

Town of Rensselaerville

Real Property Tax Exemption Administration

JANUARY 2020



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

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Report Highlights

Audit Objective

Determine whether the Town Assessors are properly administering select real property tax exemptions.

Key Findings

- Of the 252 granted exemptions we reviewed totaling approximately \$7.3 million of assessed value, 97 exemptions (38 percent), valued at approximately \$2.4 million in assessed value, lacked one or more pieces of supporting documentation to verify their eligibility and/or were incorrectly granted or calculated.
- Ten agricultural building exemptions lacked supporting documentation necessary for the Assessors to determine that the building was essential to the operation of a bona fide agricultural or horticultural production carried on for profit.
- The Assessors did not review the exemptions calculated by the Real Property Tax System (RPTS) after they were entered by the clerk, allowing errors in the calculation of these exemptions to go undetected.

Key Recommendations

- Ensure all applicants provide adequate supporting documentation before granting exemptions.
- Maintain documentation to support eligibility for all granted exemptions.
- Ensure previously granted exemptions are supported and continue to meet eligibility requirements.

Except as specified in Appendix B, Town officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix C includes our comment on an issue raised in the Town's response letter.

Background

The Town of Rensselaerville (Town) is located in Albany County (County). The Town is governed by an elected five-member Town Board (Board), which consists of the Town Supervisor and four Board members. The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor is the chief executive officer.

The Town's three-member Board of elected assessors (Assessors) is responsible for granting and monitoring real property tax exemptions within the Town's boundaries. Each year, the Assessors determine the assessed value of Town properties to establish the assessment roll, which is then used to determine the corresponding tax levies on those properties for the following year. A part-time clerk (clerk) assists the Assessors with these responsibilities.

Quick Facts

Population	1,843
2019 Real Property Tax Levy	\$1.3 million
2018 Total Exemptions ^a	821
2018 Total Value of Exemptions	\$18.7 million

^a Veterans, agricultural and persons 65 years of age or older (senior citizens) exemptions

Audit Period

January 1, 2018 – May 31, 2019

Real Property Tax Exemption Administration

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

How Do Assessors Properly Administer Exemptions?

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

- Maintain supporting documentation (i.e., local law, ordinance or resolution) for any exemptions granted that require authorization by local option.
- Ensure property owners submit completed applications with proper supporting documentation and meet eligibility requirements.¹
- Verify that exemption codes are properly selected and exemption amounts are properly calculated and applied in the Real Property Tax System (RPTS).
- Annually certify the assessment roll as accurate and complete for all exemptions.
- Periodically verify that those granted exemptions continue to qualify for them.
- Retain supporting documentation² for those granted exemptions and consult with the NYS Office of Real Property Tax Services³ or the Albany County Real Property Tax Service Agency, as necessary, for technical assistance.
- Report transfers of formally exempt property not added to the assessment roll to the tax levying bodies to facilitate the computation of omitted real property taxes for the unexpired portion of the fiscal year during which the transfer occurred.⁴

1 See Appendix A for eligibility requirement for veteran, agricultural and senior citizen exemptions.

2 New York State (NYS) establishes legal minimum retention periods for retaining records, including records for real property tax exemptions. Generally, the minimum retention period for real property tax exemption applications and supporting documentation is six years after the expiration of the exemption.

3 A division within the NYS Department of Taxation and Finance

4 NYS Real Property Tax Law (RPTL) Section 520

Exemptions Lacked Applications and Supporting Documentation and/ or Were Incorrectly Granted or Calculated

The Assessors granted a total of 821 veterans,⁵ agricultural⁶ and senior citizen⁷ exemptions on the 2018 assessment roll, collectively reducing the taxable assessed values for the County, Town, School Districts and Fire Districts by a combined total of \$18.7 million. Of the 252 granted exemptions we reviewed totaling approximately \$7.3 million in assessed value, 97 (38 percent), valued at approximately \$2.4 million in assessed value, lacked one or more pieces of supporting documentation to verify their eligibility and/or were incorrectly calculated.

