

Research Brief

OFFICE OF THE NEW YORK STATE COMPTROLLER

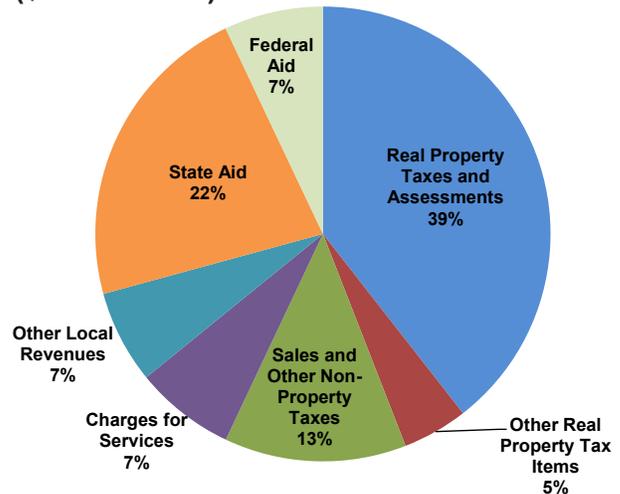
DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

Property Tax Exemptions in New York State

The largest single source of revenue for local governments in New York State is the real property tax. In 2012, real property taxes generated \$28.6 billion in revenue for the State's municipalities, school districts and fire districts outside New York City, constituting about 39 percent of their total revenues.¹ Some local governments get all or nearly all of their revenue from this source alone, including most fire districts and a number of wealthy school districts that receive little State aid. In addition to property taxes, local governments received another \$3.4 billion in other real property tax items, bringing the total revenue from real property tax-related sources to \$32.0 billion, or 44 percent of total revenue. The property tax is also the most stable source of local government revenue, as levies and rates are mostly determined locally.

Sources of Local Government Revenue, 2012

(\$72.6 Billion)



Source: OSC; excludes New York City

One area of the real property tax that affects both local governments and taxpayers is the issue of property tax exemptions. As the name implies, exemptions exclude all or a portion of a property's assessed value from the tax base. In 2012, the full market value ("full value") of all real property in New York State was estimated at \$2.5 trillion dollars. Of this, about \$826 billion was exempt from one or more types of local government or school district taxes. About \$680 billion, or nearly 27 percent of full value, was exempt from municipal (county, town and city) real property taxes, although the proportion of exempt property ranged from less than 10 percent in several municipalities to more than 60 percent in others.²

Since local government real property taxes are levied only on taxable property, the more tax-exempt property there is in a jurisdiction, the greater the tax rate generally is on the owners of taxable property. In turn, high tax rates put pressure on officials to reduce costs (often along with needed services) or to find alternative funding options. This report explores what tax exemptions are, where they are most prevalent, and what avenues local governments may use to minimize their impact.

Thomas P. DiNapoli • State Comptroller



Types of Tax Exemptions

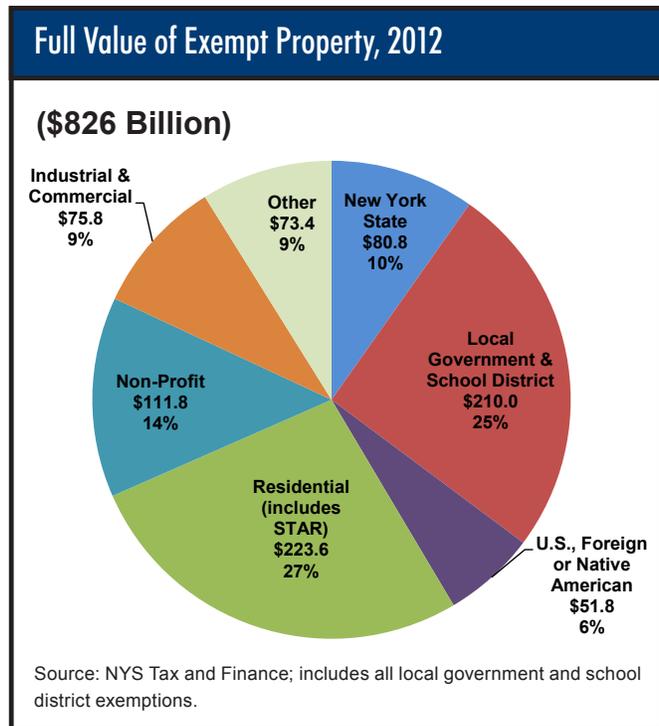
Property may be wholly or partially exempt from taxes based on its ownership, its location, and often the purpose for which it is used.

