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N.Y. State Finance Law Section 54

Per capita state aid for the support of local government

1.

Definitions. When used in this section, unless otherwise expressly stated:

a.

(1) “Population” of a county, city, town or village means the population as shown by the latest preceding decennial federal census completed and published as a final population count by the United States bureau of the census preceding the commencement of the state fiscal year in which the apportionment and payment are made, or a special population census certified to the state comptroller pursuant to this section, whichever is later. The population of a town shall include the population of any village or villages or parts thereof within such town but shall exclude the population of any city or part thereof within such town. [🔗](#)

(2)

The population of a town outside village area shall be the population of the town minus the population of the area of the town located in any village or villages for the same year and shall exclude persons residing within the boundaries of a military post or reservation under the jurisdiction of the United States to the extent that they exceed twenty-five percent of the population of a town outside the village area.

(3)

Where there is an alteration in the boundaries of a county, city, village, town or town outside village or a municipality is created, population shall be determined in accordance with subdivision four of this section.

(4)

Population excludes the reservation and school Indian population and incarcerated individuals of institutions under the direction, supervision or control of the state department of corrections and community supervision and the state department of mental hygiene and the incarcerated individuals of state institutions operated and maintained by the office of children and family services.

(5)

Where the director of the United States bureau of the census certifies that the population of a county, city, town or village, as shown by such latest preceding decennial or special population census should be corrected because it, (a) excludes a specified number of persons who were actually residing in such county, city, town or village at the time of such census, or (b) includes a specified number of persons who were not actually residing in such county, city, town or village at the time of such census, a copy of such certificate shall be filed by the locality or state agency receiving such certificate with the state comptroller within ten days of receipt. In the case of a gain in population, the specified number shall be added to the population on the basis of which moneys are apportioned and paid in state fiscal years subsequent to the date such certificate is filed with the state comptroller. In the case of a loss in population, the specified number shall be subtracted from the population of such county, city, town or village on the basis of which moneys are apportioned and paid under the provisions of this section commencing with the first state fiscal year beginning not less than six months after the date such certificate is required to be filed with the state comptroller.

b.

“Special population census” or “special census” means the population of a county, city, town or village certified by the United States bureau of the census as of a date not earlier than March fifteenth and not later than May fifteenth in any year subsequent to the latest federal decennial census, which shall have been filed with the state comptroller and not subsequently withdrawn, in accordance with the provisions of subdivision three of this section.

c.

“Full value” of a county, city, village or town means the amount which results from dividing the total assessed valuation of real property taxable by it on its assessment roll by the state equalization rate established by the commissioner of taxation and finance for such roll except as otherwise provided in subdivision four of this section. The assessment roll of a county shall be the aggregate of the assessed valuations taxable for county purposes on the assessment rolls of the cities and towns therein and the state equalization rate applied thereto shall be the county-wide rate established by the commissioner for such roll in any case where a regular or special census for all or part of the county taken in nineteen hundred sixty-six or a later year is used in the county aid calculation. In the case of the city of New York, the city-wide state equalization rate established pursuant to article twelve of the real property tax law shall be used except that, if no such rate has been established for the roll used in the calculation, the equalization rate shall be

computed as provided in subdivision one of section four hundred eighty-nine-l of such law. “Full value” of a town outside village means the full value obtained by applying the state equalization rate of the town to the assessed value of the unincorporated area of the town calculated on the basis of the town assessment roll, except that where subdivision four of this section applies town outside village full value shall be calculated under the provisions of such subdivision. Where the full value of a town includes property located within a city, the town outside village full value shall be calculated as if such city was a village. The assessment roll used in calculating aid for a city, village, town or town outside village under this section shall be the assessment roll completed in the calendar year preceding the calendar year of the census used in the calculation. The assessment roll used in calculating aid for a county under this section shall be the county-wide assessment roll completed in the calendar year preceding the calendar year of the latest census used for all or part of the county in such calculation. Where full value is authorized to be estimated pursuant to subdivision four of this section such estimated full value shall be used. An assessment roll shall be deemed to have been completed on the last date on which such roll was authorized by law to be finally completed.

d.

“Personal income” of a county means the estimate of the income of the residents of the county, certified by the state tax commission in accordance with the provisions of this paragraph, for the taxable year preceding the year of the latest population census for the county or part thereof to be used in calculating per capita aid payments under this section. The commissioner of taxation and finance shall prepare by October fifteenth of each year, a certified report setting forth an estimate of the total New York adjusted gross income, as defined in [Tax Law § 612 \(New York adjusted gross income of a resident individual\)](#), of all residents of the state and of each county based on an examination of personal income tax returns filed with the state department of taxation and finance for the preceding taxable year under article twenty-two of the tax law.

e.

“Full value per capita” of a county, city, town, village or town outside village means the full value of such municipality or area, divided by the population thereof.

f.

“Personal income per capita” of a county means the personal income of the county divided by the population of the county.

g.

“Average of full value and personal income per capita” of a county means the average of the full value per capita and personal income per capita of the county determined as provided by paragraphs e and f of this subdivision for payments to the county during the state fiscal year except that the amount for personal income per capita used in calculating such average shall be multiplied by the ratio computed to the sixth decimal point of the aggregate full value of taxable real property in the state to the aggregate personal income of residents of the state, for the calendar year preceding the year of the latest census to be used in the calculation of per capita aid payable to the county in such state fiscal year. In computing such ratio full value shall be calculated upon the basis of assessment rolls completed in such calendar year and personal income shall be the estimate filed by the state tax commission pursuant to paragraph d of this subdivision for the same calendar year.

h.

“County”, for the purposes of computation and payment of per capita aid to counties under this section, means each county located outside the city of New York and the city of New York.

i.

“Town outside village” or “town outside village area” means the area of any town which is not included within the boundaries of a village.

j.

The comptroller and the commissioner of taxation and finance shall jointly prepare by June fifteenth of each year, a certified report setting forth total state tax collections during the prior state fiscal year. “Total state tax collections”, for the purposes of computation and payment of aid under this section, means all net revenues accrued to any fund of the state pursuant to the following provisions during the prior state fiscal year:

(1)

section twenty-five of chapter nine hundred twelve of the laws of nineteen hundred twenty, as amended;

(2)

section two hundred nineteen of the racing, pari-mutuel wagering and breeding law, as amended;

(3)

article nine of the tax law, except fees and considerations for releases of liens;

(4)

article nine-A of the tax law, except fees and considerations for releases of liens;

(5)

article ten of the tax law, except fees and considerations for releases of liens;

(6)

article twelve of the tax law;

(7)

article twelve-A of the tax law, except license fees under [Tax Law § 283-A \(Licensing of importing transporters\)](#);

(8)

article thirteen of the tax law;

(9)

article eighteen of the tax law;

(10)

article twenty of the tax law;

(11)

article twenty-one of the tax law;

(12)

article twenty-two of the tax law;

(13)

article twenty-six of the tax law;

(14)

article twenty-six-A of the tax law;

(15)

article twenty-eight of the tax law;

(16)

article thirty-one of the tax law;

(17)

article thirty-two of the tax law;

(18)

article thirty-three of the tax law;

(19)

sections two hundred eight, two hundred twenty-eight, two hundred twenty-nine, three hundred eighteen, four hundred eighteen and five hundred twenty-seven of the racing, pari-mutuel wagering and breeding law;

(20)

the alcoholic beverage control law; and

(21)

the vehicle and traffic law for the registration of motor vehicles, trailers and motorcycles, for licenses to operate motor vehicles, as operators or chauffeurs, and for learners' permits, and for licenses for drivers schools, automobile dealers, and for lost or cancelled licenses and certificates.

2.

Annual apportionment. During each fiscal year of the state, there shall be apportioned and paid to the several counties, cities, towns and villages, from moneys appropriated by the state, for the support of local government including the state portion of local matching funds as required by section three hundred three, subdivision two of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, the following amounts:

a.

City, village and town outside village. To each city and village and to each town for the town outside village area, an amount equal to the population of such city, village or town outside village multiplied by the following rates: cities, eight dollars and sixty cents; villages, three dollars and sixty

cents; and town outside village areas, two dollars and five cents, plus an increase in such rate of five cents for each one hundred dollars, or part thereof, by which the full value per capita of the city, village or town outside village is less than eight thousand dollars; and

b.

Town-wide. To each town for the entire town area, an amount equal to the population of the town multiplied by three dollars and fifty-five cents; and

c.

County. To each county, an amount equal to the population of such county multiplied by sixty-five cents plus an increase in such rate of five cents for each one hundred dollars, or part thereof, by which the county average of full value and personal income per capita is less than eight thousand dollars.

d.

Additional apportionment. During the fiscal year of the state beginning April first, nineteen hundred seventy-one and in each such year thereafter prior to the fiscal year of the state beginning April first, nineteen hundred seventy-nine, there shall be paid to the cities, counties, towns and villages of the state, in addition to the amounts provided by paragraphs a, b and c of this subdivision, an additional apportionment calculated by determining the amount of nine percent of the total state personal income tax collections during the prior state fiscal year, subtracting the total amount required under paragraphs a, b and c of this subdivision, determining the percentage which the remainder is of the total payments under paragraphs a, b and c of this subdivision, and then increasing the amount payable to each county, town, village and city under paragraphs a, b and c of this subdivision by such percentage. During the fiscal year of the state beginning April first, nineteen hundred seventy-nine and in each such year thereafter, there shall be paid to the counties, towns, villages and cities of the state, in addition to the amounts provided by paragraphs a, b and c of this subdivision, an additional apportionment calculated by determining the amount of four per cent of the total state tax collections during the prior state fiscal year, as certified by the commissioner of taxation and finance pursuant to paragraph j of subdivision one of this section, subtracting the total amount required under paragraphs a, b and c of this subdivision, determining the percentage which the remainder is of the total payments under paragraphs a, b and c of this subdivision, and then increasing the amount payable to each county, town, village and city under paragraphs a, b and c of this subdivision by such percentage.

e.

Additional city apportionment. On June twenty-fifth, nineteen hundred seventy-one and in each year thereafter to and including nineteen hundred seventy-eight, there shall be paid to the cities in the state in existence on April one, nineteen hundred sixty-eight an amount equal to nine percent of the total state personal income tax collections during the prior state fiscal year. On June twenty-fifth, nineteen hundred seventy-nine and in each year thereafter, there shall be paid to the cities in the state in existence on April first, nineteen hundred sixty-eight, an amount equal to four percent of total state tax collections during the prior state fiscal year as certified by the commissioner of taxation and finance pursuant to paragraph j of subdivision one of this section. Such amount shall be apportioned to such cities on the basis of the percentage that the total population of each city bears to the total population of all cities in the state.

f.

Notwithstanding any provision of law to the contrary, the amounts apportioned to the cities of the state pursuant to paragraph a of this subdivision shall be paid on or before June twenty-fifth in the state fiscal year commencing April first, nineteen hundred seventy-one and on or before June twenty-fifth of each subsequent state fiscal year and when the fiscal year of a city ends on April thirtieth an amount equivalent to one-fourth of the amount payable to such city pursuant to this paragraph and paragraph a of this subdivision shall be paid annually on or before April twenty-fifth and when the fiscal year of a city ends on May thirty-first an amount equivalent to one-half of the amount payable to such city pursuant to this paragraph and paragraph a of this subdivision shall be paid annually on or before May twenty-fifth.

3.

Filing and withdrawal of special population census.

a.

Filing. A county, city, village or town may file on or before October first in any year a special census of the population within its boundaries certified by the United States bureau of the census or a copy thereof and such special census unless withdrawn as provided herein shall be used in apportioning per capita state aid to such county, city, village or town in subsequent state fiscal years until a later census become effective for such apportionments in accordance with the provisions of this section.

b.

Withdrawal. A county, city, village or town upon notice filed with the state comptroller on or before December first of any year may withdraw a special population census so filed. A special census filed by a county, city, village or town in nineteen hundred sixty-eight and thereafter shall be used for the apportionment of per capita state aid to such county, city, village or town in subsequent state fiscal years until a later census becomes effective; provided, however, that if such special census would result in a lesser amount of per capita aid being paid to such county, city, village or town in any subsequent state fiscal year, such special census shall be deemed to have been withdrawn, but only for purposes of the computation and payment of per capita aid in such subsequent year.

c.

Cross-filing by city, town or county. Any city or town which receives a certification of a special population census from the United States bureau of the census within ten days of its receipt shall file a copy of such certification with the chief fiscal officer of the county within which it is located. Any county, which has a county-wide special population census, within ten days of receipt of the certification by the United States bureau of the census, shall file a copy with the chief fiscal officer of each city, village and town located within its boundaries.

d.

Notice to commissioner of taxation and finance of contract for special census. Each county, city, village and town which enters into a contract with the United States bureau of the census for a special population census shall, within thirty days of the date of such contract, file written notice with the commissioner of taxation and finance.

e.

List of filings and withdrawals. On or before October fifth of each year, the state comptroller shall furnish to the commissioner of taxation and finance a list of the names of the counties, cities, villages and towns which filed special population censuses pursuant to this subdivision, in that year, showing for each such locality the date of such filing and in the case of a county which has so filed for county aid purposes a special census of some but not all of the cities or towns located therein, the names of such cities and towns. A copy of each such special population census so filed shall be transmitted with such list. On or before December fifth of each year, the state comptroller shall furnish to the commissioner of taxation and finance a list setting forth the name of each county, city, village and town which has withdrawn the filing of a special population census pursuant to this subdivision including, in the case of a county where the census was withdrawn for some but not all of the cities and towns in the county, the names of such cities and towns.

f.

Notwithstanding paragraphs a through e of this subdivision, no special census shall be used for the computation, apportionment and payment of per capita state aid under this section to a county, city, town or village for the state fiscal years commencing April first, nineteen hundred seventy-three, nineteen hundred seventy-four and nineteen hundred seventy-five. Where a special census has been taken, certified by the United States bureau of the census for the year nineteen hundred seventy-one and duly filed by the municipality, such census shall be used for the computation, apportionment and payment of per capita aid under this section.

4.

Estimates of population, full value and equalization rates.

a.

Changes in boundaries; dissolution of municipalities; creation of new municipalities; consolidation of municipalities. Where the boundaries of a county, city, village, town or town outside village are altered or a municipality is created, consolidated, or dissolved, aid under this section shall be calculated to reflect such change beginning with payments in the first state fiscal year commencing not less than three months after the effective date of such change. The county, city, village or town shall file not later than February first in the offices of the state comptroller and the commissioner of taxation and finance, a certificate of any change in boundaries, dissolution of a municipality, consolidation of municipalities or incorporation of a new municipality which took place in the preceding calendar year but subsequent to January first or on January first preceding the date of filing and which affects the population or the full value of the county, city, village or town for payments under this section. Where population or full value to be used in calculating such payments is not in existence, it shall be estimated by the commissioner of taxation and finance, upon the basis of information provided by the localities and such other information as may be available, to reflect the effects of such change. Such population and full value shall be estimated for a newly incorporated city or village or consolidated town as of the calendar year of the effective date of incorporation or consolidation

except that full value so estimated shall be at the period price level used in establishing state equalization rates for assessment rolls completed in the preceding calendar year. For other municipalities or areas affected by such an incorporation, consolidation or change in boundaries, estimates of population and full value shall be as of the years otherwise applicable under this section. Where a municipality is dissolved or consolidated, the annual amount which such municipality would be eligible to receive under this section on the date the municipality is dissolved or consolidated, less the increase in state aid under this section which will be paid to the municipality in which the territory of the dissolved or consolidated municipality is located as a result of such dissolution or consolidation, shall continue to be paid for the first year following dissolution or consolidation and payments shall thereafter continue to be paid for an additional four years in reduced amounts as follows: in the second year following dissolution or consolidation, eighty percent of such annual amount; in the third year, sixty percent; in the fourth year, forty percent; in the fifth year, twenty percent; and thereafter such payments shall cease to be paid. Such payments shall be paid to the city, town or village in which the territory of the municipality dissolved or consolidated is located, or in the event such territory would not be located in a city, town or village, payment shall be made to the county. If such territory is located in two or more cities, towns or villages, the payment shall be apportioned on the basis of population which was used in determining the amount of aid under this section heretofore paid to the dissolved or consolidated municipality.

b.

Period price level adjustment. Where the state equalization rate for an assessment roll to be used in calculating payments under this section is based on a different period price level than the equalization rates generally for other assessment rolls completed in the same calendar year, with the year of completion defined as prescribed in paragraph c of subdivision one of this section, a special equalization rate shall be established for such roll upon the basis of the period price level used generally in the state equalization rates for such other assessment rolls.

c.

Adjustment for differences between town and village roll. Where the town assessment roll used in calculating town outside village full value includes taxable property located in a village, which property does not appear as taxable on the assessment roll of the village used in such calculation and where the assessed valuation of such property in all villages in the town on the town assessment roll is five percent or more of the total taxable assessed valuation of property in the town outside villages on such town assessment roll, the commissioner of taxation and finance shall estimate the full value of the town outside village, provided that the supervisor of the town applies to the commissioner on or before August first preceding the first state fiscal year in which such estimated full value is used in making payments of per capita state aid under this section.

d.

Railroad ceiling adjustment. Where the taxable full value of a city, village or town declined by five percent or more between the years nineteen hundred sixty-one and nineteen hundred sixty-two, as determined by application of the state equalization rates to the total taxable assessed valuations on the assessment rolls of such city, village or town completed in such years, the commissioner of taxation and finance shall adjust the full value for nineteen hundred sixty-one by reducing the taxable full value of railroad real property, which was wholly or partly exempt on the assessment roll completed in nineteen hundred sixty-two under the provisions of title two-A or two-B of article four of the real property tax law, to the full value of such railroad real property which was taxable on the first assessment roll for which railroad ceilings were established under such titles without the taper adjustment provided in section four hundred eighty-nine-t of such law. Town outside village full value shall be calculated by the commissioner to give effect to a similar adjustment in any case where full value of the town is required to be adjusted pursuant to this paragraph.

e.

Lack of assessment roll or equalization rate. Where on November first preceding the date of the annual certification of aid payments, an assessment roll or an equalization rate required to be used in calculating such payments does not exist, full value shall be estimated by the commissioner of taxation and finance, upon the basis of information provided by the localities and such other information as may be available for that purpose.

5.

Information to be supplied. The chief fiscal officer or other official of any county, city, village or town shall, upon request of the commissioner of taxation and finance, furnish to the commissioner of taxation and finance such information as may be required for the purpose of carrying out the provisions of this section.

6.

Payments.

a.

The commissioner of taxation and finance shall compute and certify to the state comptroller in due time the amounts of per capita aid payable to counties, cities, villages and towns pursuant to this section. For towns, the certification shall set forth separately the amounts payable for town-wide and for town outside village purposes, and for the city of New York the commissioner shall set forth separately the amounts payable under the city and county per capita grants.

b.

The rates established and the calculations and estimates made by the commissioner pursuant to this section shall be filed in the office of the commissioner.

c.

Upon such certification of the amounts payable to counties, cities, villages and towns for town-wide and town outside village purposes, such per capita aid shall be apportioned and paid to the chief fiscal officer of each such locality pursuant to this section on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance account in the general fund of the state treasury; provided however that upon such certification of amounts payable to the city of New York, such per capita aid shall be apportioned and paid as follows: (i) any amounts required to be paid to the city university construction fund pursuant to the city university construction fund act, (ii) any amounts required to be paid to the New York city housing development corporation pursuant to the New York city housing development corporation act, (iii) any amounts required to be paid by the city to the New York city transit authority pursuant to the provisions of chapter seven of the laws of nineteen hundred seventy-two, (iv) any amounts required to be paid by the city to the state to repay an advance made in nineteen hundred seventy-four

to subsidize the fare of the New York city transit authority, (v) five hundred thousand dollars to the chief fiscal officer of the city of New York for payment to the trustees of the police pension fund of such city pursuant to the provisions of paragraph e of this subdivision, (vi) eighty million dollars to the special account for the municipal assistance corporation for the city of New York in the municipal assistance tax fund created pursuant to [§ 92-D \(Municipal assistance tax fund\)](#) to the extent that such amount has been included by the municipal assistance corporation for the city of New York in any computation for the issuance of bonds on a parity with outstanding bonds pursuant to a contract with the holders of such bonds prior to the issuance of any other bonds secured by payments from the municipal assistance state aid fund created pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#), (vii) the balance to the special account for the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#), and (viii) any amounts to be refunded to the general fund of the state of New York pursuant to the annual appropriation enacted for the municipal assistance state aid fund. Notwithstanding any existing law, no payments of per capita aid payable to the city of New York shall be paid to the state of New York municipal bond bank agency, the New York state sports authority or the transit construction fund so long as amounts of such aid are required to be paid into the municipal assistance state aid fund, and thereafter, after payment of the amounts described in subparagraphs (i) through (viii) of this paragraph the balance shall be paid (A) to the state in repayment of the appropriation of two hundred fifty million dollars made to the city pursuant to chapter two hundred fifty-seven of the laws of nineteen hundred seventy-five providing emergency financial assistance to the city of New York at the extraordinary session held in such year, as amended, (B) to the state of New York municipal bond bank agency to the extent provided by [Public Authorities Law § 2436 \(State aid guarantee\)](#), (C) to the New York state sports authority to the extent provided by [Public Authorities Law § 2463 \(New York state sports authority\)](#), (D) to the transit construction fund to the extent provided by [Public Authorities Law § 1225-I \(Payments to the fund\)](#), and thereafter (E) to the city.

d.

The amounts so annually apportioned shall be paid in four equal installments as follows:

(1)

to the city of New York, on the twenty-fifth days of April, June, October and February;

(2)

to every county, city, village or town, other than the city of New York, whose fiscal year commences on the first day of June or July, on the twenty-fifth days of April, May, September and December;

(3)

to every county, city, village or town whose fiscal year commences on the first day of December, on the twenty-fifth days of April, July, September and November;

(4)

to any town in Westchester county whose boundaries are coterminous with those of one village, on the same days on which installments are payable to such village pursuant to this paragraph; and

(5)

to every other county, city, village or town, on the twenty-fifth days of April, July, September and December.

e.

The chief fiscal officer of the city of New York shall, from the amounts so received by him, pay to the board of trustees of the police pension fund of such city, the aggregate annual sum of five hundred thousand dollars for the purposes of such fund and the balance into the general fund of such city.

f.

Where a town applies an amount received under this section to the reduction of the county tax in the town-wide area or in the town outside village area, or as a credit against special ad valorem levies in the town outside village area as provided in subdivision eight of this section, the town shall file notices thereof with the chief fiscal officer of the county and the state comptroller, within five days after the last day for adoption of the town budget. Such amounts shall be credited against the amount of taxes or special ad valorem levies to be levied for such purposes in the designated area and the state comptroller shall pay to the chief fiscal officer of the county, from the moneys apportioned to the town for town-wide purposes or for outside of village purposes, as the case may be, the amounts so credited against the county tax or special ad valorem levies, in the same manner as other payments to counties under this section.

g.

Notwithstanding any provision of the law to the contrary, any aid derived by any city pursuant to paragraph d of subdivision two of this section for the state fiscal year commencing April first, nineteen hundred seventy-one and each subsequent state fiscal year which exceeds the total aid paid to such city pursuant to paragraph a of subdivision two of this section during the state fiscal year commencing April first, nineteen hundred seventy shall be paid on June twenty-fifth, nineteen hundred seventy-one and on June twenty-fifth of each subsequent state fiscal year.

h.

Notwithstanding any provision of law to the contrary, payments made pursuant to subdivision two of this section during April and May of each state fiscal year shall be based on estimates of total state tax collections to be provided jointly by the comptroller and the commissioner of taxation and finance on or before April fifteenth of each year. Notwithstanding any provision of law to the contrary, amounts so paid during the balance of each state fiscal year shall compensate for any overpayment or underpayment which may have occurred during April and May of such fiscal year.

i.

Notwithstanding any other provision of law, the amount payable on June twenty-fifth, to a city having a population of one million or more pursuant to this subdivision shall be reduced by fifty-three million five hundred eighty-five thousand five hundred eighteen dollars (\$53,585,518). Such fifty-three million five hundred eighty-five thousand five hundred eighteen dollars (\$53,585,518) shall be paid to such city on the December fifteenth next following June twenty-fifth, which payment shall be for an entitlement period ending June thirtieth of the month in which the June twenty-fifth payment is made.

7.

Apportionment of special city, town and village aid. During the state fiscal year beginning April first, nineteen hundred eighty-eight and in each year thereafter aid to cities, towns and villages in addition to the amounts apportioned pursuant to subdivision two of this section shall be apportioned, according to this subdivision.

a.

Definitions. As used in this subdivision:

(1)

“City” means each city having a population less than one million persons.

(2)

“Town” means a town for which complete population, full value, land area, and local tax effort per capita information, as defined in this subdivision, are available as determined by the comptroller.

