Outdated Municipal Structures
Cities, Towns and Villages – 18th Century Designations for 21st Century Communities

An examination of how traditional classifications no longer fit many of today’s local governments, and a discussion of policy implications

- The terms city, town and village each bring an image to mind, but these images no longer hold true in many places. In New York, a locality’s municipal designation—which has many implications for governance, service provision and intergovernmental aid—has everything to do with history and little to do with current realities.

- The vast majority of our cities, towns and villages were established prior to 1920. Overwhelming changes have occurred in the built environment, demographics and economy since that time, but there has been no corresponding adjustment in the underlying municipal structure or boundaries.

- Historically, cities were more populous than towns and villages, but today there are many more big towns than big cities. Ten “mega-towns” have populations greater than 100,000, whereas among cities, only the “Big Five” are that populous. Four of these mega-towns exceed the population of Buffalo—making them the largest municipalities outside of New York City. Most of the State’s cities (35 out of 62) have populations under 25,000, whereas 60 towns and six villages have populations exceeding that level.

- This study uses a statistical technique known as cluster analysis to sort cities, towns and villages into new groups—providing a hypothetical regrouping of local governments as an illustrative alternative to municipal class. This analysis shows how a municipal “class distinction” arrived at a century or more ago does not correspond with current conditions in many municipalities. Thus, the multitude of State laws and programs which treat localities differently based on municipal class may be doing so somewhat arbitrarily at this point in time.

- This analysis points to a number of issues ripe for reconsideration, including governance provisions applying to classes of municipalities, the provision of county services, the application of tax limits, the operation of special districts for town services, and more.
Overview

What does it mean to live in a city, town or village in New York State? While each term brings a particular image to mind, these images no longer hold true for many localities. The legal designation of a municipality as a city, town or village—which has many implications for governance, service provision and intergovernmental aid—has everything to do with history and very little to do with a locality’s current situation.

This study presents an analysis of our municipalities—cities, towns and villages—including a statistical regrouping that suggests what a modern classification system might look like if we started from scratch today, based on current conditions. What emerges is an intuitively satisfying reassignment of our cities, towns and villages into groups far more homogenous than the current legal designations. Big cities and immense urban towns group together, as do the smaller cities, larger villages and other urban towns. Suburban and rural areas emerge naturally.

This analysis provides an illustration that suggests it may be time to refocus attention on the basic structure of local government, including State laws covering service provision, governance, revenue structure, intergovernmental aid, and the provisions under which municipalities may merge, dissolve or annex territory. A number of studies have already described problems and potential improvements in these areas (many of which are cited in this report). With today’s heightened focus on local government efficiency, it makes sense to take another look at some of these basic issues.

History versus Current Reality

New York’s local government structure has evolved over four centuries, but the vast majority of our cities, towns and villages were established, and most boundaries were set, before 1920. The subdivision of the State into counties, the counties into towns, and the chartering of many cities occurred much earlier. In the modern era, annexations or mergers of municipalities almost never occur in New York State. Other than the creation and dissolution of a relatively small number of villages, there has been virtually no change in our municipal structure since the early years of the last century.

This static municipal structure stands in stark contrast with the overwhelming changes in our built environment, demographics and economy that have occurred since the lines were drawn and designations of city, town or village were made. In addition to geographic designations, the constitutional and statutory provisions that set the operational rules for these three classes of municipalities were also put in place long ago, at least in most significant respects. Thus, the building blocks of our local government structure are based on extremely outdated premises and demographic patterns.

Prior to World War II, cities were almost exclusively the centers of population, industry and commerce. Towns were smaller and more sparsely settled, sometimes with a more densely populated center, which was later incorporated as a village to provide basic municipal services. Although these conditions no longer apply, most of the “rules” were set during that earlier period.

Historically, cities were bigger than other municipalities, but today’s reality is that in many areas more people live outside of cities than within them. Since 1950, cities in New York State have lost
24 percent of their population, while in stark contrast, town populations have increased by 121 percent.⁠¹ Far from being the exclusive centers of population and wealth, cities have in fact declined dramatically relative to surrounding communities. In part this has occurred because in New York (and other northeastern states), provisions of State law generally work against cities expanding geographically through annexation, and urban expansion consequently occurs in surrounding localities, not the central city. In 1950, the populations of Buffalo, Rochester and Syracuse were roughly twice the size of the population of their counties outside each city. Today that relationship is reversed.

Today, in fact, there are many more big towns in New York than there are big cities. Ten towns exceed 100,000 in population, whereas among cities, only the “Big Five” are this populous. Four of these “mega-towns” exceed the population of Buffalo—making them the largest municipalities outside of New York City (not the remaining “Big Four” cities, as we may be used to thinking). As we move the scale lower, towns continue to lead. For example, only 12 cities today have a population greater than 50,000, whereas 21 towns exceed this level. And while most of the State’s cities (35 out of 62) have populations under 25,000, there are 60 towns and six villages with larger populations. In fact, there are more towns exceeding the median city population than there are cities in total. Clearly, and by many measures, cities are no longer the largest municipalities.

Despite this quantum shift in circumstances, most of our statutes and constitutional provisions continue to treat cities differently based upon the very outdated premise that they are larger and wealthier. Or, looked at from another angle, very little has been done to adjust the approach we take toward other municipalities—towns and villages—many of which may be more like cities than their historical municipal designations imply.

Consider just some of the simple differences in treatment. Although city residents pay county property taxes, many county services are not provided within city borders. While this approach may have made sense when the towns outside the cities had far fewer resources, it

**Villages**

All State residents live in either a city or a town, as their boundaries do not overlap. Villages, in contrast, are located within towns, and their residents pay taxes to both the village and town. Historically, villages tend to be formed from the more densely populated section of a town—the area where additional services were likely to be needed. In essence, villages were a smaller version of a city, providing services not available in a town, such as water, sewer, police and fire protection. However, suburbanization led to changes in law that allowed such services to be provided without the creation of a village (often through “special districts”). Today, police, water, sewer, sanitation and fire protection services are provided routinely throughout towns, and the incorporation of a village is no longer necessary for these purposes. The impetus for most recent village incorporations has not been the need for new services, but the desire of disaffected residents of a particular area to take control of land use regulation and other services from a town board.

While we often think of villages as small, the 554 villages of New York State are quite diverse, ranging in size from less than 50 residents (e.g., Dering Harbor, West Hampton Dunes and Saltaire) to Hempstead, with its 57,000 residents and budget of approximately $64 million. In fact, there were 73 villages below 500 in population as of the 2000 Census, and these areas would not even qualify for incorporation as a village under current law. Nine villages are located in more than one county, and 65 in more than one town.
is questionable given today’s realities. Other inner-ring communities, including towns and villages with their own police forces, also receive different levels of county services.

Revenue sharing and many other varieties of aid to local governments are differentiated based on municipal class. To a large extent, this has been helpful to city governments, which often receive greater aid, and are generally facing greater needs than an “average” town or village. But as the analysis which follows demonstrates, many towns and villages are city-like localities, with large populations, high density and many other urban characteristics. Why should such communities receive lower levels of aid?

Cities, towns and villages also have very different governance and revenue structures, many aspects of which are directly prescribed or otherwise governed by State law, and virtually all of which were designed for a different, long-past era. For example, tax and debt limits apply very differently depending on municipal class, with tax limits not applying to towns at all.

**A Structure No One Would Design Today**

New York, like other northeastern states, tends to have a more complex local government structure. Currently, there are 1,605 general purpose local governments, including 932 towns, 554 villages, 62 cities and 57 counties. Both the absolute number and ratio of local governments to population is high in comparison to national averages, and even higher when the comparison is made without New York City (a single government containing over 40 percent of the State’s population).

Our municipal structure is not only highly complex, it no longer provides a rational differentiation based on population densities and settlement patterns, as it did when the classifications were originally made. The vast majority of cities and villages and towns were formed during the 1800s, and there have been almost no changes since the 1920s (the end of the progressive era, when municipal improvements were a particular focus). The number of municipalities within each class has remained virtually constant since that time, with the exception of an occasional village formation or dissolution.

Only three cities have been created since 1920, the last being the City of Rye incorporation in 1942. The number of towns today (932) is unchanged since 1900, although there have been changes within this total. Villages are today the only type of municipality that can be incorporated or dissolved solely by local action, and thus are the only class that has shown change in the modern era (since 1920, 125 villages have been created and 37 have dissolved).

Because of the great changes that have taken place, it is highly doubtful that—if New York State was to start from scratch—anything even close to our current municipal structure would emerge. Population changes alone since 1920 would be ample justification for restructuring. In an earlier era, this growth would have resulted in additional incorporated areas, usually as an extension of original cities (as had been the traditional pattern).

Much of the research on urban problems since the 1960s has focused on this basic pattern of development occurring further out beyond city borders, leaving a dwindling central city population, with fewer middle-income households and large concentrations of poverty. More recently, this dynamic has spread to urban areas which are not cities—with these localities often referred to as inner-ring communities or first suburbs. The analysis which follows helps to identify a number of non-city governments which nevertheless share many urban characteristics, and may be experiencing similar problems. In contrast,
there are a number of villages, and even cities, that are more suburban or rural in character than their municipal status would indicate.

Despite the multitude of differences under State law for cities, towns and villages, the functions and services provided by these different classes of local governments have been converging for some time. While being distinct in form, cities, towns and villages are increasingly indistinct in function. This convergence in services performed, in combination with an absence of justification for the historic boundaries and classifications, has resulted in a local government structure that is in many ways lacking a rational explanation. A structure, in short, that no one would design today.