Government

Property owned by the United States, New York State, its local governments and school districts, Native American tribes, and even foreign governments is generally exempt from taxation. Together, exempt government property makes up \$343 billion, or 41 percent, of the value of exempt property in the State.³

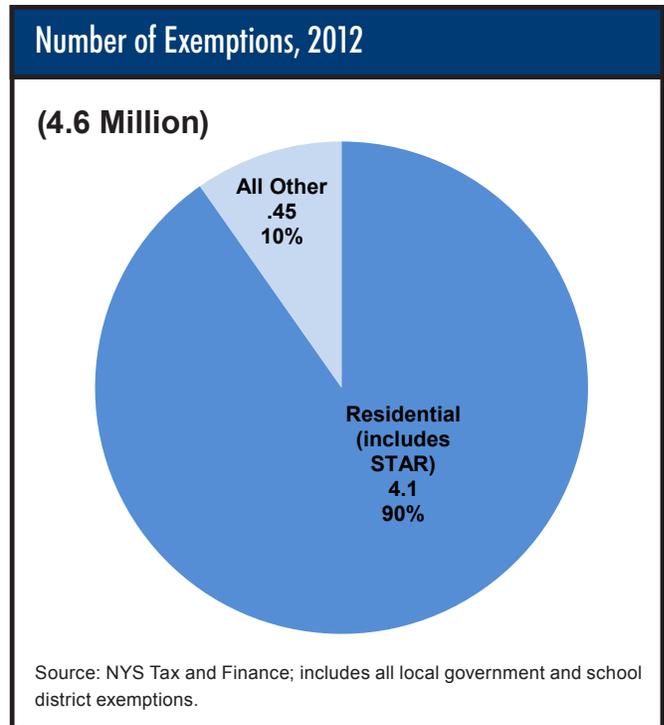
Although most government properties are tax-exempt, there are some limits and exceptions. For example, certain State-owned lands are taxable, the most notable being those in the Adirondack and Catskill forest preserves. County, city, town or village real property is exempt from taxation when it is “held for public use” (for example, a park or public building) within the municipality’s own boundaries. Similarly, property owned by a special district is exempt when located within its boundaries and used for the purpose for which the district was established.⁴

Normally, property owned by public authorities and industrial development agencies (IDAs) is tax-exempt as well; however, much of it is categorized as industrial or commercial by the Department of Taxation and Finance (see below).⁵



Residential/Individual

Residential property exemptions make up the vast majority of exemptions in number: 4.1 million of the 4.6 million exemptions in New York are residential. But most of these are partial exemptions, and thus they account for only \$224 billion, or 27 percent, of the total value of exempt property. The most prevalent residential exemption is for School Tax Relief (STAR), which exempts a portion of the value of a taxpayer's primary residence for school tax purposes only.⁶ Unlike most other exemptions, STAR puts no direct additional burden on taxable property, since the school tax on the exempt amount is reimbursed by the State. The amounts and types of other residential exemptions vary widely, and may cover property owned by senior citizens, veterans, volunteer firefighters and other classes of individuals.