Figure 1: 2018 Real Property Exemptions and Exceptions

Local Government Type	Total Exemptions ^a	Total Exempted Value ^a	Total Number of Exemptions Tested	Total Value of Exemptions Tested	Exceptions Identified From Records	Total Exempted Value of Exceptions
County	317	\$7,193,187	97	\$2,968,000	37	\$1,118,790
Town	316	\$7,185,765	97	\$2,968,000	37	\$1,118,790
School	174	\$4,180,430	46	\$1,245,682	11	\$106,750
Fire	14	\$124,650	12	\$102,850	12	\$102,850
Totals	821	\$18,684,032	252	\$7,284,532	97	\$2,447,180

a This includes only veterans, agricultural and senior citizen exemptions. The difference between the County and Town exemptions is due to an error in coding one veteran's exemption, whereby the veteran received a County exemption, but not a Town exemption.

Every exemption granted on a property shifts more of the tax burden to the non-exempt properties. As a result, the exceptions noted in Figure 1 caused inequity among taxpayers for financing local government operations.

Veterans – We reviewed all 10 properties on the 2018 assessment roll receiving an “eligible funds”⁸ exemption totaling \$1.5 million of assessed value⁹ and found that seven had no supporting documentation (e.g. application, documentation of military service or documentation of the use of eligible funds) to verify the eligibility or accuracy of these exemptions. As a result, these seven property owners may have incorrectly received a combined total of \$6,253 in County and

5 RPTL Sections 458 and 458-a

6 Agriculture and Markets Law Section 305 and RPTL Section 483

7 RPTL Section 467

8 The eligible funds exemption reduces the assessed value of a property that a veteran purchased with "eligible funds" that the veteran received upon discharge from active duty.

9 The \$1,536,314 in assessed value consisted of 20 exemptions, including 10 exemptions totaling \$768,157 each for County and Town.

Town tax reductions for fiscal year 2019. Of the remaining three properties, two properties were not eligible for this exemption based on the owner's military service dates. However, based on the documentation on file, they were eligible for the alternative veteran exemption.¹⁰ As a result, after taking the alternative veteran exemption into account, these two property owners may have incorrectly received a combined total of \$3,179 in County and Town tax reductions for fiscal year 2019.

We also reviewed 30 properties on the 2018 assessment roll receiving alternative and cold war veteran exemptions totaling \$1.8 million in assessed value¹¹ and found that the exemptions granted for seven properties were not accurately calculated. Specifically, the Assessors did not review the exemptions calculated by the RPTS after they were entered by the clerk, allowing errors in the calculation of these exemptions to go undetected. Three properties with disabled veteran exemptions were receiving half the exemption they were entitled to because the clerk entered 50 percent of the veteran's disability rating into the RPTS unaware that the RPTS is programmed to take 50 percent of the disability rating entered when calculating the exemption. The other four properties had cold war exemptions where the exemptions were limited to the State's basic maximum of \$7,422 rather than the Board-adopted maximum of \$22,266.¹² As a result, the seven property owners may have paid a combined total of \$1,174 more in County and Town taxes for fiscal year 2019 than they should have.

In addition, two property owners lacked one or more pieces of supporting documentation (e.g. application or documentation of military service) to verify the eligibility of the \$131,496 in exemptions granted. As a result, these property owners may have incorrectly received a combined total of \$957 in County and Town tax reductions for fiscal year 2019. Two other property exemptions were misclassified because supporting documentation indicated that property owners were eligible for different veteran exemptions than the ones granted. As a result, one owner may have paid a combined total of \$216 more in County and Town taxes for fiscal year 2019 than they should have and one property owner may have incorrectly received a combined total of \$216 in County and Town tax reductions for fiscal year 2019.