School District Consolidation – A Success Story from the Last Century

One of the relative successes in restructuring local government was a dramatic reduction in the number of school districts during the last century. This trend occurred in New York and many other states; it was in some respects a correction to the historical model (in which many districts were created on a scale to accommodate walking to school). In New York, the number of school districts declined from over 10,000 to approximately 700. However, virtually all of that change occurred before 1970, and State aid incentives played a major role. New York State still has a relatively large number of school districts in comparison to other states, many of which organize schools at the county level or have coterminous towns and school districts. In New York, the fact that school districts cross municipal and even county borders adds a significant degree of complexity to the local government structure.

Modern Day Municipal Clusters—An Illustrative Regrouping

New York’s local governments are usually analyzed by municipal class—that is, cities, towns and villages are looked at separately. Generally, we also compare individual municipalities to their class (e.g., high costs for a city, low taxes for a town). This tendency is long standing and rooted in a number of practical considerations, including chiefly that the State treats these entities differently. Towns, cities and villages also generally have differing fiscal years (fiscal years also differ within some classes). The Office of the State Comptroller, for example, reports financial results by class, as do other agencies and most academic studies. Nevertheless, it is the thesis of this analysis that this traditional classification misplaces many municipalities.

To gain a better understanding of how outdated our classification system is, this study uses a statistical research technique known as cluster analysis to sort municipalities into groups. The basic question we are trying to answer here is—how would we organize or group local governments if we didn’t have the existing labels (i.e., municipal class)? The hypothesis was that a municipal “class distinction” arrived at a century or more ago does not, in many cases, provide a good indication of current conditions.

Cluster analysis is a statistical technique that groups “cases” into clusters that have similar characteristics, based upon a particular set of data, chosen by the researcher. Based on the data elements for each case, the technique produces homogenous clusters, each one of which is significantly dissimilar to the others. In this study, the “cases” are municipalities: cities, towns and villages.

The analysis was undertaken with the presumption that there are many urban areas, some of which are classified as cities, and some of which are not. We expected to find similarities between small cities
and many large villages, and that some villages are more “suburban” in character, like many towns. We also expected that an upstate/downstate separation could emerge, because regional population trends, incomes and property values are so dissimilar.

Our analysis shows that, while there are similarities among many local governments within a class, there are also many differences, and the municipal classification of a community is far from being a good overall descriptor of its characteristics. This analysis therefore implies that the many State programs and rules which treat these localities very differently based on their historical municipal classification may be doing so somewhat arbitrarily at this point in time.

The clusters were formed based on 13 data elements (variables), covering structural, demographic and financial attributes. These variables were chosen because they are typically understood to be characteristics of municipalities of differing types. A series of “structural” variables describe the size, geography and infrastructure characteristics of the municipality, such as population, land area, population density and the percentage of housing constructed prior to 1950. Demographic variables focus on the characteristics of the population, and include median family income, median house value, percentage foreign-born, poverty rate and average travel time to work. The financial characteristics include total local government expenditures, and public safety and transportation as a percentage of expenditures (providing an indication of the service mix). The property tax rate was also used to provide an indication of the local costs for municipal services.

The clustering approach used was an “exploratory” analysis, which means that we did not specify the number and/or type of clusters that exist; the statistical technique itself determined this, as well as which localities belonged in each. Localities missing data or with populations under 1,000 were excluded, as cluster analysis can be thrown off by anomalous statistics (which are often produced when measurements are made of smaller communities). New York City was also excluded.

From this analysis, five major clusters emerged, which are listed in the table below and described in the sections following. The clusters have been given names based on our interpretations of their characteristics: major urban centers; smaller urban centers—upstate and downstate; suburbs; and rural. The sections following describe each group and list the localities belonging to each; a color-coded map of the clusters is provided on page 8. A map showing the current municipal designations is provided at the end of this report.
### Cluster Analysis Results: An Illustrative Reclassification

<table>
<thead>
<tr>
<th></th>
<th>Major Urban Centers</th>
<th>Smaller Urban Centers (Upstate)</th>
<th>Smaller Urban Centers (Downstate)</th>
<th>Suburbs</th>
<th>Rural</th>
<th>Total/Mean (included in analysis)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number of Municipalities</strong></td>
<td>19</td>
<td>240</td>
<td>107</td>
<td>246</td>
<td>616</td>
<td>1228</td>
</tr>
<tr>
<td>City</td>
<td>6</td>
<td>46</td>
<td>6</td>
<td>3</td>
<td>0</td>
<td>61</td>
</tr>
<tr>
<td>Village</td>
<td>0</td>
<td>192</td>
<td>87</td>
<td>71</td>
<td>6</td>
<td>356</td>
</tr>
<tr>
<td>Town</td>
<td>13</td>
<td>2</td>
<td>14</td>
<td>172</td>
<td>610</td>
<td>811</td>
</tr>
</tbody>
</table>

#### Structural

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Population</td>
<td>211,942</td>
<td>7,038</td>
<td>13,484</td>
<td>12,329</td>
<td>3,728</td>
<td>10,169</td>
</tr>
<tr>
<td>Land Area (Sq. Mi.)</td>
<td>69.2</td>
<td>3.1</td>
<td>4.7</td>
<td>26.4</td>
<td>50.8</td>
<td>32.9</td>
</tr>
<tr>
<td>Population Density</td>
<td>3,998</td>
<td>2,237</td>
<td>5,310</td>
<td>940</td>
<td>98</td>
<td>1,199</td>
</tr>
<tr>
<td>Housing Built Prior to 1950</td>
<td>33.1%</td>
<td>63.0%</td>
<td>41.9%</td>
<td>28.6%</td>
<td>40.3%</td>
<td>42.4%</td>
</tr>
</tbody>
</table>

#### Demographic

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Median House Value (1999)</td>
<td>$192,679</td>
<td>$73,348</td>
<td>$404,238</td>
<td>$135,290</td>
<td>$76,340</td>
<td>$117,935</td>
</tr>
<tr>
<td>Foreign-born</td>
<td>13.5%</td>
<td>3.2%</td>
<td>19.1%</td>
<td>5.5%</td>
<td>2.2%</td>
<td>4.7%</td>
</tr>
<tr>
<td>Poverty</td>
<td>11.0%</td>
<td>13.9%</td>
<td>5.5%</td>
<td>5.5%</td>
<td>11.0%</td>
<td>10.0%</td>
</tr>
<tr>
<td>Work Travel Time (Minutes)</td>
<td>27.3</td>
<td>19.8</td>
<td>32.2</td>
<td>25.2</td>
<td>24.3</td>
<td>24.4</td>
</tr>
</tbody>
</table>

#### Finances

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$216,794,663</td>
<td>$9,478,584</td>
<td>$16,512,779</td>
<td>$8,981,917</td>
<td>$1,743,716</td>
<td>$9,319,631</td>
</tr>
<tr>
<td>Public Safety</td>
<td>23.0%</td>
<td>20.2%</td>
<td>27.0%</td>
<td>15.9%</td>
<td>6.8%</td>
<td>13.2%</td>
</tr>
<tr>
<td>Transportation</td>
<td>13.4%</td>
<td>16.0%</td>
<td>15.6%</td>
<td>22.8%</td>
<td>53.1%</td>
<td>35.9%</td>
</tr>
<tr>
<td>Tax Rate</td>
<td>$7.74</td>
<td>$10.45</td>
<td>$4.55</td>
<td>$3.06</td>
<td>$4.25</td>
<td>$5.30</td>
</tr>
</tbody>
</table>

### Major Urban Centers

The first cluster—major urban centers—may be thought of as a “big city” grouping, although its 19 members include only six cities (Albany, Buffalo, Rochester, Syracuse, Yonkers and White Plains), while 13 are towns. Note that New York City was not included in the analysis, as it is unique in size and many other ways, and really cannot be compared to other cities in the State. Although not in New York City’s league, the municipalities in this group are generally very large—both in terms of population and land area. The towns in this cluster include the largest in the State in terms of population. These towns are generally more urban in nature than other towns, and experience challenges similar to those faced by cities.
The major urban centers average over 200,000 residents and nearly 70 square miles, and also contain a larger than average foreign-born population (13.5 percent) and a relatively high level of poverty (11 percent). Urban centers have large budgets (given the large populations they serve and their service mix) and have higher-than-average tax rates.8

**Smaller Urban Centers**

This group includes most of the State’s “small cities” and villages. The clustering methodology actually produced two clusters that were separated (by the methodology itself) almost precisely along regional lines. One cluster was located upstate (i.e., anywhere outside of the New York City metropolitan area that includes Long Island, Westchester, Rockland and Putnam counties), while those in the other cluster were located almost exclusively downstate.

Our interpretation of these two clusters is that they describe a similar type of community, but given the very different economic and demographic patterns between the New York City metropolitan region and elsewhere, they have some significant differences, and grouped separately under the cluster analysis methodology. Although they both represent a small city/large village type of community and are similar in many respects, there are some clear differences. We named the clusters “smaller urban centers” and attached an upstate or downstate suffix (although they are presented as a single group in our map).

Geographically, these are smaller municipalities, averaging only three to five square miles in size. While both upstate and downstate smaller urban centers are more densely populated than the suburban and rural clusters, smaller urban centers downstate (5,310 residents/square mile) are more than twice as dense as those located upstate (2,237 residents/square mile).

The upstate smaller urban centers have a greater percentage of older housing (63 percent constructed prior to 1950) when compared to the other cluster groups, while housing in the downstate smaller urban centers is somewhat newer (42 percent). There is also a significant upstate-downstate difference in both income and property values, with downstate communities having substantially higher property values and income—indicative of the higher cost of living in these downstate communities. Furthermore, both upstate and downstate smaller urban centers spent proportionally more on public safety, which is a functional characteristic of cities and village governments. The smaller urban centers located upstate have the highest rate of poverty compared to the other categories and more than twice the rate of poverty in the downstate category, while downstate communities have a larger foreign-born population.

