the first time since 2016. Taxes collected from the sale of motor fuel are a significant component of overall local sales tax revenue, especially upstate. When gas prices and motor fuel sales taxes fell by over 10 percent in both 2015 and 2016, many upstate counties had decreases in overall sales tax collections. The 2019 decline of 5.7 percent in gas prices and 4.2 percent in sales taxes collected on motor fuel is less dramatic. (See Figure 4.)



Finally, some of the strength in collections could be related to a State policy change aimed at increasing both State and local tax collections on sales made over the internet. Since June 2019, online marketplaces must collect taxes on behalf of the third-party sellers for which they facilitate sales transactions (unless those sellers are already collecting the tax independently).³ The Department of Taxation and Finance (Tax & Finance) has not yet released any information on how much revenue is being generated from the implementation of this law.

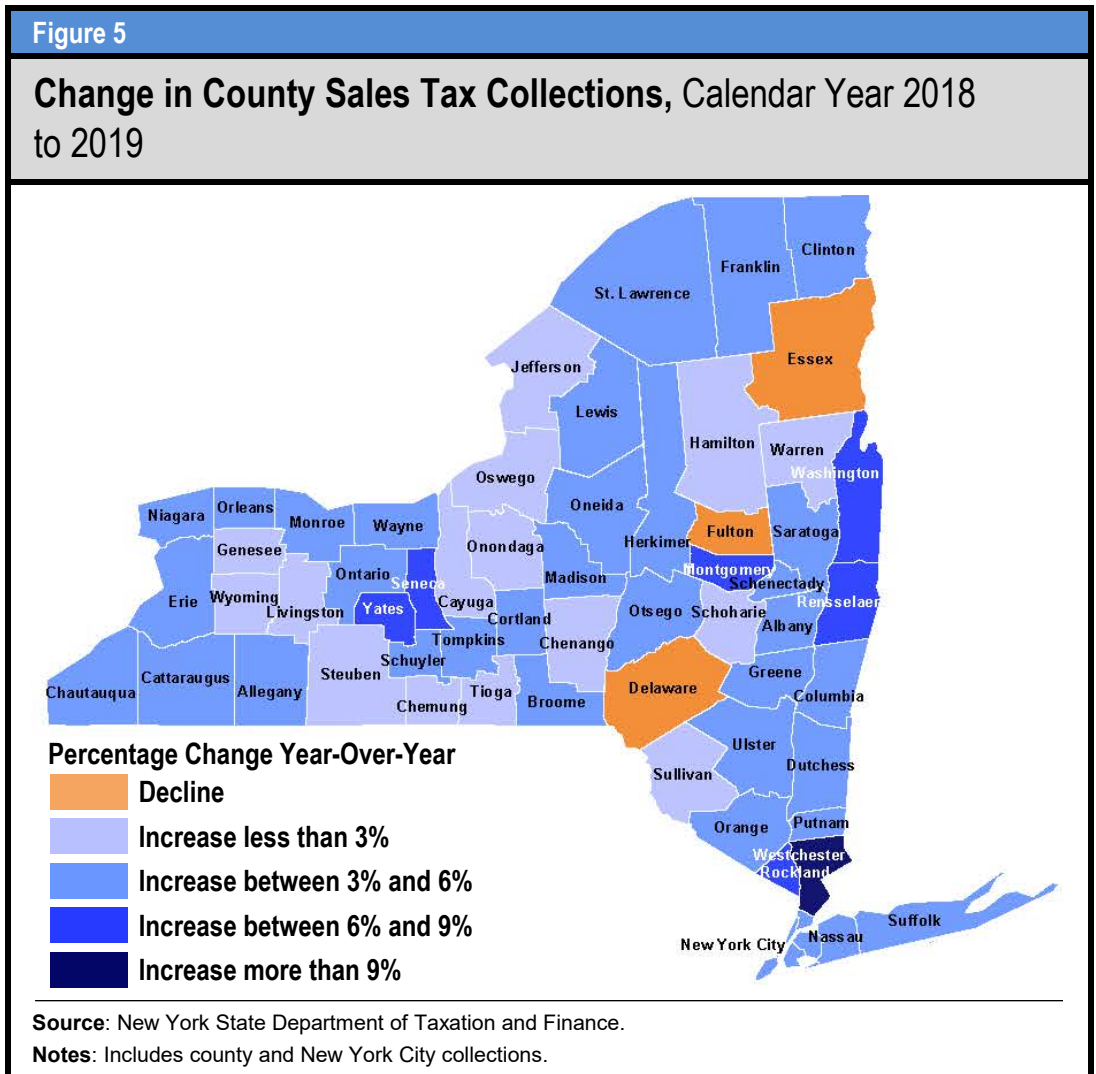
County Collections

Between 2018 and 2019, county-only sales tax collections (outside New York City) increased by 4.4 percent, growing in 54 of 57 counties.

Westchester County had the strongest year-over-year increase at 12.6 percent. This was largely due to a sales tax rate increase of 1.0 percentage point to the County’s portion, bringing the total State and local combined rate from 7.375 percent to 8.375 percent, effective August 2019. The County received an additional \$54 million in sales tax revenue in calendar year 2019 as a result of the rate increase.⁴

Rensselaer (8.4 percent), Yates (7.9 percent) and Washington counties (7.8 percent) had increases over 7 percent as well, while three counties – Delaware, Essex and Fulton – had collection decreases. (See Figure 5.)

Prior period corrections and late filing changes – referred to in this report as “technical adjustments” – made to sales tax collections by Tax & Finance can have a significant impact on overall growth (or decline).⁵ For instance, Rensselaer County’s strong year-over-year increase in collections for 2019 was bolstered by nearly \$3.8 million in technical adjustments. Conversely, a total of \$1.6 million in technical adjustments contributed to Delaware County’s decline in overall collections, and Fulton County experienced a large technical adjustment of \$387,000 in the month of April.



AIM-Related Payments

The SFY 2019-20 Enacted Budget reduced State funding to the State-administered Aid and Incentives for Municipalities (AIM) program for 1,326 towns and villages, and instead funded the \$59 million “AIM-related” payments to those towns and villages with county sales tax collections. Pursuant to this law, OSC withheld \$44.6 million in county sales tax revenues in December 2019 to make these payments to towns and some villages, with the remaining villages to be paid in May 2020.⁶

When publishing the data, Tax & Finance reported the “gross” local sales tax collections for each county, not adjusting for the withholding for AIM-related payments. This report, therefore, reflects that same data.

However, since counties have no discretion over the amounts withheld to make AIM-related payments, it may be more relevant to look at their collections with those amounts removed from the total. By this measure, the total statewide year-over-year increase for all “net” county sales tax collections would be 3.9 percent instead of 4.4 percent. In some counties, the difference between gross and net growth was more than a full percentage point. (See Figure 6.)