Lastly, we found one property owner receiving an exemption was also receiving the same exemption in another state,¹³ and another property with an exemption

¹⁰ The alternative exemption provides a property tax exemption of 15 percent of assessed value to veterans who served during wartime and an additional 10 percent to those who served in a combat zone.

¹¹ The \$1,790,316 in assessed value consisted of 80 exemptions, including 40 exemptions totaling \$895,158 each for County and Town.

¹² Taxing jurisdictions which allow the cold war veterans exemption have the option to increase the allowable exemption above the maximum amounts allowed by State law.

¹³ RPTL Section 458-a requires the property receiving the exemption to be the primary residence of the veteran or unmarried surviving spouse.

that was transferred to new owners who were not eligible for the exemption. However, the transfer was not reported to the tax levying bodies in order to assess omitted taxes in the following year. As a result these two property owners incorrectly received a combined total of \$2,332 in County and Town tax reductions for fiscal year 2019.

Agricultural – We reviewed 12 properties on the 2018 assessment roll receiving agricultural building exemptions totaling \$411,400¹⁴ in assessed value. We found that 10 properties lacked supporting documentation necessary for the Assessors to determine that the buildings were essential to the operation of a bona fide agricultural or horticultural production carried on for profit. For example, there was no evidence to support that the structure, building or any portion was used directly or exclusively either: (1) in the raising and production for sale of agricultural or horticultural commodities, or necessary for their storage for sale at a future time; or (2) to provide housing for regular and essential employees and their immediate families who are primarily employed in connections with the operation of lands actively devoted to agricultural and horticultural use. Additionally, the Assessors did not require, at the time of application or on an annual basis thereafter,¹⁵ the applicant to provide gross farm income support¹⁶ to verify eligibility for the agricultural building exemption. One Assessor told us that this information was not requested because the agricultural building exemption application did not specifically require this information. However, when additional information is needed to determine eligibility, the Assessors should request it from the applicant. The remaining two properties also have agricultural district exemptions and gross farm income support was available in both properties' agricultural district annual renewal. Due to a lack of adequate documentation, the 10 property owners may have inappropriately received \$4,505 in County and Town tax reductions for fiscal year 2019 and School tax reductions for fiscal year 2018-19. In addition, for all 12 parcels, we observed the building exemption was erroneously applied to Fire District taxes.¹⁷ As a result, the 12 property owners incorrectly received a total of \$152 in Fire District tax reduction.

We also reviewed 20 properties on the 2018 assessment roll receiving agricultural district exemptions totaling \$1.5 million in assessed value¹⁸ and found that except for minor exceptions that we discussed with Town officials, the Assessors required

14 The \$411,400 in assessed value consisted of 36 exemptions, including 12 exemptions totaling \$102,850 each for County, Town, School and Fire District.

15 The assessors should be provided annual income (or loss) documentation to verify the exempted property is still intended to operate at a profit.

16 Schedule F (Form 1040) Profit or Loss from Farming is used to report farm income and expenses to the Internal Revenue Service.

17 The agricultural building exemption is not applicable for fire district taxes.

18 The \$1,489,986 in assessed value consisted of 60 exemptions, including 20 exemptions totaling \$496,662 each for the County, Town and School.

and maintained adequate supporting documentation and correctly calculated the exemptions.

Senior Citizens – We reviewed 15 properties on the 2018 assessment roll receiving senior citizen exemptions totaling \$2.1 million in assessed value¹⁹ and found that while the Assessors required and maintained adequate supporting documentation, the exemptions granted for two properties were not accurately calculated. Specifically, these two properties had veteran exemptions that were not properly calculated and/or classified, which impacted the calculation of the senior citizen exemption. As a result, these two property owners may have incorrectly received a combined total of \$150 in County and Town tax reductions for fiscal year 2019 and School Tax reduction for fiscal year 2018-19. In addition, we found one property that was transferred to new owners who were not eligible for the exemption. However, the transfer was not reported to the tax levying bodies in order to assess omitted taxes in the following year. As a result the new property owner incorrectly received a combined total of \$970 in County and Town tax reductions for fiscal year 2019 and School tax reduction for fiscal year 2018-19.