---

### Major Urban Centers

(Ranked by Population, 2000 Census)

<table>
<thead>
<tr>
<th>Name</th>
<th>Class</th>
<th>County</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hempstead</td>
<td>Town</td>
<td>Nassau</td>
<td>755,924</td>
</tr>
<tr>
<td>Brookhaven</td>
<td>Town</td>
<td>Suffolk</td>
<td>448,248</td>
</tr>
<tr>
<td>Islip</td>
<td>Town</td>
<td>Suffolk</td>
<td>322,612</td>
</tr>
<tr>
<td>Oyster Bay</td>
<td>Town</td>
<td>Nassau</td>
<td>293,925</td>
</tr>
<tr>
<td>Buffalo</td>
<td>City</td>
<td>Erie</td>
<td>292,648</td>
</tr>
<tr>
<td>North Hempstead</td>
<td>Town</td>
<td>Nassau</td>
<td>222,611</td>
</tr>
<tr>
<td>Rochester</td>
<td>City</td>
<td>Monroe</td>
<td>219,773</td>
</tr>
<tr>
<td>Babylon</td>
<td>Town</td>
<td>Suffolk</td>
<td>211,792</td>
</tr>
<tr>
<td>Yonkers</td>
<td>City</td>
<td>Westchester</td>
<td>196,086</td>
</tr>
<tr>
<td>Huntington</td>
<td>Town</td>
<td>Suffolk</td>
<td>195,289</td>
</tr>
<tr>
<td>Syracuse</td>
<td>City</td>
<td>Onondaga</td>
<td>147,306</td>
</tr>
<tr>
<td>Amherst</td>
<td>Town</td>
<td>Erie</td>
<td>116,510</td>
</tr>
<tr>
<td>Smithtown</td>
<td>Town</td>
<td>Suffolk</td>
<td>115,715</td>
</tr>
<tr>
<td>Ramapo</td>
<td>Town</td>
<td>Rockland</td>
<td>108,905</td>
</tr>
<tr>
<td>Albany</td>
<td>City</td>
<td>Albany</td>
<td>95,658</td>
</tr>
<tr>
<td>Cheektowaga</td>
<td>Town</td>
<td>Erie</td>
<td>94,019</td>
</tr>
<tr>
<td>Clarkstown</td>
<td>Town</td>
<td>Rockland</td>
<td>82,082</td>
</tr>
<tr>
<td>Southampton</td>
<td>Town</td>
<td>Suffolk</td>
<td>54,712</td>
</tr>
<tr>
<td>White Plains</td>
<td>City</td>
<td>Westchester</td>
<td>53,077</td>
</tr>
</tbody>
</table>
While these two clusters consist mainly of cities and villages, there are also two towns in the upstate cluster. These towns are Tonawanda and Ellicott in Western New York, which have characteristics similar to upstate small cities and villages, such as a more dense population center, older housing and a compact land area. Ellicott, for example, appears more city-like because of high public safety expenditures and a large portion of older housing—two distinctively urban characteristics for upstate communities. The downstate cluster also includes 14 towns.

### Smaller Urban Centers – Upstate

<table>
<thead>
<tr>
<th>Cities</th>
<th>Towns</th>
<th>Villages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amsterdam</td>
<td>Fulton</td>
<td>Geneseo</td>
</tr>
<tr>
<td>Auburn</td>
<td>Geneva</td>
<td>Gouverneur</td>
</tr>
<tr>
<td>Batavia</td>
<td>Glens Falls</td>
<td>LeRoy</td>
</tr>
<tr>
<td>Binghamton</td>
<td>Gloversville</td>
<td>Liberty</td>
</tr>
<tr>
<td>Canandaigua</td>
<td>Hornell</td>
<td>Lockport</td>
</tr>
<tr>
<td>Cohoes</td>
<td>Hudson</td>
<td>Middletown</td>
</tr>
<tr>
<td>Cortland</td>
<td>Ithaca</td>
<td>Middleburg</td>
</tr>
<tr>
<td>Dunkirk</td>
<td>Jamestown</td>
<td>Niagara Falls</td>
</tr>
<tr>
<td>Elmira</td>
<td>Johnstown</td>
<td>North Tonawanda</td>
</tr>
<tr>
<td>Tonawanda</td>
<td>Ellicott</td>
<td>Norwich</td>
</tr>
<tr>
<td>Rome</td>
<td>Olean</td>
<td>Oneida</td>
</tr>
<tr>
<td>Schenectady</td>
<td>Oneonta</td>
<td>Owego</td>
</tr>
<tr>
<td>Troy</td>
<td>Plattsburgh</td>
<td>Port Jervis</td>
</tr>
<tr>
<td>Utica</td>
<td>Watertown</td>
<td>PoUGHkeepsie</td>
</tr>
<tr>
<td>Watervliet</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Cities

<table>
<thead>
<tr>
<th>Cities</th>
<th>Towns</th>
<th>Villages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>Brockport</td>
<td>Canastota</td>
</tr>
<tr>
<td>Addison</td>
<td>Brockton</td>
<td>Canisteo</td>
</tr>
<tr>
<td>Akron</td>
<td>Brownsville</td>
<td>Canajoharie</td>
</tr>
<tr>
<td>Allion</td>
<td>Caledonia</td>
<td>Camden</td>
</tr>
</tbody>
</table>
| Alexandria | Cambridge | Canadaris |}

### Villages

<table>
<thead>
<tr>
<th>Villages</th>
<th>Cities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>Brockport</td>
</tr>
<tr>
<td>Addison</td>
<td>Brockton</td>
</tr>
<tr>
<td>Akron</td>
<td>Brownsville</td>
</tr>
<tr>
<td>Allion</td>
<td>Caledonia</td>
</tr>
<tr>
<td>Alexandria</td>
<td>Cambridge</td>
</tr>
</tbody>
</table>
Smaller Urban Centers – Downstate
(N=107)

### Cities
- Glen Cove
- New Rochelle
- Long Beach
- Peekskill
- Mount Vernon
- Rye

### Towns
- Bedford
- Lewisboro
- Mamaroneck
- Mount Pleasant
- North Castle
- Pelham
- Pound Ridge
- Rye

### Villages
- Amityville
- Flower Hill
- Lawrence
- Lattingtown
- Nyack
- Rye Brook
- Ardsley
- Freeport
- Lindenhurst
- Lawrence
- Old Brookville
- Sea Cliff
- Atlantic Beach
- Garden City
- Lloyd Harbor
- Linbrook
- Patchogue
- Sleepy Hollow
- Bayville
- Great Neck Estates
- Malverne
- Mamaroneck
- Pelham
- South Floral Park
- Beverly Estates
- Great Neck Plaza
- Manorhaven
- Manhasset
- Pelham Manor
- South Nyack
- Brewster
- Harrison
- Manhasset
- Pocantico Hills
- Spring Valley
- Briarcliff Manor
- Hastings-on-Hudson
- Massapequa Park
- Pleasantville
- Setauket
- Cold Spring Harbor
- Harborfields
- Port Chester
- Port Washington
- Tarrytown
- Croton-on-Hudson
- Great Neck Estates
- Port Washington North
- Quogue
- Tuckahoe
- Dobbs Ferry
- Huntington Bay
- Muttontown
- Rockville Center
- Upper Brookville
- East Hampton
- Irvington
- New Hyde Park
- Roslyn
- Valley Stream
- East Hills
- Island Park
- New Hyde Park
- Roslyn Estates
- West Haverstraw
- East Rockaway
- Kensington
- North Hills
- Roslyn Harbor
- Westbury
- East Williston
- Lake Success
- Northport
- Russell Gardens
- Williston Park
- Elmsford
- Lansing
- Ossining
- South Floral Park
- Floral Park
- Larchmont

### Suburbs

This group comprises primarily non-rural towns, and displays characteristics most often thought of as “suburban.” However, it also includes 71 villages and three cities. It is characterized by relatively low population density in comparison to the “urban center” groupings.

Localities in this group have relatively newer housing, with a lower percentage built prior to 1950 (29 percent) and fewer residents in poverty (5.5 percent) when compared to most other clusters. These are characteristic of more newly developed and affluent areas. These suburban localities also have the lowest average property tax rate when compared to the other groups.

The proximity of suburbs to urban centers differs for upstate and downstate. Downstate suburban towns tend to be outer-ring suburbs of the New York City metropolitan area, while upstate suburban towns tend to be located within fairly close proximity to the upstate large cities. Suburban towns tend to be geographically larger than the more compact towns found in the urban center clusters.
The 71 villages included in this cluster share characteristics in common with suburban towns. For example, these villages tend to have lower tax rates when compared to the villages in the other clusters. These villages also have higher property values and family income levels more typical of suburban locations.

Similarly, the three cities in this cluster, Sherrill in the Mohawk Valley, Beacon in the mid-Hudson Valley and Saratoga Springs in the Capital District, tend to be more suburban when examining indicators such as population density, housing, land area and local wealth.

**Rural**

This is the largest cluster (in number of local governments) and is composed almost entirely of towns, although six villages are included. The group is primarily characterized by very low population density (less than 100 residents per square mile), but its members also tend to cover a large geographic area (averaging 51 square miles) and have small populations (averaging roughly 3,700 residents).