(3)

“Village” means a village for which complete population, full value, land area, and local tax effort per capita information, as defined in this subdivision, are available as determined by the comptroller.

(4)

“Population” means for towns and villages the final population as shown by the nineteen hundred eighty decennial federal census; “population” for cities means the final population as shown by the nineteen hundred seventy decennial federal census.

(5)

“Population density” means for each town and village an amount equal to its population divided by its total land area expressed in square miles as of the last day of the local fiscal year ending in nineteen hundred seventy-nine.

(6)

“Full value” means for each town and village an amount equal to the total taxable assessed value of property on the assessment roll completed and filed in nineteen hundred seventy-nine divided by the final state equalization rate established for such roll by the commissioner of taxation and finance.

(7)

“Taxing capacity” means for each town and village an amount equal to its full value divided by the population of such town or village.

(8)

“Average population density” means for towns the sum of population densities for all towns divided by the number of towns; “average population density” for villages means the sum of the population densities for all villages divided by the number of villages.

(9)

“Average taxing capacity” means for towns an amount equal to the sum of the taxing capacities for all towns divided by the number of towns; “average taxing capacity” means for villages an amount equal to the sum of the taxing capacities for all villages divided by the number of villages.

(10)

“Assessed value tax rate” of a city means the tax rate for general city purposes for the latest twelve month city fiscal year ending on or before December thirty-first, nineteen hundred eighty; provided, however, that for any city with a population greater than twenty-one thousand and less than twenty-two thousand persons, assessed value tax rate means the tax rate for general city purposes for the latest twelve month city fiscal year ending on or before December thirty-first, nineteen hundred seventy-eight.

(11)

“Full value tax rate” of a city means the assessed value tax rate of such city multiplied by the final state equalization rate established by the commissioner of taxation and finance for the assessment roll to which such assessed value tax rate applied.

(12)

“Local tax effort per capita” means for each town and village an amount equal to the sum of all taxes, fees, charges, assessments and other revenues received less any revenues received from the federal or state government for the latest local fiscal year ending on or before December thirty-first, nineteen hundred seventy-nine, divided by its population.

(13)

“Local tax effort factor” means for each town and village, its local tax effort per capita divided by the average local tax effort per capita for towns or villages as appropriate.

(14)

“Average local tax effort per capita” means for towns the sum of the local tax efforts per capita for all towns divided by the number of towns; “average local tax effort per capita” means for villages the sum of the local tax efforts per capita for all villages divided by the number of villages.

(15)

Provided, however, that for a town or village created on or after January first, nineteen hundred eighty-one, the population density pursuant to subparagraph five of this paragraph, the full value pursuant to subparagraph six of this paragraph, and the local tax effort per capita pursuant to subparagraph twelve of this paragraph shall pertain to the first completed local fiscal year following such creation for which applicable information is available as determined by the comptroller.

b.

City aid. The sum of one hundred two million three hundred eighteen thousand three hundred seventeen dollars (\$102,318,317) shall be apportioned to cities as follows:

(1)

The sum of sixty-two million two hundred twenty-two thousand three hundred thirteen dollars (\$62,222,313) shall be apportioned in the following manner: City of Buffalo \$22,476,436 City of Rochester \$11,140,494 City of Yonkers
\$12,508,626 City of Syracuse \$ 7,817,890 City of Albany \$ 3,812,897 City of Binghamton
..... \$ 2,345,367 City of Plattsburgh \$ 508,162 City of White Plains \$ 1,612,441

(2) The sum of forty million ninety-six thousand four dollars (\$40,096,004) shall be apportioned to cities according to the following formula: For all cities having a population of less than one hundred thousand a numerical ranking between one and fifty-six shall be assigned. Such ranking shall correspond to each city's position in a schedule of full value tax rates of all such cities arranged in descending order. An aid rate for each city with a population of less than one hundred thousand shall be determined from the following schedule: Cities with Rankings Aid Rate One through twelve.....\$ 17.00 Thirteen through twenty-three.....\$ 15.00 Twenty-four through thirty-four.....\$ 13.00 Thirty-five through forty-five.....\$ 11.00 Forty-six through fifty-six.....\$ 10.00 For each city not eligible for apportionments pursuant to subparagraph one of this paragraph, a base aid amount shall be calculated equal to the population of such city multiplied by its aid rate.

For each such city an aid percentage shall be calculated equal to its base aid amount divided by the sum of the base aid amounts for all such cities. The amount of special aid to be apportioned to each such city shall be calculated by multiplying such city's aid percentage by forty million ninety-six thousand four dollars (\$40,096,004).

c.

Town aid. The sum of nineteen million five hundred forty-four thousand seven hundred twenty-six dollars (\$19,544,726) shall be apportioned to towns according to the following formula: For each town, a population density factor shall equal the lesser of the amount calculated by dividing such town's population density by the average population density for towns, or the number five; For each town, a taxing capacity factor shall be calculated by dividing the average taxing capacity for towns by such town's taxing capacity; For each town, a weighted population shall be calculated by multiplying such town's population by the product of such town's population density factor multiplied by the sum of such town's local tax effort factor plus such town's taxing capacity factor; For each town, an aid percentage shall be calculated equal to the weighted population of such town divided by the sum of the weighted populations for all towns; The amount to be apportioned to each town shall be calculated by multiplying such town's aid percentage by nineteen million five hundred forty-four thousand seven hundred twenty-six dollars (\$19,544,726). Notwithstanding the definition of town in paragraph a of this subdivision, any town as defined in [Town Law § 2 \(Definition of town\)](#), which is not included in the definition of town in paragraph a of this subdivision shall be apportioned three hundred ninety-two dollars. The total of any such amounts shall be deducted on a pro rata basis from those towns apportioned more than three hundred ninety-two dollars pursuant to the above formula. In such case where the apportionment to a town in accordance with the above formula is less than three hundred ninety-two dollars, such town shall be apportioned three hundred ninety-two dollars. The difference between three hundred ninety-two dollars and the amount determined pursuant to such formula shall be deducted on a pro rata basis from those towns apportioned more than three hundred ninety-two dollars pursuant to such formula.

d.

Village aid. The sum of twenty-six million three hundred eighty-five thousand three hundred eighty-one dollars (\$26,385,381) shall be apportioned to villages according to the following formula: For each village, a population density factor shall equal the lesser of the amount calculated by dividing such village's population density by the average population density for villages, or the number five; For each village, a taxing capacity factor shall be calculated by dividing the average taxing capacity for villages by such village's taxing capacity; For each village, a weighted population shall be calculated by multiplying such village's population by the product of such village's population density factor multiplied by the sum of such village's local tax effort factor plus such village's taxing capacity factor; For each village, an aid percentage shall be calculated equal to the weighted population of such village divided by the sum of the weighted populations for all villages; The amount to be apportioned to each village shall be calculated by multiplying such village's aid percentage by twenty-six million three hundred eighty-five thousand three hundred eighty-one dollars (\$26,385,381). Notwithstanding the definition of village in paragraph a of this subdivision, any village as defined in [General Construction Law § 54 \(Village\)](#), which is not included in the definition of village in paragraph a of this subdivision shall be apportioned three hundred ninety-two dollars. The total of any such amounts shall be deducted on a pro rata basis from those villages apportioned more than three hundred ninety-two dollars pursuant to the above formula. In such case where the apportionment to a village in accordance with the above formula is less than three hundred ninety-two dollars, such village shall be apportioned three hundred ninety-two dollars. The difference between three hundred ninety-two dollars and the amount determined pursuant to such formula shall be deducted on a pro rata basis from those villages apportioned more than three hundred ninety-two dollars pursuant to such formula.

e.

Special city, town, village aid.

(1)

Not later than May twenty-fifth of each state fiscal year the comptroller shall certify to the director of the budget, the chairman of the senate finance committee, and the chairman of the assembly ways and means committee, the amount of special city, town, village aid which is payable to each city, town and village for such fiscal year pursuant to this subdivision.

(2)

For each state fiscal year the amount apportioned pursuant to this subdivision and certified as payable pursuant to this subdivision shall be paid to each city, town and village (i) on the last day of its local fiscal year which is current as of October thirty-first of such state fiscal year or (ii) on February first of such state fiscal year, whichever is earlier; provided, however, that the payment date for any city, town or village shall be March fifteenth, of such state fiscal year if the comptroller receives a written request for such later payment date from the chief fiscal officer of such city, town or village at least ten days prior to the date on which the payment would otherwise have been made. The comptroller shall notify the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee of any such written request.

f.

Notwithstanding any provision of this subdivision to the contrary, for fiscal years beginning April first, nineteen hundred eighty-eight, the amount apportioned to each city, town and village pursuant to this subdivision shall be multiplied by sixty-six percent.

8.

Use of per capita state aid.

a.

The chief fiscal officer of every county, city, village and town shall pay the amounts received by him under the provisions of this section into the general fund of the county, city, village or town for general county, city, village or town purposes respectively, except that such amounts received by a town for the town outside village area shall be used for the following purposes in the order stated:

(1)

for town purposes for which taxes may be levied on the area of the town outside of villages, (2) as a credit against amounts of taxes levied or to be levied ad valorem for other town purposes on all taxable property in the town outside village area, (3) as a credit against amounts of taxes levied or to be levied ad valorem for county purposes on all taxable property in the town outside village area, (4) as a credit against special ad valorem levies on property in the town outside village area in a town where the entire town outside village area is subject to special ad valorem levies provided that such

credit shall be a uniform rate on assessed valuation in all parts of the town outside village area and such uniform rate shall not exceed the total of the rates for special ad valorem levies in any part of the town outside village area. The rate on assessed valuation for each special ad valorem levy, as shown on the tax bill for each parcel, shall be the rate before application of such credit. Such credit shall be shown as a rate on assessed valuation and as a percentage of the total of such rates for such special ad valorem levies on such parcel. Each such special ad valorem rate shall be deemed to have been reduced by such percentage.

b.

In no event shall such amounts received by a town for the town outside village area be used as part or all of the local share necessary to qualify for state assistance pursuant to the highway law.

9.

a. Notwithstanding any inconsistent provision of this section or of any other provision of law to the contrary, the payment of general purpose local government aid for the support of local government for the state fiscal year commencing April first, two thousand four, shall be paid from an appropriation made for such purposes pursuant to the public protection and general government budget for such state fiscal year in a manner consistent with this subdivision. Subdivisions one through eight of this section shall not be applicable to the payment of per capita state aid for the support of local government.

b.

Notwithstanding any inconsistent provision of article five of the general construction law, in the fiscal year of the state commencing April first, two thousand four, any city having a population of one million or more shall be entitled to receive the same amount of general purpose, local government aid that it received for such purpose pursuant to chapter fifty of the laws of two thousand three, constituting the public protection and general government budget, and State Finance Law § 54 (Per capita state aid for the support of local government), as added by section twelve of chapter four hundred thirty of the laws of nineteen hundred ninety-seven, as if the provisions of such section fifty-four were in full force and effect for the entire state fiscal year commencing April first, two thousand four. Except as provided in paragraph c of this subdivision, each city, other than any city having a population of one million or more, town and village that was appropriated general purpose local government aid pursuant to chapter fifty of the laws of two thousand three shall be entitled to receive a total of one hundred five percent of the amount of aid that it would be entitled to receive under State Finance Law § 54 (Per capita state aid for the support of local government), as added by section twelve of chapter four hundred thirty of the laws of nineteen hundred ninety-seven, as if the provisions of such section fifty-four were in full force and effect for the entire state fiscal year commencing April first, two thousand four. Notwithstanding the provisions of this subdivision in the state fiscal year commencing April first, two thousand four the village of East Nassau, Rensselaer county, newly incorporated on January fourteenth, nineteen hundred ninety-eight, shall be entitled to receive the same amount of general purpose local government aid that it received for such purpose pursuant to chapter fifty of the laws of two thousand three. All aid pursuant to this section shall be paid in the same “on or before month and day” manner as specified in chapter fifty of the laws of nineteen hundred ninety-six, constituting the general government budget.

c.

Consolidations, mergers, or dissolutions—entitlement to general purpose local government aid. In the case where any city, town, or village consolidates, merges or dissolves, and the resulting successor government has filed with the office of the state comptroller a certificate of any such consolidation, merger, or dissolution, such successor government shall be entitled to receive any payments of general purpose local government aid which, pursuant to paragraph b of this subdivision, would have been otherwise payable to the individual cities, towns, or villages who were party to such consolidation, merger, or dissolution in addition to the general purpose local government aid such successor government is entitled to receive had no such consolidation, merger, or dissolution occurred. The annual amount of general purpose local government aid that any city, town, or village in which a municipality has consolidated, merged, or dissolved shall be eligible to receive on the date such city, town, or village is consolidated, merged, or dissolved shall continue to be paid pursuant to paragraph b of this subdivision for every state fiscal year following the date of such consolidation, merger, or dissolution. In instances where only a portion of a city, town, or village is party to a consolidation, merger, or dissolution, general purpose local government aid payable to the resulting successor government shall include only a pro rata share of the aid otherwise due and payable to such city, town, or village. Such pro rata share shall be based on a ratio of the two thousand federal decennial census population of the portion consolidated, merged, or dissolved as compared to the total two thousand federal decennial census population of the city, town, or village party to such consolidation, merger, or dissolution.

d.

Notwithstanding any other law to the contrary, in the state fiscal year beginning April first, two thousand four, and each state fiscal year thereafter, the city of Amsterdam shall receive on or before June twenty-fifth, the same amount of aid it received by June twenty-fifth, two thousand three, plus, pursuant to a memorandum of understanding with the director of the budget, three hundred fifty thousand dollars (\$350,000) that would have been payable on or before March thirty-first, two thousand five.

e.

Notwithstanding any other law to the contrary, in the state fiscal year beginning April 1, 2004, and each state fiscal year thereafter, twelve million five hundred thousand dollars (\$12,500,000) of supplemental municipal aid otherwise due and payable on or before March 31 shall be paid to the city of Yonkers, pursuant to a memorandum of understanding with the director of the budget, on or before June 30.

10.

Aid and incentives for municipalities. Notwithstanding any inconsistent provision of this section or of any other provision of law to the contrary, the payment of general purpose local government aid for the support of local government for state fiscal years commencing April first, two thousand seven, shall be paid from an appropriation made for the aid and incentives for municipalities program pursuant to the public protection and general government budget for such state fiscal years in a manner consistent with this subdivision. Subdivisions one through nine of this section shall not be applicable to the payment of per capita state aid for the support of local government.

a.

Definitions. When used in this subdivision, unless otherwise expressly stated: (i) "Municipality" means a city with a population less than one million, town or village. (ii) "Aid and incentives for municipalities" means the total of all aid payable to municipalities pursuant to this subdivision except for

grants payable pursuant to paragraphs j, m and n of this subdivision. (iii) "Full valuation" means "full valuation for taxable purposes" as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended three years prior to the beginning of the state fiscal year in which an additional annual apportionment or per capita adjustment is payable pursuant to paragraphs d and e of this subdivision. (iv) "Population" means population data based upon the most recent federal decennial census. (v) "Full valuation per capita" means the full valuation of a municipality divided by the population of such municipality. (vi) "Average full valuation per capita for municipalities" means the sum of the full valuation for municipalities divided by the sum of the population of the municipalities as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended three years prior to the beginning of the state fiscal year in which an additional annual apportionment or per capita adjustment is payable pursuant to paragraphs d and e of this subdivision. (vii) "State aid" means the total amount of aid a municipality received in the state fiscal year commencing April first, two thousand six, under the aid and incentives for municipalities program, as appropriated in chapter fifty of the laws of two thousand six, and under the additional municipal aid program pursuant to section two of part A of chapter fifty-six of the laws of two thousand six, as appropriated in chapter fifty of the laws of two thousand six. (viii) "Prior year aid" means for the state fiscal year commencing April first, two thousand nineteen and in each state fiscal year thereafter, the base level grant received in the immediately preceding state fiscal year pursuant to paragraph b of this subdivision. (ix) "Per capita state aid" means the prior year aid for a municipality divided by the population of the municipality as reported in the most recent federal decennial census.

b.

Base level grants. (i) Within amounts appropriated in the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter, there shall be apportioned and paid to a county with a population of less than one million but more than nine hundred twenty-five thousand according to the federal decennial census of two thousand, cities with a population of less than one million, towns and villages a base level grant in an amount equal to the prior year aid received by such county, city, town or village. (ii) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand ten, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the prior year aid received by such municipality minus a base level grant adjustment calculated in accordance with clause two of this subparagraph.

(1)

When used in this subparagraph, unless otherwise expressly stated: (A) "2008-09 AIM funding" shall mean the sum of the base level grant pursuant to this paragraph, additional annual apportionment pursuant to paragraph d of this subdivision, per capita adjustment pursuant to paragraph e of this subdivision and special aid and incentives to certain eligible cities as appropriated in chapter fifty of the laws of two thousand eight, as amended by chapter one of the laws of two thousand nine, apportioned and paid to such municipality in the state fiscal year commencing April first, two thousand eight. (B) "2008 total revenues" shall mean "total revenues" for such municipality as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended in two thousand eight. (C) "AIM reliance" shall mean 2008-09 AIM funding expressed as a percentage of 2008 total revenues.

(2)

The base level grant adjustment shall equal: (A) two percent of prior year aid if AIM reliance was at least ten percent, or (B) five percent of prior year aid if AIM reliance was less than ten percent. (iii) Notwithstanding subparagraph (i) of this paragraph, a county with a population of less than one million but more than nine hundred twenty-five thousand according to the federal decennial census of two thousand shall not receive a base level grant

in the state fiscal year commencing April first, two thousand ten or in any state fiscal year thereafter. (iv) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand eleven, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the prior year aid received by such municipality minus a base level grant adjustment equal to two percent of such prior year aid. (v) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand nineteen, and annually thereafter, there shall be apportioned and paid to each municipality which is a city a base level grant in an amount equal to the prior year aid received by such city, and there shall be apportioned and paid to each municipality which is a town or village a base level grant in accordance with clause two of this subparagraph.

(1)

When used in this subparagraph, unless otherwise expressly stated: (A) "two thousand eighteen--two thousand nineteen AIM funding" shall mean the sum of the base level grant paid in the state fiscal year that began April first, two thousand eighteen pursuant to this paragraph. (B) "two thousand seventeen total expenditures" shall mean all funds and total expenditures for a town or a village as reported to the state comptroller for local fiscal years ended in two thousand seventeen. (C) "AIM Reliance" shall mean two thousand eighteen--two thousand nineteen AIM funding calculated as a percentage of two thousand seventeen total expenditures, provided that, for a village which dissolved during the state fiscal year that began April first, two thousand eighteen, the village's two thousand eighteen--two thousand nineteen AIM funding shall be added to the existing two thousand eighteen--two thousand nineteen AIM funding of the town into which the village dissolved for purposes of this calculation.

(2)

A base level grant equal to a town or village's prior year aid only if such town or village's AIM reliance equals two percent or greater as reported to and published by the state comptroller as of January tenth, two thousand nineteen. (vi) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand twenty-one, and annually thereafter, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the aid received by such municipality in the state fiscal year commencing April first, two thousand nineteen; provided, however, and notwithstanding any law to the contrary, in the state fiscal year commencing April first, two thousand twenty-one, and annually thereafter, the town of Palm Tree shall receive a base level grant of twenty-four thousand two hundred thirteen dollars, and the village of Sagaponack shall receive a base level grant of two thousand dollars, and the village of Woodbury shall receive a base level grant of twenty-seven thousand dollars, and the village of South Blooming Grove shall receive a base level grant of nineteen thousand dollars. (vii) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand twenty-two, and annually thereafter, there shall be apportioned and paid to each municipality as of April first, two thousand twenty-two a base level grant in an amount equal to the aid received by such municipality in the state fiscal year commencing April first, two thousand twenty-one; provided, however, and notwithstanding any law to the contrary, for each municipality that did not receive a base level grant in the state fiscal year commencing April first, two thousand twenty-one, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the aid received by such municipality in the fiscal year commencing April first, two thousand eighteen.

c.

"Fiscal distress indicators" shall include: (i) Full valuation per capita less than fifty percent of the average full valuation per capita for municipalities. (ii) A population at least ten percent less than the population as reported in the nineteen hundred seventy federal decennial census. (iii) Greater than sixty percent real property tax limit exhausted in the most recent local fiscal year as reported to the division of the budget by the state comptroller. (iv)

A percentage of individuals living below the poverty level, as reported for a municipality in the most recent federal decennial census, in excess of one hundred fifty percent of the average percentage of individuals living below the poverty level as reported for municipalities in the most recent federal decennial census.

d.

Additional annual apportionments. Within amounts appropriated in the state fiscal year commencing April first, two thousand seven and in the state fiscal year commencing April first, two thousand eight, municipalities shall receive additional aid apportioned as follows: (i) Any municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a city, a town with a population greater than fifteen thousand, or a village with a population greater than ten thousand, shall be eligible to receive an additional annual apportionment equal to:

(1)

nine percent of such municipality's base level grant if the municipality meets all of the fiscal distress indicators in paragraph c of this subdivision, (2) seven percent of such municipality's base level grant if the municipality meets any three of the fiscal distress indicators in paragraph c of this subdivision, or

(3)

five percent of such municipality's base level grant if the municipality meets at least one but no more than two of the fiscal distress indicators in paragraph c of this subdivision. (ii) Any municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a town with a population of fifteen thousand or less or a village with a population of ten thousand or less which meets one or more of the fiscal distress indicators in subparagraphs (i), (ii) and (iii) of paragraph c of this subdivision shall be eligible to receive an additional annual apportionment equal to five percent of such municipality's base level grant. (iii) Any municipality that does not qualify for an additional annual apportionment pursuant to subparagraphs (i) and (ii) of this paragraph shall be eligible to receive an additional annual apportionment equal to three percent of such municipality's base level grant.

e.

Per capita adjustment. Within amounts appropriated in the state fiscal year commencing April first, two thousand seven and in the state fiscal year commencing April first, two thousand eight, additional aid shall be apportioned as follows: (i) For the purposes of subparagraphs (ii), (iii), (iv) and (v) of this paragraph, the threshold percentage shall be seventy-five percent in the state fiscal year commencing April first, two thousand seven and eighty percent in the state fiscal year commencing April first, two thousand eight. (ii) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a city with a population greater than or equal to one hundred twenty-five thousand and receives per capita state aid less than or equal to the threshold percentage of the average for cities with a population greater than or equal to one hundred twenty-five thousand shall be eligible to receive additional aid of four and one-half percent of such city's base level grant, subject to the availability of funds. (iii) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a city with a population less than one hundred twenty-five thousand, meets one or more of the fiscal distress indicators, and

receives per capita state aid less than or equal to the threshold percentage of the average for cities with a population less than one hundred twenty-five thousand that meet one or more of the fiscal distress indicators, shall be eligible to receive additional aid of four and one-half percent of such city's base level grant, subject to the availability of funds. (iv) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a town with a population greater than fifteen thousand, meets one or more of the fiscal distress indicators, and receives per capita state aid less than or equal to the threshold percentage of the average for towns with a population greater than fifteen thousand that meet one or more of the fiscal distress indicators, shall be eligible to receive additional aid of four and one-half percent of such town's base level grant, subject to the availability of funds. (v) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a village with a population greater than ten thousand, meets one or more of the fiscal distress indicators, and receives per capita state aid less than or equal to the threshold percentage of the average for villages with a population greater than ten thousand that meet one or more of the fiscal distress indicators, shall be eligible to receive additional aid of four and one-half percent of such village's base level grant, subject to the availability of funds. (vi) If sufficient funds are not available for additional aid in the amount authorized pursuant to subparagraphs (ii), (iii), (iv) and (v) of this paragraph, additional aid shall be apportioned to each municipality eligible for such aid based on the municipality's pro rata share of available funds. e-1. Deficit reduction adjustment. Notwithstanding paragraph b of this subdivision, in the state fiscal year commencing April first, two thousand nine the base level grant to each city with a population of less than one million whose fiscal year does not begin on January first shall equal such city's prior year aid minus a deficit reduction adjustment calculated in accordance with the following: (i) When used in this paragraph, unless otherwise expressly stated:

(1)

“2008-09 AIM funding” shall mean the sum of the base level grant pursuant to this paragraph, additional annual apportionments pursuant to paragraph d of this subdivision, per capita adjustment pursuant to paragraph e of this subdivision and special aid and incentives to certain eligible cities as appropriated in chapter fifty of the laws of two thousand eight, as amended by chapter one of the laws of two thousand nine, apportioned and paid to such city in the state fiscal year commencing April first, two thousand eight.

(2)

“2008 total revenues” shall mean “Total Revenues” for such city as reported in the state comptroller’s special report on local government finances for New York state for local fiscal years ended in two thousand eight.

