COLLECTION III — LOCAL GOVERNMENT

Long Island Civic Guide

A Civest Sphere resource covering Nassau and Suffolk County government structures.

By Daniel P. Devine · Civest Sphere · November 2026

Two counties, many layers

Long Island outside New York City is made up of **Nassau County** and **Suffolk County**. Residents are governed by their county, a town or city, often a village, a school district, and a long list of special districts.

Nassau County

- **County government:** an elected County Executive and a 19-member County Legislature.
- **Towns:** Hempstead, North Hempstead and Oyster Bay.
- **Cities:** Glen Cove and Long Beach.
- **Villages:** more than 60 incorporated villages.
- **Assessment:** Nassau County assesses property countywide through its Department of Assessment. Challenges go to the county's Assessment Review Commission.

Suffolk County

- **County government:** an elected County Executive and an 18-member County Legislature.
- **Towns:** Babylon, Brookhaven, East Hampton, Huntington, Islip, Riverhead, Shelter Island, Smithtown, Southampton and Southold.

- **Villages:** dozens of incorporated villages across the ten towns.
- **Assessment:** each town has its own assessor, so assessment rules and challenge procedures vary by town.

School districts and special districts

Long Island has more than 100 school districts, each with an elected board and an annual May budget vote. It also has hundreds of special districts for fire protection, water, libraries, sanitation, lighting and parks. Many have their own elected commissioners and tax levies.

Who does what

- **County:** police (in most areas), social services, public health, county roads, the county legislature and budget.
- **Town:** zoning, building permits, town roads, garbage, parks, tax collection through the Receiver of Taxes.
- **Village:** zoning and some services within village limits.
- **School district:** schools and school taxes.

Where to start

1. Read your property tax bill. It lists every government that taxes your property.
2. Find your county legislator and town board members.
3. Attend one meeting of each.
4. Use Civest Sphere's **Tax Analyzer** to see how your taxes break down, and the **Public Records** page to see what's been requested from Long Island towns.

Why Long Island is a civic opportunity

With so many small governments, local races are often decided by small margins, and many meetings have few residents in the room. One informed, persistent person can make a real difference here.

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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