In terms of finances, these rural localities levy taxes at fairly low rates and support small operating budgets, of which transportation-related activities represent a large portion. Residents in these communities tend to have lower incomes and house values when compared to other clusters (with the exception of the upstate smaller urban centers). Residents in these rural communities face higher-than-average rates of poverty compared to smaller downstate urban centers and suburban locations, and there are far fewer foreign-born residents than in any other cluster.
Geographic View of Clusters

The map on page 8 shows the geographic distribution of the clusters, with the smaller urban centers shown as one group, including both upstate and downstate components. This geographic representation is intuitively satisfying, as the major urban centers, smaller urban centers, suburbs and rural communities all follow expected patterns, with the urban areas along the Hudson and Erie Canal corridors being surrounded by suburban rings. Cities and villages of reasonable size outside of that corridor also are shown as smaller urban centers. In the upstate areas, the urban areas are generally surrounded by localities classified as suburbs, with exceptions where cities exist in relative isolation, primarily or completely surrounded by rural areas. In some cases, such as the Village of Kenmore outside of Buffalo, a small urban center surrounds a major urban area—serving as the older inner-ring, urban perimeter of a large city. In the New York City metropolitan area, most inner-ring communities are classified either as major urban centers or smaller urban centers, reflecting the far greater populations and densities of “first suburbs” in that area. The communities identified as suburbs in the New York City metropolitan area are located further out (generally north of Westchester and Rockland Counties, or east of Nassau County). Note that some localities are not assigned in this map (appearing as white), most often because their population is below 1,000, or because data were missing. The unassigned communities are most often in rural areas.
### Rural (N=616)

<table>
<thead>
<tr>
<th>Rural Towns</th>
<th>Municipal Structures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams Burns</td>
<td>Corinth</td>
</tr>
<tr>
<td>Addison</td>
<td>Bitcoins</td>
</tr>
<tr>
<td>Afton</td>
<td>Butler</td>
</tr>
<tr>
<td>Alabama</td>
<td>Burntis</td>
</tr>
<tr>
<td>Albion (Orleans)</td>
<td>Byron</td>
</tr>
<tr>
<td>Albion (Oswego)</td>
<td>Cairo</td>
</tr>
<tr>
<td>Alexander</td>
<td>Caledonia</td>
</tr>
<tr>
<td>Alfred</td>
<td>Calloway</td>
</tr>
<tr>
<td>Allegany</td>
<td>Camden</td>
</tr>
<tr>
<td>Almond</td>
<td>Cameron</td>
</tr>
<tr>
<td>Altamont</td>
<td>Campbell</td>
</tr>
<tr>
<td>Altona</td>
<td>Cattaraugus</td>
</tr>
<tr>
<td>Anchor</td>
<td>Canajohaire</td>
</tr>
<tr>
<td>Amenia</td>
<td>Candor</td>
</tr>
<tr>
<td>Amity</td>
<td>Canajohaire</td>
</tr>
<tr>
<td>Ancram</td>
<td>Canisteo</td>
</tr>
<tr>
<td>Andes</td>
<td>Canton</td>
</tr>
<tr>
<td>Andover</td>
<td>Carlton</td>
</tr>
<tr>
<td>Angelica</td>
<td>Carlisle</td>
</tr>
<tr>
<td>Antwerp</td>
<td>Caroga</td>
</tr>
<tr>
<td>Arcade</td>
<td>Caroline</td>
</tr>
<tr>
<td>Arcadia</td>
<td>Caroline</td>
</tr>
<tr>
<td>Arcadia</td>
<td>Caroline</td>
</tr>
<tr>
<td>Argyle</td>
<td>Carroll</td>
</tr>
<tr>
<td>Arkwright</td>
<td>Carrolton</td>
</tr>
<tr>
<td>Ashford</td>
<td>Castle</td>
</tr>
<tr>
<td>Ashland (Chenango)</td>
<td>Catherine</td>
</tr>
<tr>
<td>Athens</td>
<td>Catlin</td>
</tr>
<tr>
<td>Attica</td>
<td>Cato</td>
</tr>
<tr>
<td>Augusta</td>
<td>Caton</td>
</tr>
<tr>
<td>Aurelius</td>
<td>Catskill</td>
</tr>
<tr>
<td>Ausable</td>
<td>Caunonia</td>
</tr>
<tr>
<td>Austerlitz</td>
<td>Champion</td>
</tr>
<tr>
<td>Avon</td>
<td>Chapin</td>
</tr>
<tr>
<td>Bainbridge</td>
<td>Charleston</td>
</tr>
<tr>
<td>Bangor</td>
<td>Charlotte</td>
</tr>
<tr>
<td>Barker</td>
<td>Chaseagway</td>
</tr>
<tr>
<td>Barre</td>
<td>Chamberham</td>
</tr>
<tr>
<td>Barrington</td>
<td>Chautauqua</td>
</tr>
<tr>
<td>Barton</td>
<td>Chazy</td>
</tr>
<tr>
<td>Butavia</td>
<td>Chemung</td>
</tr>
<tr>
<td>Butler</td>
<td>Chenango</td>
</tr>
<tr>
<td>Beckmantown</td>
<td>Cherry Valley</td>
</tr>
<tr>
<td>Belfast</td>
<td>Chester</td>
</tr>
<tr>
<td>Bellmont</td>
<td>Chesterfield</td>
</tr>
<tr>
<td>Bennington</td>
<td>Cincinnati</td>
</tr>
<tr>
<td>Benton</td>
<td>Claryville</td>
</tr>
<tr>
<td>Bergen</td>
<td>Clarksville</td>
</tr>
<tr>
<td>Berkshire</td>
<td>Claverack</td>
</tr>
<tr>
<td>Berlin</td>
<td>Clayton</td>
</tr>
<tr>
<td>Berne</td>
<td>Clermont</td>
</tr>
<tr>
<td>Bethany</td>
<td>Closter</td>
</tr>
<tr>
<td>Bethel</td>
<td>Cobleskill</td>
</tr>
<tr>
<td>Binghamton</td>
<td>Cocheaton</td>
</tr>
<tr>
<td>Black Brook</td>
<td>Cohocton</td>
</tr>
<tr>
<td>Bolivar</td>
<td>Colelister</td>
</tr>
<tr>
<td>Bolton</td>
<td>Colton</td>
</tr>
<tr>
<td>Bombay</td>
<td>Colesville</td>
</tr>
<tr>
<td>Boonville</td>
<td>Collins</td>
</tr>
<tr>
<td>Brasher</td>
<td>Colton</td>
</tr>
<tr>
<td>Brighton (Franklin)</td>
<td>Concord</td>
</tr>
<tr>
<td>Bristol</td>
<td>Conesus</td>
</tr>
<tr>
<td>Broadalbin</td>
<td>Conewango</td>
</tr>
<tr>
<td>Brookfield</td>
<td>Conklin</td>
</tr>
<tr>
<td>Brownville</td>
<td>Conquest</td>
</tr>
<tr>
<td>Brusinstitute</td>
<td>Constanta</td>
</tr>
<tr>
<td>Burke</td>
<td>Constantia</td>
</tr>
<tr>
<td>Burlington</td>
<td>Copake</td>
</tr>
</tbody>
</table>

---

### Villages

<table>
<thead>
<tr>
<th>Villages</th>
<th>Municipal Structures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hagaman</td>
<td>Livia</td>
</tr>
<tr>
<td>South</td>
<td>Ortega</td>
</tr>
<tr>
<td>Otsego</td>
<td>Stillwater</td>
</tr>
<tr>
<td>Bay</td>
<td>Stake</td>
</tr>
</tbody>
</table>
Why It Matters: Implications of an Outdated Structure

Classifications of local governments have a number of implications under State law, including provisions for governance, local revenue structure, the application of tax and debt limits, revenue sharing or municipal aid, and treatment under many other programs. A full cataloging of these differences would by itself require an extraordinarily large report. There are, for example, separate sections of State law covering each class of municipality, each filling several volumes. There are also distinctions within class—e.g., first class cities, suburban towns. These distinctions, however, much like those between the classes, increasingly have little relevance to the functions provided by these localities.

This section provides a summary discussion of some of the biggest differences in treatment among local governments based upon their municipal classification. This discussion is meant to be illustrative, provoke public debate and ultimately encourage reconsideration of many of these issues; it is not intended to provide specific policy recommendations.

Governance

Governance is an entire topic within itself, as the methods and manner of governance available to each local government is dependent on various branches of State law. Cities have the most flexibility; like counties, they have the ability to adopt and amend charters. Generally, the governance models available to cities include: mayor-council, council-manager, mayor-council-administrator, commission, or commission-manager. Towns have much less flexibility and are governed by boards and a supervisor. Villages have boards of trustees and mayor, manager or administrator. This is a gross over-simplification of the structures available, on which there are many variations (and there are also distinctions under State law among cities and towns, depending on their size and other considerations). The question is— why should each local government’s options for legislative and executive management be controlled by models that were designed for a different century?

In towns, many basic municipal services such as sewer, water, sanitation and fire protection are provided through “special districts,” which may be either a subcomponent of the town, or a separately governed municipal entity. These structures were created to provide services that towns could not directly provide. However, in today’s environment, where these services are provided throughout many towns, the use of special districts as a governance or tax allocation method is increasingly questioned. Special district expenses are far from incidental — representing 70 percent of town property taxes in Nassau County, for example. Special districts providing fire protection and sanitation have recently come under intense scrutiny, and press accounts and audits have found excessive expenditures and other problems. The State Comptroller’s Office is focusing more attention on special districts given these problems.

County Services

Counties do not provide all of their services evenly across municipal boundaries. County roads, for example, are maintained by counties except within city limits, where cities generally provide maintenance. It is also not uncommon for county sheriffs to patrol and provide police service in rural towns, but not in cities, villages or other inner-ring suburbs, where local police forces exist. When the cities and villages represented islands of service provision, and concentrations of population and wealth,
this approach made great sense. The question raised by the preceding analysis, as well as by growing fiscal problems in cities and villages, is—does it today?