Figure 6

Impact of AIM-Related Payments on County Sales Taxes

County	AIM-Related Payments (SFY 2019-20)	Change in Sales Tax Collections (2018 to 2019)		Percentage-Point Difference Between Gross and Net
		Gross (With AIM-Related Payments)	Net (Without AIM-Related Payments)	
Albany	\$834,131	3.7%	3.4%	-0.3
Allegany	\$309,564	4.3%	2.9%	-1.4
Broome	\$869,109	4.3%	3.6%	-0.6
Cattaraugus	\$272,273	3.9%	3.2%	-0.7
Cayuga	\$303,377	2.1%	1.3%	-0.8
Chautauqua	\$468,236	5.1%	4.4%	-0.7
Chemung	\$163,071	2.6%	2.3%	-0.3
Chenango	\$257,855	1.9%	0.8%	-1.1
Clinton	\$394,179	4.4%	3.7%	-0.7
Columbia	\$288,034	3.8%	3.1%	-0.7
Cortland	\$151,805	4.7%	4.2%	-0.5
Delaware	\$236,290	-2.1%	-3.2%	-1.0
Dutchess	\$1,181,879	5.7%	5.1%	-0.6
Erie	\$3,709,039	4.0%	3.6%	-0.5
Essex	\$322,039	-0.2%	-1.2%	-1.0
Franklin	\$245,854	5.3%	4.2%	-1.0
Fulton	\$148,292	-0.8%	-1.5%	-0.7
Genesee	\$234,489	0.8%	0.2%	-0.6
Greene	\$160,751	5.8%	5.3%	-0.5
Hamilton	\$41,637	2.9%	1.9%	-1.0
Herkimer	\$198,847	5.0%	4.4%	-0.6
Jefferson	\$314,650	1.9%	1.5%	-0.4
Lewis	\$123,696	3.9%	2.9%	-1.0
Livingston	\$244,028	2.0%	1.3%	-0.7
Madison	\$225,495	5.3%	4.5%	-0.8
Monroe	\$2,913,307	4.4%	3.8%	-0.6
Montgomery	\$112,154	6.9%	6.5%	-0.4
Nassau	\$7,571,501	3.5%	2.9%	-0.6
Niagara	\$534,023	3.1%	2.7%	-0.4
Oneida	\$769,430	3.8%	3.3%	-0.5
Onondaga	\$2,044,951	2.0%	1.5%	-0.6
Ontario	\$261,322	3.4%	3.1%	-0.3