(3)

“AIM reliance” shall mean 2008-09 AIM funding expressed as a percentage of 2008 total revenues. (ii) The deficit reduction adjustment for each such city shall equal:

(1)

one percent of prior year aid if such city’s AIM reliance was at least ten percent, (2) two percent of prior year aid if such city’s AIM reliance was at least five percent but less than ten percent, (3) three percent of prior year aid if such city’s AIM reliance was at least one percent but less than five percent, or

(4)

eight percent of prior year aid if such city's AIM reliance was less than one percent.

f.

Use of additional aid by distressed municipalities. As a condition of receiving more than one hundred thousand dollars in combined additional aid pursuant to subparagraph (i) of paragraph d of this subdivision and paragraph e of this subdivision, if applicable, each municipality that is eligible for such aid, other than a city subject to a control period under a state imposed fiscal stability authority, shall be required to use the additional aid for the following purposes: (i) To minimize or reduce the real property tax burden. (ii) To support investments in technology or other efficiency and productivity initiatives that permanently minimize or reduce the municipality's operating expenses. (iii) To support economic development or infrastructure investments that are necessary to achieve economic revitalization and generate growth in the municipality's real property tax base. Provided, however, that if the additional aid for the state fiscal year commencing April first, two thousand seven is enacted after the adoption of a municipality's budget for the fiscal year beginning in two thousand seven and cannot be used for such purposes in the municipality's current fiscal year, such additional aid shall be held in fund balance or reserve and used for such purposes in the municipality's subsequent fiscal year.

g.

Accountability requirements. (i) As a condition of receiving more than one hundred thousand dollars in combined additional aid pursuant to subparagraph (i) of paragraph d of this subdivision and paragraph e of this subdivision, if applicable, each municipality that qualifies for such additional aid, other than a city subject to a control period under a state imposed fiscal stability authority, shall submit a comprehensive fiscal performance plan to the director of the budget and the state comptroller. Such plan shall be submitted to the director of the budget and the state comptroller within sixty days of adoption of a municipality's most recent budget or within sixty days of the effective date of this subdivision, whichever is later, and shall include:

(1)

a multi-year financial plan including projected employment levels, projected annual expenditures for personal service, fringe benefits, non-personal services and debt service; appropriate reserve fund amounts; estimated annual revenues including projected property tax rates, the value of the taxable real property and resulting tax levy, annual growth in sales tax and non-property tax revenues, and the proposed use of one-time revenue sources. Such multi-year financial plan shall consist of, at a minimum, four fiscal years including the municipality's most recently completed fiscal year, its current fiscal year adopted budget, and the subsequent two fiscal years.

(2)

a fiscal improvement plan covering the same time period as the multi-year financial plan that contains key fiscal performance goals necessary to achieve and maintain long term fiscal stability, proposed local actions necessary to achieve such goals, and proposed performance measures necessary to assess actual progress in implementing such local actions. In the development of such plans, proposed local actions shall include, but not be limited

to, improved management practices, initiatives to minimize or reduce operating expenses, and shared services agreements with other municipalities; and

(3)

a fiscal accountability report that, for the state fiscal year commencing April first, two thousand seven, describes accomplishments and progress during the preceding two local fiscal years toward achieving management improvements, operational efficiencies and other actions necessary to achieve fiscal stability. Beginning in the state fiscal year commencing April first, two thousand eight, and in each fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, the fiscal accountability report shall include: (A) a description of the progress toward achieving fiscal performance goals identified in the previous year's fiscal performance plan; and (B) an accounting of the use of additional annual apportionments and per capita adjustments provided for in this subdivision. (ii) As a condition of receiving a base level grant pursuant to paragraph b of this subdivision, each municipality that is a city, other than a city subject to a control period under a state imposed fiscal stability authority or a city subject to the requirements of subparagraph (i) of this paragraph and each municipality that is a village that, meets all four fiscal distress indicators in paragraph c of this subdivision shall develop a multi-year financial plan that includes: projected employment levels, projected annual expenditures for personal service, fringe benefits, non-personal services and debt service; appropriate reserve fund amounts; estimated annual revenues including projected property tax rates, the value of the taxable real property and resulting tax levy, annual growth in sales tax and non-property tax revenues, and the proposed use of one-time revenue sources. Such multi-year financial plan shall consist of, at a minimum, four fiscal years including the municipality's most recently completed fiscal year, its current fiscal year adopted budget and the subsequent two fiscal years. On or before March thirty-first, two thousand eight and on or before March thirty-first in each year thereafter through and including two thousand eleven, the chief elected official of such municipality shall submit written certification to the director of the budget that such municipality has complied with the requirements of this subparagraph.

h.

Compliance review. (i) Compliance with the requirements of paragraphs f and g of this subdivision shall be subject to review by the state comptroller, including any compliance review requested by the director of the budget. (ii) The state comptroller may direct a municipality to modify and resubmit its fiscal performance plan pursuant to subparagraph (i) of paragraph g of this subdivision if necessary to comply with the requirements of paragraph g of this subdivision. (iii) If upon review the state comptroller finds that a municipality has not satisfied the requirements of paragraphs f and g of this subdivision he or she shall notify the municipality and the director of the budget of such finding. Such notice may include a recommendation to withhold aid pursuant to subparagraph (iv) of this paragraph. (iv) Upon notice pursuant to subparagraph (iii) of this paragraph, the director of the budget shall be authorized to direct the state comptroller to withhold aid and incentives for municipalities payable to such municipality up to the amount of additional annual apportionment and per capita adjustment paid in the year in which the municipality failed to comply with such requirements until compliance is satisfied. (v) In the event a city fails to provide the certification required under the aid and incentives for municipalities program appropriated pursuant to chapter fifty of the laws of two thousand six or pursuant to subparagraph (ii) of paragraph g of this subdivision, the director of the budget shall be authorized to direct the state comptroller to withhold aid and incentives for municipalities payable to such city up to the amount of additional annual apportionment and per capita adjustment paid pursuant to such chapter until certification is provided.

i.

Payments. (i) In the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, base level grants shall be paid in the same “on or before month and day” manner as:

(1)

paid in the state fiscal year commencing April first, two thousand six under the aid and incentives for municipalities program in effect at that time and appropriated in chapter fifty of the laws of two thousand six; or

(2)

set forth in part R of chapter fifty-six of the laws of two thousand four relating to unrestricted aid to certain cities. (ii) In the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, additional annual apportionments and per capita adjustments authorized in paragraphs d and e of this subdivision shall be paid on or before December fifteenth for cities with fiscal years beginning January first, on or before March fifteenth for all other cities, and for towns and villages, in the same “on or before month and day” manner as their base level grants are paid pursuant to subparagraph (i) of this paragraph. (iii) Aid and incentives for municipalities shall be apportioned and paid to the chief fiscal officer of each municipality on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance account in the general fund of the state treasury. Any municipality receiving aid and incentives for municipalities pursuant to this subdivision shall use such aid only for general municipal purposes except as provided in subparagraph (iv) of this paragraph. (iv) Amounts payable to any city having a population of less than fifty-five thousand but more than fifty-four thousand according to the federal decennial census of nineteen hundred ninety shall be apportioned and paid to the special account for the municipal assistance corporation for the city of Troy in the municipal assistance state aid fund pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#) and chapters one hundred eighty-seven and one hundred eighty-eight of the laws of nineteen hundred ninety-five. (v) Notwithstanding any inconsistent provision of law, additional annual apportionments pursuant to paragraph d of this subdivision and pursuant to the aid and incentives for municipalities program appropriated in chapter fifty of the laws of two thousand six shall not be considered state aid pursuant to title two of article ten-D of the public authorities law for any eligible city subject to a control period under a state imposed fiscal stability authority. Such additional annual apportionments shall be paid to such authority for distribution to such city within the context of an authority-approved four year financial plan, for the following purposes: (i) To maintain, minimize, or reduce the real property tax burden; (ii) To support investments in technology or other efficiency and productivity initiatives that permanently minimize or reduce the municipality’s operating expenses; (iii) To support economic development or infrastructure investments that are necessary to achieve economic revitalization and generate growth in the municipality’s real property tax base; and (iv) To minimize or prevent reductions in city services. (vi) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand nine the deficit reduction adjustment to the base level grants of certain cities pursuant to paragraph e-one of this subdivision shall be made on or before March fifteenth, two thousand ten. (vii) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand ten, the base level grant adjustment pursuant to subparagraph (ii) of paragraph b of this subdivision shall be made on or before September twenty-fifth for a town or village, on or before December fifteenth for a city whose fiscal year begins January first, and on or before March fifteenth for a city whose fiscal year does not begin on January first. (viii) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand eleven, the base level grant adjustment pursuant to subparagraph (iv) of paragraph b of this subdivision shall be made on or before September twenty-fifth for a town or village, on or before December fifteenth for a city whose fiscal year begins January first, and on or before March fifteenth for a city whose fiscal year does not begin January first. (ix) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand nineteen, the base level grant adjustment pursuant to subparagraph (v) of paragraph b of this subdivision shall be made on or before September twenty-fifth for a town or village.

j.

Special aid and incentives for municipalities to the city of New York. In the state fiscal year commencing April first, two thousand seven a city with a population of one million or more shall receive twenty million dollars on or before December fifteenth. In the state fiscal year commencing April first, two thousand eight, a city with a population of one million or more shall receive two hundred forty-five million nine hundred forty-four thousand eight hundred thirty-four dollars payable on or before December fifteenth. In the state fiscal year commencing April first, two thousand nine, a city with a population of one million or more shall receive three hundred one million six hundred fifty-eight thousand four hundred ninety-five dollars payable on or before December fifteenth. Special aid and incentives for municipalities to the city of New York shall be apportioned and paid as required as follows: (i) Any amounts required to be paid to the city university construction fund pursuant to the city university construction fund act; (ii) Any amounts required to be paid to the New York city housing development corporation pursuant to the New York city housing development corporation act; (iii) Five hundred thousand dollars to the chief fiscal officer of the city of New York for payment to the trustees of the police pension fund of such city; (iv) Eighty million dollars to the special account for the municipal assistance corporation for the city of New York in the municipal assistance tax fund created pursuant to [§ 92-D \(Municipal assistance tax fund\)](#) to the extent that such amount has been included by the municipal assistance corporation for the city of New York in any computation for the issuance of bonds on a parity with outstanding bonds pursuant to a contract with the holders of such bonds prior to the issuance of any other bonds secured by payments from the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#); (v) The balance of the special account for the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#); (vi) Any amounts to be refunded to the general fund of the state of New York pursuant to the annual appropriation enacted for the municipal assistance state aid fund; (vii) To the state of New York municipal bond bank agency to the extent provided by [Public Authorities Law § 2436 \(State aid guarantee\)](#); and (viii) To the transit construction fund to the extent provided by [Public Authorities Law § 1225-I \(Payments to the fund\)](#), and thereafter to the city of New York. Notwithstanding any other law to the contrary, the amount paid to any city with a population of one million or more on or before December fifteenth shall be for an entitlement period ending the immediately preceding June thirtieth.

k.

Contingency payments for the city of New York. For the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, a contingency appropriation shall be made available in the event payments are required as follows: (i) Any amounts required to be paid to the city university construction fund pursuant to the city university construction fund act; (ii) Any amounts required to be paid to the New York city housing development corporation pursuant to the New York city housing development corporation act; (iii) Five hundred thousand dollars to the chief fiscal officer of the city of New York for payment to the trustees of the police pension fund of such city; (iv) Eighty million dollars to the special account for the municipal assistance corporation for the city of New York in the municipal assistance tax fund created pursuant to [§ 92-D \(Municipal assistance tax fund\)](#) to the extent that such amount has been included by the municipal assistance corporation for the city of New York in any computation for the issuance of bonds on a parity with outstanding bonds pursuant to a contract with the holders of such bonds prior to the issuance of any other bonds secured by payments from the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#); (v) The balance of the special account for the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to [§ 92-E \(Municipal assistance state aid fund\)](#); (vi) Any amounts to be refunded to the general fund of the state of New York pursuant to the annual appropriation enacted for the municipal assistance state aid fund; (vii) To the state of New York municipal bond bank agency to the extent provided by [Public Authorities Law § 2436 \(State aid guarantee\)](#); and (viii) To the transit construction fund to the extent provided by [Public Authorities Law § 1225-I \(Payments to the fund\)](#), and thereafter to the city of New York.

I.

Consolidations, mergers, or dissolutions; entitlement to aid and incentives for municipalities. (i) In the case where any city, town, or village consolidates, merges or dissolves, and the resulting successor government has filed with the office of the state comptroller a certificate of any such consolidation, merger, or dissolution, such successor government shall be entitled to receive all payments of aid and incentives for municipalities which, pursuant to paragraphs b, d and e of this subdivision, would have been otherwise payable to the individual cities, towns, or villages that were party to such consolidation, merger, or dissolution. (ii) The annual amount of such payments of aid and incentives for municipalities that any city, town, or village in which a municipality has consolidated, merged, or dissolved shall be eligible to receive on the date such city, town, or village is consolidated, merged, or dissolved shall continue to be paid pursuant to paragraphs b, d and e of this subdivision for every state fiscal year following the date of such consolidation, merger, or dissolution. In instances where only a portion of a city, town, or village is party to a consolidation, merger, or dissolution, aid and incentives for municipalities payable to the resulting successor government shall include only a pro rata share of the aid otherwise due and payable to such city, town, or village. Such pro rata share shall be based on a ratio of the two thousand federal decennial census population of the portion consolidated, merged, or dissolved as compared to the total two thousand federal decennial census population of the city, town, or village party to such consolidation, merger, or dissolution.

m.

Shared municipal services incentive awards applicable to the state fiscal year commencing April first, two thousand five. (i) Within the amounts appropriated in chapter sixty-two of the laws of two thousand five therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with mergers, consolidations, cooperative agreements, dissolutions and shared services of municipalities where authorized by state law. (ii) For the purposes of this paragraph, "municipalities" shall mean counties, cities, towns, villages and school districts. (iii) Such grants may be used to cover the costs associated with consolidations, dissolutions, cooperative agreements and shared services of municipalities, including, but not limited to, legal and consultant services, feasibility studies, capital improvements and other necessary expenses. (iv) The maximum grant awarded shall not exceed one hundred thousand dollars per municipality. (v) Local matching funds, equal to ten percent of the total approved project cost, shall be required. (vi) No part of the grant shall be used by the applicant for recurring expenses such as salaries. (vii) The secretary of state shall, prior to the acceptance of grant applications, adopt rules and regulations to establish eligibility requirements, application forms and procedures, criteria of review and grant approval guidelines.

n.

Shared municipal services incentive program applicable to the state fiscal year commencing April first, two thousand seven. (i) Shared municipal services incentive awards. Within the amount appropriated in chapter fifty of the laws of two thousand seven therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with consolidations, mergers, dissolutions, cooperative agreements and shared services of municipalities where authorized by state law as follows:

(1)

For the purposes of this paragraph, "municipalities" shall mean counties, cities, towns, villages, special improvement districts, fire districts, and school districts; provided, however, that for purposes of this definition, a school district shall be considered a municipality only in instances where a school

district advances an application for a grant to cover costs associated with cooperative agreements or shared services. For purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint shared service application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any shared service agreements with a board of cooperative educational services: (A) shall not generate additional state aid; (B) shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and (C) shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of [Education Law § 1950 \(Establishment of boards of cooperative educational services pending the creation of intermediate districts\)](#).

(2)

Such grants may be used to cover costs, including, but not limited to, legal and consultant services, feasibility studies, capital improvements, and other necessary expenses. The amounts awarded to a school district pursuant to this paragraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\)](#).

(3)

The maximum grant awarded shall not exceed two hundred thousand dollars per municipality.

(4)

Local matching funds, equal to ten percent of the total approved project or initiative cost shall be required.

(5)

No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(6)

In the selection of grant awards, the secretary of state shall give priority to applications that: (A) include a municipality that meets any of the fiscal distress indicators in paragraph c of this subdivision; (B) plan or implement the consolidation, merger or dissolution of municipalities; (C) share services between school districts and other municipalities, including applications submitted by boards of cooperative educational services as defined in clause one of subparagraph (i) of this paragraph; (D) share highway services, including joint highway equipment purchases, capital improvements that benefit two or more municipal highway departments, contractual services between two or more municipal highway departments or for the consolidation of two or more municipal highway departments; (E) consolidate health benefit plans offered by two or more municipalities; (F) encourage countywide shared services, where a county develops a countywide shared services plan under which municipalities in such county agree to participate in shared services, including, but not limited to, public safety, purchasing, payroll, and real property tax assessment.

(7)

The secretary of state shall, prior to the acceptance of grant applications, promulgate rules and regulations including, but not limited to, (A) award eligibility criteria, and (B) application, review and grant approval procedures. The secretary of state shall also require that such awards be granted only for services that would otherwise be individually provided by each grantee and that demonstrable financial savings result from such sharing, unless such awards are for feasibility studies. The secretary of state may consult with the commissioner of transportation, the president of the state civil service commission, or any other appropriate state official as needed to establish such rules and regulations.

o.

Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand eight and continuing until the end of the state fiscal year commencing April first, two thousand ten. (i) Definitions.

(1)

For the purposes of this paragraph, “municipality” shall mean counties, cities, towns, villages, special improvement districts, fire districts, public libraries, association libraries, water authorities, sewer authorities, regional planning and development boards, school districts, and boards of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of [Education Law § 1950 \(Establishment of boards of cooperative educational services pending the creation of intermediate districts\).](#)

(2)

For the purposes of this paragraph, “functional consolidation” shall mean when one municipality completely provides a service or function for another municipality, which no longer engages in that service or function. (ii) High priority planning grants.

(1)

Within the annual amounts appropriated therefor, the secretary of state may award grants to a municipality to cover costs associated with plans and studies developed for a city or county charter revision which includes functional consolidation or increased shared services and for the dissolution of a village; and to two or more municipalities for plans and studies developed for mergers, consolidations, and dissolutions; sharing services or transferring functions that would be performed on a countywide basis; and conducting services on a multi-county or regional basis. Additional grant

categories may be identified by the secretary of state, in consultation with the commission on local government efficiency and competitiveness, and included in a request for applications.

(2)

Such plans and studies shall include an examination of the potential financial savings and management improvements from such charter revision, consolidation, dissolution, merger or shared services.

(3)

High priority planning grants may be used to cover costs including, but not limited to, legal and consultant services and other necessary expenses. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\)](#). No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(4)

The maximum high priority planning grant awarded shall not exceed fifty thousand dollars per application. Award amounts may vary by grant category as identified in the request for applications.

(5)

Matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required. (iii) General efficiency planning grants.

(1)

Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with plans and studies for potential functional consolidation or shared services involving two or more municipalities.

(2)

Such plans and studies shall include an examination of the potential financial savings and management improvements from such functional consolidation or shared services.

(3)

General efficiency planning grants may be used to cover costs including, but not limited to, legal and consultant services and other necessary expenses. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\)](#). No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(4)

The maximum general efficiency planning grant awarded shall not exceed twenty-five thousand dollars per application for two municipalities, with an additional one thousand dollars for each additional municipality participating in the application; provided, however, that in no case shall such an application receive a grant award in excess of thirty-five thousand dollars.

(5)

Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the secretary of state shall be required.

(6)

In the selection of grant awards, the secretary of state shall give the highest priority to applications that would result in the complete functional consolidation of a municipal service and shall also give priority to applications that include a municipality which meets at least three of the fiscal distress indicators in paragraph c of this subdivision, that include the consolidation of health benefit plans offered by two or more municipalities, or that would result in contractual services between two or more municipal highway departments or the consolidation of two or more municipal highway departments; provided, however, that to receive a general efficiency planning grant award, an applicant shall indicate that an objective of the study or plan for functional consolidation or shared services is to realize financial savings upon implementation. (iv) Efficiency implementation grants.

(1)

Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with consolidations, mergers, dissolutions, cooperative agreements and shared services where authorized by state law and where demonstrable financial savings would result from such consolidation, merger, dissolution, cooperative agreement or shared service.

(2)

Efficiency implementation grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs essential for the implementation of the approved efficiency implementation grant work plan, and other necessary expenses. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to the coordinated or consolidated service delivery. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\)](#).

(3)

The maximum efficiency implementation grant awarded shall not exceed two hundred thousand dollars per municipality; provided, however, that in no case shall such an application receive a grant award in excess of one million dollars.

(4)

Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant.

(5)

No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain personnel essential for the effectuation of the joint activity shall be eligible for a period not to exceed three years.

(6)

In the selection of grant awards, the secretary of state shall give the highest priority to applications that would implement the merger, dissolution or consolidation of municipalities or that would implement the complete functional consolidation of a municipal service, and shall also give priority to applications that are submitted by applicants that successfully completed a high priority planning grant pursuant to subparagraph (ii) of this paragraph or a planning grant under the shared municipal services incentive grant program for one of the types of high priority activity identified in subparagraph (ii) of this paragraph; that include a municipality which meets at least three of the fiscal distress indicators in paragraph c of this subdivision; that would consolidate health benefit plans offered by two or more municipalities; or that would result in contractual services between two or more municipal highway departments or the consolidation of two or more municipal highway departments. (v) Twenty-first century demonstration project grants.

(1)

Within the amounts appropriated therefor, subject to a plan developed in consultation with the commission on local government efficiency and competitiveness and approved by the director of the budget, the secretary of state may award competitive grants to municipalities to cover costs associated with a functional consolidation or a shared services agreement having great potential to achieve financial savings and serve as a model for other municipalities, including the consolidation of services on a multi-county basis, the consolidation of certain services countywide as identified in such plan, the creation of a regional entity empowered to provide multiple functions on a countywide or regional basis, the creation of a regional or city-county consolidated municipal government, the consolidation of school districts or supporting services for school districts encompassing the area served by a board of cooperative educational services, or the creation of a regional smart growth compact or program.

(2)

Twenty-first century demonstration project grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs essential for the implementation of the approved twenty-first century demonstration project grant work plan, and other necessary expenses. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to the coordinated or consolidated service delivery.

(3)

The maximum twenty-first century demonstration project grant awarded shall not exceed four hundred thousand dollars per municipality. Award amounts may vary by grant category as identified in the request for applications.

(4)

Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required. (vi) The secretary of state shall, prior to the acceptance of grant applications, promulgate rules and regulations including, but not limited to, (1) award eligibility criteria, and

(2)

application, review and grant approval procedures. The secretary of state shall also require that such awards be granted only for services that would otherwise be individually provided by each grantee and that demonstrable financial savings result from such sharing, unless such awards are for feasibility studies. The secretary of state may consult with the commissioner of transportation, the president of the state civil service commission, or any other appropriate state official as needed to establish such rules and regulations. (vii) Evaluation of grant program. The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the shared municipal services incentive program and the local government efficiency grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in the implementation of initiatives that received grant awards, estimated financial savings and significant improvements in service realized by municipalities that have received grants and an evaluation of the effectiveness of regional technical assistance and state agency assistance provided pursuant to subparagraphs (vii) and (viii) of this paragraph. (viii) Regional technical assistance. Within the annual amounts appropriated therefor, a portion of the administrative funding appropriated for the local government efficiency grant program may be used to support technical assistance provided by regionally-based organizations, pursuant to a plan submitted by the secretary of state in consultation with the commission on local government efficiency and competitiveness and subject to approval by the director of the budget, including but not limited to regional planning and development boards, not-for-profit organizations that support local government concerns, and academic institutions. Regional technical assistance shall include, but not be limited to, developing service sharing and consolidation guides and manuals, providing presentations on how to undertake consolidations, and providing assistance in developing consolidation and shared service agreements. Providers of regional technical assistance shall measure and report to the secretary of state on the effectiveness of such assistance in facilitating shared services or consolidation among municipalities. (ix) State agency assistance. Within the annual amounts appropriated therefor, a portion of administrative funding appropriated for the local government efficiency grant program may be used to support new programs of state agency assistance to achieve financial savings among municipalities through functional consolidation or shared services pursuant to a plan submitted by such agency and approved by the director of the budget. State agencies that provide such assistance shall measure and

report to the director of the budget, the commission on local government efficiency and competitiveness, and the secretary of state on the effectiveness of such assistance in achieving cost savings among municipalities.

p.