In a 2000 survey, the New York Conference of Mayors (NYCOM) found that city property owners did not receive the same level of service from their counties relative to property owners in towns; examples included provision of law enforcement, highway and public park services. A majority of the survey respondents said their county did not provide sheriff services (55 percent) or highway services (65 percent) within the city, and the county did not own and operate a park or recreational facility within 78 percent of surveyed cities.

Municipal Aid

Revenue sharing and many other varieties of aid to local governments are differentiated based on municipal class. To a large extent, this has been helpful to city governments, which often receive greater aid, and are generally facing greater needs than an “average” town or village. While the original statutory revenue-sharing formulas have long been ignored in annual State budgets, cities continue to receive far greater aid than towns or villages. Large urban towns such as Islip and Cheektowaga continue to receive much less municipal State aid than they would if classified as cities, while facing many “urban” problems that in some cases are in much higher proportion than those experienced in more affluent cities, such as Rye and Saratoga Springs.

Revenues

Major urban towns such as Islip and Cheektowaga face issues similar to big cities, and yet these towns cannot diversify their revenue base in the way cities can. Cities, for example, can impose a consumer utility tax. Also, the variety of special laws and distribution agreements that apply to sales taxes treat similar communities very differently. While cities can “pre-empt” a portion of these revenues, other municipalities cannot. The original theory behind the limits on local governments’ levy and distribution of sales tax revenues has long been forgotten, while most of the State operates under “temporary” provisions allowing for local sales taxes exceeding 3 percent.

A major example of the differing rules applying by class is that cities and villages have constitutional tax limits, whereas towns do not. The provisions making this differentiation among classes of local government have essentially been in place since 1938, despite the complete change in demographics and relative positions since that time. Moreover, the “big” cities—those above 125,000 in population—also have fiscally dependent school districts which must be provided for within this limit. Buffalo, Rochester and Syracuse (the three upstate big cities) are all running up against their tax limits—and the fiscal stress these cities are now under has led to great tension between public education and other municipal services (police, fire, sanitation). Other cities, villages and counties have also been running up against their tax limits in recent years, but only in the big cities do these tax limits cover schools (in other cities and villages, public education is provided through school districts that are separate local governments). In towns, not only are the schools separately funded, there are no tax limits to begin with.

Historically, tax limits were imposed only on municipalities with concentrations of population (and also wealth). Today there are large concentrations of population in many areas other than cities and villages, and the underlying relative economic circumstances are almost reversed among the various classes. It should be clear that, for better or worse, the original intent behind the tax limits is no longer
being served. Despite the quantum changes in our world since the late 1930s, the concept simply has not been revisited in the modern era.¹³

Since our analysis showed that there are many major urban towns which share the characteristics of the big cities, it is also relevant to ask—what would happen if “big city” rules were applied to those towns? To answer this question, we reviewed current school and municipal expenditures in towns exceeding the population threshold for large cities (125,000). Our analysis showed that these towns (and school districts within their boundaries) generally could not operate under the big city rules without exceeding the tax limits that apply in such cities. That is, if these towns had fiscally dependent school districts and a tax limit set at 2 percent of taxable property value, virtually all would be exceeding such limits by a very wide margin. This begs the question — are the limits right? And if a tax limit is right for Syracuse, why not Hempstead (a municipality more than five times its size)? Regardless of whether tax limits are seen as a positive or negative feature of our municipal structure, the fact that they were applied to a subset of local governments based on conditions in 1938, rather than the very different conditions applying today, suggests that it is a topic worthy of re-examination. This is almost analogous to not having revisited our vehicle and traffic law since automobiles became the primary means of transportation.

Convergence in Functions

As noted earlier, while the legal and organizational structures of cities, towns and villages are very different, the functions performed by these different classes of municipalities have been converging. Many studies have shown that there are no longer dramatic differences in the types of services offered by towns, villages and cities. However, because of the differential treatment under State law, often these functions must be provided in a different manner (for example, towns cannot provide fire services directly, but can contract for them and establish fire districts).

A comprehensive analysis on this topic was provided in The Evolution of New York State’s Local Government System, prepared for the Local Government Restructuring Project in 1990.¹⁴ That study describes how New York State’s local government system has evolved over four centuries of incremental development, with a convergence of functions and powers among the classes of municipalities occurring over time. The resulting patchwork, however, contains much more complexity than is necessary, much of which stands in the way of efficient and effective local operations. The study’s author, Gerald Benjamin of SUNY New Paltz, concluded that starting from scratch, no expert or group of experts would design the “system” of local government operating in New York State today. Benjamin goes on to say that under contemporary circumstances, in which the powers of local governments have become so similar, it is difficult to imagine a rationale for such a system.

Municipal Structures and Rules Were More Flexible in the Past

It is important to understand that the roots of our current system were rationally based upon conditions at the time. Cities, villages and towns were taken from European models, and the forms of governance were designed for varying types of localities, with clear differences in size, density and services provided. Today, with these differences substantially eroded, and in some cases reversed (such as many towns being larger than our “big cities”), the different forms persist.
This inertia in structure has not always been the rule in New York. In fact, at various times in the State’s history, there have been dramatic and broad changes in the organization and delegation of powers among classes of local governments. As Benjamin describes, “the forms and functions of local government in New York were regularly altered by state and local leaders in response to the forces that worked to fundamentally change the state itself: the growth and spread of population, increase population diversity, industrialization and urbanization.”

Towns provide a good example. Although originally created for the purposes of local administration, with the necessary minimum of powers to facilitate governance in rural areas, towns have today become fully functional municipalities, able to provide (in one way or another) virtually all the services and functions provided by cities and villages. Among the major changes for towns are: receiving land use control power (1926); elimination of town meetings and provision for larger towns to have powers as extensive as those of villages (1932); the extension of home rule to towns by constitutional amendment (1963); and provisions for alternative governmental structures, at local option, through the Suburban Town Law.

However, no major changes have taken place for a very long time. Given the almost revolutionary shifts in population and economics since the 1960s, it is difficult to understand why commensurate changes in the State’s municipal structure and rules have not been made, as they were in earlier eras. Benjamin’s explanation of this is that “governance arrangements are sustained by the inertia always attendant to the status quo; by the stake large numbers of local officials have in them; by sentimental attachment in local populations to governmental entities that may well no longer be needed; and by patterns of state aid to local governments based upon traditional legal categories rather than more appropriate criteria.”

Ironically, the last major change to the rules of the game—the municipal home rule and annexation changes enacted in 1963—generally served to preserve the existing geographical municipal structure.

**Local Government Restructuring Project**

It is not correct to say that there has been no interest in reform in the modern era. In the early 1990s, in fact, there was a great deal of interest in the topic. In his 1990 State of the State Address, Governor Cuomo expressed concern about the large number of local governments in the State, their overlapping authority and small size in many cases, the apparent lack of

---

**Other Local Government Entities**

Although not a topic of this study, it should at least be mentioned that the underlying local government structure in New York State is actually much more complex and convoluted than an examination of only municipalities can reveal. That is because there are a large number of local government entities in addition to general purpose local governments (cities, towns villages and counties)—in fact, there are more than 4,200 local government entities overall. This larger figure includes 698 school districts and 867 fire districts—special purpose local governments which also levy property taxes. There are also more than 1,000 other special purpose local government entities, including local public authorities, industrial development agencies, special districts, libraries, regional planning boards, community colleges, joint activities, etc. Many of these provide what are essentially municipal services, such as water, sewer, garbage collection and community development. Recent events and concern about costs for fire protection, sanitation and other services have caused these special districts to come under much greater scrutiny, and the State Comptroller’s Office is heightening its oversight efforts and focusing on policy solutions.
logic in the distinctions among types of local government, and the need to encourage consolidation. He announced the formation of a blue ribbon task force, headed by the Secretary of State. Also at this time, the Rockefeller Institute of Government formed a task force on the structure, efficiency and effectiveness of local government. The Institute’s Local Government Restructuring Project commissioned a number of studies (including the Benjamin report), and produced a final report in 1992, which proposed model legislation in nine areas:

- County Contracts (allowing counties to perform any municipal services, by contract, for any of the municipalities within its area)
- Metropolitan Municipal Corporations (allowing the creation of regional multipurpose special districts)
- Regional Transportation Authorities (expanding functions)
- Expand Metropolitan, Regional or County Planning Board Functions
- Expand Financing Options for Joint Activities
- Village Incorporation (require townwide approval of new incorporations)
- County Charter (ease provisions for adopting and altering charters)
- Joint Restructuring Study Commissions (could be created by any group of municipalities, and given the power to place restructuring questions directly before the voters)
- Government Review Study Commissions (establishes the opportunity for voters to determine if there should be a fundamental re-examination of local government at the county level at least once every 20 years).

An examination of these issues is beyond the scope of this report. However, the work of this task force clearly established (as have many other studies) that a municipal structure designed for another century has many disadvantages for the State and its component local governments.

*Local Governance Dialogue Project*

More recently, this theme has been reinforced by local officials interviewed as part of the Local Governance Dialogue project—a research effort concerned with the sustainability of municipalities in New York State.17 The project was stimulated by concerns about the marked decline in fiscal and economic conditions, coupled with an absence of public discourse on the structure and functions of local government, and was designed to create a substantive conversation on these important topics. A number of themes have emerged, including several which support the notion that our structures are outdated. Following are comments from local government officials, gathered as part of this project:

“The sheriff”s department [is] financed on a county-wide tax base which includes the city. Now they don”t provide any service within the city, yet the city pays…in proportion to their taxable value as to the county taxable value…So the city is paying for the county sheriff”s department and yet they have to maintain their own police department if they want it.”