These exceptions occurred because the Assessors did not obtain adequate documentation from property owners or maintain adequate records for the veterans, agricultural and senior citizen exemptions granted. As a result, the Assessors may have granted exemptions to certain property owners that were unsupported or improper, resulting in the real property tax burdens for County, Town, Fire District and School taxes not being distributed equitably. Further, the Assessors did not provide notice to the tax levying bodies of transfers of formerly exempted properties made after the levy of taxes, allowing owners acquiring property with exemptions to benefit from exemptions they were not entitled to.

What Do We Recommend?

The Assessors should:

1. Ensure all applicants provide adequate supporting documentation, including complete applications and renewals, before granting exemptions.
2. Maintain documentation to support eligibility for all exemptions.
3. Ensure all exemptions are properly calculated and applied in the RPTS.
4. Annually verify income to support agricultural exemptions.

¹⁹ The \$2,056,516 in assessed value consisted of 44 exemptions, including 15 exemptions totaling \$705,173 each for County and Town, and 14 school exemptions totaling \$646,170.

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5. Ensure previously granted exemptions are supported and continue to meet eligibility requirements.
 6. Review the assessment roll annually for noticeable errors and make necessary changes.
 7. Report property transfers to the tax levying bodies for the assessing of omitted taxes.

The Board should:

8. Consult the Town's attorney as to whether any of the amounts can be recovered and the potential legal and financial impacts the Town may face from the granting of erroneous exemptions.

Appendix A: Specific Exemption Criteria

Veterans – Requirements related to veteran eligible funds exemptions, pursuant to RPTL Section 458, vary, but typically require that the property is owned by a veteran (or a qualifying family member) of the United States Armed Services who served during World War I or II or the Korean Conflict who also sustained a permanent disability on military duty and must have been purchased with eligible funds (e.g., a veteran’s pension, bonus, insurance funds, etc.). Property owners receiving the eligible funds exemption are required to file an application, along with supporting documentation of military service and the use of eligible funds, to purchase the property.

Requirements related to the alternative veteran exemptions, pursuant to RPTL Section 458-a, vary, but typically require that the property is the primary residence of a veteran (or a qualifying family member) of the United States Armed Services who actively served during certain eligible time frames or received an expeditionary medal and was discharged under honorable conditions. These exemptions include amounts for wartime service, with increased exemption amounts for combat service and veterans who incurred service-connected disabilities. Property owners receiving the alternative veteran exemptions are required to file an application, along with supporting documentation of military service. In addition, for veterans who claim a service-connected disability exemption, written evidence showing the disability rating percentage must be provided.

Agricultural – The agricultural building exemption, pursuant to RPTL Section 483, generally allows for a 10-year property tax exemption from any increase in the property’s assessed value resulting from the construction or reconstruction of certain structures or buildings and does not apply to special ad valorem levies and special assessments such as levies on behalf of fire, water or sewer districts. The following requirements must be met to be eligible for the exemption: the structure or building must be essential to the operation of lands actively devoted to agricultural or horticultural use; the structure or building must actually be used and occupied to carry out the agricultural or horticultural operations; the farmland must actually be used in a bona fide agricultural or horticultural production carried on for profit; the farmland must not be less than five acres in area; and an application for exemption must be filed within one year of the date of completion of construction or reconstruction. Agricultural and horticultural use includes raising, breeding and boarding of livestock, including commercial horse boarding operations. A separate application must be filed for each eligible building and structure for which an owner is seeking exemption.