Citizen empowerment tax credit. (i) For the purposes of this paragraph, “municipalities” shall mean cities with a population less than one million, towns created on or before December thirty-first, two thousand seventeen, and villages incorporated on or before December thirty-first, two thousand seventeen. (ii) Within the annual amounts appropriated therefor, surviving municipalities following a consolidation or dissolution occurring on or after the state fiscal year commencing April first, two thousand seven, and any new coterminous town-village established after July first, two thousand twelve that operates principally as a town or as a village but not as both a town and a village, shall be awarded additional annual aid, starting in the state fiscal year following the state fiscal year in which such reorganization took effect, equal to fifteen percent of the combined amount of real property taxes levied by all of the municipalities participating in the reorganization in the local fiscal year prior to the local fiscal year in which such reorganization took effect. In instances of the dissolution of a village located in more than one town, such additional aid shall equal the sum of fifteen percent of the real property taxes levied by such village in the village fiscal year prior to the village fiscal year in which such dissolution took effect plus fifteen percent of the average amount of real property taxes levied by the towns in which the village was located in the town fiscal year prior to the town fiscal year in which such dissolution took effect, and shall be divided among such towns based on the percentage of such village’s population that resided in each such town as of the most recent federal decennial census. In no case shall the additional annual aid pursuant to this paragraph exceed one million dollars. For villages in which a majority of the electors voting at a referendum on a proposed dissolution pursuant to [General Municipal Law § 780 \(Conduct of referendum\)](#) vote in favor of dissolution after December thirty-first, two thousand seventeen, in no case shall the additional annual aid pursuant to this paragraph exceed the lesser of one million dollars or the amount of real property taxes levied by such village in the village fiscal year prior to the village fiscal year in which such dissolution took effect. Such additional annual aid shall be apportioned and paid to the chief fiscal officer of each eligible municipality on or before September twenty-fifth of each such state fiscal year on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance fund. (iii) Any municipality receiving a citizen empowerment tax credit pursuant to this paragraph shall use at least seventy percent of such aid for property tax relief and the balance of such aid for general municipal purposes. For each local fiscal year following the effective date of the chapter of the laws of two thousand eleven which amended this paragraph in which such aid is payable, a statement shall be placed on each property tax bill for such municipality in substantially the following form: “Your property tax savings this year resulting from the State Citizen Empowerment Tax Credit received as the result of local government re-organization is \$_____.” The property tax savings from the citizen empowerment tax credit for each property tax bill shall be calculated by (1) multiplying the amount of the citizen empowerment tax credit used for property tax relief by the amount of property taxes levied on such property by such municipality and (2) dividing the result by the total amount of property taxes levied by such municipality.

q.

Local government citizens re-organization empowerment grant program. (i) (1) For the purposes of this paragraph, “local government entity” or “entity” shall mean a town, village, district, special improvement district or other improvement district, including, but not limited to, special districts created pursuant to articles eleven, twelve, twelve-A or thirteen of the town law, library districts, and other districts created by law; provided, however, that a local government entity shall not include school districts, city districts or special purpose districts created by counties under county law.

(2)

For the purposes of this paragraph, “local government re-organization” shall mean the consolidation or dissolution of a local government entity in accordance with article seventeen-A of the general municipal law or the establishment of a new coterminous town-village that operates principally as a town or as a village but not as both a town and a village. (ii) Within the annual amounts appropriated therefor, the secretary of state may award grants to local government entities to cover costs associated with studies, plans, and implementation efforts related to local government re-organization activities. (iii) Study projects shall include an examination of the potential financial savings, management improvements, and service delivery changes resulting from a local government re-organization, legal issues and impediments surrounding the re-organization, recommended steps to complete the re-organization, as well as options for cost-savings if the re-organization is not completed. (iv) Local government citizens re-organization empowerment grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to re-organization analysis, planning and implementation. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the re-organization. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the re-organization shall be eligible for a period not to exceed three years. (v) Where the electors of a local government entity have filed a petition pursuant to article seventeen-A of the general municipal law that will require a referendum on the question of consolidation or dissolution of the local government entity, such local government entity will be eligible for an expedited grant to cover costs associated with the development and dissemination to the electors of information related to the re-organization question before such referendum. The secretary of state shall develop processes that will permit expedited financial and technical assistance to such local government entities, including but not limited to pre-qualified consultants, direct technical assistance from program staff and pre-established work plans. (vi) The maximum cumulative grant award for a local government re-organization shall not exceed one hundred thousand dollars. A local government citizens re-organization empowerment grant for a re-organization study shall in no event exceed fifty thousand dollars per application, of which up to twenty-five thousand dollars may be awarded on an expedited basis. A local government citizens re-organization empowerment grant for the planning or implementation of a re-organization shall not exceed fifty thousand dollars. In no event shall the cumulative grant awards for a local government re-organization exceed one hundred thousand dollars. (vii) Matching funds equal to at least fifty percent of the total cost of activities under the grant work plan approved by the department of state shall be required for a local government re-organization grant for a re-organization study, except for such grants that are awarded to a local government entity eligible for an expedited grant pursuant to subparagraph (v) of this paragraph. Upon implementation of the local government re-organization, the local matching funds required by such grant for a re-organization study shall be refunded except for ten percent of the total cost of activities under the grant work plan approved by the department of state. Matching funds equal to at least ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required for a local government re-organization grant for a re-organization study awarded to a local government entity eligible for an expedited grant pursuant to subparagraph (v) of this paragraph and for a local government re-organization grant for the implementation of a re-organization. (viii) Within one week of the receipt of an application, the department of state shall review the application to ensure the applicant has filed the correct application, and to determine if any required sections of the application contain no information. Within one business day of determining an applicant has filed an incorrect application, or determining an application contains no information in a section required to contain information, the department shall so notify the applicant. Applicants shall be permitted to amend an application found to be missing information, and such application shall be reconsidered for approval if it is amended by the application deadline. If an applicant has submitted an incorrect application, the applicant may submit the correct application to the appropriate program by the deadline for such program for consideration. Under no circumstances shall this subparagraph be deemed to require the extension of any application deadline established by the department, nor shall it obligate the department to conduct a substantive review of the contents of any application outside of the procedures established by the department for the purposes of maintaining the competitive integrity of the grant program. (ix) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision.

r.

Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand eleven and continuing until the end of the state fiscal year commencing April first, two thousand twelve. (i) (1) For the purposes of this paragraph, “municipality” shall mean a county, city, town, village, special improvement district, fire district, public library, association library, or public library system as defined by [Education Law § 272 \(Conditions under which library systems are entitled to state aid\)](#), provided however, that for the purposes of this definition, a public library system shall be considered a municipality only in instances where such public library system advances a joint application on behalf of its member libraries, water authority, sewer authority, regional planning and development board, school district, or board of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subdivision one and subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of [Education Law § 1950 \(Establishment of boards of cooperative educational services pending the creation of intermediate districts\)](#).

(2)

For the purposes of this paragraph, “functional consolidation” shall mean one municipality completely providing a service or function for another municipality, which no longer provides such service or function. (ii) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to municipalities to cover costs associated with local government efficiency projects, including, but not limited to, planning for or implementation of a municipal consolidation or dissolution, a functional consolidation, a city or county charter revision that includes functional consolidation, shared or cooperative services, and regionalized delivery of services; provided, however, that such local government efficiency projects must demonstrate new opportunities for financial savings and operational efficiencies; provided, further, that eligible local government efficiency projects shall not include studies and plans for a local government re-organization eligible to receive a local government citizens re-organization empowerment grant pursuant to paragraph q of this subdivision. The secretary of state may focus the grant program in specific functional areas, within distressed communities and areas of historically high local government costs and property taxes, or in areas of unique opportunity, in which case such areas of focus shall be detailed in a request for applications. (iii) Any approved project shall include an examination of financial savings, return on public investment and management improvements resulting from project implementation. (iv) Local government efficiency grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to implementing the approved local government efficiency grant work plan. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the local government efficiency project. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the approved local government efficiency grant work plan shall be eligible for a period not to exceed three years. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\)](#). (v) The maximum cumulative grant award for a local government efficiency project shall not exceed two hundred thousand dollars per municipality; provided, however, that in no case shall such a project receive a cumulative grant award in excess of one million dollars. The maximum grant award for a local government efficiency planning project, or the planning component of a project that includes both planning and

implementation of a local government efficiency project, shall not exceed twenty-five thousand dollars per municipality; provided, however, that in no event shall such a planning project receive a grant award in excess of two hundred thousand dollars. (vi) Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant. (vii) In the selection of grant awards, the secretary of state shall give the highest priority to applications:

(1)

that would result in the dissolution or consolidation of municipalities;

(2)

that would implement the complete functional consolidation of a municipal service; or

(3)

by local governments with historically high costs of local government or sustained increases in property taxes. Priority will also be given to municipalities that have previously completed a planning grant pursuant to this program or the shared municipal services incentive grant program, and to local governments currently involved in regional development projects that have received funds through state community and infrastructure development programs. (viii) The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the local government efficiency grant program and the local government citizens re-organization empowerment grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in implementing initiatives that received grant awards, and estimated financial savings and significant improvements in service realized by municipalities that have received grants.

s.

Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand thirteen. (i) (1) For the purposes of this paragraph, “municipality” shall mean a county, city, town, village, special improvement district, fire district, public library, association library, or public library system as defined by [Education Law § 272 \(Conditions under which library systems are entitled to state aid\)](#), provided however, that for the purposes of this definition, a public library system shall be considered a municipality only in instances where such public library system advances a joint application on behalf of its member libraries, water authority, sewer authority, regional planning and development board, school district, or board of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to

subdivision one and subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of [Education Law § 1950 \(Establishment of boards of cooperative educational services pending the creation of intermediate districts\).](#)

(2)

For the purposes of this paragraph, “functional consolidation” shall mean one municipality completely providing a service or function for another municipality, which no longer provides such service or function. (ii) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to municipalities to cover costs associated with local government efficiency projects, including, but not limited to, planning for or implementation of a municipal consolidation or dissolution, a functional consolidation, a city or county charter revision that includes functional consolidation, shared or cooperative services, and regionalized delivery of services; provided, however, that such local government efficiency projects must demonstrate new opportunities for financial savings and operational efficiencies; provided, further, that eligible local government efficiency projects shall not include studies and plans for a local government re-organization eligible to receive a local government citizens re-organization empowerment grant pursuant to paragraph q of this subdivision. The secretary of state may focus the grant program in specific functional areas, within distressed communities and areas of historically high local government costs and property taxes, or in areas of unique opportunity, in which case such areas of focus shall be detailed in a request for applications. (iii) Any approved project shall include an examination of financial savings, return on public investment and management improvements resulting from project implementation. (iv) Local government efficiency grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to implementing the approved local government efficiency grant work plan. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the local government efficiency project. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the approved local government efficiency grant work plan shall be eligible for a period not to exceed three years. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\).](#) (v) The maximum cumulative grant award for a local government efficiency project shall not exceed two hundred thousand dollars per municipality; provided, however, that in no case shall such a project receive a cumulative grant award in excess of one million dollars. The maximum grant award for a local government efficiency planning project, or the planning component of a project that includes both planning and implementation of a local government efficiency project, shall not exceed twelve thousand five hundred dollars per municipality; provided, however, that in no event shall such a planning project receive a grant award in excess of one hundred thousand dollars. (vi) Local matching funds equal to at least fifty percent of the total cost of activities under the grant work plan approved by the department of state shall be required for planning grants, and local matching funds equal to at least ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required for implementation grants. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant up to the amount of local matching funds required for the implementation grant. (vii) In the selection of grant awards, the secretary of state shall give the highest priority to applications:

(1)

that would result in the dissolution or consolidation of municipalities;

(2)

that would implement the complete functional consolidation of a municipal service; or

(3)

by local governments with historically high costs of local government or sustained increases in property taxes. Priority will also be given to municipalities that have previously completed a planning grant pursuant to this program or the shared municipal services incentive grant program, and to local governments currently involved in regional development projects that have received funds through state community and infrastructure development programs. (viii) Within one week of the receipt of an application, the department of state shall review the application to ensure the applicant has filed the correct application, and to determine if any required sections of the application contain no information. Within one business day of determining an applicant has filed an incorrect application, or determining an application contains no information in a section required to contain information, the department shall so notify the applicant. Applicants shall be permitted to amend an application found to be missing information, and such application shall be reconsidered for approval if it is amended by the application deadline. If an applicant has submitted an incorrect application, the applicant may submit the correct application to the appropriate program by the deadline for such program for consideration. Under no circumstances shall this subparagraph be deemed to require the extension of any application deadline established by the department, nor shall it obligate the department to conduct a substantive review of the contents of any application outside of the procedures established by the department for the purposes of maintaining the competitive integrity of the grant program. (ix) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision. (x) The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the local government efficiency grant program and the local government citizens re-organization empowerment grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in implementing initiatives that received grant awards, and estimated financial savings and significant improvements in service realized by municipalities that have received grants.

t.

Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand twenty-four. (i) (1) For the purposes of this paragraph, “municipality” shall mean a county, city, town, village, special improvement district, fire district, public library, association library, or public library system as defined by [Education Law § 272 \(Conditions under which library systems are entitled to state aid\)](#); provided, however, that for the purposes of this definition, a public library system shall be considered a municipality only in instances where such public library system advances a joint application on behalf of its member libraries, water authority, sewer authority, regional planning and development board, school district, or board of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subdivision one and subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty, and subdivision one of [Education Law § 1951 \(Budget of board of cooperative educational services\)](#); and shall be deemed to be a cooperative municipal

service for purposes of subparagraph two of paragraph d of subdivision four of [Education Law § 1950 \(Establishment of boards of cooperative educational services pending the creation of intermediate districts\)](#).

(2)

For the purposes of this paragraph, “functional consolidation” shall mean one municipality completely providing a service or function for another municipality, which no longer provides such service or function. (ii) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to municipalities to cover costs associated with local government efficiency projects, including, but not limited to, planning for or implementation of a municipal consolidation or dissolution, a functional consolidation, a city or county charter revision that includes functional consolidation, shared or cooperative services, and regionalized delivery of services; provided, however, that such local government efficiency projects must demonstrate new opportunities for financial savings and operational efficiencies; provided, further, that eligible local government efficiency projects shall not include studies and plans for a local government re-organization eligible to receive a local government citizens re-organization empowerment grant pursuant to paragraph q of this subdivision. The secretary of state may focus the grant program in specific functional areas, within distressed communities and areas of historically high local government costs and property taxes, or in areas of unique opportunity, in which case such areas of focus shall be detailed in a request for applications. (iii) Any approved project shall include an examination of financial savings, return on public investment and management improvements resulting from project implementation. (iv) Local government efficiency grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to implementing the approved local government efficiency grant work plan. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the local government efficiency project. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the approved local government efficiency grant work plan shall be eligible for a period not to exceed three years. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of [Education Law § 3602 \(Apportionment of public moneys to school districts employing eight or more teachers\)](#). (v) The maximum cumulative grant award for a local government efficiency project shall not exceed two hundred fifty thousand dollars per municipality; provided, however, that in no case shall such a project receive a cumulative grant award in excess of one million two hundred fifty thousand dollars. The maximum grant award for a local government efficiency planning project, or the planning component of a project that includes both planning and implementation of a local government efficiency project, shall not exceed twenty thousand dollars per municipality; provided, however, that in no event shall such a planning project receive a grant award in excess of one hundred thousand dollars. (vi) Local matching funds equal to at least fifty percent of the total cost of activities under the grant work plan approved by the department of state shall be required for planning grants, and local matching funds equal to at least ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required for implementation grants. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant up to the amount of local matching funds required for the implementation grant. (vii) In the selection of grant awards, the secretary of state shall give the highest priority to applications:

(1)

that would result in the dissolution or consolidation of municipalities;

(2)

that would implement the complete functional consolidation of a municipal service; or

(3)

by local governments with historically high costs of local government or sustained increases in property taxes. Priority will also be given to municipalities that have previously completed a planning grant pursuant to this program or the shared municipal services incentive grant program, and to local governments currently involved in regional development projects that have received funds through state community and infrastructure development programs. (viii) Within one week of the receipt of an application, the department of state shall review the application to ensure the applicant has filed the correct application, and to determine if any required sections of the application contain no information. Within one business day of determining an applicant has filed an incorrect application, or determining an application contains no information in a section required to contain information, the department shall so notify the applicant. Applicants shall be permitted to amend an application found to be missing information, and such application shall be reconsidered for approval if it is amended by the application deadline. If an applicant has submitted an incorrect application, the applicant may submit the correct application to the appropriate program by the deadline for such program for consideration. Under no circumstances shall this subparagraph be deemed to require the extension of any application deadline established by the department, nor shall it obligate the department to conduct a substantive review of the contents of any application outside of the procedures established by the department for the purposes of maintaining the competitive integrity of the grant program. (ix) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision. (x) The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the local government efficiency grant program and the local government citizens re-organization empowerment grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in implementing initiatives that received grant awards, and estimated financial savings and significant improvements in service realized by municipalities that have received grants.

u.

Local government performance and efficiency program. (i) (1) Definitions. For the purposes of this subparagraph, “municipality” shall mean a county, city, town, or village, but shall not include the individual counties contained in the city of New York.

(2)

Purpose. The purpose of awards made pursuant to this subparagraph is to recognize municipalities that have undertaken significant and innovative actions to improve the overall efficiency of governmental operations and produce quantifiable recurring financial savings that reduce the municipal tax burden on residents.

(3)

Eligibility. All municipalities in New York state are eligible to apply individually or jointly, provided however that if an action was undertaken jointly, municipalities must apply jointly for such an action. The actions for which they apply must already have been implemented.

(4)

Use of awards. Awards received shall be used by municipalities for general municipal purposes.

(5)

Application. The secretary of state shall develop an application for municipalities seeking to receive awards and a process by which the applications will be evaluated. Such application shall require municipalities to demonstrate how the action for which they have applied has resulted in quantifiable recurring savings, efficiencies, and permanent improvements to municipal services. The secretary of state may focus the awards in specific functional service areas, in which case such areas of focus shall be detailed in a request for applications. No application shall be considered for actions that commenced prior to January first, two thousand ten.

(6)

Awards. The secretary of state may make awards to applicants based on factors including, but not limited to, the amount of current and future savings, the impact of such action upon the municipal property tax levy, the size and complexity of the action, and the ability for the action to be replicated by other municipalities. Awards shall only be made to municipalities for actions that have been fully implemented, that clearly resulted in quantifiable savings and efficiencies, and that produced permanent and quantifiable improvements to municipal efficiency or services. The maximum amount awarded per application shall not exceed the lesser of five million dollars or twenty-five dollars per resident of the applying municipalities as of the most recent federal decennial census, provided, however, that if the boundaries of municipalities jointly applying for such funding overlap, the residents in overlapping areas shall only be counted once, and provided, further, that if a county jointly applies with some but not all of the other municipalities therein, only the residents in such other municipalities shall be counted.

(7)

Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision.

(8)

Regulation. The secretary of state shall, prior to the establishment of applications, promulgate rules and regulations on the awards, including but not limited to award eligibility criteria and application, review and approval procedures. (ii)(1) Definitions. For the purposes of this subparagraph, “fiscally eligible municipality” shall have the same meaning as “fiscally eligible municipality” as defined by section 160.05 of the local finance law. For the purposes of this subparagraph, “financial restructuring board for local governments” or “board” shall mean the financial restructuring board for local governments as authorized by section 160.05 of the local finance law.

(2)

In addition to awards made pursuant to subparagraph (i) of this paragraph, the board may award funding to fiscally eligible municipalities for financial restructuring and related purposes, as determined by the board. This funding may be structured as a loan, a grant, or combination thereof. The amount of such funding to be provided to a fiscally eligible municipality, the structure of such funding, any conditions to be placed on a fiscally eligible municipality that accepts such funding, and any other aspects of funding awarded pursuant to this subparagraph shall be determined by an affirmative vote of a majority of the total number of members of the board and may differ for each award of funding. Such loans shall not be bound by the local finance law with respect to terms and repayment limitations but in no event may the sum of all awards pursuant to this subparagraph be greater than five million dollars for any single municipality nor may any loan be for a term longer than ten years. Further, any such loans shall not be considered debt for purposes of calculating constitutional limit provisions. Notwithstanding any other law to the contrary, the director of the budget may direct the state comptroller to withhold any state aid payments due to a fiscally eligible municipality in order to satisfy the repayment conditions of the funding awarded pursuant to this subparagraph.

v.

Local government efficiency grant program highway functional consolidation incentive. (i) When used in this paragraph, unless otherwise expressly stated:

(1)

“Municipalities” shall mean counties, cities, towns or villages.

(2)

“Functional consolidation” shall have the same meaning as in clause two of subparagraph (i) of paragraph o of this subdivision.

(3)

“Highway services” shall include, but not be limited to, road maintenance and snow and ice control services. (ii) If the functional consolidation of highway services in a county results in one municipality providing highway services for at least ninety percent of the lane miles in such county, excluding lane miles for which the state has jurisdiction and maintenance responsibility, or if all of the towns in a county functionally consolidate highway services, then each one of the municipalities party to such functional consolidation shall in the state fiscal year following such consolidation receive additional aid equal to thirty percent of the aid that such municipality received pursuant to [Highway Law § 10-C \(Consolidated local highway assistance payments\)](#) in the state fiscal year preceding such consolidation, which additional aid shall then be reduced in equal parts over the following four years; provided, however, that in no case shall the total of such additional aid provided in a state fiscal year to all municipalities party to one such consolidation exceed one million dollars. If all municipalities party to one such consolidation would otherwise receive a total of more than one million dollars of such additional aid in any state fiscal year, each such municipality shall instead in such state fiscal year receive a pro rata share of one million dollars based on the ratio of the aid which such municipality received pursuant to [Highway Law § 10-C \(Consolidated local highway assistance payments\)](#) in the state fiscal year preceding such consolidation to the total aid which all such municipalities received pursuant to [Highway Law § 10-C \(Consolidated local highway assistance payments\)](#) in the state fiscal year preceding such consolidation. Such additional aid shall be apportioned and paid to the chief fiscal officer of each municipality party to such functional consolidation of highway services on audit and warrant of

the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance fund in the general fund of the state treasury and shall not be deemed to be consolidated local highway assistance payments pursuant to [Highway Law § 10-C \(Consolidated local highway assistance payments\)](#).

11.

Additional municipal aid program.

1.

Definitions. When used in this section, unless otherwise expressly stated “Base level grant” means: For state fiscal year commencing April first, two thousand six, the total amount of aid for each municipality, other than a school district and the counties of Essex, Hamilton and Franklin, received in the state fiscal year commencing April first, two thousand five, under the aid and incentives for municipalities program in effect at that time and appropriated in chapter fifty of the laws of two thousand five, as amended, which constitutes the public protection and general government budget bill.

2.

Additional municipal aid. Additional municipal aid program shall be distributed as follows: The City of: Buffalo shall receive \$13,644,637 Rochester shall receive \$12,000,000 Syracuse shall receive \$9,000,000 Yonkers shall receive \$11,750,685 3. Additional municipal aid for cities. All cities having a population of less than one hundred twenty-five thousand, in addition to any other aid paid by the state pursuant to the budget for the state fiscal year commencing April first, two thousand six, shall be eligible to receive an apportionment equal to 13.1113 percent of such city’s base level grant payable in the state fiscal year commencing April first, two thousand six.

4.

Additional municipal aid for towns and villages. All towns and villages shall be eligible to receive an additional annual apportionment equal to 16.7145 percent of such town’s and village’s base level grant payable in the state fiscal year commencing April first, two thousand six.

5.

Payments. In the state fiscal year commencing April first, two thousand six, all payments of grants set forth in subdivisions two, three and four of this section shall be paid in the same “on or before month and day” manner as set forth in subdivision ten of this section.

54

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Local share requirements associated with increasing the age of juvenile jurisdiction above fifteen years of age

Up to date



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Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

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5. § 54-A

N.Y. State Finance Law Section 54-A

Withholding of payment of local assistance by the state to counties, cities and villages, in certain cases

1.

In the event that any county, city or village, subject to the provisions of section ten of article eight of the constitution of this state, levies or causes to be levied taxes upon real property in excess of the limitation prescribed by or pursuant to such section, the state comptroller, upon a determination of the amount thereof as herein provided, shall withhold local assistance by the state as defined in [§ 71 \(Abolition, maintenance and establishment of funds\)](#) to such county, city or village to the extent of such excess. The state comptroller shall give notice in writing by registered mail addressed to the chief fiscal officer and to the legislative body of any such county, city or village of his determination of the amount of such excess levy and of his intention to withhold such local assistance to the extent of such excess, and further requiring such county, city or village, within thirty days from the date of such notice, to show cause why such withholding should not be made by filing a verified statement with him setting forth the facts in relation thereto. The comptroller, upon receipt of such verified statement, or if no verified statement is filed within the time permitted, then at the expiration of such time, shall review his determination and within thirty days thereafter make and file in his office his final determination thereon and cause copies thereof to be served by registered mail upon the chief fiscal officer and upon the legislative body of such county, city or village. The amount finally determined by the state comptroller to be withheld shall be deducted only from the next four quarterly instalments due or to become due thereafter to such county, city or village pursuant to the provisions of [§ 54 \(Per capita state aid for the support of local government\)](#). 

2.

To the extent that any county, city or village from which moneys shall have been withheld as provided by this section shall, in the next succeeding fiscal year of such county, city or village, levy or cause to be levied taxes upon real property to an amount less than the amount permitted under or pursuant to the provisions of section ten of article eight of the constitution of this state, such withheld local assistance may be paid to such county, city or village, to the extent of such decrease, provided, however, that not more than the amount withheld may be so paid. The state comptroller shall make and file his determination certifying the amount of such moneys so withheld to which the county, city or village may be entitled under the provisions of this subdivision. To the extent that such withheld moneys are not paid to such county, city or village as herein provided, they shall be retained in the general fund of the state treasury to the credit of the local assistance fund therein, and such county, city or village shall have no further claim to the payment thereof.

