COLLECTION III — LOCAL GOVERNMENT

How Local Government Works in New York

An overview of counties, towns, villages, cities, and school districts in New York State.

By Daniel P. Devine · Civest Sphere · November 2026

Layers on layers

New Yorkers are often governed by several local governments at once. Depending on where you live, your address may fall within a county, a town, a village, a school district, and several special districts, each with its own officials, budget and taxes.

The main types

- **Counties.** New York has 62. The five boroughs of New York City are each a county. Counties run social services, county police and jails, public health, county roads, and the county court system. Most have an elected legislature, and many, including Nassau and Suffolk, also have an elected county executive.
- **Cities.** New York has 62 cities. A city governs itself under its own charter and isn't part of a town.
- **Towns.** There are 932 towns, covering all the land outside cities and Indian reservations. Towns handle zoning, local roads, parks, garbage and building permits. They're led by a supervisor and a town board.
- **Villages.** More than 500 villages exist inside towns. Residents of a village get some services, like zoning, police or street maintenance, from the village instead of the town. Villages have a mayor and a board of trustees.
- **School districts.** About 700 school districts are separate governments, with elected boards and their own tax levy. Voters approve most school budgets directly each May.

- **Special districts.** Fire, water, library, sanitation, lighting and park districts provide specific services and often levy their own taxes.

Who sets your property tax bill

A single property tax bill can include taxes from your county, town, school district and several special districts. Each sets its own budget. On Long Island, school taxes are usually the largest share.

Where to start

1. Look at your property tax bill (or ask your landlord) to see which governments tax your address.
2. Find each one's website, meeting schedule and elected officials.
3. Learn which one handles the issue you care about before you call.

See the *Long Island Civic Guide* for how this works in Nassau and Suffolk.

> OFFICIAL SOURCES
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> - NY Department of State — Local Government Handbook (https://dos.ny.gov/local-government-handbook)

Last reviewed November 2026. This guide is general information, not legal advice. Laws, deadlines and procedures change, so confirm details with the official source before you act.

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