Non-Profit Organizations

Properties owned by religious, charitable, hospital, educational or moral or mental improvement organizations (and used for those purposes) are generally tax-exempt.⁷ This includes non-profit hospitals, universities and houses of worship. Property owned by certain other types of non-profit organizations, such as youth sports programs or various professional associations, is also tax-exempt, unless the municipality elects not to provide the exemption.⁸ Non-profit exemptions account for \$112 billion, or 14 percent, of the State's total exempted property value.⁹

Industrial/Commercial

In order to encourage economic development, industrial or commercial property is sometimes exempted from property taxes. To take advantage of the exemption offered to IDAs (noted above, under government exemptions), title to an economic development project (such as a building or business location) is often transferred from the private owner to the IDA for the duration of the project. In these cases, the exemption may be offset by payments in lieu of taxes (PILOTs) made by the original private owner. At the end of the project, title reverts to the original owner, who then pays taxes in a normal manner on the property. This category also includes exempt public authority property, such as property of the Metropolitan Transportation Authority (MTA) and other railroads. Industrial and commercial exemptions account for \$76 billion, or 9 percent, of all exempt value.¹⁰

Other

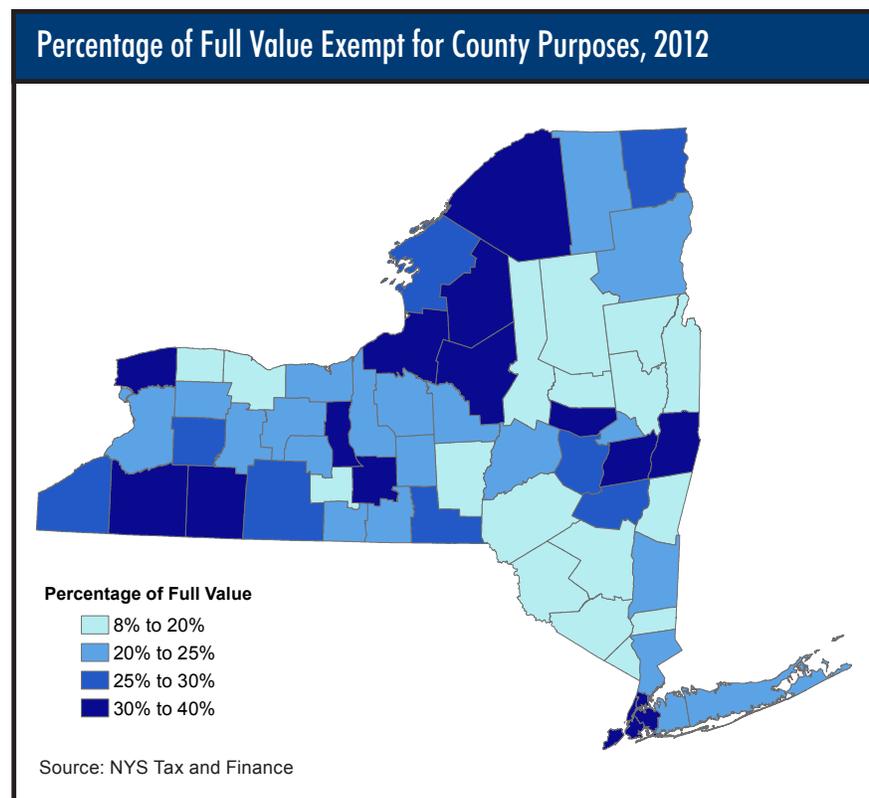
Public or subsidized housing (including both governmental and non-profit run housing entities) accounts for another \$65 billion, or about 8 percent, of exempt value, while agricultural and forest property exemptions (including some for exempt State and county-owned reforestation land) account for less than 1 percent.

Distribution of Tax Exemptions

Exempt property is not evenly distributed throughout New York State, either geographically or by type of local government. Since different properties may be exempted by various levels of government, exemptions in this section are expressed as “exempt for county purposes,” that is, from county taxes.¹¹

Local governments in the western part of the State and areas of the North Country that are not within the Adirondack Park have a higher-than-average proportion of full value exempt from taxation. About 36 percent of Niagara County’s full value, for

example, is exempt for county purposes. This is largely due to the value of land owned by public authorities, including the New York Power Authority which runs the large Niagara Power project. By contrast, counties in the Adirondack and Catskill forest preserves actually have lower-than-average exemption rates, because State-owned lands there are taxable. For example, only about 8 percent of Hamilton County’s total full value is exempt for county purposes.