3.

The chief fiscal officer of each county, city or village shall, not less than ten days prior to the adoption of its budget, file with the state comptroller on forms to be furnished by him, a statement showing the amount which such county, city or village may raise by tax on real estate under the provisions of sections ten and eleven of article eight of the constitution of this state and the estimated amount of tax on real estate proposed to be levied on account of such budget, and such chief fiscal officer shall also within thirty days after the adoption of such budget, file with the state comptroller a certified copy of such budget, the amount of its tax levy upon real estate on account of such budget, and such other information as the state comptroller may require. Failure to comply with the provisions of this subdivision shall not invalidate a tax levied by any such county, city or village.

Source: Section 54-A — Withholding of payment of local assistance by the state to counties, cities and villages, in certain cases, <https://www.-nysenate.gov/legislation/laws/STF/54-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-a

Original Source: Section 54-A — Withholding of payment of local assistance by the state to counties, cities and villages, in certain cases, <https://www.nysenate.gov/legislation/laws/STF/54-A> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 54-B

State assistance to certain public corporations in which railroad real property is partially exempt from taxation

1.

When used in this section, unless otherwise expressly stated:

a.

“Public corporation” means a county, city, town, village, school district, town or county improvement district, district corporation or special district in which real property is subject to taxation or special ad valorem levies.

b.

“Railroad company” means a corporation, joint stock company, association, partnership, individual or other person which is operating a railroad system as a common carrier by rail, including but not limited to a street, surface, underground or elevated railroad, whether as owner, lessee, mortgagee, trustee, receiver or assignee of railroad real property, and to which the provisions of title two-a of article four of the real property tax law apply as a result of the exercise of the option provided in [Real Property Tax Law § 489-V \(Capital improvements to railroad property\)](#).

c.

“Railroad real property” means the land, real estate and real property (as defined in subdivision twelve of [Real Property Tax Law § 102 \(Definitions\)](#)) of a railroad company, which is used by such railroad company for transportation purposes and includes (a) such property leased to such railroad company, (b) such property used or occupied by such railroad company, title to which is in the state or in any municipal corporation thereof under any of the grade crossing elimination acts, and

(c)

the tangible property of a railroad company situated upon, under, over or above any street, highway, public place or public waters and the value of any franchise, right or permission to construct, maintain or operate a railroad in, under, over, above, or on through, streets, highways or public places.

d.

“Tax” or “taxation” means an ad valorem charge or special ad valorem levy imposed upon real property by or on behalf of a public corporation.

e.

“Base fiscal year” means the last fiscal year of a public corporation commencing prior to July first, nineteen hundred fifty-nine; provided, however, that when a railroad company elects after July first, nineteen hundred seventy-one to have the provisions of title two-A of article four of the real property tax law apply, then “base fiscal year” for the purposes of this section only means the last fiscal year of a public corporation commencing prior to July first of the year preceding the calendar year in which the first railroad ceiling is determined; and further provided, however, that when railroad real property is acquired by a profitable railroad as defined in section one hundred two of the regional rail reorganization act of nineteen hundred seventy-three, or a subsidiary thereof, from a railroad in reorganization as therein defined, in connection with or pursuant to a plan of reorganization or restructuring under or pursuant to the regional rail reorganization act of nineteen hundred seventy-three, the base fiscal year for purposes of this section only shall continue to be the base fiscal year applicable to such property prior to such acquisition.

f.

“Current fiscal year” means the fiscal year of the public corporation for which taxes are levied on the assessment roll affected by the railroad ceiling on account of which state aid is being calculated for the public corporation under this section.

g.

“Change in the level of assessment” means the net increase or decrease in the assessed valuation of the taxable property on an assessment roll as a result of assessing such property at a higher or lower ratio of full value.

2.

State assistance shall be apportioned and paid in accordance with this section to each public corporation in the state in which there is railroad real property which became partially exempt from taxation under title two-a of article four of the real property tax law prior to April first, nineteen hundred seventy-six and in which the taxes levied against railroad real property by or on behalf of such public corporation for its base fiscal year exceeded one hundred thousand dollars (\$100,000) or two per cent of the total amount of taxes levied against all real property by or on behalf of such public corporation for its base fiscal year.

3.

The chief fiscal officer of a public corporation entitled to state assistance under this section shall, during such fiscal year of such public corporation commencing on or after July first, nineteen hundred sixty:

a.

Compute the total amount of taxes levied by or on behalf of such public corporation against railroad real property for the base fiscal year and deduct therefrom the sum of the following two amounts: (1) An amount equal to any sums which, on or before December thirty-first, nineteen hundred fifty-nine shall have been paid or credited or determined to be payable to any railroad company by a public corporation directly or indirectly on account of such real property taxes; and (2) The total amount of such taxes levied against tangible railroad real property retired or no longer used for transportation purposes and therefore no longer assessable as railroad real property with respect to the tax levy for the current fiscal year of such public corporation; and

b.

Subtract from the amount computed pursuant to paragraph a the total amount of taxes which would have been levied by or on behalf of such public corporation against railroad real property for the current fiscal year of such public corporation if the tax rate for the year preceding the current fiscal year when adjusted to reflect any changes in the level of assessment had been applied to the railroad ceiling established for the current fiscal year; provided, however, that if the tax rate for the base fiscal year of such public corporation when adjusted to reflect subsequent changes in the level of assessment, exceeded the tax rate for the fiscal year preceding the current fiscal year, such higher tax rate shall be used, and provided further that the amount subtracted pursuant to this paragraph shall be reduced by the total of any amounts paid or payable to any railroad company by a city on account of real property taxes levied by such city against exempt railroad real property for the current fiscal year in lieu of separately assessing such exempt railroad real property.

4.

The amount of state assistance payable to the public corporation shall be fifty per cent of the difference in total taxes on railroad real property computed as provided in subdivision three of this section except that if the amount computed as provided in subdivision five of this section is greater, state assistance shall be paid in such greater amount.

5.

a. Calculate the sum of the following three amounts: (1) The result of applying the tax rate for the fiscal year preceding the current fiscal year to the amount by which the railroad ceiling for such preceding year exceeded the railroad ceiling for the current fiscal year after the ceiling for the current fiscal year shall have been adjusted to eliminate the effects of the changes, if any, in the level of assessment on the assessment roll for which such ceiling was established and to reflect the same property which was included in establishing the ceiling for the preceding fiscal year; (2) The total amount of state aid received or receivable by the public corporation for the fiscal year preceding the current fiscal year pursuant to this section; and (3) An amount which will limit the tax rate increase in any year for a public corporation to two per cent where such increase would result from the exemption of railroad real property pursuant to the provisions of titles two-a and two-b of the real property tax law, and

(i)

the acquisitions of real property by the state or an agency of the state, or

(ii)

reductions in assessments on taxable state-owned lands, or (iii) both (i) and (ii). All terms used in this paragraph which are not otherwise defined in this section shall have the same meaning as set forth in section five hundred forty-five of the real property tax law.

b.

Subtract from the sum calculated in paragraph a of this subdivision two per cent of the total amount of taxes levied by or on behalf of the public corporation for the fiscal year preceding the current fiscal year.

c.

Whenever the result of the subtraction provided for in paragraph b of this subdivision exceeds the amount of state aid which would be paid to the public corporation pursuant to subdivision three of this section, the public corporation shall be entitled to the amount of state aid calculated pursuant to this subdivision notwithstanding that the levy of taxes for the base fiscal year of such public corporation on railroad real property did not exceed either one hundred thousand dollars (\$100,000) or two per cent of the total amount of taxes levied against all real property by or on behalf of such public corporation.

6.

During the state fiscal year commencing April first, nineteen hundred seventy-eight, the chief fiscal officer of a public corporation entitled to state assistance under this section shall make application for such assistance to the state board. Whenever in a city with a population of one hundred twenty-five thousand or more no separate school district tax rate is determined and used in levying and extending school taxes, the chief fiscal officer of such city shall file one application which shall contain consolidated information and data with respect to taxes levied by or on behalf of such city and city school district. The application shall be made on a form approved by such board and shall contain such information as the board shall require. For the purpose of the application, the assessor of each assessing unit shall supply the necessary information to the chief fiscal officer of any public

corporation for which taxes have been levied within the assessing unit. The application shall be made within three months after the commencement of the first fiscal year of such public corporation commencing on or after April first, nineteen hundred seventy-eight or within ninety days of the effectiveness of the provisions of this subdivision as last amended whichever last occurs. Upon approval by the state board of the application made pursuant to this subdivision and, upon computation and certification by the state board to the comptroller of the amount of state assistance payable to each public corporation pursuant to this section, such state assistance shall be apportioned and paid to such public corporation on audit and warrant of the comptroller out of moneys appropriated by the legislature for state assistance to public corporations in which railroad real property is partially exempt from taxation.

7.

Notwithstanding any other provisions of this section or of any other law, state assistance shall be payable under this section to any public corporation in which certain railroad real property would be exempt from taxation under title two-a and title two-b of article four of the real property tax law but for the provisions of subdivision two of section four hundred eighty-nine-d of such law, in the same amount for which such public corporation would have qualified if such exemption had been effective, provided, however, that if such public corporation at any time receives any of the taxes which were levied against such railroad real property as a result of the applicability of said subdivision two of section four hundred eighty-nine-d, the public corporation shall notify the state board of equalization and assessment of the amount of taxes so received and shall repay to the state an equitable share of the taxes so received. For purposes of this subdivision, "equitable share of the taxes so received" shall mean an amount determined by such board equal to the difference between the aggregate state assistance paid to such public corporation pursuant to this subdivision and the aggregate state assistance which would have been payable to such public corporation if the taxes so received had been taken into account in computing the aggregate state assistance payable pursuant to this section.

8.

a. Notwithstanding any other provision of this section or of any other law, any public corporation in which is located any real property (1) with respect to which the metropolitan transportation authority or any subsidiary corporation of that authority is entitled to tax exemption pursuant to section twelve hundred seventy-five or twelve hundred sixty-six, subdivision five, of the public authorities law, and (2) which constitutes railroad facilities as defined in subdivision ten of section twelve hundred sixty-one of such law and (3) which is used for transportation purposes, shall be entitled to apportionment and payment of state assistance under the foregoing subdivisions of this section in the same manner and to the same extent as if such real property were railroad real property exempt from taxation pursuant to title two-b of article four of the real property tax law, except in making such computations, the state board of equalization and assessment shall use an exemption factor of one hundred percent. In the case of such property of a railroad which was exempt from taxation pursuant to section four hundred seventy-six of the real property tax law for fiscal year commencing on or after July first, nineteen hundred fifty-four, the state board shall determine the total amount of taxes which would have been levied but for the provisions of titles two-a and two-b of article four of the real property tax law, by or on behalf of such public corporation on account of the transportation property of such railroad for the current fiscal year by: (1) ascertaining the amount of taxes finally determined to be payable on such property for the first fiscal year in which such property qualified for an exemption under section four hundred seventy-six of the real property tax law adjusted for any such property retired or otherwise disposed of, (2) multiplying the amount so computed for each such corporation by three, and (3) further adjusting the result by the ratio which the tax rate for such public corporation for the fiscal year next preceding the first fiscal year for which the aid is to be paid pursuant to this subdivision bears to the tax rate adjusted for changes in level of assessment for such public corporation in the first

fiscal year for which such property qualified for exemption under section four hundred seventy-six of the real property tax law. The result of such computation shall be used as prescribed in paragraph b of subdivision three of this section.

b.

For the first fiscal year for which state aid is paid pursuant to this subdivision, the amount of aid shall be equal to one hundred percent of the amount computed pursuant to this section, and each succeeding fiscal year thereafter such amount shall be reduced by an amount equal to three percent of the amount payable for the first year for which state aid is paid pursuant to this subdivision.

9.

Notwithstanding any other provision of this section, the amount of state assistance payable to a public corporation pursuant to this section in the state fiscal year commencing on April first, nineteen hundred seventy-eight shall be the amount of state assistance that was paid to such public corporation in the state fiscal year commencing on April first, nineteen hundred seventy-seven. Upon ascertainment of state assistance payable, pursuant to this subdivision, such state assistance shall be apportioned and paid to such public corporation on audit and warrant of the comptroller out of moneys apportioned by the legislature.

10.

Notwithstanding any inconsistent provision of this section or other law, the provisions of this section shall remain in force and effect only until March thirty-first, nineteen hundred seventy-nine. * NB Expired March 31, 1979

Source: Section 54-B – State assistance to certain public corporations in which railroad real property is partially exempt from taxation,

<https://www.nysenate.gov/legislation/laws/STF/54-B> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Original Source: Section 54-B – State assistance to certain public corporations in which railroad real property is partially exempt from taxation, <https://www.nysenate.gov/legislation/laws/STF/54-B> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 54-C Emergency financial aid to certain cities

1.

Upon certification by the commissioner of taxation and finance and in the manner provided by law state assistance shall be paid during the month of March, two thousand four and during the month of March, two thousand five to each city having a population of less than one million and more than one hundred twenty-five thousand, in an amount determined in accordance with the following formula:

(a)

The amount of aid shall be calculated by (i) determining the percentage which the assessed valuation of real property both wholly and partially exempt from taxation for general city non-school purposes only bears to the assessed valuation of real property taxable for such purpose on the latest assessment roll completed prior to January first, nineteen hundred seventy-five; [♂](#)

(ii)

applying such percentage to the assessed valuation of real property taxable for general city non-school purposes on the latest assessment roll completed prior to January first of the calendar year preceding the year during which the aid is paid;

(iii)

applying to such amount the tax rate for general city non-school purposes for the same tax year of such city for which the assessment roll in subparagraph (ii) above was completed, and for the payments during two thousand four and two thousand five only;

(iv)

applying to the result in subparagraph (iii) above the ratio of the tax rate used in the payment during June, nineteen hundred seventy-six to the tax rate used in the payment due in June of the then current year.

(b)

Provided, however, that the total amount of any appropriation for such aid which may be less than the amounts otherwise required to be paid shall be distributed and paid among all such cities in amounts which are proportionate to the otherwise rightful entitlement to aid of such cities pursuant to this section.

(c)

Provided further that should the calculations in paragraphs (a) and (b) of this subdivision apportion less than three and one-half million dollars minimum aid to one or more cities, such cities shall each receive such minimum aid and the remaining amount of the appropriation shall be distributed in proportion to the entitlement under paragraph (a) of this subdivision, exclusive of such cities.

(d)

Provided further that the assessed valuations and tax rates as defined in paragraph (a) of this subdivision shall be submitted by the commissioner of taxation and finance to the respective city for official certification prior to its use in determining the amount of aid.

2.

Upon certification by the commissioner of taxation and finance and in the manner provided by law, two million dollars of state assistance shall be paid during the month of March, two thousand four and during the month of March, two thousand five to each city having a population of less than one hundred twenty-five thousand and more than ninety thousand which has determined and certified that the percentage which the assessed valuation of real property, both wholly and partially exempt from taxation for general city non-school purposes, exceeds one hundred per centum of the assessed valuation of taxable real property for such purpose for the assessment roll completed prior to January first, nineteen hundred seventy-six by such city.

3.

Notwithstanding any inconsistent provision of law the amount payable and distributable in each year pursuant to the provisions of subdivision one of this section shall in no event exceed the sum of twenty-eight million dollars and the amount payable and distributable in each year pursuant to the provisions of subdivision two of this section shall in no event exceed the sum of two million dollars.

4.

The provisions of this section shall remain in force and effect only until July tenth, two thousand five. * NB Expired July 10, 2005

Source: Section 54-C – Emergency financial aid to certain cities, <https://www.nysenate.gov/legislation/laws/STF/54-C> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Original Source: Section 54-C – Emergency financial aid to certain cities, <https://www.nysenate.gov/legislation/laws/STF/54-C> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 54-D

Advance payment of state moneys

- authorization only by law

Notwithstanding any other provision of law to the contrary no payment of state moneys to any county, city, town, village or school district shall be made prior to the date such moneys are due and payable unless expressly authorized by an act of the legislature. [♂](#)

Source: Section 54-D – Advance payment of state moneys; authorization only by law, <https://www.nysenate.gov/legislation/laws/STF/54-D> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-d

Original Source: Section 54-D — Advance payment of state moneys; authorization only by law, <https://www.nysenate.gov/legislation/laws/STF/54-D> (last accessed Aug. 20, 2023).

Blank Outline Levels



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- (4)(a) A person petitioning for relief [...]

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N.Y. State Finance Law Section 54-E

State assistance to reimburse municipalities for firefighting costs

1.

As used in this section, unless otherwise expressly stated:

a.

“Normal operating expenses” shall mean those costs, losses and expenses which are ordinarily associated with the maintenance, administration and day-to-day operations of the fire department of a municipality. Such expenses shall include, but not be limited to, the ordinary wages of firefighters, administrative and other overhead costs, depreciation, the costs of litigation and the costs of employee’s benefits, including insurance, disability, death, or health care whether or not such costs are incurred as the result of firefighting services rendered to property under the jurisdiction of the state of New York. 

b.

“Firefighting costs” shall mean those expenses and losses which would not have been incurred had not the fire in question taken place. Such costs shall include, but not be limited to, salaries for specially employed personnel, costs of supplies expended, and the lesser of (1) the cost of repairing any destroyed or damaged equipment or (2) the value of such equipment immediately preceding the fire. Firefighting costs shall not include: normal

operating expenses as defined herein, any firefighting cost for which the municipality is reimbursed under a policy of insurance or any costs associated with false alarms, regardless of cause.

c.

“Claim” shall mean that amount which is equal to those firefighting costs incurred by a municipality to the extent that such costs exceed the sum of two hundred fifty dollars.

d.

“Fire” shall mean any instance of destructive and uncontrolled burning on property under the jurisdiction of the state of New York including scorch burns and explosions of combustible dust or solids, flammable liquids and gases.

e.

“Municipality” shall mean any county, city, village, town or fire district, having a fire department consisting of personnel, apparatus and equipment which has as its purpose protecting property and maintaining the safety and welfare of the public from the dangers of fire, or, in the case of a fire protection district or that portion of a town outside a village or fire district, a fire company as defined in section three of the volunteer firefighters’ benefit law. The personnel of any such fire department may be paid employees or unpaid volunteers or any combination thereof.

f.

“Property under the jurisdiction of the state of New York” shall mean real property and improvements thereon and appurtenances thereto in which the state of New York holds legal fee simple title and further, any real property conveyed or made available to the New York state housing finance agency or the dormitory authority of the state of New York under agreements for the financing and construction of facilities for the state university of New York; provided however, with the exception of property occupied by the state university of New York, such property shall not include leasehold interest; provided further, such property shall not include any property for which a municipality receives any payments-in-lieu of taxes or any other payments, including real property taxes, that are or may be used for providing fire protection to such property.

2.

Any municipality whose fire department has responded to a fire on property under the jurisdiction of the state of New York:

a.

shall, within thirty days after such fire, submit a report, on a form prescribed by the office of fire prevention and control, to the office of fire prevention and control stating the location of such a fire and the firefighting costs incurred while fighting such a fire; and

b.

may, within thirty days after such a fire, submit a claim, on a form prescribed by the office of fire prevention and control to the office of fire prevention and control pursuant to the provisions of this section.

3.

The office of fire prevention and control shall review each claim to determine if such claim shall be approved, reduced, amended or rejected and shall notify the municipality, within sixty days of receipt of such claim, as to his determination. The municipality shall notify the office of fire prevention and control within thirty days after receipt of the office of fire prevention and control's notification, as to its acceptance or rejection of such determination. Failure to so notify the office of fire prevention and control shall constitute an acceptance of the determination. If accepted by the municipality, such acceptance shall constitute the final and conclusive determination for such claim. If rejected by the municipality, such municipality shall resubmit its claim, within thirty days after receipt of the office of fire prevention and control's notification, together with its reasons for objection and any additional documentation which may justify its claim. Upon receipt of a resubmitted claim, the office of fire prevention and control shall review such claim and within sixty days of receipt of such resubmitted claim, make a final determination as to the amount to be approved for such claim. If the municipality shall dispute such final determination it may commence an action, within sixty days of such final determination, in the court of claims which shall have jurisdiction to adjudicate the claim and enter judgment, which judgment shall be a final determination for purposes of this section and shall be payable in accordance with the provisions of subdivisions four and five of this section.

4.

The office of fire prevention and control shall certify all claims for which a final determination has been made. The office of fire prevention and control shall submit all claims certified during the preceding year to the comptroller of the department of audit and control on or before April first of each year. Any claim that has been received prior to April first of such year, but for which no certification has been made, shall, for purposes of payment, be considered as a claim for the year in which such certification is made.

5.

All claims certified by the office of fire prevention and control shall be paid annually and shall be paid upon a warrant from the comptroller from funds appropriated in the local assistance fund. In the event such appropriation is insufficient to permit the aggregate annual payments authorized under this section, each municipality's payment for any claim or claims certified during the preceding year shall be decreased proportionally until the total payments are equal to the amount appropriated.

6.

The chief fiscal officer of the municipality shall pay the amounts received under this section into the fund or funds from which moneys were expended to provide the firefighting services for which a reimbursement was made under this section.

7.

This section shall not in any way impair, limit or modify the rights and obligations of any insurer under any policy of insurance.

8.

The office of fire prevention and control shall annually prepare a report on the effectiveness of this section and shall submit such report to the legislature. Such report shall include the number and location of any fire on property under the jurisdiction of the state of New York, the number of claims and the amount of each such claim filed pursuant to this section and further, the total amount of all claims filed and the total amount of payments made under the provisions of this section. The first such report shall be submitted to the legislature on or before June first, nineteen hundred seventy-nine.

Source: Section 54-E – State assistance to reimburse municipalities for firefighting costs, <https://www.nysenate.gov/legislation/laws/STF/54-E> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Original Source: Section 54-E — State assistance to reimburse municipalities for firefighting costs, <https://www.nysenate.gov/legislation/laws/STF/54-E> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 54-G

State assistance to local governments for support of activities related to fire prevention and building codes

1.

Beginning in March, nineteen hundred eighty-two and annually thereafter, each city, village, and town shall receive from moneys appropriated by the state in support of activities related to the administration and enforcement in the previous calendar year of fire prevention and building codes the sum of the amounts computed in paragraphs a and b below. 

a.

One-half the amount appropriated multiplied by the proportion which the population of the city, village or town outside a village bears to the population of the state taken as a whole.

b.

One-half the amount appropriated multiplied by the proportion which the full value of the city, village or town outside a village bears to the full value of the state taken as a whole. The amount otherwise payable to a local government under this subdivision shall be reduced by the amount of state aid

to local governments for housing maintenance code enforcement payable to such local government in the same state fiscal year under the provisions of [§ 54-H \(State aid to local governments for housing maintenance code enforcement\)](#).

2.

In the instance where, pursuant to section three hundred eighty-one of the New York state uniform fire prevention and building code act set forth in article eighteen of the executive law, a county or the secretary of state administers and enforces the New York state uniform fire prevention and building code within a city, village or town, the funds otherwise payable to the city, village, or town shall be paid to the county or revert to the state, as the case may be. Where a county or the secretary of state has been so engaged for less than the entire calendar year provided in subdivision one, the moneys shall be distributed to the city, village, or town, county or state in proportion to the length of time for which each was responsible for said administration and enforcement.

3.

The terms used in this section shall have the meanings ascribed to them in section fifty-four of this article.

Source: Section 54-G – State assistance to local governments for support of activities related to fire prevention and building codes,

<https://www.nysenate.gov/legislation/laws/STF/54-G> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-g

Original Source: Section 54-G — State assistance to local governments for support of activities related to fire prevention and building codes, <https://www.nysenate.gov/legislation/laws/STF/54-G> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 54-H

State aid to local governments for housing maintenance code enforcement

1.

The commissioner of housing and community renewal shall grant state aid to cities in the amount of fifty per centum of the amount of money expended from funds raised by taxes imposed by such city during the city fiscal year, up to a maximum amount of eight million dollars in any one year, by a city of over one million population by the department of housing preservation and development for enforcement of the multiple dwelling law and any other provision of law, rule or regulation in relation to the maintenance, use, occupancy, safety, sanitary condition and inspection of any building or portion thereof which is occupied or arranged or intended to be occupied as the home, residence of one or more human beings, not, however, including one or two-family houses, as determined by the commissioner of housing and community renewal. 

2.

The mayor of each city desiring to make application for state aid under this section shall annually on such dates as may be fixed by the commissioner of the division of housing and community renewal, submit to him the request of such city for such state aid and shall support such request with such information as the commissioner may require. The commissioner shall prescribe the form in which such information shall be submitted.