The agricultural district exemption, pursuant to Section 305 of the Agriculture and Markets Law, allows a tax exemption for the assessed valuation of the eligible land in excess of its agricultural assessment. This exemption generally requires average annual gross sales over the previous two years of \$10,000 for farms with seven or more acres of land, or \$50,000 for farms of less than

seven acres. Property owners may also lease land to eligible farmers and receive an agricultural district exemption. The agricultural exemption amount is calculated based on a NYS certified soil productivity value for each parcel. Property owners receiving the agricultural district exemption are required to file an original application and a soil group worksheet, and if the land is leased, a copy of the lease or an affidavit attesting to the existence of such a lease. In addition, property owners are required to file a renewal application each year certifying the property remains eligible for the exemption and the operation continues to meet the income requirements. Although the renewal application does not require proof of income, assessors should be periodically verifying farm income to ensure the property remains eligible.

Senior Citizens – The governing board of each municipality may elect to allow the senior citizen exemption, pursuant to RPTL Section 467, through adoption of a local law, ordinance, or resolution, after a public hearing. The senior citizen exemption generally requires the property be used exclusively for residential purposes and owned by a person 65 years or older (with some familial exceptions) for a consecutive 12 months (unless an exception applies) with varying income limits established by each municipality. Property owners receiving the senior citizens exemption are required to file an original application, along with supporting documentation of proof of age and to show their income is below the threshold. In addition, property owners are required to file a renewal application each year, along with supporting documentation to show their income is below the threshold.

Appendix B: Response From Town Officials

Town Clerk/Tax Collector
Victoria H. Kraker

Councilmembers
Marion Cooke
Jason Rauf
Margaret Sedlmeir
Brian Wood

Building Inspector/CEO
Timothy Lippert

TOWN OF RENNELAERVILLE

87 Barger Road, Medusa, NY 12120
(518) 797-3798 (518) 239-4225
Fax: (518) 239-6339
T.D.D. 1-800-662-1220

Town Supervisor
John Dolce

Town Attorney
Tabner, Ryan and Keniry, LLP

Superintendent of Highways
Randall Bates

Assessors
Donna Kropp
Jeffry Pine
Kathryn Wank

Town Justices
Gregory Bischoff
Muriel G. Frasher

December 17, 2019

Jeffrey P. Leonard, Chief Examiner
One Broad Street
Glens Falls, NY 12801-4396

This is a response to the Town of Rensselaerville's Assessment Exemption Audit report 2019M-207.

This office is in agreement of the findings of the 252 exemptions that were reviewed in that some supporting documentation was lacking and exemptions may have been incorrectly granted or calculated. These errors were not intentionally made.

The Assessor's Office for the Town of Rensselaerville is not a sole assessor, but a board of three during the time frame of the audit and prior. This results in a new assessor being elected every 2 years with perhaps no background, training or certification as to the function of an assessor. Most of the assessors held other full-time jobs. Over the last 25 years there have been approximately 10 different assessors. With this kind of turnover, practices and procedures may not have been conveyed to the less experienced assessor.

Lack of supporting documentation is primarily due to purging of data in 1998 when a revaluation took place and the assessors implemented the current software referred to as RPS4. The retention guidelines were used, but original applications were removed. New applications, where needed, are being requested for the 2020 roll for all exemptions.

Senior Citizens – must renew annually. A signed, dated renewal application is required along with supporting income verification. New applicants also sign and date the application, supply supporting income documentation, as well as a copy of their birth certificate or driver's license.

Agricultural Building – determination of eligibility – in the exemption documentation there is no mention of proof of income nor minimum income as a requirement. All Agricultural building exemptions will be reviewed for the 2020 roll. We maintain a list of this exemption with beginning and ending dates to determine when the exemption is to be removed.

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Complaints of discrimination should be sent to:
USDA, Director, Office of Civil Rights, Washington, DC 20250-9410

Veterans – a majority of the lack of documentation is the result of the purge of data in 1998 using the retention guidelines. Original application and DD214 were purged. All Veteran exemptions are being reviewed and new applications and DD214s where needed. Veterans with disabilities are also being reviewed and corrections will be made to the rates in the RPS system. Rates were being set at 50% of the granted rated, when in fact the RPS system was taking 50% of the rate entered.