Tax exemptions also vary by type of local government. Cities (and city school districts) often have high proportions of tax-exempt properties (ranging from 11 percent to 65 percent tax-exempt for county purposes). Nationally, it is projected that the exempt portion may be growing: 16 of the 20 most populous cities in the country had a higher share of tax-exempt properties as part of their total assessed value in 2011 compared with five years earlier.¹²

Cities with the highest proportions of tax-exempt property tend to have unique circumstances. For example, the City of Salamanca (Cattaraugus County) has a great deal of tax-exempt Native American Reservation property, the City of Ogdensburg (St. Lawrence County) is home to two State prisons, and the City of Ithaca (Tompkins County) is home to Cornell University. However, there are common threads. As regional population centers, New York's cities are often county seats, with a fair number of government buildings. As business centers, cities also tend to have a relatively large proportion of non-profit tax-exempt entities, such as hospitals, religious organizations, universities, and charitable organizations. As the population of inner cities decreases in number and increases in poverty (especially upstate), cities often have lower property values than the surrounding towns, combined with greater need for social services for their own populations.

Towns show more variation than cities in terms of the exempt portion of their tax base (from 1 percent to 88 percent tax-exempt for county purposes), partly because towns themselves are so different. Suburban towns with larger populations tend not to be represented on either end of the spectrum. On the high end are small towns with large tax exempt entities (for example, the Town of Alfred in Allegany County, population 5,237, has two large universities), although sometimes exempt entities can provide a large amount of PILOT revenue.¹³ The towns of Harrisburg and Martinsburg, both in Lewis County, have large percentages of "private solar / wind systems" exemptions, but they also report PILOT payments that dwarf their total tax collections. On the low end are towns with taxable State-owned land. Seven of the 10 towns with the lowest proportion of tax exempt value are in the Adirondack forest preserve.

Offsetting Exemptions: User Fees, PILOTs and Voluntary Arrangements

As municipalities throughout the State struggle to provide basic services for taxpayers, local officials have been taking another look at the amount of property value that is exempt from property taxes. While one might think that a local government in this situation might examine local option exemptions, some of these exemptions are quite popular statewide (such as senior and veteran exemptions) and are generally quite small in impact (below 10 percent of total exempt value in most municipalities).¹⁴ Where local option exemptions do represent a large portion of the total exempt value, they are generally related to economic development incentives, are often partial and temporary, and may even be offset by substantial PILOTs (see below).¹⁵ Thus, it is more pertinent for most local governments to consider alternative revenue sources, such as user fees, PILOTs and even voluntary arrangements.

User Fees and Special Assessments

Most local governments with large percentages of property owned by non-profit entities or by governmental entities have no say in the matter of granting the resulting property tax exemptions. They may, however, use other approaches to recoup at least some portion of the costs of services from these entities. One such approach is to charge user fees, which apply to both taxable and tax-exempt properties, for certain services. The most common municipal user fees are for water and sewer services, but refuse pick-up and other services could also be provided this way, so long as only those who actually use the service are charged, and the charge has a rational relationship to the amount of use. Charging for services can also help conserve limited resources. For example, a taxpayer paying for metered water will be more likely to attend to a plumbing issue causing rapid water loss than one whose tax bill would be the same regardless of usage.¹⁶

Revenue can also come from special assessments, which can be imposed on properties in some cases for costs arising from water, sewer, drainage and certain other public improvements. However, there are a number of factors that can determine whether tax-exempt properties are subject to these special assessments.¹⁷

Many municipal services provided to non-profit organizations, however, cannot be funded through either user charges or special assessments. These include vital but costly police and fire protection services.¹⁸

Payments in Lieu of Taxes (PILOTs)