Source: Section 54-H – State aid to local governments for housing maintenance code enforcement, <https://www.nysenate.gov/legislation/laws/STF/54-H> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Original Source: Section 54-H – State aid to local governments for housing maintenance code enforcement, <https://www.nysenate.gov/legislation/laws/STF/54-H> (last accessed Aug. 20, 2023).

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5. § 54-I

N.Y. State Finance Law Section 54-I

Human services overburden aid to counties

1.

Definitions. When used in this section, unless otherwise expressly stated:

a.

“County”, for the purposes of computation and payment of overburden aid under this section, shall mean each county located outside the city of New York and the city of New York.

b.

“Total local cost”, for each county for the purposes of computation and payment of overburden aid under this section, shall mean the total local costs of such county as a social services district pursuant to [Social Services Law § 365-A \(Character and adequacy of assistance\)](#) including administrative expenses therefor. ↗

c.

“Medical assistance”, for the purposes of computation and payment of overburden aid under this section, shall be defined in accordance with [Social Services Law § 365-A \(Character and adequacy of assistance\)](#).

d.

“Mentally disabled”, for the purposes of computation and payment of overburden aid under this section, shall mean those individuals who are eligible for medical assistance pursuant to [Social Services Law § 366 \(Eligibility\)](#) as a result of a mental disability as determined by the commissioner of the department of social services in consultation with the commissioners of the office of mental health and the office of mental retardation and developmental disabilities and with the approval of the director of the budget.

2.

Human services overburden aid shall be calculated and paid to counties in accordance with the following:

(i)

Each county shall be entitled, on a quarterly basis to receive human services overburden aid payments based on the local share of medical assistance payments, as calculated in paragraph (iii) hereof, incurred by said county during each of the four calendar quarters of the calendar year for which this section is in effect.

(ii)

The commissioner of the department of social services shall, on or before the forty-fifth day after the close of each calendar quarter of nineteen hundred eighty-three, certify to the commissioner of taxation and finance (a) the total local cost incurred by each county during the preceding three full months, and (b) the amount of each such total that was incurred in providing medical assistance for the mentally disabled, and (c) the amount of each such total that was incurred in providing medical assistance to individuals for which there is no federal financial participation available under the medical assistance program exclusive of any such amount included in clause (b) hereof for each such total.

(iii)

On or before the last day of the month during which he shall receive a certification by the commissioner of the department of social services as required pursuant to paragraph (ii) hereof, the commissioner of taxation and finance shall calculate and certify the human services overburden aid payable to counties pursuant to paragraph (iv) hereof.

(iv)

Human services overburden aid payments to each county shall equal the amount determined in clause (b) of paragraph (ii) hereof for such county plus thirty-five percent of the amount determined in clause (c) of paragraph (ii) hereof for such county, plus seventeen percent of the result obtained by

subtracting the amounts determined in clauses (b) and (c) of paragraph (ii) hereof for such county from the amount determined in clause (a) of paragraph (ii) hereof for such county; provided, however, that the amounts to be included in clauses (b) and (c) of paragraph (ii) hereof may be determined by expressing as a percentage that portion of the payments made through the fiscal agent authorized by [Social Services Law § 367-B](#) ([Medical assistance information and payment system](#)) which is properly includable in each such clause and applying said percentage to the total local cost.

(v)

Human services overburden aid shall be paid in amounts certified pursuant to paragraph (iii) hereof to the chief fiscal officer of each county on the audit and warrant of the comptroller out of moneys appropriated by the legislature for such purpose to the credit of the general fund of the state treasury.

3.

The provisions of this section shall remain in force and effect only until March thirty-first, nineteen hundred eighty-four. * NB Expired March 31, 1984 (see sub 3)

Source: Section 54-I – Human services overburden aid to counties, <https://www.nysenate.gov/legislation/laws/STF/54-I> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Original Source: Section 54-I – Human services overburden aid to counties, <https://www.nysenate.gov/legislation/laws/STF/54-I> (last accessed Aug. 20, 2023).

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4. [Art. 4-A. State Assistance to Local Gov't](#)

5. § 54-J

N.Y. State Finance Law Section 54-J

Court facilities incentive aid

1.

State assistance shall be apportioned and paid in accordance with this subdivision to each political subdivision of the state specified in paragraph (a) of subdivision two of [Judiciary Law § 39 \(Unified court budget\)](#) that has entered into a lease, sublease or other agreement with the dormitory authority pursuant to [Public Authorities Law § 1680-B \(Court facilities and combined occupancy structures\)](#) or that after July first, nineteen hundred seventy-seven either entered into a lease, sublease or other agreement with the dormitory authority pursuant to [Public Authorities Law § 1680-A \(Judicial facilities in certain counties\)](#) or undertook to design, acquire, construct, reconstruct, rehabilitate or improve facilities for the transaction of business by the unified court system and issued notes or bonds to fund the cost thereof; provided, however, that no political subdivision issuing notes or bonds after the effective date of this section shall be entitled to state assistance pursuant to this subdivision unless, prior to the issuance of such notes or bonds, the chief administrator of the courts certifies that the court facility or facilities in connection with which such notes or bonds are to be issued are consistent with the capital plan approved pursuant to [Public Authorities Law § 1680-C \(Creation of the court facilities capital review board\)](#). The amount of assistance to be paid hereunder during each state fiscal year commencing on or after April first, nineteen hundred eighty-eight, shall be equal to (a) a percentage of the interest on notes and bonds of the dormitory authority issued to provide court facilities, as defined in [Public Authorities Law § 1676 \(Definitions\)](#), included in the rentals or other payments required to be made during such state fiscal year under each such lease, sublease or other agreement with the dormitory authority and the interest on such notes and bonds included in the rentals or other payments required to be made during each of the state fiscal years commencing prior to April first, nineteen hundred eighty-eight under each such lease, sublease or other agreement with the dormitory authority and (b) a percentage of the interest on notes or bonds issued by such political subdivision after July first, nineteen hundred seventy-seven in connection with facilities for the transaction of business by the unified court system, to be paid during such state fiscal year

and the interest on such notes and bonds paid by such political subdivision during each of the state fiscal years commencing prior to April first, nineteen hundred eighty-eight. The percentage of such interest shall be determined as follows: *Ø*

(i)

if the taxing capacity of the political subdivision is not more than eighty-five percent of the average taxing capacity, thirty-three percent;

(ii)

if the taxing capacity of the political subdivision is more than eighty-five percent and not more than ninety-one percent of the average taxing capacity, thirty-one percent;

(iii)

if the taxing capacity of the political subdivision is more than ninety-one percent and not more than ninety-nine percent of the average taxing capacity, twenty-nine percent;

(iv)

if the taxing capacity of the political subdivision is more than ninety-nine percent and not more than one hundred seven percent of the average taxing capacity, twenty-seven percent;

(v)

if the taxing capacity of the political subdivision is more than one hundred seven percent and not more than one hundred fifteen percent of the average taxing capacity, twenty-six percent; and

(vi)

if the taxing capacity of the political subdivision is more than one hundred fifteen percent of the average taxing capacity, twenty-five percent. Notwithstanding the foregoing, in the event the dormitory authority enters into an interest rate exchange agreement or similar agreement pursuant to sections sixteen hundred eighty-b and twenty-nine hundred twenty-six of the public authorities law with respect to fixed rate bonds, the amount of state assistance payable in accordance with this subdivision on an annual basis shall not exceed the amount that would have been payable without giving effect to such interest rate exchange agreement or similar agreement; provided further, that no payments payable on account of an interest rate exchange agreement or similar agreement, other than the periodic floating rate payments to be made by or for the political subdivision resulting in a reduction in the amount of interests payable by the political subdivision to the dormitory authority on account of the bonds or notes issued by such authority, shall be aidable for purposes of state assistance payable pursuant to this subdivision. 1-a. (a) Where a political subdivision specified in paragraph (a) of subdivision two of [Judiciary Law § 39 \(Unified court budget\)](#) undertakes to design, acquire, lease, construct, reconstruct, rehabilitate or improve facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals

pursuant to [County Law § 218 \(Courthouses and judicial expenditures\)](#) or, for either of such purposes, enters into a lease, sublease or other agreement with the dormitory authority pursuant to [Public Authorities Law § 1680-B \(Court facilities and combined occupancy structures\)](#), such political subdivision shall be entitled to state assistance, to be paid during each state fiscal year commencing on or after April first, nineteen hundred ninety-six, equaling one hundred percent of (i) the interest and principal on notes and bonds of the dormitory authority issued to provide facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals included in the rentals or other payments required to be made during such fiscal year under each such lease, sublease or other agreement with the dormitory authority, (ii) the interest and principal on notes and bonds issued by the political subdivision in connection with facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals, to be paid during such fiscal year, and

(iii)

during a state fiscal year commencing on or after April first, nineteen hundred ninety-seven the amount paid by the political subdivision in such year for rentals in connection with any lease it enters into to provide facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals where the term of such lease commences on or after April first, nineteen hundred ninety-eight plus any other amount paid by the political subdivision during the twelve month period concluding September thirtieth of the preceding state fiscal year to provide such facilities. For purposes of this paragraph, the provision of facilities to serve as chambers for a resident judge of the court of appeals shall include all furnishings and other items or services supplied by a political subdivision in connection therewith pursuant to [County Law § 218 \(Courthouses and judicial expenditures\)](#). For purposes of subparagraph (iii) of this paragraph, computation of the amount referred to therein shall exclude any payments made by a political subdivision in consequence of which such political subdivision has received or will receive state assistance under subparagraph (i) or (ii) of this paragraph. Notwithstanding any contrary provision of this paragraph, no political subdivision shall be eligible to receive state assistance hereunder in relation to the provision of chambers for a resident judge of the court of appeals in any state fiscal year beginning prior to April first, two thousand seven. (b) Any amount to which a political subdivision otherwise would be entitled during a state fiscal year pursuant to this subdivision shall be reduced by the amount of state assistance to which that political subdivision is entitled during that same fiscal year under subdivision one of this section on account of interest on notes and bonds it issued or the dormitory authority issued in connection with facilities for the transaction of business by an appellate division. (c) Notwithstanding any provision herein, no political subdivision issuing notes or bonds after the effective date of this subdivision shall be entitled to state assistance pursuant thereto unless, prior to the issuance of such notes or bonds, the chief administrator of the courts certifies that the court facility or facilities in connection with which such notes or bonds are to be issued are consistent with the capital plan approved pursuant to [Public Authorities Law § 1680-C \(Creation of the court facilities capital review board\)](#).

2.

(a) (i) In addition to the assistance payable pursuant to subdivisions one and one-a of this section, the state shall apportion and pay during each state fiscal year commencing on or after April first, nineteen hundred eighty-eight, but not later than April first, nineteen hundred ninety-nine, assistance to each political subdivision specified in paragraph (a) of subdivision two of [Judiciary Law § 39 \(Unified court budget\)](#) in an amount equal to a percentage of the expenses paid by such political subdivision during the twelve-month period concluding September thirtieth of the preceding state fiscal year for the operation and maintenance of court facilities owned, operated or otherwise provided by such political subdivision for the transaction of business by the unified court system, not including facilities for the transaction of business by an appellate division; except that: (A) the amount of assistance payable during the state fiscal year commencing April first, nineteen hundred eighty-eight shall be equal to a percentage of such expenses paid by such political subdivision during the period from the effective date of this section through September thirtieth, nineteen hundred eighty-seven, and (B) the amount of assistance payable during the state fiscal year commencing April first, nineteen hundred ninety-nine shall be equal to a

percentage of such expenses paid by such political subdivision during the period from October first, nineteen hundred ninety-seven through March thirty-first, nineteen hundred ninety-eight.

(ii)

The percentage of such expenses paid for the operation and maintenance of court facilities shall be determined as follows: (A) if the taxing capacity of the political subdivision is not more than eighty-five percent of the average taxing capacity, twenty-five percent; (B) if the taxing capacity of the political subdivision is more than eighty-five percent and not more than ninety-one percent of the average taxing capacity, twenty-two percent; (C) if the taxing capacity of the political subdivision is more than ninety-one percent and not more than ninety-nine percent of the average taxing capacity, nineteen percent; (D) if the taxing capacity of the political subdivision is more than ninety-nine percent and not more than one hundred seven percent of the average taxing capacity, sixteen percent; (E) if the taxing capacity of the political subdivision is more than one hundred seven percent and not more than one hundred fifteen percent of the average taxing capacity, thirteen percent; and (F) if the taxing capacity of the political subdivision is more than one hundred fifteen percent of the average taxing capacity, ten percent. For purposes of this subdivision only, effective April first, nineteen hundred ninety-six, the expenses described herein shall not include any expenses for the administration and supervision of a workfare program, as specified in subdivision two-a of this section. (b) (i) The state shall apportion and pay during each state fiscal year commencing on or after April first, nineteen hundred ninety-eight assistance to each political subdivision specified in paragraph (a) of subdivision two of [Judiciary Law § 39 \(Unified court budget\)](#) in an amount equal to one hundred percent of the expenses paid by such political subdivision during the twelve-month period concluding September thirtieth of the preceding state fiscal year for the operation and maintenance of court facilities owned, operated or otherwise provided by such political subdivision for the transaction of business by an appellate division.

(ii)

During the state fiscal year commencing April first, nineteen hundred ninety-seven, the state shall apportion and pay assistance to each political subdivision specified in paragraph (a) of subdivision two of [Judiciary Law § 39 \(Unified court budget\)](#) in an amount equal to a percentage of the expenses paid by such political subdivision during the twelve-month period concluding September thirtieth, nineteen hundred ninety-six for the operation and maintenance of court facilities owned, operated or otherwise provided by such political subdivision for the transaction of business by an appellate division. The percentage to be applied to expenses incurred between April first, nineteen hundred ninety-six and September thirtieth next thereafter shall be one hundred percent, and for expenses incurred prior to April first, nineteen hundred ninety-six, the percentage shall be determined in accordance with subparagraph (ii) of paragraph (a) of this subdivision. 2-a. (a) In addition to the assistance payable pursuant to subdivisions one and two of this section, the state shall apportion and pay during each state fiscal year commencing on or after April first, nineteen hundred ninety-six assistance to each political subdivision specified in paragraph (a) of subdivision two of [Judiciary Law § 39 \(Unified court budget\)](#) in an amount equal to one hundred percent of the expenses incurred by such political subdivision during the twelve-month period concluding September thirtieth of the preceding state fiscal year for the administration and supervision, subject to rules of the chief administrator of the courts, of a workfare program provided through the department of social services to assist such political subdivision in the cleaning and maintenance of court facilities it owns, operates or otherwise provides for the transaction of business by the unified court system. (b) Notwithstanding any provision of paragraph (a) of this subdivision, assistance shall not be paid to any political subdivision for expenses incurred for the administration and supervision of a workfare program if the assignment of workfare participants would result in (1) the displacement of any currently employed worker or loss of position (including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits) or result in the impairment of existing contracts for services or collective bargaining agreements;

(2)

the employment or assignment of a participant or the filling of a position when any other person is on layoff from the same or any equivalent position or the employer has terminated the employment of any regular employee or otherwise reduced its workforce with the effect of filling the vacancy so created with a workfare participant; or

(3)

any infringement of the promotional opportunities of any currently employed person. The amount of assistance to which such city or any of such counties is entitled during a state fiscal year pursuant to paragraph (a) of this subdivision shall be reduced where, during the twelve-month period concluding September thirtieth of the preceding state fiscal year, the expenses it paid for personnel services related to the operation and maintenance of court facilities it owned, operated or otherwise provided for the transaction of business by the unified court system ("current personnel expenses") were less than the expenses it paid for such services during the twelve-month period concluding September thirtieth, nineteen hundred ninety-four ("base-level personnel expenses"). The amount of such reduction shall equal the difference between base-level personnel expenses and current personnel expenses. (c) In no event may the amount of assistance received in a state fiscal year by a city or county pursuant to this subdivision exceed the greater of twenty-five thousand dollars or one-third the amount of assistance received by such city or county in that same fiscal year pursuant to subdivision two of this section. (d) Notwithstanding any other provision of law, a political subdivision specified in paragraph (a) of subdivision two of Judiciary Law § 39 (Unified court budget) shall give notice of intention to apply for funds pursuant to this subdivision to and shall consult about the implementation of the use of workfare participants with the employee organization representing the employees who clean and maintain the court facilities to which the workfare participants will be assigned prior to taking action to implement such plan or to receive such funds. The chief administrative judge shall consult with the capital facilities review board before approving any plan or dispersing funds to a political subdivision pursuant to this subdivision.

3.

Not later than December first in each year commencing with December first, nineteen hundred eighty-seven: (a) Each political subdivision entitled to state assistance under this section shall submit to the chief administrator a statement that (i) if submitted on or before December first, nineteen hundred ninety-eight, details the expenses paid by such political subdivision during the twelve-month period running from October first of the preceding year through September thirtieth immediately preceding the December first on which the statement is required to be submitted for the operation and maintenance of court facilities it owns, operates or otherwise provides for transaction of business by the courts and court-related agencies of the unified court system; provided, however, that the statement submitted on or before December first, nineteen hundred eighty-seven shall detail only those expenses paid during the period from the effective date of this section through September thirtieth, nineteen hundred eighty-seven and the statement submitted during calendar year nineteen hundred ninety-eight shall detail only those expenses paid during the period from October first, nineteen hundred ninety-seven through March thirty-first, nineteen hundred ninety-eight; and

(ii)

sets forth the interest on notes and bonds specified in subdivision one of this section and the interest and principal on notes and bonds specified in subdivision one-a of this section payable during the immediately succeeding state fiscal year and, as to notes and bonds specified in subdivision one of

this section, the interest thereon during each state fiscal year commencing on or after April first, nineteen hundred seventy-seven to and including the state fiscal year ending March thirty-first, nineteen hundred eighty-eight; and

(iii)

setting forth all payments by such political subdivision during the twelve-month period running from October first of the preceding year through September thirtieth immediately preceding the December first on which the statement is required to be submitted on account of which such political subdivision will be entitled to state assistance pursuant to subparagraph (iii) of paragraph (a) of subdivision one-a of this section during the fiscal year commencing next thereafter. As soon as possible following submission of the statement required hereby, the chief administrator shall certify to the accuracy of such statement and shall transmit it to the state comptroller, the state budget director, the chair of the senate finance committee, and the chair of the assembly ways and means committee. (b) Beginning December first, nineteen hundred eighty-eight, the state comptroller shall compute and certify to the chief administrator, the state budget director, the chairman of the senate finance committee, and the chairman of the assembly ways and means committee, the percentage or percentages to be applied in determining the amount of any state assistance payable under this section to each political subdivision entitled thereto during the immediately succeeding state fiscal year; provided, however, that the certificate made on or before December first, nineteen hundred eighty-seven by the commissioner of taxation and finance shall also certify the percentage or percentages to be applied in determining the amount of state assistance payable under subdivision one of this section for each state fiscal year commencing on or after April first, nineteen hundred seventy-seven, to and including the state fiscal year ending on March thirty-first, nineteen hundred eighty-eight.

4.

The state assistance apportioned under this section shall be determined by the chief administrator and paid out of the court facilities incentive aid fund at the times and in the amounts set forth in section ninety-four of this chapter; provided that the amount to be apportioned for a state fiscal year ending prior to April first, nineteen hundred eighty-eight shall be paid in equal installments payable over the ten state fiscal years next succeeding the state fiscal year beginning April first, nineteen hundred eighty-seven. Notwithstanding the provisions hereof, the assistance payable pursuant to this section during a state fiscal year shall be limited to the amount of moneys in the court facilities incentive aid fund during such state fiscal year. In the event that the amount in the court facilities incentive aid fund during a state fiscal year is not sufficient to pay fully the amount apportioned during such fiscal year to each political subdivision entitled thereto, each such political subdivision shall be entitled to receive only that portion of the moneys in the court facilities incentive aid fund during the state fiscal year which has been credited to the account herein established for such political subdivision in accordance with [§ 94 \(Court facilities incentive aid fund\)](#).

5.

When used in this section, unless otherwise expressly stated, the following terms shall have the following meanings: (a) "Average taxing capacity" means for counties not within the city of New York an amount equal to the taxing capacities for all such counties divided by the number of such counties, and for cities an amount equal to the taxing capacity for all cities divided by the number of cities. (b) "Full value" means for each county and each city an amount equal to the total taxable assessed value of property on the most recently completed assessment roll as filed with the state comptroller divided by the final state equalization rate established for such roll by the commissioner of taxation and finance. (c) "Taxing capacity" means an amount equal to the full value of a county or a city divided by the population of such county or city. (d) "Operation and maintenance of court facilities" means the routine care and upkeep of such facilities in a manner consistent with such standards and policies relating to court facilities

as may be promulgated pursuant to section twenty-eight of article six of the constitution. (e) "Population" means the final population as shown on the most recent decennial federal census as certified by the United States Bureau of Census.

Source: Section 54-J – Court facilities incentive aid, <https://www.nysenate.gov/legislation/laws/STF/54-J> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-j

Original Source: Section 54-J – Court facilities incentive aid, <https://www.nysenate.gov/legislation/laws/STF/54-J> (last accessed Aug. 20, 2023).

Blank Outline Levels

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The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
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 5. § 54-K

N.Y. State Finance Law Section 54-K Assistance to counties

There shall be apportioned and paid to the several counties outside the city of New York, from moneys appropriated, the amount of seventeen million dollars (\$17,000,000) on or before July thirty-first, two thousand three. Each county outside the city of New York shall receive an amount that is in direct proportion to each county's percentage of the population, as determined by the two thousand decennial federal census, as such county bears to the total population of all counties outside the city of New York.

Source: Section 54-K – Assistance to counties, <https://www.nysenate.gov/legislation/laws/STF/54-K> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-k

Original Source: Section 54-K — Assistance to counties, <https://www.nysenate.gov/legislation/laws/STF/54-K> (last accessed Aug. 20, 2023).

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5. § 54-L

N.Y. State Finance Law Section 54-L

State assistance to eligible cities and eligible municipalities in which a video lottery gaming facility is located

1.

Definitions. When used in this section, unless otherwise expressly stated:

a.

“Eligible city” shall mean a city with a population equal to or greater than one hundred twenty-five thousand and less than one million in which a video lottery gaming facility is located and operating as of January first, two thousand nine pursuant to [Tax Law § 1617-A \(Video lottery gaming\)](#).

b.

“Eligible municipality” shall mean a county, city, town or village in which a video lottery gaming facility is located pursuant to [Tax Law § 1617-A \(Video lottery gaming\)](#) that is not located in a city with a population equal to or greater than one hundred twenty-five thousand. ♂

2.

a. Within the amount appropriated therefor, an eligible city shall receive an amount equal to the state aid payment received in the state fiscal year commencing April first, two thousand eight from an appropriation for aid to municipalities with video lottery gaming facilities.

b.

Within the amounts appropriated therefor, eligible municipalities shall receive an amount equal to seventy percent of the state aid payment received in the state fiscal year commencing April first, two thousand eight from an appropriation for aid to municipalities with video lottery gaming facilities, except as otherwise provided by subdivision five of this section.

3.

a. State aid payments made to an eligible city pursuant to paragraph a of subdivision two of this section shall be used to increase support for public schools in such city.

b.

State aid payments made to an eligible municipality pursuant to paragraph b of subdivision two of this section shall be used by such eligible municipality to:

(i)

defray local costs associated with a video lottery gaming facility, or

(ii)

minimize or reduce real property taxes.

4.

Payments of state aid pursuant to this section shall be made on or before June thirtieth of each state fiscal year to the chief fiscal officer of each eligible city and each eligible municipality on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance fund in the general fund of the state treasury.

5.

The town and county in which the facility defined in paragraph five of subdivision a of [Tax Law § 1617-A \(Video lottery gaming\)](#) is located shall receive assistance payments made pursuant to this section at the same dollar level realized by the village of Monticello, Sullivan county, the town of

Thompson, Sullivan county, and Sullivan county in the state fiscal year commencing April first, two thousand nineteen; provided however that the amount that was allocated to the village of Monticello shall be distributed evenly between such town and such county. Any payments made pursuant to this subdivision shall not commence until the facility defined in paragraph five of subdivision a of [Tax Law § 1617-A \(Video lottery gaming\)](#) has realized revenue for a period of twelve consecutive months.

Source: Section 54-L – State assistance to eligible cities and eligible municipalities in which a video lottery gaming facility is located,
<https://www.nysenate.gov/legislation/laws/STF/54-L> (updated Apr. 23, 2021; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-1

Original Source: Section 54-L – State assistance to eligible cities and eligible municipalities in which a video lottery gaming facility is located, <https://www.nysenate.gov/legislation/laws/STF/54-L> (last accessed Aug. 20, 2023).