Orange	\$859,326	3.9%	3.6%	-0.3
Orleans	\$181,905	5.9%	4.8%	-1.1
Oswego	\$444,324	1.3%	0.4%	-0.9
Otsego	\$272,852	3.5%	2.8%	-0.7
Putnam	\$350,980	5.1%	4.5%	-0.6
Rensselaer	\$538,799	8.4%	7.8%	-0.6
Rockland	\$1,333,385	6.3%	5.7%	-0.6
Saratoga	\$649,385	3.5%	3.0%	-0.5
Schenectady	\$488,152	3.6%	3.1%	-0.5
Schoharie	\$151,371	0.5%	-0.4%	-0.9
Schuyler	\$93,039	5.0%	4.2%	-0.8
Seneca	\$245,800	6.7%	5.7%	-0.9
St. Lawrence	\$600,337	5.3%	4.3%	-1.0
Steuben	\$392,769	2.1%	1.4%	-0.7
Suffolk	\$7,008,742	3.6%	3.2%	-0.5
Sullivan	\$418,858	1.9%	1.0%	-0.9
Tioga	\$270,314	2.6%	1.5%	-1.1
Tompkins	\$311,562	5.1%	4.5%	-0.6
Ulster	\$639,160	5.9%	5.4%	-0.5
Warren	\$213,907	2.3%	1.9%	-0.4
Washington	\$195,676	7.8%	6.9%	-1.0
Wayne	\$509,428	4.5%	3.4%	-1.1
Westchester	\$2,244,930	12.6%	12.2%	-0.4
Wyoming	\$181,582	2.4%	1.4%	-1.0
Yates	\$111,742	7.9%	7.0%	-0.9
County Total	\$44,613,633	4.4%	3.9%	-0.5

Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: New York City is not included in the table above because it does not receive AIM.

City Collections

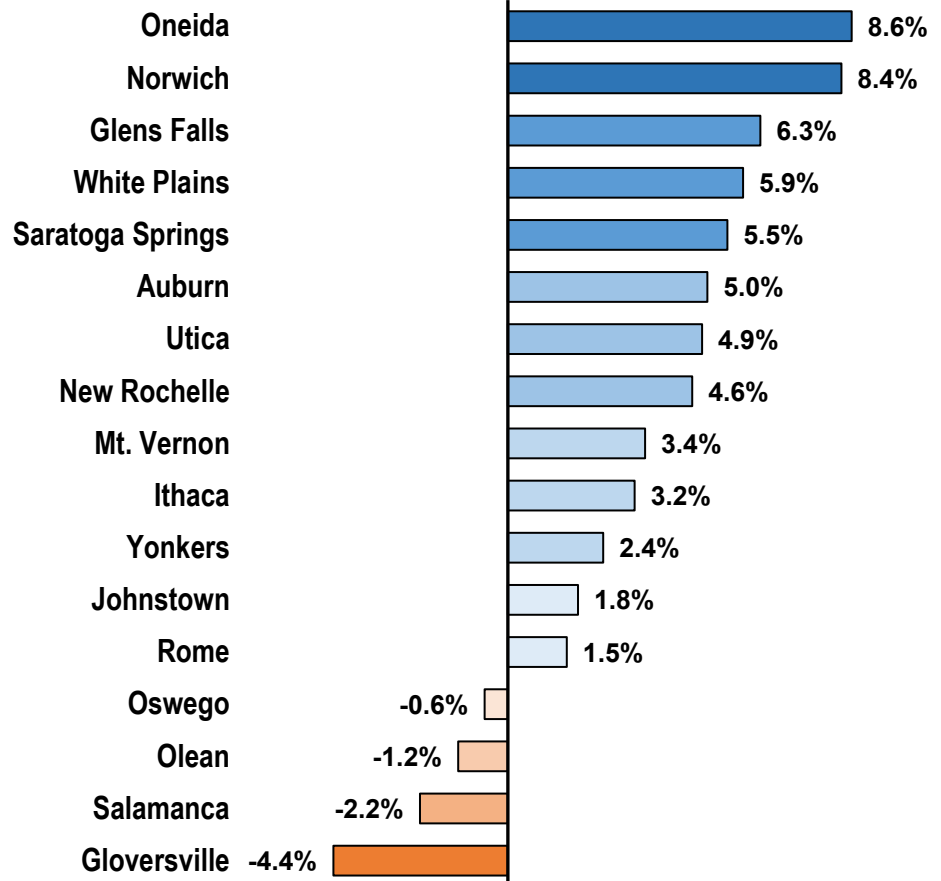
Seventeen cities other than New York City impose their own general sales tax on goods and services. Together, the total collections for these cities increased by 3.6 percent in 2019 over the previous year. The remaining 44 cities receive a portion of what their counties collect.⁷