A PILOT is another mechanism for collecting revenue to support municipal services. As previously noted, PILOTs are often included as part of an IDA agreement with a commercial or industrial development that is receiving a tax benefit for the duration of a project. PILOT agreements can provide for one-time payments or payments over a number of years.¹⁹ IDA PILOT agreements usually provide for payments to be distributed to the affected tax jurisdictions in which a project is located. The 113 active IDAs in the State granted nearly \$1.5 billion in property tax exemptions in fiscal year 2011. These exemptions were offset in part by over \$900 million in PILOTs.²⁰ However, OSC has previously noted that the amount of PILOT paid has sometimes been less than the agreed upon amount.²¹ Also, in some cases, the IDA did not consult with representatives from the different governments impacted by the property tax exemption. Consulting with all affected governments and ensuring full and timely payment are vital steps to achieving appropriate levels of funding for affected communities.²²

The State of New York makes PILOT-type payments to the City of Albany, the seat of the State capitol.²³ Nearly 60 percent of Albany's property value is exempt from city taxes, and about half of that amount is State-owned.²⁴ Since the 2001 State Fiscal Year (SFY), the State has paid the City yearly PILOTs on its South Mall office complex (Empire State Plaza). Starting at \$4.5 million in SFY 2001, the payments increased to \$22.85 million for the period from SFY 2006 to SFY 2011, and were scheduled to decrease to \$15 million from SFY 2012 to SFY 2033.²⁵ However, the City has persuaded the State legislature to provide a "spin-up" (advance payment) of part of the SFY 2032 and SFY 2033 amounts to bring the PILOT back to its pre-2012 level of \$22.85 million in SFY 2013 and SFY 2014. The City has also requested State payments on property it owns in the Harriman State Office Campus, so far unsuccessfully.²⁶

City of Albany South Mall Payment Schedule	
State Fiscal Year (SFY) Ending	Amount Paid Per SFY (in millions)
2001 to 2003	\$4.50
2004	\$9.85
2005	\$16.85
2006 to 2011	\$22.85
2012	\$15.00
2013 to 2014	\$22.85*
2015 to 2031	\$15.00
2032 to 2033	\$7.15*

Source: Public Lands Law section 19-A

* Affected by revenue "spin-ups" (advance payments) of \$7.85 million per year. Before spin-ups, all payments from 2013 to 2033 had been \$15 million.

Voluntary Payments

Local governments with a large number of non-profit institutions will occasionally investigate options for negotiating a voluntary payment from their largest and wealthiest institutions, such as a large hospital or university. These appeals are based on fairness and good citizenship, since the entities involved are generally using or benefitting from municipal services, such as public safety and road maintenance. However, in most cases, the agreements are reached on an ad hoc basis, and are not based directly on the value of the property or total cost of municipal services provided.

Although these agreements are relatively rare, a recent Lincoln Land Institute paper based on a survey of major municipalities found 218 localities in 28 states that had received voluntary payments from non-profit entities between 2000 and 2011.²⁷ The experience of the few local governments that did so in New York State (see table) underscores the difficulty with voluntary contributions: in the City of Ithaca, Cornell's payment is based on what the University thinks it can afford, rather than on any assessment of the cost of services used. And, as illustrated by Syracuse, voluntary payments tend to be of limited duration. A payment schedule set with a non-profit CEO in a good economic climate may not be repeated under new leadership or in a harsher economic climate.

Voluntary Payment Arrangements Between Municipalities and Nonprofits in New York State			
Nonprofit	Municipalities	Amount	Note
Cornell University	Tompkins County, City of Ithaca, and Ithaca School District	\$1.9 million (2008); \$1.6 million (2009)	Part of ten-year PILOT agreement entered into in 2007. PILOT is based on what the University thinks it can afford.
Ithaca College	Tompkins County, Town of Ithaca, and Ithaca School District	\$355,295 (2011); between 2003 and 2011, Ithaca School District has received \$1.6 million and the Town and County have received \$1.3 million.	PILOT is based on the College voluntarily keeping apartments on the tax rolls since 2003.
Syracuse University	City of Syracuse	\$500,000 per year; costs above \$150,000 incurred by City for traffic control for Carrier Dome events; CPI-adjusted payments to university-area neighborhood groups (adjusted annually; \$368,000 as of 2011 survey)	(See text box on following page for details.)