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5. § 54-M

N.Y. State Finance Law Section 54-M

Local share requirements associated with increasing the age of juvenile jurisdiction above fifteen years of age

Notwithstanding any other provision of law to the contrary, counties and the city of New York shall not be required to contribute a local share of eligible expenditures that would not have been incurred absent the provisions of a chapter of the laws of two thousand seventeen that added this section unless the most recent budget adopted by a county that is subject to the provisions of section three-c of the general municipal law exceeded the tax levy limit prescribed in such section or the local government is not subject to the provisions of section three-c of the general municipal law; provided, however, that the state budget director shall be authorized to waive any local share of expenditures associated with a chapter of the laws of two thousand seventeen that increased the age of juvenile jurisdiction above fifteen years of age, upon a showing of financial hardship by a county or the city of New York upon application in the form and manner prescribed by the division of the budget. In evaluating an application for a financial hardship waiver, the budget director shall consider the incremental cost to the locality related to increasing the age of juvenile jurisdiction, changes in state or federal aid payments, and other extraordinary costs, including the occurrence of a disaster as defined in paragraph a of subdivision two of [Executive Law § 20 \(Natural and man-made disasters\)](#), repair and maintenance of infrastructure, annual growth in tax receipts, including personal income, business and other taxes, prepayment of debt service and other expenses, or such other factors that the director may determine. 

Source: Section 54-M – Local share requirements associated with increasing the age of juvenile jurisdiction above fifteen years of age, <https://www.nysenate.gov/legislation/laws/STF/54-M> (updated Apr. 27, 2018; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_54-m

Original Source: Section 54-M – Local share requirements associated with increasing the age of juvenile jurisdiction above fifteen years of age, <https://www.nysenate.gov/legislation/laws/STF/54-M> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 55

Issuance of tax and revenue anticipation notes and bond anticipation notes

1.

When used in this section, the following terms shall be defined as follows:

(a)

“Tax and revenue anticipation note” shall mean a note issued in anticipation of the receipt of taxes and revenues, direct or indirect, for the purposes and within the amounts of appropriations theretofore made. [♂](#)

(b)

“Bond anticipation note” shall mean a note issued in anticipation of the receipt of the proceeds of the sale of bonds duly authorized at the time such notes are issued.

(c)

“Flexible note” shall mean a tax and revenue anticipation note or bond anticipation note the interest on which is payable at, and on one or more dates prior to, maturity.

(d)

“Short-term series note” shall mean a tax and revenue anticipation note or a bond anticipation note which is one of a series of notes issued pursuant to a financing program under which it is expected that each note will be paid from the proceeds of one or more renewal notes of such series, and in the case of the final note or notes of such series, from the taxes and revenues or the proceeds of bonds in anticipation of the receipt of which such note or notes have been issued. The term “short-term series note” shall include any note issued pursuant to a revolving credit agreement or other similar liquidity facility for the purpose of renewing or paying outstanding short-term series notes on their stated maturity dates when such short-term series notes are not renewed or paid from the proceeds of one or more other renewal notes of such series. Such a note issued pursuant to a revolving credit agreement or similar liquidity facility shall not be considered a flexible note for the purposes of this section.

(e)

“Financially responsible party or parties” shall mean a person or persons determined by the comptroller to have sufficient net worth and liquidity to purchase and pay for on a timely basis all of the notes and renewals thereof which may be tendered for repurchase or redemption by the holders thereof.

2.

(a) (i) The comptroller is authorized to issue tax and revenue anticipation notes and renewals thereof including, but not limited to, flexible notes and short-term series notes in such form and with such terms as the comptroller shall determine. Such notes and renewals thereof shall be non-interest bearing or bear interest at such rate or rates, which may vary from time to time, as, in the judgment of the comptroller, may be sufficient or necessary to effect the issuance and sale or resale thereof in the manner determined by the comptroller.

(ii)

Such notes and renewals thereof may be redeemable from time to time on such date or dates prior to maturity as the comptroller may determine. Such notes and renewals thereof may provide the holders thereof with such rights to require the state or other persons to purchase or redeem such notes and renewals thereof from the proceeds of the resale thereof or otherwise from time to time prior to the stated maturity thereof as the comptroller may determine. Notwithstanding the foregoing, the holders of such notes and renewals thereof sold pursuant to this subparagraph shall not be provided with the right to require the state to repurchase or redeem the notes and renewals thereof prior to their stated maturity unless the state has entered into one or more letter of credit agreements or other liquidity facility agreements entered into for the express purposes of such sales and which shall require a financially responsible party or parties to the agreement or agreements, other than the state, to purchase or redeem all or any portion of such notes and renewals thereof tendered by the holders thereof for repurchase or redemption prior to the stated maturity of such notes and renewals thereof. Such requirement to purchase or redeem such notes and renewals thereof shall continue until such time as the right of the holders of such notes and renewals thereof to require repurchase or redemption of such notes and renewals thereof prior to the stated maturity shall cease. Such notes and renewals thereof shall, together with the interest thereon, be paid from the taxes and revenues in anticipation of which they have been issued within

one year from the date of original issue and so much of such taxes and revenues as will be sufficient to pay the amount borrowed, with the interest thereon, is pledged to the payment thereof. The comptroller is authorized to enter into such agreements with other persons as he deems necessary or appropriate in connection with the issuance, sale and resale of such notes and, at his discretion, to resell or retire any such notes purchased by the state prior to the stated maturity thereof.

(iii)

Whenever the comptroller shall issue tax and revenue anticipation notes in the form of an issue of flexible notes or short-term series notes, he shall specify in writing, at the time of original issuance thereof, the date or dates on which the notes or renewal notes of such issue are to be paid from taxes and revenues and not from the proceeds of resales or renewals thereof, and for purposes of paragraph (b) of this subdivision, the maturity date of the notes and renewal notes of such issue shall be the date or dates so specified by the comptroller. The provisions of paragraph (b) of this subdivision shall not apply to, and the comptroller shall not be required to set aside any taxes or revenues in a separate note repayment account pursuant to such paragraph (b) for, the payment of principal of or interest on flexible notes or short-term series notes or renewals thereof if such payment is due on any date other than the date so specified by the comptroller. The date or dates, if any, on which tax and revenue anticipation notes or renewals thereof may be redeemable prior to maturity, or on which the holders thereof may have the right to require the state or other persons to purchase or redeem such notes or renewals thereof from the proceeds of the resale thereof or otherwise prior to the stated maturity thereof, shall not be deemed the maturity date thereof for purposes of paragraph (b) of this subdivision.

(b)

No later than the tenth business day of each month during any fiscal year in which tax and revenue anticipation notes mature, the comptroller shall prepare a schedule of anticipated taxes and revenues receivable by the state as of the date of such schedule during the balance of such fiscal year in such detail as is necessary to carry out the purposes of this paragraph, based upon estimates of such taxes and revenues filed with him by the director of the budget. Except as may be required to comply with obligations to the holders of bonds of the state or the holders of bonds guaranteed by the state, commencing at any time that the outstanding principal amount of any issue of tax and revenue anticipation notes, and the interest due thereon, equals ninety-five percent of the amount of taxes and revenues shown on such schedule to be received during the period ending on the maturity date of the notes of such issue, after deducting from such taxes and revenues the aggregate principal amount of all outstanding notes of other issues, and the interest due thereon, which mature during such period and against which taxes and revenues have not, at such time, been collected and set aside in the note repayment account pursuant to the provisions of this subdivision, the comptroller shall set aside all taxes and revenues as received in a separate note repayment account until the balance in such account is sufficient to pay the notes of such issue and the interest thereon and the principal of and the interest on any other notes with a maturity date on or before such maturity date; provided, however, that the comptroller shall commence to set aside such taxes and revenues no later than the fifteenth day prior to the maturity date of any issue of notes and continue to set aside taxes and revenues until the balance in the note repayment account is sufficient to pay such notes and the interest thereon at maturity and the principal of and interest on any other notes maturing on or before such maturity date. The moneys in such repayment account shall be kept separate and apart from all other moneys in the custody of the comptroller, shall be deposited in a segregated bank account, and held in trust for the holders of notes and the interest in such moneys of holders of notes shall be in the order of maturity of notes, with the holders of notes of an earlier maturity having a first pledge over the holders of notes maturing later. Such moneys shall be disbursed only for the payment of notes and the interest thereon as they mature and may not be disbursed for any other purpose. Moneys in the note repayment account shall, at the direction of the comptroller, be invested in obligations of the United States of America or in obligations of or guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America or in certificates of deposit secured by obligations of the United States of America

deposited by the issuer thereof with the bank maintaining such account in an amount equal to the amount of such certificate of deposit, provided that so much of the amount of such obligations or certificates as is necessary for the payment of any issue of notes is payable on or before the maturity date of such notes or, in the case of investments in obligations of the United States of America or in obligations of or guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America, is covered by agreements with primary dealers in obligations of or guaranteed by the United States of America for the repurchase thereof on or before the maturity date of such notes.

(c)

For purposes of paragraph (b) of this subdivision “taxes and revenues” shall mean all moneys payable into the general fund of the state except the proceeds of the issuance by the state of bonds, bond anticipation notes or notes, and “notes” shall mean notes issued in anticipation of the receipt of taxes and revenues.

3.

The comptroller is authorized to issue, whenever he may deem it for the best interests of the state to do so, bond anticipation notes and renewals thereof, including, but not limited to, flexible notes and short-term series notes, in such form and with such terms as he shall determine. Such notes and renewals thereof shall bear interest at such rate or rates of interest, which may vary from time to time, as in the judgment of the comptroller may be sufficient or necessary to effect a sale thereof and shall mature within a period not to exceed one year. Such notes and renewals thereof may be redeemable from time to time on such date or dates prior to maturity as the comptroller may determine. Such notes and renewals thereof may provide the holders thereof with such rights to require the state or other persons to purchase or redeem such notes or renewal notes from the proceeds of the resale thereof or otherwise from time to time prior to the stated maturity thereof as the comptroller may determine. The comptroller is authorized to enter into such agreements with other persons as he deems necessary or appropriate in connection with the issuance, sale and resale of such notes and, at his discretion, to resell or retire any such notes purchased by the state prior to the stated maturity thereof. Notwithstanding the foregoing, the holders of such notes and renewals thereof sold pursuant to this subdivision shall not be provided with the right to require the state to repurchase or redeem the notes and renewals thereof prior to their stated maturity unless the state has entered into one or more letter of credit agreements or other liquidity facility agreements entered into for the express purpose of such sales and which shall require a financially responsible party or parties to the agreement or agreements, other than the state, to purchase or redeem all or any portion of such notes and renewals thereof tendered by the holders thereof for repurchase or redemption prior to the stated maturity of such notes and renewals thereof. Such requirement to purchase or redeem such notes and renewals thereof shall continue until such time as the right of the holders of such notes and renewals thereof to require repurchase or redemption of such notes and renewals thereof prior to the stated maturity shall cease. The proceeds of the sale of such notes shall be used only for the purposes for which may be used the proceeds of the sale of bonds in anticipation of the sale whereof the notes were issued. All of such notes and any renewals thereof shall be payable at a fixed time, from the proceeds of the sale of bonds, and no renewal of any such note shall be issued after the sale of bonds in anticipation of which the original note was issued. In the event that a sale of such bonds shall not have occurred prior to the maturity of the notes so issued in anticipation of such sale the comptroller shall, in order to meet the notes then maturing, issue renewal notes for such purpose. Every such note and any renewals thereof shall, with the interest thereon, be payable from the proceeds of the sale of such bonds and not otherwise from any borrowing within two years from the date of original issue, except that notes or obligations payable from the proceeds of the sale of bonds issued or to be issued for any of the purposes authorized by article eighteen of the constitution, shall, with the interest thereon, be payable from the proceeds of the sale of such bonds within five years from the date of original issue. The total amount of such notes or renewals thereof issued and outstanding shall at

no time exceed the total amount of bonds authorized to be issued but not yet issued. The comptroller shall include in his annual report, a detailed statement of all such loans made and bonds issued during the year and of his proceedings in relation thereto.

4.

The outstanding principal amount of all flexible notes issued by the state pursuant to subdivisions two and three of this section shall at no time exceed the sum of five hundred million dollars and the outstanding principal amount of all short term series notes issued by the state pursuant to subdivisions two and three of this section shall at no time exceed the sum of five hundred million dollars.

5.

The comptroller shall annually submit a report to the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Such report shall be submitted no later than the last business day of June and shall provide a comprehensive analysis of any flexible notes and/or short-term series notes issued or outstanding in the previous fiscal year. Such report shall include, but not be limited to:

(a)

An analysis of the effective interest rates associated with such flexible notes and short-term series notes;

(b)

An analysis of the expenses associated with the issuance of such notes, including any fees or commissions required pursuant to a note repurchase agreement or line of credit;

(c)

An analysis of the effective interest rates associated with such notes after consideration of the expenses described in paragraph (b) of this subdivision;

(d)

An analysis of any reinvestment opportunities and earnings provided by the issuance of such notes; and

(e)

Any other analyses which the comptroller may deem relevant to determining the costs and benefits associated with flexible notes and short term series notes.

Source: Section 55 – Issuance of tax and revenue anticipation notes and bond anticipation notes, <https://www.nysenate.gov/legislation/laws/STF/55> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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5. § 56

N.Y. State Finance Law Section 56

Call provision in state bonds

- refunding state bonds

1.

Whenever in the comptroller's opinion it is to the advantage of the state the comptroller when issuing and selling any bonds of the state may reserve to the state on such conditions as the comptroller may deem advisable and proper the privilege of refunding or of redeeming all or any part of such bonds prior to the date on which they shall be due and payable. 

2.

Whenever the comptroller shall have reserved to the state the right to redeem or refund state bonds pursuant to subdivision one of this section, he shall be authorized to issue refunding bonds in accordance with the provisions of this subdivision. Such bonds may be issued prior to the first date on which he shall have reserved the right to refund or redeem the bonds to be refunded.

(a)

Refunding bonds shall be issued only when the comptroller shall have certified that, as a result of the refunding, there will be a debt service savings to the state on a present value basis as a result of the refunding transaction and that either (i) the refunding will benefit state taxpayers over the life of the refunding bonds by achieving an actual debt service savings each year or state fiscal year during the term to maturity of the refunding bonds when debt service on the refunding bonds is expected to be paid from legislative appropriations or (ii) debt service on the refunding bonds shall be payable in annual installments of principal and interest which result in substantially level or declining debt service payments pursuant to paragraph (b) of subdivision two of [§ 57 \(Issuance of state bonds\)](#). Such certification by the comptroller shall be conclusive as to matters contained therein after the refunding bonds have been issued. For purposes of determining whether there is a debt service savings on a present value basis the present value of the total payments of both principal and interest to become due on the refunding bonds, after deducting any accrued interest or premium received by the state and not used to pay the principal of or interest on the bonds to be refunded or costs of issuance of the refunding bonds, excluding all such principal and interest payments to be made from income received as a result of the investment of the proceeds from the sale of the refunding bonds, shall be less than the present value of the principal and interest payments to become due at their stated maturities on the principal amount of bonds to be refunded which are outstanding as of the date of the issue of the refunding bonds after deducting therefrom all costs and expenses incidental to the issuance of the refunding bonds, including the development of the refunding plan, and of executing and performing the terms and conditions of the escrow contract and all fees and charges of the escrow holder, but only to the extent such costs and expenses are not paid from the proceeds of the refunding bonds. The present value of debt service payments pursuant to the foregoing provisions of this subdivision shall be computed by discounting the principal and interest payments on both the refunding bonds and the bonds to be refunded from the respective maturities thereof to the date of issue of the refunding bonds at a rate equal to the effective interest cost of the refunding bonds. The effective interest cost of the refunding bonds shall be that rate which is arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding bonds from the maturity dates thereof to the date of issue of the refunding bonds and to the bona fide initial public offering price including estimated accrued interest, or, if there is no public offering, to the price bid including estimated accrued interest.

(b)

The proceeds of refunding bonds, including any premium received on the sale thereof, and any amounts that may be appropriated by the legislature for the purposes thereof, shall be deposited directly in an escrow fund created pursuant to this section, and amounts in such escrow fund, and income earned thereon, shall be used only (i) to redeem the bonds to be refunded, (ii) to pay debt service on the refunding bonds or on the bonds to be refunded, (iii) to pay the costs of administering such fund, (iv) to pay any direct or indirect costs of issuing the refunding bonds and (v) to make any other payments required to be made with respect to the refunding transaction.

(c)

Amounts deposited in each escrow fund, with the income earned thereon, when invested as directed by this subdivision, shall be sufficient to pay (i) all costs of issuance of the refunding bonds, (ii) all debt service on the refunding bonds or on the bonds to be refunded until and including the date that the bonds to be refunded are to be redeemed, except, at the option of the state comptroller, debt service scheduled to be paid from appropriations in effect on the date of issuance of the refunding bonds, (iii) all costs of administering the escrow fund, if any, (iv) the principal of and any premium due on the bonds to be refunded on the date they are to be redeemed, and

(v)

any other payments required to be made in connection with the refunding transaction.

(d)

The comptroller is authorized to establish an escrow fund in connection with each issue of refunding bonds that he may sell from time to time, and he shall hold such funds outside the state treasury for the purposes enumerated in this section.

(e)

All money in each escrow fund shall be held as cash or shall be invested in direct obligations of the federal government, direct obligations the principal and interest of which are guaranteed by the federal government, or obligations the interest on which is exempt from federal income taxation and which are fully secured by direct obligations of the federal government, having such maturities and interest payment dates as required to make all payments to be made from the escrow fund as they come due. The earnings on such obligations shall remain in the escrow fund until required to be used to pay debt service on the refunding bonds, to pay debt service on the bonds to be refunded or to make other payments authorized to be made from the escrow fund. Any money or investments remaining in any escrow fund after all refunded bonds are redeemed and after all expenses related to the refunding transaction have been paid shall be deposited in the general fund.

(f)

No appropriation shall be required for disbursement of moneys from any escrow fund created pursuant to this section, or the earnings thereon, for the purposes enumerated above, and the comptroller may covenant, on behalf of the state, with holders of the refunding bonds and the bonds to be refunded that such disbursements will be made. The comptroller is also authorized to enter into such other agreements with other persons as he deems necessary or appropriate in connection with any refunding transaction.

(g)

Any refunding bonds issued pursuant to this section shall be paid in annual installments which shall, so long as any refunding bonds are outstanding, be made in each year or state fiscal year in which installments were due on the bonds to be refunded and shall be in an amount which shall result in annual debt service payments which shall be less in each year or state fiscal year than the annual debt service payments on the bonds to be refunded unless debt service on the refunding bonds is payable in annual installments of principal and interest which will result in substantially level or declining debt service payments pursuant to paragraph (b) of subdivision two of [§ 57 \(Issuance of state bonds\)](#).

3.

The state comptroller shall have custody of the securities and other assets in the escrow funds created pursuant to this section; provided, however, that, subject to the rights of the owners of the bonds, the state comptroller may contract with a bank or trust company for the maintenance, management and custody of the escrow funds. Such bank or trust company shall have an office and be authorized to do business in the state and shall maintain a combined capital and surplus of not less than seventy-five million dollars.

4.

Except where inconsistent with the provisions of this section, the provisions of [§ 57 \(Issuance of state bonds\)](#) governing the original issuance of debt shall apply to the sale of refunding debt pursuant to this section.

5.

Notwithstanding any other law, rule or regulation to the contrary, within thirty days of the delivery of any fixed rate, fixed term state obligations issued pursuant to sections fifty-five and fifty-seven of this article, the state comptroller shall determine and certify to the director of the budget, the chairs of the senate finance committee and the assembly ways and means committee, the allowable bond yield on such obligations as such allowable bond yield is determined pursuant to the provisions of the internal revenue code of 1986, as amended. With respect to any short-term series notes, flexible notes, or other notes on which interest rates may vary from time to time, the state comptroller shall determine and certify to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee as soon as is practicable after the maturity of such notes on any state obligations issued pursuant to [§ 55 \(Issuance of tax and revenue anticipation notes and bond anticipation notes\)](#) the allowable bond yield on such obligations as such allowable bond yield is determined pursuant to the provisions of the internal revenue code of 1986, as amended. Prior to making of a payment of any rebate to the federal government, the state comptroller shall certify to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee the amount of the rebate required to be paid and the date prior to which such rebate must be paid in order to maintain the exemption from federal income taxation of the interest paid on the obligations for which the rebates are being made.

6.

Notwithstanding any other law, rule or regulation to the contrary, no monies shall be expended for the purpose of redeeming serial bonds to maintain the exemption from federal taxation of the interest paid to holders of state obligations issued pursuant to sections fifty-five and fifty-seven of this article, issued by the state of New York until the state comptroller has certified to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee their determination, the amount of such bonds to be redeemed and the date upon which such bonds are to be redeemed.

Source: Section 56 – Call provision in state bonds; refunding state bonds, <https://www.nysenate.gov/legislation/laws/STF/56> (updated Mar. 14, 2025; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_56

Original Source: Section 56 – Call provision in state bonds; refunding state bonds, <https://www.nysenate.gov/legislation/laws/STF/56> (last accessed Apr. 2, 2025).

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N.Y. State Finance Law Section 57

Issuance of state bonds

1.

Whenever the legislature, after authorization of a bond issue by the people at a general election, as provided by section eleven of article seven of the state constitution, or as provided by section three of article eighteen of the state constitution, shall have authorized, by one or more laws, the creation of a state debt or debts, bonds of the state, to the amount of the debt or debts so authorized, shall be issued and sold by the state comptroller. Any appropriation from the proceeds of the sale of bonds, pursuant to this section, shall be deemed to be an authorization for the creation of a state debt or debts to the extent of such appropriation. The state comptroller may issue and sell a single series of bonds pursuant to one or more such authorizations and for one or more duly authorized works or purposes. As part of the proceedings for each such issuance and sale of bonds, the state comptroller shall designate the works or purposes for which they are issued. It shall not be necessary for him to designate the works or purposes for which the bonds are issued on the face of the bonds. The proceeds from the sale of bonds for more than one work or purpose shall be separately accounted for according to the works or purposes designated for such sale by the comptroller and the proceeds received for each work or purpose shall be expended only for such work or purpose. The bonds shall bear interest at such rate or rates as in the judgment of the state comptroller may be sufficient or necessary to effect a sale of the bonds, and such interest shall be payable at least semi-annually, in the case of bonds with a fixed interest rate, and at least annually, in the case of bonds with an interest rate that varies periodically, in the city of New York unless annual payments of principal and interest result in substantially level or declining debt service payments over the life of an issue of bonds pursuant to paragraph (b) of subdivision two of this section or unless accrued interest is contributed to a sinking fund in accordance with subdivision three of section twelve of article seven of the state constitution, in which case interest shall be paid at such times and at such places as shall be determined by the state comptroller prior to issuance of the bonds. 

2.

Such bonds, or the portion thereof at any time issued, shall be made payable (a) in equal annual principal installments or (b) in annual installments of principal and interest which result in substantially level or declining debt service payments, over the life of the bonds, the first of which annual installments shall be payable not more than one year from the date of issue and the last of which shall be payable at such time as the comptroller may determine but not more than forty years or state fiscal years after the date of issue, not more than fifty years after the date of issue in the case of housing bonds, and not more than twenty-five years in the case of urban renewal bonds. Where bonds are payable pursuant to paragraph (b) of this subdivision, except for the year or state fiscal year of initial issuance if less than a full year of debt service is to become due in that year or state fiscal year, either (i) the greatest aggregate amount of debt service payable in any year or state fiscal year shall not differ from the lowest aggregate amount of debt service payable in any other year or state fiscal year by more than five percent or (ii) the aggregate amount of debt service in each year or state fiscal year shall be less than the aggregate amount of debt service in the immediately preceding year or state fiscal year. For purposes of this subdivision, debt service shall include all principal, redemption price, sinking fund installments or contributions, and interest scheduled to become due. For purposes of determining whether debt service is level or declining on bonds issued with a variable rate of interest pursuant to paragraph b of subdivision four of this section, the comptroller shall assume a market rate of interest as of the date of issuance. Where the comptroller determines that interest on any bonds shall be compounded and payable at maturity, such bonds shall be payable only in accordance with paragraph (b) of this subdivision unless accrued interest is contributed to a sinking fund in accordance with subdivision three of section twelve of article seven of the state constitution. In no case shall any bonds or portion thereof be issued for a period longer than the probable life of the work or purpose, or part thereof, to which the proceeds of the bonds are to be applied, or in the alternative, the weighted average period of the probable life of the works or purposes to which the proceeds of the bonds are to be applied taking into consideration the respective amounts of bonds issued for each work or purpose, as may be determined under [§ 61. \(Probable life of certain works or purposes of state debt\)](#) and in accordance with the certificate of the commissioner of general services, and/or the commissioner of transportation, state architect, state commissioner of housing and urban renewal, or other authority, as the case may be, having charge by law of the acquisition, construction, work or improvement for which the debt was authorized. Such certificate shall be filed in the office of the state comptroller and shall state the group, or, where the probable lives of two or more separable parts of the work or purposes are different, the groups, specified in such section, for which the amount or amounts, shall be provided by the issuance and sale of bonds. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue discount. Any costs of issuance financed with bond proceeds shall be prorated among the various works or purposes. Such bonds, or the portion thereof at any time sold, shall be of such denominations, subject to the foregoing provisions, as the state comptroller may determine. Notwithstanding the foregoing provisions of this subdivision, the comptroller may issue all or a portion of such bonds as serial debt, term debt or a combination thereof, maturing as required by this subdivision, provided that the comptroller shall have provided for the retirement each year or state fiscal year, or otherwise have provided for the payment of, through sinking fund installment payments or otherwise, a portion of such term bonds in an amount meeting the requirements of paragraph (a) or (b) of this subdivision or shall have established a sinking fund and provided for contributions thereto as provided in subdivision eight of this section and section twelve of article seven of the state constitution.