Thirteen of the cities that impose sales tax experienced increases in year-over-year collections in 2019. The City of Oneida had the strongest growth at 8.6 percent, closely followed by Norwich (8.4 percent). Conversely, the cities of Gloversville, Salamanca, Olean and Oswego saw their collections decline from the previous year, though decreases incurred by Salamanca and Olean were mostly due to technical adjustments. (See Figure 7.)

(For a list of county and city sales tax collections, see Appendix on page 8.)

Figure 7

Change in City Sales Tax Collections, Calendar Year 2018 to 2019



Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: Excludes New York City.

Per Capita Collections

Local sales tax collections in 2019 were \$931 per capita, a \$55 increase from 2018.⁸

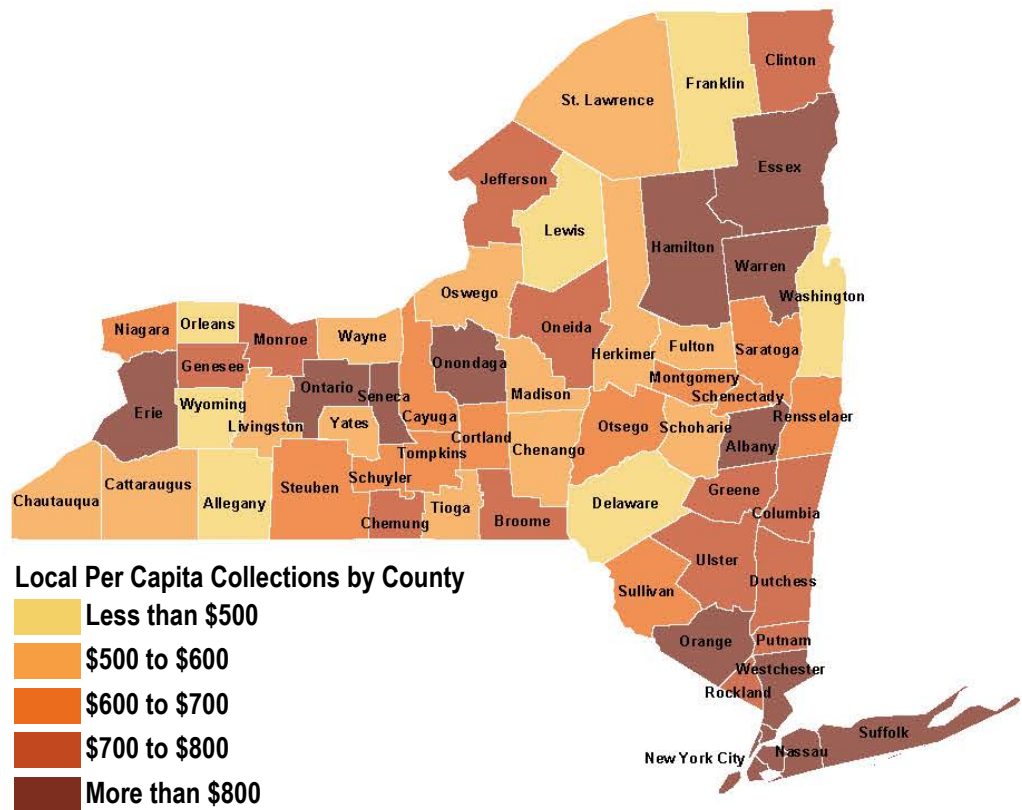
Suffolk County (\$1,104), New York City (\$1,064) and Nassau County (\$1,002) had the highest per capita collections in the State. However, the upstate counties of Hamilton (\$970), Warren (\$930) and Albany (\$929) were also quite high. Washington County (\$358) had the lowest per capita amount. (See Figure 8.)