Source: Lincoln Land Institute (PILOT Agreements as of 2011)

Voluntary Arrangements with Non-Profits in the City of Syracuse

In 2012, 56 percent of the property value (nearly \$5 billion) in the City of Syracuse was tax-exempt for city purposes. The largest owners of tax-exempt properties, based on total exempt value (for all purposes), are educational institutions (16.1 percent, including Syracuse University), Onondaga County (11.1 percent), the State of New York (7.7 percent, including the State University's College of Environmental Science and Forestry), and non-profit hospitals (7.1 percent). In addition, exemptions granted by IDAs accounted for 17.2 percent of total exempt value.²⁸

The City has recently increased its attempts to obtain service payments from Syracuse University and some of its most prominent non-profit entities, including several hospitals. Using information on police and fire service calls, City officials discussed with each entity the services it received and the difficult financial circumstances confronting the City in paying for those services. Syracuse has had some success creating or expanding arrangements it calls "services agreements" in recent years. Syracuse University was already paying the City an annual amount according to a schedule established in 1993 (\$392,000 in the fiscal year ending in 2013), which funds University-area neighborhood group programs through fiscal year 2016, and another \$100,000 per year related to the Carrier Dome. The University has also recently volunteered to pay an additional \$500,000 per year in recognition of City services, also through 2016. Crouse and Upstate University Hospitals have also arranged to reduce City employee health care costs, for an estimated savings of about \$600,000 per year. Crouse Hospital will also pay \$50,000 in voluntary payments each year for the next four years.²⁹

These arrangements have provided some additional revenue and savings to the City at a critical time, but they are not the same as having a broader tax base. The approximately \$1 million per year in total the City is receiving from Syracuse University, for example, represents only a small part of the roughly \$24 million in taxes the City has estimated that the University's property would generate if it were not tax-exempt.³⁰ And most tax exempt entities in Syracuse do not have similar arrangements with the City, which raises questions of fairness. Perhaps most concerning for the City's fiscal stability, all of these voluntary arrangements are due to expire in the near future, at which point the conversations will have to happen again.

Notes

- ¹ Office of the State Comptroller (OSC), 2012 financial data as reported by local governments, including counties, cities, towns, villages, fire districts and school districts. Excludes New York City. “Real property taxes” in the chart and most of this report includes all types of property taxation, including special ad valorem taxes and special benefit assessments.
- ² New York State Department of Taxation and Finance (NYS Tax and Finance), *Municipal Profiles (MuniPro)*, 2012 data, <http://orpts.tax.ny.gov/MuniPro>, and NYS Tax and Finance, *Exemptions From Real Property Taxation in New York State: 2012 County, City & Towns Assessment Rolls*, August 2013. <http://www.tax.ny.gov/research/property/reports/exempt/12index.htm>
- ³ NYS Tax and Finance, *MuniPro*, 2012. Does not include certain types of government property, such as IDA and public authority property classified as industrial/commercial.
- ⁴ Real Property Tax Law (RPTL) Section 400(1), Section 404(1), Section 406(1), Section 408, Section 410, Section 418(1), Section 454, Section 532(a).
- ⁵ RPTL Section 412, Section 412-A. See also individual public authority enabling legislation in the Public Authorities Law and General Municipal Law Section 874.
- ⁶ In general, the “basic” STAR exemption applies to most homeowners with incomes under \$500,000 and, subject to certain adjustments, exempts the first \$30,000 of the value of their homes. Similarly, the “enhanced” STAR exemption applies to homeowners over 65 years of age and with income below a certain level (most recently, \$79,050) and, subject to certain adjustments, exempts a greater amount of the value of their homes (most recently, the first \$63,300).
- ⁷ Article XVI, Section 1, State Constitution; NYS Real Property Tax Law Section 420-a(1)(a).
- ⁸ RPTL Section 420-b(1)(a) allows property owned by the following types of organizations to be exempt from property tax: “bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic or historical purposes, for the development of good sportsmanship for persons under the age of eighteen years through the conduct of supervised athletic games, for the enforcement of laws relating to children or animals.”
- ⁹ NYS Tax and Finance, *MuniPro*, 2012.
- ¹⁰ NYS Tax and Finance, *MuniPro*, 2012.
- ¹¹ NYS Tax and Finance, *MuniPro*, 2012. Properties may be wholly or partially exempt from county, city/town or school district taxation, or all three. The difference between town/city and county purposes is generally minimal.
- ¹² Governing Magazine, *Tax-Exempt Properties Rise as Cities Cope with Shrinking Tax Base*, November 2012. <http://www.governing.com/topics/finance/gov-tax-exempt-properties-rise.html>
- ¹³ US Census Bureau, 2010 Census.
- ¹⁴ NYS Tax and Finance, *Exemptions from Real Property Taxation in New York State: 2012 County, City & Town Assessment Rolls*, 2013. <http://www.tax.ny.gov/research/property/reports/exempt/12index.htm>
- ¹⁵ Examples of local option exemptions for such purposes include RPTL Section 485-b and Section 487.
- ¹⁶ General Municipal Law Article 14-F; Public Service Law Article 4-B.
- ¹⁷ Real Property Tax Law Section 490.
- ¹⁸ Office of the State Comptroller (OSC), Legal Opinions 90-39 and 2001-13. <http://www.osc.state.ny.us/legal/moreopinions4.htm>