“If you look at the world, it”s different than when we created all these boundaries…The boundaries were in place before we had the telephone … they were in place before we had an interstate road network. They were in place before all our modern assumptions about life.”
“The State sets the rules by which local governments tax and spend. So the entire fiscal structure of New York State, including heavy dependence on the local property tax and an accommodation of fragmented local government with multiple local tax rates, is out of local hands.”

“We hear about home rule, but really the handcufing of local government is pretty real in terms of aid—what you can raise money for, how you can raise it, the whole policy choices about it, whether it’s land use, whether it’s on economic development, whether it’s on service delivery, or whether it’s on how you can change your government structures.”

**Annexation**

Prior to widespread suburbanization in New York State, when cities and villages represented islands of municipal service-provision in an otherwise rural landscape, cities would often annex settled portions of the towns surrounding them. Thus, as cities’ populations grew, so did their boundaries. Each annexation required a special act of the State Legislature, but such acts were fairly common.

As population grew in the suburbs and special districts were authorized to provide municipal services, suburban residents began to resist annexation into cities. In 1961, the State Legislature passed the “Selkirk Law,” which required representatives of all affected areas (the city, the area to be annexed and the town as a whole) to agree to any annexation of land by a city, using several steps culminating in a formal referendum of city and annexed-area residents. Although presented as a logical framework for annexation, this new process made it extremely difficult for cities to annex populated areas of surrounding towns. In 1963, these provisions were extended to villages and incorporated into the State’s Constitution as the Home Rule Article, which also limits the State Legislature’s ability to pass a law affecting a specific local government, except at the request of the affected municipality.

While most northeastern states also reduced or removed their cities’ powers of annexation around the same time that New York instituted Home Rule, there are about 400 cities in 37 states in the southern and western regions of the country that are still able to annex more freely. Of these, 249 cities annexed surrounding areas at least once between 1990 and 2000. Between 1960 and 1990, the top 50 most annexing cities tripled their municipal land areas, while New York’s cities’ boundaries remained unchanged. This growth allowed them to capture population that would otherwise have grown outside city boundaries. Between 1950 and 2000, most major annexing cities increased in population and size,
while New York’s city boundaries remained static and the State’s city population (excluding New York City) dropped by 24 percent.

This ability to capture metropolitan population growth and the attendant tax base has tremendous fiscal benefits for annexing cities. Annexation enables a city to retain wealth (both real property and income) as residential development spreads. Incomes are higher in annexing cities than in static ones (91 percent of residents’ incomes in surrounding suburbs for annexing cities versus 66 percent of suburban incomes for static cities); city credit ratings are higher in annexing cities and desegregation of schools and housing is better in annexing cities.19

**Regionalism**

“Whereas markets—and more importantly, peoples’ lives—operate in a metropolitan context, our government structures and programs clearly do not. They cling to boundaries more suited to an 18th century township than to a 21st century metropolis.”

Lastly, although it is not the direct subject of this report, it would be remiss to have a discussion of local government structure without mentioning regionalism. Our current local government structure can be said to be outdated largely because it lost flexibility – there have not been changes since the early years of the last century. As our world grew and changed, our municipal structure did not. The fragmented structure of land use regulation, transportation and economic development planning are all repeatedly described as impediments in advancing many regional concerns. While there are many examples of cooperation among local governments, there is also a tendency to compete for local advantage.

An examination of the history of state and local governments in the tri-state region can be found in *Regionalism and Realism*.20 Among the book’s major conclusions is that acting regionally is almost always up to the state (not local governments), because states control the rules of the game. In New York State, as this analysis describes, the rules are very much out of date.

The importance of regional approaches was recently described by Bruce Katz of the Brookings Institute in a speech to the Onondaga Citizens League Forum: “Whereas markets—and more importantly, peoples’ lives—operate in a metropolitan context, our government structures and programs clearly do not. They cling to boundaries more suited to an 18th century township than to a 21st century metropolis.”21

**Conclusion**

This study’s illustrative reassignment of cities, towns and villages into groups is intended more to provoke examination of existing differences in treatment than to suggest a specific solution. However, by looking at how we might group municipalities if the legal classifications of city, town or village did not exist, this report brings attention to the ways in which these classifications no longer fit the current demographics and finances of those municipalities.

The research presented in this report admittedly raises more questions than it answers, but that is its intention. It points to a number of issues ripe for review, including the governance provisions for each class, the provision of transportation and other county services to municipalities, and the basic approach to State aid for municipal governments. Like earlier work from prominent studies and task forces, it also supports a fundamental reevaluation of our municipal structure.
Each of these topics should be examined closely in the current era, where it is widely perceived that a complex and outdated local government structure is one of the factors driving high overall government expenditures and taxes in New York State.
Notes:

1 These figures exclude New York City, which has maintained its population during this period, although its economy has changed dramatically. An earlier report from this Office examines the demographic changes among the State’s cities, Population Trends in New York State’s Cities, available online at: www.osc.state.ny.us/localgov/pubs/research/pop_trends.pdf.

2 Generally, when people refer to municipalities, they are referring only to the cities, towns and villages (not the counties containing them). This study is concerned only with cities, towns and villages; it does not include a review of counties or their functions, although this is an interesting topic which has been reviewed by Gerald Benjamin (see below) and others. It also does not cover New York City, which is unique not only in its size, but also in having both city and county functions. The village total or cluster analysis does not include the two recently incorporated (2006) villages of South Blooming Grove and Woodbury.

3 There have been changes; however: three towns were created – each coterminous with an existing village, but these were offset by dissolutions (through annexation with other towns).


6 For example, similar variables were used in a study on central cities: What is a Central City in the United States? Applying a Statistical Technique for Developing Taxonomies, Edward W. Hill, John F. Brennan and Harold L. Wolman, Urban Studies, Vol. 35, No. 11, 1998.

7 For this analysis, two-step cluster analysis was used to determine the number of clusters and membership of each cluster. The outcome of the cluster analysis was then verified using discriminant analysis. Seven cases were reassigned based on the results of the discriminant analysis. Four were moved from the major urban center cluster to other clusters. The City of Ithaca and the Village of New Paltz were reassigned to the smaller urban center – upstate cluster, the Town of Monroe was reassigned to the suburban cluster and the Town of Webb was reassigned to the rural cluster. The Towns of Haverstraw and Saugerties were reclassified as suburbs, and the Town of Lumberland was reassigned to the rural class.

8 For the Big 4 Cities, we have included the school tax levy in the computation of the tax rate. This was done because for these cities (which have dependent school districts), the school district does not have separate authority to levy school tax. Had we excluded the school tax levy, the average tax rate for this cluster would be $4.54 per thousand full valuation, which is less than the overall mean, and very close to that of downstate smaller urban centers.


10 The actual calculation of how much aid would change if a municipality were of a different class is extremely problematic, as the original statutory formulas (which were based on per capita aid amounts differentiated based on class) have been suspended, frozen, or incrementally enhanced through a variety of measures over the years. A more complete discussion of revenue sharing is provided in an earlier report from this Office, Revenue Sharing in New York State, available online at: www.osc.state.ny.us/localgov/pubs/research/rev_sharing.pdf.

11 An extensive background on local sales taxes is available in an earlier report from this Office, Local Government Sales Taxes in New York State – Description, Trends and Issues, available online at: www.osc.state.ny.us. An earlier report from this Office examines the demographic changes among the State’s cities, Population Trends in New York State’s Cities, available online at: www.osc.state.ny.us/localgov/pubs/research/sales_tax_final_report.pdf.

12 The first Constitutional Amendment which limited taxing power was adopted in 1884, and applied to several large counties and cities (over 100,000 in population). However, it was not until a Constitutional Amendment in 1938 that a tax limit was made applicable to all cities (and villages).

13 At least, this is true for municipalities. A constitutional amendment in 1985 removed the tax limits then imposed on small city school districts. And there have been changes in the application of the tax limit since the 1938 constitutional amendment.


15 Benjamin, p. 1.
16 Benjamin, p. 2.

17 OSC has partnered with the University at Albany’s Rockefeller College of Public Affairs and Policy to create the Local Governance Dialogue Project. The reports of the project and further information is available online at: www.albany.edu/igsp/lgd.htm.


