

Number of Local Governments and Other Local Entities	
Type	Count
General Purpose Local Governments (Municipalities):	
General purpose local governments perform a variety of municipal functions; have elective governing boards; possess the power to, among other things, levy or cause the levy of taxes and assessments; issue general obligation indebtedness backed by a required pledge of their faith and credit; and adopt local laws pursuant to home rule powers.	
Counties:	57
Does not include the five boroughs of NYC	
Cities:	62
Includes NYC	
Towns:	933
Includes six coterminous town-villages.	
Villages:	532
Includes six coterminous town-villages	
Special Purpose Local Governments:	
Special purpose local governments perform limited functions and usually have an elective governing board. Most possess the power to levy or cause the levy of taxes and issue general obligation indebtedness (backed by a required pledge of faith and credit). They do not have home rule power to adopt local laws.	
School Districts:	689
Includes the five <i>dependent</i> school districts of New York City, Buffalo, Syracuse, Rochester and Yonkers, even though these districts have no separate taxing and debt issuance authority (the cities levy taxes and issue indebtedness for school purposes). Also includes seven operational special act school districts, which generally do not levy taxes or issue indebtedness.	
Fire Districts:	904
Includes five fire districts for which the town board functions as the governing board.	
Districts:	
Districts perform limited functions in all or a portion of one or more municipalities. Most are administered by the governing board of the municipality or a board appointed by the municipality's governing board and financed with assessments imposed on benefited properties. They usually have no power to cause the levy of taxes or assessments or to issue bonds or notes. Independent special districts, however, generally have a separately elected board, may have power to cause the levy of taxes or assessments and in several cases, may have the power to issue bonds or notes.	
Town Special Districts:	7,913
OSC town special district records are based on local government reporting. These counts may not include districts that were not reported to our office and may include districts that have not been reported as dissolved or consolidated. Additional questions about the counts and names of special districts should be directed to the local governments noted in the data table.	
County Special Districts:	131
OSC county special district records are based on local government reporting. These counts may not include districts that were not reported to our office and may include districts that have not been reported as dissolved or consolidated. Additional questions about the counts and names of special districts should be directed to the local governments noted in the data table.	
Independent Special Districts	70
Soil and Water Conservation Districts	58
Consolidated Health Districts	33
Business Improvement Districts (BIDs):	132
The list may include BIDs that are not currently operating, have dissolved or have been consolidated. Any additional questions concerning the counts and names of the Business Improvement Districts presented herein should be directed to the associated/sponsoring local governments noted in the data table.	

Local Public Benefit Corporations/Public Authorities:

Local public benefit corporations/public authorities are created by State-enabling statute to perform limited functions within a municipality or region. They are governed by appointive boards but have no power to levy or cause the levy of taxes. Generally, these entities are authorized to issue revenue bonds and notes.

Housing Authorities	144
Industrial Development Agencies/Authorities (IDAs)	106
Off-Track Betting (OTB) Corporations	5
Other Local Authorities	80
Urban Renewal Agencies	41

Miscellaneous Local Public Organizations:

Miscellaneous local public organizations are created to perform limited functions. They are generally governed by appointive officials and have no power to levy or cause the levy of taxes or assessments. Some are authorized to issue certain types of bonds and notes. Special act library districts are usually governed by elective governing boards and generally have the power to cause the levy of taxes or assessments. In the case of other public libraries, taxes or funding may be set by voter approval. Not included in this table are several joint activities established as corporate entities pursuant to special act.

Boards of Cooperative Educational Services (BOCES)	37
Charter Schools	359
Community Colleges	36
Library Systems	23
Public Libraries:	415
This includes Special Act Library Districts. For an individual listing of these libraries, contact the New York State Library (Division of Library Development).	
https://www.nysl.nysed.gov/find-your-public-library	
Regional and County Planning Boards and Regional Planning Councils	7

Private Entities Often Having a Relationship to Local Governments:

These entities are not-for-profit corporations or associations created to perform limited governmental functions or functions for the public. They are usually governed by corporate boards of directors, may be authorized to issue certain types of bonds and notes as a private entity and have no power to levy or cause the levy of taxes or assessments. However, in the case of libraries, taxes or funding may be set by voter approval.

Fire Companies/Departments	1,807
Free Association Libraries	346
Local Development Corporations and certain other not-for-profit corporations: Includes Land Banks.	366

Counts as of February 2026