Various factors can cause a disparity in sales tax collections per capita across the State. First, local sales tax rates are not the same statewide. Saratoga, Warren and Washington counties, for example, have lower county rates than most, while Erie and Oneida counties have higher rates. In addition, New York City and seven surrounding counties are subject to an additional rate that supports the Metropolitan Commuter Transportation District.⁹ The tax base may also be different. For example, some services are taxed in New York City that are not taxed elsewhere.¹⁰

Other factors can also affect per capita collections. Tourism-heavy areas (such as certain counties in the Adirondacks or Finger Lakes) tend to have high collections per capita partly due to their low year-round populations relative to high seasonal sales volumes. Counties in larger metropolitan areas can have more sales tax generated from a greater base of economic activity, and therefore high sales volume. One potential effect of increased internet sales and better enforcement of taxes on those sales could be to strengthen collections in rural counties, which typically have fewer brick-and-mortar shopping establishments.

Figure 8

Local Sales Tax Collections Per Capita by County, Calendar Year 2019



Sources: New York State Department of Taxation and Finance; United States Census Bureau, 2018 Population Estimates.

Notes: Includes county and city collections, and the total revenue collected in certain counties and New York City on behalf of the Metropolitan Commuter Transportation District.⁹ For a list of the sales tax rates by local taxing jurisdiction, see www.tax.ny.gov/pdf/publications/sales/pub718.pdf.

Appendix: Sales Tax Collections by Region, 2018 and 2019

Region	City/County	2018	2019	Percentage Change
Capital District		\$757,651,091	\$790,577,033	4.3%
Albany	County	\$275,109,796	\$285,271,314	3.7%
Columbia	County	\$43,098,930	\$44,730,539	3.8%
Greene	County	\$32,729,482	\$34,619,382	5.8%
Rensselaer	County	\$88,428,881	\$95,873,627	8.4%
Saratoga	County	\$125,341,933	\$129,739,135	3.5%
<i>Saratoga Springs</i>	City	\$12,720,821	\$13,422,386	5.5%
Schenectady	County	\$101,627,810	\$105,276,121	3.6%
Warren	County	\$55,015,895	\$56,265,689	2.3%
<i>Glens Falls</i>	City	\$3,285,621	\$3,494,185	6.3%
Washington	County	\$20,291,922	\$21,884,656	7.8%
Central New York		\$535,237,889	\$547,707,064	2.3%
Cayuga	County	\$36,874,236	\$37,657,121	2.1%
<i>Auburn</i>	City	\$9,248,855	\$9,712,526	5.0%
Cortland	County	\$29,814,166	\$31,219,537	4.7%
Madison	County	\$29,123,688	\$30,674,231	5.3%
<i>Oneida</i>	City	\$4,451,482	\$4,836,070	8.6%
Onondaga	County	\$363,657,366	\$371,013,689	2.0%
Oswego	County	\$47,471,985	\$48,084,060	1.3%
<i>Oswego</i>	City	\$14,593,989	\$14,508,695	-0.6%
Finger Lakes		\$786,632,113	\$818,854,908	4.1%
Genesee	County	\$42,163,430	\$42,494,494	0.8%
Livingston	County	\$34,788,736	\$35,499,199	2.0%
Monroe	County	\$503,950,686	\$525,955,643	4.4%
Ontario	County	\$85,781,565	\$88,722,902	3.4%
Orleans	County	\$16,748,806	\$17,738,911	5.9%
Seneca	County	\$25,984,725	\$27,722,238	6.7%
Wayne	County	\$45,884,370	\$47,941,230	4.5%
Wyoming	County	\$18,592,593	\$19,038,415	2.4%
Yates	County	\$12,731,996	\$13,738,995	7.9%
Long Island		\$2,661,094,583	\$2,756,932,644	3.6%
Nassau	County	\$1,201,082,161	\$1,243,714,342	3.5%
Suffolk	County	\$1,457,518,262	\$1,510,458,779	3.6%
Mid-Hudson		\$1,683,854,235	\$1,807,823,703	7.4%
Dutchess	County	\$197,426,483	\$208,670,515	5.7%
Orange	County	\$289,627,123	\$300,786,160	3.9%
Putnam	County	\$63,145,092	\$66,354,864	5.1%
Rockland	County	\$218,516,610	\$232,214,848	6.3%
Sullivan	County	\$46,428,015	\$47,332,035	1.9%
Ulster	County	\$120,049,605	\$127,189,574	5.9%
Westchester	County	\$550,562,482	\$619,794,736	12.6%
<i>Mount Vernon</i>	City	\$21,539,958	\$22,282,709	3.4%
<i>New Rochelle</i>	City	\$29,648,376	\$31,021,849	4.6%
<i>White Plains</i>	City	\$49,367,479	\$52,284,600	5.9%
<i>Yonkers</i>	City	\$96,132,114	\$98,434,948	2.4%