### Village Creations Since 1920

<table>
<thead>
<tr>
<th>Village</th>
<th>Town</th>
<th>County</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>East Hampton</td>
<td>East Hampton</td>
<td>Suffolk</td>
<td>1920</td>
</tr>
<tr>
<td>South Corning</td>
<td>Corning</td>
<td>Steuben</td>
<td>1920</td>
</tr>
<tr>
<td>Almond</td>
<td>Almond</td>
<td>Allegany</td>
<td>1921</td>
</tr>
<tr>
<td>Cassadaga</td>
<td>Stockton</td>
<td>Chautauqua</td>
<td>1921</td>
</tr>
<tr>
<td>Colonie</td>
<td>Colonie</td>
<td>Albany</td>
<td>1921</td>
</tr>
<tr>
<td>Deferiet</td>
<td>Wilna</td>
<td>Jefferson</td>
<td>1921</td>
</tr>
<tr>
<td>Delanson</td>
<td>Duanesburg</td>
<td>Schenectady</td>
<td>1921</td>
</tr>
<tr>
<td>Great Neck</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1921</td>
</tr>
<tr>
<td>Herrings</td>
<td>Wilna</td>
<td>Jefferson</td>
<td>1921</td>
</tr>
<tr>
<td>Kensington</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1921</td>
</tr>
<tr>
<td>Malverne</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1921</td>
</tr>
<tr>
<td>Ocean Beach</td>
<td>Islip</td>
<td>Suffolk</td>
<td>1921</td>
</tr>
<tr>
<td>Orchard Park</td>
<td>Orchard Park</td>
<td>Erie</td>
<td>1921</td>
</tr>
<tr>
<td>Otisville</td>
<td>Mount Hope</td>
<td>Orange</td>
<td>1921</td>
</tr>
<tr>
<td>Burke</td>
<td>Burke</td>
<td>Franklin</td>
<td>1922</td>
</tr>
<tr>
<td>Downsville</td>
<td>Colchester</td>
<td>Delaware</td>
<td>1922</td>
</tr>
<tr>
<td>Evans Mills</td>
<td>Le Ray</td>
<td>Jefferson</td>
<td>1922</td>
</tr>
<tr>
<td>La Fargeville*</td>
<td>Orleans</td>
<td>Jefferson</td>
<td>1922</td>
</tr>
<tr>
<td>New York Mills</td>
<td>Whitestown</td>
<td>Oneida</td>
<td>1922</td>
</tr>
<tr>
<td>Riverside</td>
<td>Corning</td>
<td>Steuben</td>
<td>1922</td>
</tr>
<tr>
<td>Lindenhurst</td>
<td>Babylon</td>
<td>Suffolk</td>
<td>1923</td>
</tr>
<tr>
<td>Millport</td>
<td>Veteran</td>
<td>Chemung</td>
<td>1923</td>
</tr>
<tr>
<td>Sound Avenue*</td>
<td>---</td>
<td>---</td>
<td>1923</td>
</tr>
<tr>
<td>Ames</td>
<td>Canajoharie</td>
<td>Montgomery</td>
<td>1924</td>
</tr>
<tr>
<td>Bellerose</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1924</td>
</tr>
<tr>
<td>Bloomingburg</td>
<td>Mamakating</td>
<td>Sullivan</td>
<td>1924</td>
</tr>
<tr>
<td>Broadalbin</td>
<td>Broadalbin</td>
<td>Fulton</td>
<td>1924</td>
</tr>
<tr>
<td>Fillmore</td>
<td>Hume</td>
<td>Allegany</td>
<td>1924</td>
</tr>
<tr>
<td>Greenwood Lake</td>
<td>Warwick</td>
<td>Orange</td>
<td>1924</td>
</tr>
<tr>
<td>Huntington Bay</td>
<td>Huntington</td>
<td>Suffolk</td>
<td>1924</td>
</tr>
<tr>
<td>Jeffersonville</td>
<td>Callicoon</td>
<td>Sullivan</td>
<td>1924</td>
</tr>
<tr>
<td>Kings Point</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1924</td>
</tr>
<tr>
<td>Menands</td>
<td>Colonie</td>
<td>Albany</td>
<td>1924</td>
</tr>
<tr>
<td>North Hornell</td>
<td>Hornellsville</td>
<td>Steuben</td>
<td>1924</td>
</tr>
<tr>
<td>Old Westbury</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1924</td>
</tr>
<tr>
<td>Asharoken</td>
<td>Huntington</td>
<td>Suffolk</td>
<td>1925</td>
</tr>
<tr>
<td>Brushton</td>
<td>Moira</td>
<td>Franklin</td>
<td>1925</td>
</tr>
<tr>
<td>Hewlett Harbor</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1925</td>
</tr>
<tr>
<td>Maybrook</td>
<td>Montgomery</td>
<td>Orange</td>
<td>1925</td>
</tr>
<tr>
<td>Mill Neck</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1925</td>
</tr>
<tr>
<td>North Syracuse</td>
<td>Clay</td>
<td>Onondaga</td>
<td>1925</td>
</tr>
</tbody>
</table>

* Creation date based on first financial record in the *Special Report on Municipal Affairs.*
# Village Creations Since 1920

<table>
<thead>
<tr>
<th>Village</th>
<th>Town</th>
<th>County</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Floral Park</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1925</td>
</tr>
<tr>
<td>Speculator</td>
<td>Lake Pleasant</td>
<td>Hamilton</td>
<td>1925</td>
</tr>
<tr>
<td>Valley Stream</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1925</td>
</tr>
<tr>
<td>Centre Island</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1926</td>
</tr>
<tr>
<td>East Williston</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1926</td>
</tr>
<tr>
<td>Island Park</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1926</td>
</tr>
<tr>
<td>Jamaica Square*</td>
<td>---</td>
<td>---</td>
<td>1926</td>
</tr>
<tr>
<td>Laurel Hollow</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1926</td>
</tr>
<tr>
<td>Lloyd Harbor</td>
<td>Huntington</td>
<td>Suffolk</td>
<td>1926</td>
</tr>
<tr>
<td>Lodi</td>
<td>Lodi</td>
<td>Seneca</td>
<td>1926</td>
</tr>
<tr>
<td>Nissequogue</td>
<td>Smithtown</td>
<td>Suffolk</td>
<td>1926</td>
</tr>
<tr>
<td>Willston Park</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1926</td>
</tr>
<tr>
<td>Cove Neck</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1927</td>
</tr>
<tr>
<td>Hewlett Neck</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1927</td>
</tr>
<tr>
<td>Lake Success</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1927</td>
</tr>
<tr>
<td>New Hyde Park</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1927</td>
</tr>
<tr>
<td>Old Field</td>
<td>Brookhaven</td>
<td>Suffolk</td>
<td>1927</td>
</tr>
<tr>
<td>Stewart Manor</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1927</td>
</tr>
<tr>
<td>Village of the Branch</td>
<td>Smithtown</td>
<td>Suffolk</td>
<td>1927</td>
</tr>
<tr>
<td>Buchanan</td>
<td>Cortlandt</td>
<td>Westchester</td>
<td>1928</td>
</tr>
<tr>
<td>Head of (the) Harbor</td>
<td>Smithtown</td>
<td>Suffolk</td>
<td>1928</td>
</tr>
<tr>
<td>Hewlett Bay Park</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>1928</td>
</tr>
<tr>
<td>Matinecock</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1928</td>
</tr>
<tr>
<td>Northville</td>
<td>---</td>
<td>Suffolk</td>
<td>1928</td>
</tr>
<tr>
<td>Quogue</td>
<td>Southampton</td>
<td>Suffolk</td>
<td>1928</td>
</tr>
<tr>
<td>West Hampton Beach</td>
<td>Southampton</td>
<td>Suffolk</td>
<td>1928</td>
</tr>
<tr>
<td>Castorland</td>
<td>Denmark</td>
<td>Lewis</td>
<td>1929</td>
</tr>
<tr>
<td>North Hills</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1929</td>
</tr>
<tr>
<td>Old Brookville</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1929</td>
</tr>
<tr>
<td>Plandome Heights</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1929</td>
</tr>
<tr>
<td>Sloatsburg</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1929</td>
</tr>
<tr>
<td>Village of the Landing*</td>
<td>---</td>
<td>Suffolk</td>
<td>1929</td>
</tr>
<tr>
<td>Great Neck Plaza</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1930</td>
</tr>
<tr>
<td>Manorhaven</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1930</td>
</tr>
<tr>
<td>Munsey Park</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1930</td>
</tr>
<tr>
<td>Baxter Estates</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Belle Terre</td>
<td>Brookhaven</td>
<td>Suffolk</td>
<td>1931</td>
</tr>
<tr>
<td>Brookville</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>East Hills</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Flower Hill</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
</tbody>
</table>

* Creation date based on first financial record in the *Special Report on Municipal Affairs*. 
### Village Creations Since 1920