Notes

- ¹⁹ Lincoln Institute of Land Policy, *Payments in Lieu of Taxes: Balancing Municipal and Nonprofit Interests*, 2010. <http://www.governing.com/topics/finance/gov-tax-exempt-properties-rise.html>
- ²⁰ OSC, *Annual Performance Report on New York State's Industrial Development Agencies, Fiscal Year 2011*, May 2013, http://www.osc.state.ny.us/localgov/pubs/research/ida_reports/2013/idaperformance2013.pdf
- ²¹ OSC, *Annual Performance Report on New York State's Industrial Development Agencies, Fiscal Year 2008*, May 2010. <http://www.osc.state.ny.us/localgov/pubs/research/idareport2010.pdf>
- ²² OSC, *Annual Performance Report on New York State's Industrial Development Agencies, Fiscal Year 2011*, May 2013.
- ²³ These payments are described as PILOT-type, rather than as a PILOT, because in New York State a PILOT refers to a payment (or set of scheduled payments) by a private, taxable entity that is receiving a temporary property tax exemption.
- ²⁴ NYS Tax and Finance, *MuniPro*, 2012.
- ²⁵ Public Lands Law Section 19-a.
- ²⁶ Albany Times Union, *\$7.8M Albany Wish Nearer*, February 21, 2013, <http://www.timesunion.com/local/article/7-8M-Albany-wish-nearer-4298654.php>, and *A \$47M Harriman Fix*, February 21, 2013. <http://www.timesunion.com/local/article/A-47M-Harriman-fix-4733808.php>
- ²⁷ Lincoln Institute of Land Policy, *Payments in Lieu of Taxes by Nonprofits: Which Nonprofits Make PILOTs and Which Localities Receive Them*, Working Paper, 2012. http://www.lincolninst.edu/pubs/dl/2143_1469_Langley_WP12AL1.pdf
- ²⁸ NYS Tax and Finance, *MuniPro*, 2012.
- ²⁹ City of Syracuse, Office of the Mayor, "Mayor Announces New Service Agreement Between City of Syracuse and Crouse Hospital," November 20, 2012; also conversations with City officials.
- ³⁰ Innovation Trail, "Syracuse's Nonprofit Problem: Not Enough Land on the Tax Rolls," April 2012. <http://innovationtrail.org/post/syracuses-nonprofit-problem-not-enough-land-tax-rolls>

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