Appendix: Sales Tax Collections by Region, 2018 and 2019

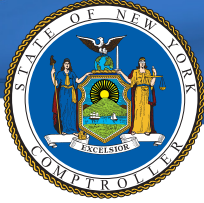
Region	City/County	2018	2019	Percentage Change
Mohawk Valley		\$276,893,676	\$286,686,383	3.5%
Fulton	County	\$22,626,580	\$22,439,415	-0.8%
<i>Gloversville</i>	City	\$4,043,099	\$3,865,837	-4.4%
<i>Johnstown</i>	City	\$4,085,218	\$4,157,221	1.8%
Hamilton	County	\$4,181,388	\$4,303,157	2.9%
Herkimer	County	\$32,497,455	\$34,119,047	5.0%
Montgomery	County	\$30,811,840	\$32,935,264	6.9%
Oneida	County	\$143,972,635	\$149,470,997	3.8%
<i>Rome</i>	City	\$7,961,861	\$8,079,754	1.5%
<i>Utica</i>	City	\$10,650,255	\$11,170,063	4.9%
Schoharie	County	\$16,063,201	\$16,145,136	0.5%
North Country		\$262,696,907	\$271,569,094	3.4%
Clinton	County	\$56,909,095	\$59,424,995	4.4%
Essex	County	\$31,811,712	\$31,754,703	-0.2%
Franklin	County	\$23,792,142	\$25,045,025	5.3%
Jefferson	County	\$78,658,684	\$80,178,190	1.9%
Lewis	County	\$12,489,548	\$12,974,165	3.9%
St. Lawrence	County	\$59,035,722	\$62,192,015	5.3%
Southern Tier		\$444,177,468	\$458,813,543	3.3%
Broome	County	\$135,218,298	\$140,998,874	4.3%
Chemung	County	\$61,064,126	\$62,641,042	2.6%
Chenango	County	\$24,201,702	\$24,654,475	1.9%
<i>Norwich</i>	City	\$1,658,063	\$1,797,043	8.4%
Delaware	County	\$22,729,715	\$22,243,174	-2.1%
Otsego	County	\$39,001,024	\$40,366,901	3.5%
Schuyler	County	\$11,445,898	\$12,021,871	5.0%
Steuben	County	\$58,611,391	\$59,828,832	2.1%
Tioga	County	\$24,240,238	\$24,864,871	2.6%
Tompkins	County	\$54,150,488	\$56,886,775	5.1%
<i>Ithaca</i>	City	\$11,966,317	\$12,347,450	3.2%
Western New York		\$1,066,102,206	\$1,107,782,054	3.9%
Allegany	County	\$21,442,830	\$22,370,358	4.3%
Cattaraugus	County	\$38,652,830	\$40,150,213	3.9%
<i>Olean</i>	City	\$4,383,244	\$4,328,514	-1.2%
<i>Salamanca</i>	City	\$689,929	\$674,691	-2.2%
Chautauqua	County	\$67,543,461	\$70,960,529	5.1%
Erie	County	\$797,191,558	\$829,405,716	4.0%
Niagara	County	\$125,873,736	\$129,799,452	3.1%
New York City		\$7,838,561,375	\$8,228,694,174	5.0%
Other Local		\$1,155,345,054	\$1,207,748,987	4.5%
Statewide Total		\$17,468,246,597	\$18,283,189,586	4.7%

Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: 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 cities that impose a general sales tax.

Notes

- ¹ Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance's AS570 reports. The AS570 reports distributions, which are called collections in this report. The rates shown in Figure 1 have been adjusted for a major multiyear technical correction to New York City's collections in 2015. For a more thorough discussion of this adjustment, see the Office of the New York State Comptroller, *2016 Local Sales Tax Collections*, January 31, 2017, www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf.
- ² Federal Reserve District, *The Beige Book*, January 2020, www.federalreserve.gov/monetarypolicy/beige-book-default.htm; New York State Department of Labor, *Current Employment Statistics*, accessed on January 24, 2020, www.labor.ny.gov/stats/cesemp.asp.
- ³ For more information on the State's efforts to "eliminate the internet tax advantage," see New York State, FY 2020 Enacted Budget Financial Plan, p. 91, www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf.
- ⁴ New York State Department of Taxation and Finance, *AS300 – Monthly Cash and Collection Distributions With Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments*, accessed on January 24, 2020, www.tax.ny.gov/research/stats/statistics/sales_tax/government/as300.htm.
- ⁵ As used in this report, the term "technical adjustments" refers to any of a number of collection or distribution corrections made by the New York State Department of Taxation and Finance that are not related to current economic activity, such as late filings or errors caught on later audit. To access "technical adjustments" data taken from the New York State Department of Taxation and Finance's AS300 and AS310 reports, see www.tax.ny.gov/research/stats/statistics/sales_tax/government/reports_list.htm.
- ⁶ Office of the New York State Comptroller, "Aid and Incentives for Municipalities (AIM) and AIM-Related Payments," www.osc.state.ny.us/localgov/datanstat/stateaid/index.htm.
- ⁷ For a more detailed discussion of sales tax pre-emption by cities, see Office of the New York State Comptroller, *Local Government Sales Taxes in New York State: 2015 Update*, March 2015, p. 6, www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf.
- ⁸ This amount does not include the State's share of the sales tax collected for 2019. However, local per capita collections include the total revenue collected in certain counties and in New York City on behalf of the Metropolitan Commuter Transportation District. A per capita amount of \$84 is applied to each affected local taxing jurisdiction.
- ⁹ For a list of local sales and use tax rates by jurisdiction, see www.tax.ny.gov/pdf/publications/sales/pub718.pdf; For more details, including enactment and effective dates, see www.tax.ny.gov/pdf/publications/sales/pub718a.pdf.
- ¹⁰ For more information on the types of taxable goods and services in New York City, see www1.nyc.gov/site/finance/taxes/business-nys-sales-tax.page.



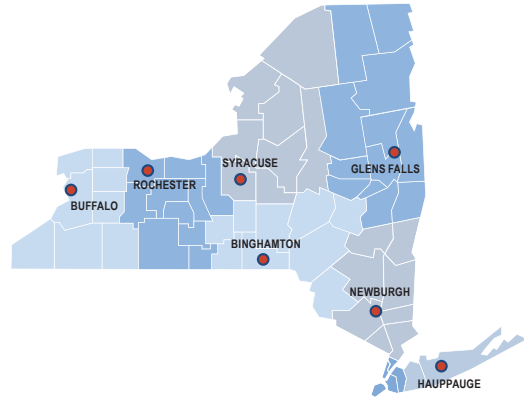
Office of the NEW YORK STATE
COMPTROLLER

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/localgov



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-Bufferlo@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/localgov/index.htm



Like us on Facebook at facebook.com/nyscomptroller

Follow us on Twitter @[@nyscomptroller](https://twitter.com/nyscomptroller)