<table>
<thead>
<tr>
<th>Village</th>
<th>Town</th>
<th>County</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lattingtown</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Massapequa Park</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Muttontown</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>North Haven</td>
<td>Southampton</td>
<td>Suffolk</td>
<td>1931</td>
</tr>
<tr>
<td>Oyster Bay Cove</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Plandome Manor</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Poquott</td>
<td>Brookhaven</td>
<td>Suffolk</td>
<td>1931</td>
</tr>
<tr>
<td>Roslyn Estates</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Roslyn Harbor</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Russell Gardens</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Thomaston</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1931</td>
</tr>
<tr>
<td>Port Washington North</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1932</td>
</tr>
<tr>
<td>Roslyn</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1932</td>
</tr>
<tr>
<td>Upper Brookville</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>1932</td>
</tr>
<tr>
<td>Westbury</td>
<td>North Hempstead</td>
<td>Nassau</td>
<td>1932</td>
</tr>
<tr>
<td>Florida</td>
<td>Warwick</td>
<td>Orange</td>
<td>1946</td>
</tr>
<tr>
<td>Tuxedo Park</td>
<td>Tuxedo</td>
<td>Orange</td>
<td>1952</td>
</tr>
<tr>
<td>Sodus Point</td>
<td>Sodus</td>
<td>Wayne</td>
<td>1957</td>
</tr>
<tr>
<td>New Square</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1961</td>
</tr>
<tr>
<td>Atlantic Beach</td>
<td>Hemstead</td>
<td>Nassau</td>
<td>1962</td>
</tr>
<tr>
<td>Port Jefferson</td>
<td>Brookhaven</td>
<td>Suffolk</td>
<td>1963</td>
</tr>
<tr>
<td>Amchir</td>
<td>Wawayanda</td>
<td>Orange</td>
<td>1964</td>
</tr>
<tr>
<td>Pomona</td>
<td>Ramapo/Haverstraw</td>
<td>Rockland</td>
<td>1967</td>
</tr>
<tr>
<td>Lake Grove</td>
<td>Brookhaven</td>
<td>Suffolk</td>
<td>1968</td>
</tr>
<tr>
<td>Round Lake</td>
<td>Malta</td>
<td>Saratoga</td>
<td>1969</td>
</tr>
<tr>
<td>Sylvan Beach</td>
<td>Vienna</td>
<td>Oneida</td>
<td>1971</td>
</tr>
<tr>
<td>Lansing</td>
<td>Lansing</td>
<td>Tompkins</td>
<td>1974</td>
</tr>
<tr>
<td>Pelham</td>
<td>Pelham</td>
<td>Westchester</td>
<td>1975</td>
</tr>
<tr>
<td>Harrison</td>
<td>Harrison</td>
<td>Westchester</td>
<td>1975</td>
</tr>
<tr>
<td>Kiryas Joel</td>
<td>Monroe</td>
<td>Orange</td>
<td>1977</td>
</tr>
<tr>
<td>Rye Brook</td>
<td>Rye</td>
<td>Westchester</td>
<td>1982</td>
</tr>
<tr>
<td>Wesley Hills</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1982</td>
</tr>
<tr>
<td>New Hempstead</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1983</td>
</tr>
<tr>
<td>Islandia</td>
<td>Islip</td>
<td>Suffolk</td>
<td>1985</td>
</tr>
<tr>
<td>Chestnut Ridge</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1986</td>
</tr>
<tr>
<td>Montebello</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1986</td>
</tr>
<tr>
<td>Bloomfield</td>
<td>East Bloomfield</td>
<td>Ontario</td>
<td>1990</td>
</tr>
<tr>
<td>Kaser</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1990</td>
</tr>
<tr>
<td>Airmont</td>
<td>Ramapo</td>
<td>Rockland</td>
<td>1991</td>
</tr>
<tr>
<td>West Hampton Dunes</td>
<td>Southampton</td>
<td>Suffolk</td>
<td>1993</td>
</tr>
<tr>
<td>East Nassau</td>
<td>Nassau</td>
<td>Rensselaer</td>
<td>1998</td>
</tr>
<tr>
<td>Sagaponack</td>
<td>Southampton</td>
<td>Suffolk</td>
<td>2005</td>
</tr>
<tr>
<td>South Blooming Grove</td>
<td>Blooming Grove</td>
<td>Orange</td>
<td>2006</td>
</tr>
<tr>
<td>Woodbury</td>
<td>Woodbury</td>
<td>Orange</td>
<td>2006</td>
</tr>
<tr>
<td>Village</td>
<td>Town</td>
<td>County</td>
<td>Date</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------</td>
<td>--------------</td>
<td>-------</td>
</tr>
<tr>
<td>Union**</td>
<td>---</td>
<td>---</td>
<td>1921</td>
</tr>
<tr>
<td>La Fargeville**</td>
<td>---</td>
<td>Jefferson</td>
<td>1922</td>
</tr>
<tr>
<td>Marlboro**</td>
<td>---</td>
<td>Ulster</td>
<td>1922</td>
</tr>
<tr>
<td>Eastwood**</td>
<td>---</td>
<td>---</td>
<td>1926</td>
</tr>
<tr>
<td>Newfield</td>
<td>---</td>
<td>Tompkins</td>
<td>1926</td>
</tr>
<tr>
<td>Pleasant Valley</td>
<td>---</td>
<td>Dutchess</td>
<td>1926</td>
</tr>
<tr>
<td>Sound Avenue**</td>
<td>---</td>
<td>---</td>
<td>1927</td>
</tr>
<tr>
<td>Belleville**</td>
<td>---</td>
<td>Jefferson</td>
<td>1930</td>
</tr>
<tr>
<td>Northville**</td>
<td>---</td>
<td>Suffolk</td>
<td>1930</td>
</tr>
<tr>
<td>Jamaica Square**</td>
<td>---</td>
<td>---</td>
<td>1931</td>
</tr>
<tr>
<td>Henderson**</td>
<td>---</td>
<td>Jefferson</td>
<td>1933</td>
</tr>
<tr>
<td>Old Forge**</td>
<td>---</td>
<td>Herkimer</td>
<td>1936</td>
</tr>
<tr>
<td>North Bangor</td>
<td>---</td>
<td>Franklin</td>
<td>1939</td>
</tr>
<tr>
<td>Forestport**</td>
<td>---</td>
<td>Oneida</td>
<td>1940</td>
</tr>
<tr>
<td>Village of the Landing**</td>
<td>---</td>
<td>Suffolk</td>
<td>1940</td>
</tr>
<tr>
<td>Downsville</td>
<td>Colchester</td>
<td>Delaware</td>
<td>1950</td>
</tr>
<tr>
<td>Amchir</td>
<td>Wawayanda</td>
<td>Orange</td>
<td>1968</td>
</tr>
<tr>
<td>Prattsburg</td>
<td>Prattsburg</td>
<td>Steuben</td>
<td>1972</td>
</tr>
<tr>
<td>Fort Covington</td>
<td>Fort Covington</td>
<td>Franklin</td>
<td>1975</td>
</tr>
<tr>
<td>Pelham</td>
<td>Pelham</td>
<td>Westchester</td>
<td>1975</td>
</tr>
<tr>
<td>North Pelham</td>
<td>Pelham</td>
<td>Westchester</td>
<td>1975</td>
</tr>
<tr>
<td>Friendship</td>
<td>Friendship</td>
<td>Allegany</td>
<td>1977</td>
</tr>
<tr>
<td>Rosendale</td>
<td>Rosendale</td>
<td>Ulster</td>
<td>1977</td>
</tr>
<tr>
<td>Savannah</td>
<td>Savannah</td>
<td>Wayne</td>
<td>1979</td>
</tr>
<tr>
<td>Elizabethtown</td>
<td>Elizabethtown</td>
<td>Essex</td>
<td>1980</td>
</tr>
<tr>
<td>Bloomingdale</td>
<td>St. Armand</td>
<td>Essex</td>
<td>1985</td>
</tr>
<tr>
<td>Pine Hill</td>
<td>Shandaken</td>
<td>Ulster</td>
<td>1986</td>
</tr>
<tr>
<td>Woodhull</td>
<td>Woodhull</td>
<td>Steuben</td>
<td>1986</td>
</tr>
<tr>
<td>East Bloomfield</td>
<td>East Bloomfield</td>
<td>Ontario</td>
<td>1990</td>
</tr>
<tr>
<td>Holcomb</td>
<td>East Bloomfield</td>
<td>Ontario</td>
<td>1990</td>
</tr>
<tr>
<td>Pine Valley</td>
<td>Southampton</td>
<td>Suffolk</td>
<td>1991</td>
</tr>
<tr>
<td>Westport</td>
<td>Westport</td>
<td>Essex</td>
<td>1992</td>
</tr>
<tr>
<td>Ticonderoga</td>
<td>Ticonderoga</td>
<td>Essex</td>
<td>1993</td>
</tr>
<tr>
<td>Fillmore</td>
<td>Hume</td>
<td>Allegany</td>
<td>1994</td>
</tr>
<tr>
<td>Schenevus</td>
<td>Maryland</td>
<td>Otsego</td>
<td>1994</td>
</tr>
<tr>
<td>Mooers</td>
<td>Mooers</td>
<td>Clinton</td>
<td>1995</td>
</tr>
<tr>
<td>Andes</td>
<td>Andes</td>
<td>Delaware</td>
<td>2003</td>
</tr>
</tbody>
</table>

**Dissolution date based on last financial record in the Special Report on Municipal Affairs.
### Miscellaneous Village Actions Since 1920

<table>
<thead>
<tr>
<th>Village</th>
<th>Town</th>
<th>County</th>
<th>Action</th>
<th>Previous Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long Beach</td>
<td>Hempstead</td>
<td>Nassau</td>
<td>Village-to-City</td>
<td>Watkins Glen</td>
<td>1922</td>
</tr>
<tr>
<td>Watkins Glen</td>
<td>Dix</td>
<td>Schuyler</td>
<td>Name Change</td>
<td>Watkins Glen</td>
<td>1926</td>
</tr>
<tr>
<td>Victory</td>
<td>Saratoga</td>
<td>Saratoga</td>
<td>Name Change</td>
<td>Victory Mills</td>
<td>1926</td>
</tr>
<tr>
<td>Laurel Hollow</td>
<td>Oyster Bay</td>
<td>Nassau</td>
<td>Name Change</td>
<td>Laurelton</td>
<td>1935</td>
</tr>
<tr>
<td>Peekskill</td>
<td>Cortlandt</td>
<td>Westchester</td>
<td>Village-to-City</td>
<td></td>
<td>1940</td>
</tr>
<tr>
<td>Rye</td>
<td>Rye</td>
<td>Westchester</td>
<td>Village-to-City</td>
<td></td>
<td>1942</td>
</tr>
<tr>
<td>Pelham</td>
<td>Pelham</td>
<td>Westchester</td>
<td>Consolidation</td>
<td>Pelham /North Pelham</td>
<td>1975</td>
</tr>
<tr>
<td>Barneveld</td>
<td>Trenton</td>
<td>Oneida</td>
<td>Name Change</td>
<td>Trenton</td>
<td>1975</td>
</tr>
<tr>
<td>Cornwall-on-Hudson</td>
<td>Cornwall</td>
<td>Orange</td>
<td>Name Change</td>
<td>Cornwall</td>
<td>1978</td>
</tr>
<tr>
<td>Bloomfield</td>
<td>East Bloomfield</td>
<td>Ontario</td>
<td>Consolidation</td>
<td>Holcomb /East Bloomfield</td>
<td>1990</td>
</tr>
<tr>
<td>Sleepy Hollow</td>
<td>Mount Pleasant</td>
<td>Westchester</td>
<td>Name Change</td>
<td>North Tarrytown</td>
<td>1996</td>
</tr>
</tbody>
</table>
New York State
Office of the State Comptroller
Division of Local Government Services
and Economic Development

For additional copies of this report contact:

New York State Comptroller’s Office
Division of Local Government Service and Economic Development
110 State Street, 12th floor
Albany, New York 12236
(518) 474-6975

Email address: localgov@osc.state.ny.us
www.osc.state.ny.us