This audit brought to our attention the proper handling of “omitted taxes” when a property is transferred to a new owner, making the new owner not eligible for the exemption(s). These situations are being reviewed and new procedures will be implemented.

The Assessor will review and develop procedures where needed based on the audit recommendations.

In closing, I would like to mention that the primary reason the Town of Rensselaerville requested an audit from the New York State Comptroller’s Office was to identify the extent of the embezzlement by former Supervisor Steven Pflieger. There is no mention of this whatsoever in the final report. In this regard, the Town is disappointed as we expected the Comptroller’s Office to address this issue.

See Note 1 Page 12

Sincerely,

John Dolce
Town Supervisor

Town of Rensselaerville is an Equal Opportunity Provider and Employer
Complaints of discrimination should be sent to:
USDA, Director, Office of Civil Rights, Washington, DC 20250-9410

Appendix C: OSC Comment on the Town's Response

Note 1

We acknowledge the Supervisor contacted our office requesting an audit after the arrest of the prior Supervisor for inappropriately writing and cashing Town checks made payable to himself. During the early stages of our audit, we were able to determine the prior Supervisor had not paid himself in excess of what was already known to Town officials and law enforcement. We also determined Town officials had already enacted corrective measures to address the weaknesses in procedures that allowed the former Supervisor to write the inappropriate checks to himself. As a result, we concluded an audit of the former Supervisor's financial activities was not warranted and would not provide a benefit to Town officials, the taxpayers they serve and other interested parties.

In addition, during the initial stages of our audit, we conducted a survey to obtain an understanding of the Town's operations including interviewing key officials and employees, reviewing prior audit reports, performing analytical procedures, inspecting records, reports, contracts and documents and reviewing minutes of the Town Board's proceedings. This audit survey formed the basis for the selection of Real Property Tax Exemption Administration for audit. On June 10, 2019 we met with the Supervisor to inform him of our selected audit objective, audit scope and criteria.

Appendix D: Audit Methodology and Standards

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

- We reviewed the local laws, interviewed one Assessor and reviewed various records and reports to gain an understanding of the Assessors' procedures for granting real property tax exemptions and documented any associated effects of deficiencies in those procedures.
- We reviewed all 10 properties on the 2018 assessment roll receiving veteran eligible funds exemptions to determine whether the granted exemptions were supported by proper documentation, met the eligibility requirements and were accurately calculated and applied. We then calculated the tax dollar effect of any exceptions found.
- We used our professional judgement to select a sample of 30 properties on the 2018 assessment roll receiving either an alternative or a cold war veteran exemption to determine whether the granted exemptions were supported by proper documentation, met the eligibility requirements and were accurately calculated and applied. We then calculated the tax dollar effect of any exception found.
- We used our professional judgment to select a sample of 30 properties on the 2018 assessment roll receiving agricultural district and/or agricultural building exemptions to determine whether the granted exemptions were supported by proper documentation, met the eligibility requirements and were accurately calculated and applied. We then calculated the tax dollar effect of any exceptions found.
- We used our professional judgement to select a judgmental sample of 15 properties on the 2018 assessment roll receiving senior citizens exemptions to determine whether the granted exemptions were supported by the proper documentation, met the eligibility requirements and were accurately calculated and applied. We then calculated the tax dollar effect of any exceptions found.

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

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning

the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

Appendix E: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf

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

www.osc.state.ny.us/localgov/finreporting/index.htm

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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

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www.osc.state.ny.us/localgov/index.htm

Local Government and School Accountability Help Line: (866) 321-8503

GLENS FALLS REGIONAL OFFICE – Jeffrey P. Leonard, Chief Examiner

One Broad Street Plaza • Glens Falls, New York 12801-4396

Tel (518) 793-0057 • Fax (518) 793-5797 • Email: Muni-GlensFalls@osc.ny.gov

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