3.

The bonds shall be sold in such lot or lots, from time to time, as may be required for the work or purpose for which the creation of a state debt or debts shall have been authorized and appropriations shall have been made by law, but not in excess of the aggregate amount authorized for such purpose.

For the purpose of determining the total amount of debt sold for a particular work or purpose, only the amount of money actually received by the state shall be considered when bonds are sold at a discount.

4.

a. Such bonds shall be sold at par, at par plus a premium, or at a discount to the bidder offering the lowest interest cost to the state, taking into consideration any premium or discount and, in the case of refunding bonds, the bona fide initial public offering price, not less than two business days after the publication of a notice of sale at least once in a definitive trade publication of the municipal bond industry published on each business day in the state of New York which is generally available in electronic or physical form to participants in the municipal bond industry, which notice shall state the terms of the sale. The comptroller may not change the terms of the sale unless notice of such change is sent via a definitive trade wire service of the municipal bond industry which, in general, makes available information regarding activity and sales of municipal bonds and is generally available to participants in the municipal bond industry, at least one hour prior to the time of the sale as set forth in the original notice of sale. In so changing the terms or conditions of a sale the comptroller may send notice by such wire service that the sale will be delayed by up to thirty days, provided that wire notice of the new sale date will be given at least one business day prior to the new time when bids will be accepted. In such event, no new notice of sale shall be required to be published. Notwithstanding the provisions of [State Technology Law § 305 \(Use of electronic records\)](#) or any other law, if the notice of sale contains a provision that bids will only be accepted electronically in the manner provided in such notice of sale, the comptroller shall not be required to accept non-electronic bids in any form. Advertisements shall contain a provision to the effect that the state comptroller, in his or her discretion, may reject any or all bids made in pursuance of such advertisements, and in the event of such rejection, the state comptroller is authorized to negotiate a private sale or readvertise for bids in the form and manner above described as many times as, in his or her judgment, may be necessary to effect a satisfactory sale. Notwithstanding the foregoing provisions of this paragraph, whenever in the judgment of the comptroller the interests of the state will be served thereby, he or she may sell state bonds at private sale at par, at par plus a premium, or at a discount. The comptroller shall promulgate regulations governing the terms and conditions of any such private sales, which regulations shall include a provision that he or she give notice to the governor, the temporary president of the senate, and the speaker of the assembly, of his or her intention to conduct a private sale of obligations pursuant to this section not less than two business days prior to such sale or the execution of any binding agreement to effect such sale.

b.

Notwithstanding paragraph a of this subdivision, whenever in the judgment of the comptroller the interests of the state will be served thereby, such bonds may be sold at public or private sale in accordance with the procedures set forth in paragraph a of this subdivision, with interest rates that vary in accordance with a formula or procedure set forth or referred to in the bonds and may provide the holders thereof with such rights to require the state or other persons to purchase or redeem such bonds or renewals thereof from the proceeds of the resale thereof or otherwise from time to time prior to the final maturity of such bonds as the comptroller may determine and the state may resell, at any time prior to final maturity, any such bonds acquired as a result of the exercise of such rights. The holders of bonds sold pursuant to this paragraph may be provided with the right to require the state to repurchase or redeem the bonds prior to the final maturity thereof if the state has entered into one or more letter of credit agreements or other liquidity facility agreements entered into for the express purposes of such sale and which shall require a financially responsible party or parties to the agreement or agreements, which may be the state, to purchase or redeem all or any portion of such bonds tendered by the holders thereof for repurchase or redemption prior to the final maturity of such bonds. Such requirement to purchase or redeem bonds shall continue until such time as the right of the holders of such bonds to require repurchase or redemption of such bonds prior to the final maturity thereof shall cease. A financially responsible party

or parties, for purposes of this paragraph, shall mean a person or persons determined by the comptroller to have sufficient net worth and liquidity to purchase and pay for on a timely basis all of the bonds which may be tendered for repurchase or redemption by the holders thereof.

5.

The proceeds of bonds sold pursuant to this section shall be paid into the treasury, and each portion thereof provided for a given work or purpose shall be accounted for separately in one or more capital projects funds in accordance with generally accepted accounting principles and made available only for such work or purpose, and only to the extent of appropriations.

6.

Except with respect to bonds issued in the manner provided in paragraph (c) of subdivision seven of this section, all bonds of the state of New York which the comptroller of the state of New York is authorized to issue and sell, shall be executed in the name of the state of New York by the manual or facsimile signature of the state comptroller and his seal (or a facsimile thereof) shall be thereunto affixed, imprinted, engraved or otherwise reproduced. In case the state comptroller who shall have signed and sealed any of the bonds shall cease to hold the office of state comptroller before the bonds so signed and sealed shall have been actually countersigned and delivered by the fiscal agent or trustee, such bonds may, nevertheless, be countersigned and delivered as herein provided, and may be issued as if the state comptroller who signed and sealed such bonds had not ceased to hold such office. Any bond of a series may be signed and sealed on behalf of the state of New York by such person as at the actual time of the execution of such bond shall hold the office of comptroller of the state of New York, although at the date of the bonds of such series such person may not have held such office. The coupons to be attached to the coupon bonds of each series shall be signed by the facsimile signature of the state comptroller of the state of New York or by any person who shall have held the office of state comptroller of the state of New York on or after the date of the bonds of such series, notwithstanding that such person may not have been such state comptroller at the date of any such bond or may have ceased to be such state comptroller at the date when any such bond shall be actually countersigned and delivered. The bonds of each series shall be countersigned with the manual signature of an authorized employee of the fiscal agent or trustee of the state of New York. No bond and no coupon thereunto appertaining shall be valid or obligatory for any purpose until such manual countersignature of an authorized employee of the fiscal agent or trustee of the state of New York shall have been duly affixed to such bond.

7.

(a) The state comptroller is authorized to issue bonds in fully registered form, executed as provided in subdivision six of this section, in such denominations as shall be determined by the state comptroller and exchangeable for fully registered bonds in denominations as shall be determined by the state comptroller.

(b)

The state comptroller is authorized to issue bonds as a single registered bond, executed as provided in subdivision six of this section, in an amount equal to the principal amount of the series of bonds being issued, or more than one registered bond in amounts equal to the principal amount of the series of bonds maturing in a single year, and to deposit the bond or bonds with a securities depository organized under the banking law of the state of

New York and qualifying as a clearing agency registered under the United States Securities Exchange Act of 1934, as amended. Book entries representing beneficial ownership of the bonds shall be in denominations determined by the state comptroller.

(c)

The state comptroller is authorized to issue bonds as uncertificated securities within the meaning of article eight of the uniform commercial code with beneficial ownership in denominations determined by the state comptroller and exchangeable in book entries in denominations as shall be determined by the state comptroller.

8.

Any sinking funds created pursuant to this section shall be maintained and managed by the state comptroller or an agent or trustee designated by the state comptroller and shall be funded in accordance with the requirements of section twelve of article seven of the state constitution. Money in such sinking funds shall be held as cash or shall be invested in direct obligations of the federal government, or obligations the interest on which is exempt from federal income taxation and which are fully secured by direct obligations of the federal government, having such maturities and interest payment dates as required to make all payments to be made from the sinking fund as they come due. Amounts in such sinking funds shall be used solely for the purpose of retiring the bonds secured thereby except that amounts in excess of the required balance on any contribution date and amounts remaining in such funds after all of the bonds secured thereby have been retired shall be deposited in the general fund. No appropriation shall be required for disbursement of money, or income earned thereon, from any sinking fund for the purpose of paying principal of and interest on the bonds for which such fund was created, except that interest shall be paid from any such fund only if, and to the extent that, it is not payable annually and contributions on account of such interest were made to the fund.

Source: Section 57 – Issuance of state bonds, <https://www.nysenate.gov/legislation/laws/STF/57> (updated Apr. 17, 2020; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_57

Original Source: Section 57 – Issuance of state bonds, <https://www.nysenate.gov/legislation/laws/STF/57> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 57](#)

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N.Y. State Finance Law Section 61

Probable life of certain works or purposes of state debt

In compliance with section twelve of article seven of the state constitution, it is hereby determined that the probable life of each of the following described types of buildings, structures, improvements, acquisitions or purposes, as a work or purpose, or part of a work or purpose, for which a state debt shall be contracted pursuant to such article of the constitution, is determined to be as follows: BUILDINGS AND APPURTENANCES 1. Thirty years. Class A buildings. Buildings, the walls of which are constructed of brick, stone, concrete, metal or other incombustible material, and in which there are no wood beams or lintels, and in which the floors, roofs, stair halls, and other means of vertical communication between floors and their enclosures are built entirely of brick, stone, metal or other incombustible materials, and in which no woodwork or other inflammable material is used in any of the rough partition, floor or ceiling structures. 

2.

Twenty years. Class B buildings. Buildings, the outer walls of which are constructed of brick, stone, concrete, metal, stucco or other fire-resisting material, including a building which is rebuilt or altered so that it, together with additions or vertical or other extensions or replacements, are fire-resisting.

3.

Fifteen years. Class C buildings. Buildings that are neither class A nor class B as defined in subdivisions one and two, including any such building which is rebuilt or altered so that any addition or vertical or other extension is not fire-proof or fire-resisting, as thus defined.

4.

Fifteen years. Plumbing, heating, lighting, power, water supply, refrigeration, sewerage or drainage plants or systems, or two or more of them whether within or in connection with a building above described, or otherwise, except that where the proceeds of a bond issue are to be expended for any such system or plant and also for the construction of a building in or in connection with which the system or plant shall be constructed, the probable life of both, as an entirety, is the same as the probable life of the building as above determined. STATE HIGHWAYS, PARKWAYS, ARTERIAL HIGHWAYS, STATE AND FEDERALLY-AIDED HIGHWAY AND HIGHWAY- TRANSPORTATION PROJECTS, ROADS AND STREETS 5.

(a)

Twenty years. Construction or reconstruction of state highways, state parkways, state arterial highways in cities, other state and federally-aided highway and highway-transportation projects and related facilities and structures.

(b)

Ten years. Improvement, including but not limited to reconditioning and preservation, including critical structural repairs, of state highways and parkways, state arterial highways in cities, and bridges thereon; local streets and highways off the state highway system, and bridges thereon; other state, state-aided and/or federally-aided highway and highway-transportation projects and related facilities and structures; construction, reconstruction or improvement of a road, street or trail, whether without or within state parks, whether or not including contemporaneous construction of sidewalks, curbs, gutters or drains, and whether or not including grading, if the surface is laid on a solid foundation, or is of concrete; commuter parking facilities; highway and bridge projects undertaken by localities pursuant to subdivision four of [Highway Law § 10-C \(Consolidated local highway assistance payments\)](#) and pursuant to section one of chapter eight hundred thirty-six of the laws of nineteen hundred eighty-three known as the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983; and alterations necessary to improve railroad track clearances.

6.

Five Years. A road or street, whether or not including contemporaneous construction of sidewalks, curbs, gutters or drains, and whether or not including grading, if the surface is of water-bound macadam or penetration process or is of sand and gravel. BRIDGES AND CULVERTS 7. Twenty years. A bridge or culvert (including retaining walls and approaches), unless constructed of wood.

8.

Five years. A bridge or culvert (including retaining walls and approaches), constructed of wood. DAMS, DOCKS AND SEA WALLS 9. Fifteen years. Dams, docks and sea walls. PARK IMPROVEMENT AND DEVELOPMENT 10. Ten years. Park improvement and development, including forestry work, fire protection, planting, grading and park equipment. SIDEWALKS 11. Five years. A sidewalk, curb or gutter not included in any other subdivision of this section. OTHER IMPROVEMENTS 12. Forty years. Elimination of railroad grade crossing or crossings, whether or not including the acquisition of land, and incidental improvements connected therewith.

13.

Thirty. The acquisition of land.

14.

Ten years. Sewer, water, gas or other service connections from the service main in the road, street or highway to the property line.

15.

Five years. Any work of construction, improvement or purpose not covered by other provisions of this section. **SLUM CLEARANCE AND HOUSING** 16. Fifty years. The effectuating of any of the purposes of the public housing law and article two of the private housing finance law. 16-a. Twenty-five years. Effectuating an urban renewal program or part thereof pursuant to article fifteen of the general municipal law. **HIGHER EDUCATION PROJECTS** 17. Thirty years. Any work or purpose for which a state debt may be incurred pursuant to section nineteen of article seven of the constitution. **CLEAN WATER IMPROVEMENT PROJECTS** 18. Thirty years. The construction, reconstruction and improvement of facilities for the purpose of treating, neutralizing or stabilizing sewage, including treatment of disposal plants, the necessary intercepting, outfall and outlet sewers, pumping stations integral to such plants or sewers, equipment and furnishings thereof and their appurtenances, pursuant to contracts of the commissioner of environmental conservation pursuant to section twelve hundred sixty-three-b of the public health law and/or pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, safe drinking water projects and clean water projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor". **OUTDOOR RECREATION DEVELOPMENT PROJECTS** 19. Twenty years. The development or acquisition of lands for outdoor recreation, including parks, forest recreation areas, marine facilities and historic sites, and including the state share of such development, restoration, improvement or acquisition undertaken by a municipality, not-for-profit corporation or the federal government, pursuant to article seventeen of the parks, recreation and historic preservation law and/or pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and/or pursuant to chapter five hundred twelve of the laws of nineteen hundred eighty-six and, in addition to the above, park, historic preservation and heritage area projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor". **TRANSPORTATION CAPITAL FACILITIES** 20. Thirty years. For the acquisition, construction, reconstruction or improvement of any railroad capital facility, rapid transit rolling stock, mass transportation capital facility or airport or aviation capital facility, and any capital equipment used in connection therewith pursuant to chapter seven hundred fifteen of the laws of nineteen hundred sixty-seven known as the transportation capital facilities bond act, or pursuant to section two of chapter one hundred eighteen of the laws of nineteen hundred seventy-four known as the rail preservation bond act of nineteen hundred seventy-four, or pursuant to section one of chapter three hundred sixty-nine of the laws of nineteen hundred seventy-nine known as the energy conservation through improved transportation bond act of nineteen hundred seventy-nine, pursuant to section one of chapter eight hundred thirty-six of the laws of nineteen hundred eighty-three known as the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983, or pursuant to section four of a chapter of the laws of two thousand five known as the

rebuild and renew New York transportation bond act of two thousand five, except (a) twenty years in the case of railroad locomotives or other railroad rolling stock and (b) ten years in the case of any omnibus or similar surface transit motor vehicle or any aircraft. **AIR QUALITY IMPROVEMENT PROJECTS** 21. Fifteen years. The upgrading of an existing incinerator, furnace or boiler and appurtenances thereto now owned and operated by the state or a municipality, pursuant to contracts of the commissioner of environmental conservation pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, twenty years for air quality improvement projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor", except ten years in the case of vehicles. **WETLANDS AND AQUATIC HABITAT PRESERVATION OR RESTORATION PROJECT** 22. Thirty years. A state or municipal project to preserve or restore biologically productive and vulnerable wetlands because of their unique and irreplaceable value, pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, aquatic habitat restoration projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor". **SOLID WASTE RECOVERY AND MANAGEMENT PROJECTS** 23. Thirty years. Installations and equipment designed, constructed and required to separate, process, modify, convert, treat, or prepare collected solid waste as required by a municipal solid waste management system pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, solid waste projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor", except ten years in the case of vehicles or other moveable equipment. **PORT, MARINE TERMINAL, CANAL AND WATERWAYS CAPITAL FACILITIES** 25. Fifteen years. For the construction, reconstruction, improvement, reconditioning and preservation of port, marine terminal, canal and waterways capital facilities and appurtenances, pursuant to section one of chapter eight hundred thirty-six of the laws of nineteen hundred eighty-three, known as the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 and pursuant to section four of a chapter of the laws of two thousand five known as the rebuild and renew New York transportation bond act of two thousand five. **HAZARDOUS WASTE SITE REMEDIATION PROJECTS** 26. Twenty years. For the remediation of sites at which there has been disposal of hazardous wastes pursuant to a chapter of the laws of nineteen hundred eighty-six entitled, "An act to amend the environmental conservation law, the navigation law and the state finance law, in relation to the implementation of the environmental quality bond act of nineteen hundred eighty-six". **MUNICIPAL LANDFILL PROJECTS** 27. Twenty years. For municipal projects approved by the commissioner of environmental conservation to close a landfill pursuant to chapter five hundred twelve of the laws of nineteen hundred eighty-six and, in addition to the above, landfill and landfill closure projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor". **ENVIRONMENTAL RESTORATION PROJECTS** 29. Twenty years. For environmental restoration improvement projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor". **OPEN SPACE LAND CONSERVATION PROJECTS** 30. Thirty years. For open space land conservation projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor". **SMART SCHOOLS PROJECTS** 31. Thirty years. For the payment of smart schools projects, including but not limited to

pre-kindergarten or transportable classroom unit replacement projects, community connectivity projects, and classroom technology projects, all as defined in subdivision sixteen of [Education Law § 3641 \(Special apportionments and grants-in-aid to school districts\)](#) and undertaken pursuant to a chapter of the laws of two thousand fourteen, enacting and constituting the smart schools bond act of 2014. Thirty years for pre-kindergarten projects or transportable classroom unit replacement projects, twenty years for community connectivity projects, and eight years for classroom technology projects or school safety and security technology projects. Notwithstanding the foregoing, for the purposes of calculating annual debt service, the state comptroller shall apply a weighted average period of probable life of such smart schools projects, including with any other works or purposes to be financed with state debt. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue premium or discount.

32.

Thirty years. For the payment of “ clean water, clean air, and green jobs” projects, as defined in article fifty-eight of the environmental conservation law and undertaken pursuant to a chapter of the laws of two thousand twenty-one, enacting and constituting the clean water, clean air, and green jobs environmental bond act of 2022. Thirty years for flood control infrastructure, other environmental infrastructure, wetland and other habitat restoration, water quality projects, acquisition of land, including acquisition of real property, and renewable energy projects. Notwithstanding the foregoing, for the purposes of calculating annual debt service, the state comptroller shall apply a weighted average period of probable life of clean water, clean air, and green jobs projects, including any other works or purposes to be financed with state debt. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue premium or discount.

Source: Section 61 – Probable life of certain works or purposes of state debt, <https://www.nysenate.gov/legislation/laws/STF/61> (updated Aug. 18, 2023; accessed Apr. 19, 2025).

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Location: https://newyork.public.law/laws/n.y._state_finance_law_section_61

Original Source: Section 61 – Probable life of certain works or purposes of state debt, <https://www.nysenate.gov/legislation/laws/STF/61> (last accessed Aug. 20, 2023).

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N.Y. State Finance Law Section 62

Replacement of lost certificates

The comptroller, who may act through his duly authorized fiscal agent or trustee appointed pursuant to [§ 65 \(Appointment of fiscal agent or trustee\)](#), may issue to the lawful owner of any certificate or bond issued by him in behalf of this state, which he or such duly authorized fiscal agent or trustee is satisfied, by due proof filed in his office or with such duly authorized fiscal agent or trustee, has been lost or casually destroyed, a new certificate or bond, corresponding in date, number and amount with the certificate or bond so lost or destroyed, and expressing on its face that it is a renewed certificate or bond. No such renewed certificate or bond shall be issued unless sufficient security is given to satisfy the lawful claim of any person to the original certificate or bond, or to any interest therein. The comptroller shall report annually to the legislature the number and amount of all renewed certificates or bonds so issued. If the renewed certificate is issued by the state's duly authorized fiscal agent or trustee and such agent or trustee agrees to be responsible for any loss suffered as a result of unauthorized payment, the security shall be provided to and approved by the fiscal agent or trustee and no additional approval by the comptroller or the attorney general shall be required. [♂](#)

Source: Section 62 – Replacement of lost certificates, <https://www.nysenate.gov/legislation/laws/STF/62> (updated Apr. 21, 2017; accessed Apr. 19, 2025).

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5. § 63

N.Y. State Finance Law Section 63 Expense of preparing and selling bonds

From the moneys realized from the sale of bonds heretofore or hereafter authorized the comptroller shall apportion the expense of preparing and selling such bonds against the appropriation or appropriations, and shall use such apportioned funds in paying such expenses.

Source: Section 63 – Expense of preparing and selling bonds, <https://www.nysenate.gov/legislation/laws/STF/63> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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3. [State Fin. Law](#)
4. [Art. 5. Borrowing By the State](#)
5. § 64

N.Y. State Finance Law Section 64

Contracts for dies, plates and engraving

The state comptroller shall have power and authority, and it shall be his duty, to enter into and execute for and on behalf of the state such contract or contracts for dies, plates and engraving necessary for the preparation of bonds, notes and certificates of indebtedness at such time or times as it shall be necessary for issuance thereof. Such dies, plates and engraving shall be prepared and completed under his supervision and he shall be the custodian of all dies, plates and other material required in the preparation of such bonds, notes and certificates of indebtedness.

Source: Section 64 – Contracts for dies, plates and engraving, <https://www.nysenate.gov/legislation/laws/STF/64> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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N.Y. State Finance Law Section 65

Appointment of fiscal agent or trustee

- powers and duties

1.

Notwithstanding any other provisions of this chapter, the comptroller, on behalf of the state, may contract from time to time for a period or periods not exceeding ten years each, except in the case of a bank or trust company agreeing to act as issuing, paying and/or tender agent with respect to a particular issue of variable interest rate bonds in which case the comptroller, on behalf of the state, may contract for a period not to exceed the term of such particular issue of bonds, with one or more banks or trust companies located in the city of New York, to act as fiscal agent, trustee, or agents of the state, and for the maintenance of an office for the registration, conversion, reconversion and transfer of the bonds and notes of the state, including the preparation and substitution of new bonds and notes, for the payment of the principal thereof and interest thereon, for related services, and to otherwise effectuate the powers and duties of a fiscal agent or trustee on behalf of the state in all such respects as may be determined by the comptroller for such bonds and notes, and for the payment by the state of such compensation therefor as the comptroller may determine. Any such fiscal agent or trustee may, where authorized pursuant to the terms of its contract, accept delivery of obligations purchased by the state and of securities deposited with the state pursuant to sections one hundred five and one hundred six of this chapter and hold the same in safekeeping, make delivery to purchasers of obligations sold by the state, and accept deposit of such proceeds of sale without securing the same. Any such contract may also provide that such fiscal agent or trustee may, upon the written instruction of the comptroller, deposit any obligations or securities which it receives pursuant to such contract, in an account with a federal reserve bank, to be held in such account in the form of entries on the books of the federal reserve bank, and to be transferred in the event of any assignment, sale, redemption, maturity or other disposition of such obligations or securities, by

entries on the books of the federal reserve bank. Any such bank or trust company shall be responsible to the people of this state for the faithful and safe conduct of the business of said office, for the fidelity and integrity of its officers and agents employed in such office, and for all loss or damage which may result from any failure to discharge their duties, and for any improper and incorrect discharge of those duties, and shall save the state free and harmless from any and all loss or damage occasioned by or incurred in the performance of such services. Any such contract may be terminated by the comptroller at any time. In the event of any change in any office maintained pursuant to any such contract, the comptroller shall give public notice thereof in such form as he may determine appropriate. ⁵⁸

2.

The comptroller shall prescribe rules and regulations for the registration, conversion, reconversion and transfer of the bonds and notes of the state, including the preparation and substitution of new bonds, for the payment of the principal thereof and interest thereon, and for other authorized services to be performed by such fiscal agent or trustee. Such rules and regulations, and all amendments thereof, shall be prepared in duplicate, one copy of which shall be filed in the office of the department of audit and control and the other in the office of the department of state. A copy thereof may be filed as a public record in such other offices as the comptroller may determine. Such rules and regulations shall be obligatory on all persons having any interests in bonds and notes of the state heretofore or hereafter issued.

Source: Section 65 – Appointment of fiscal agent or trustee; powers and duties, <https://www.nysenate.gov/legislation/laws/STF/65> (updated Apr. 21, 2017; accessed Apr. 19, 2025).

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