



New York State Comptroller
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Performance of Industrial Development Agencies in New York State

2025 Annual Report

(Data for Fiscal Year Ending 2023)

June 2025

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Introduction

In 1969, the New York State Legislature authorized local governments to establish Industrial Development Agencies (IDAs) to support economic development in the state.¹ An IDA is a type of public benefit corporation that offers financial incentives to private companies to encourage local economic development. The goals of IDAs include increasing job opportunities and improving economic welfare within the municipality. In 2023, New York State had 106 active IDAs, including 56 county IDAs, one IDA for New York City and 49 IDAs operating within other cities, towns or villages. IDAs commonly fund their operations by charging fees to the businesses that receive financial assistance for projects.

IDA projects may be eligible to receive property and mortgage recording tax exemptions, as well as exemptions from state and local sales taxes on certain eligible purchases. Projects may also qualify for tax-exempt financing through the IDA. The tax exemptions that IDAs grant to projects can, at least temporarily, reduce the tax base of local governments and school districts where projects are located. Such exemptions may not reduce the revenue received by local governments but may in some cases lead to increases in taxpayer bills.

This report summarizes the unaudited data reported by IDAs for local fiscal years ending in 2023 – referred to hereafter as “2023” – in the Public Authorities Reporting Information System (PARIS).² Most IDAs operate on a calendar-year schedule. However, several, including the New York City IDA, operate on a non-calendar fiscal year.³ The data presented in this report is not independently verified by the Office of the New York State Comptroller (OSC).⁴ This report also contains information on Local Development Corporations (LDCs), a related type of local authority.

A more detailed statewide and regional view of summary-level IDA data can be found on OSC’s website at: <https://www.osc.ny.gov/local-government/industrial-development-agencies-new-york-state>.

OSC helps to ensure the transparency and accountability of IDA operations in several ways, including publishing all financial and project data reported by IDAs on its **Financial Data for Local Governments** web portal and performing audits of the operations of individual IDAs. IDAs are required to report all financial and active project data in PARIS within 90 days following the close of a fiscal year.⁵ For completed projects, data must be submitted within 30 days of project completion.⁶ IDAs that fail to comply with reporting standards may lose the authority to provide exemptions from state taxes.⁷

2023 IDAs

BY THE NUMBERS

106

Active IDAs

4,282

Projects

\$136 billion

Total Project Value

NET TAX EXEMPTIONS

\$2 billion

Total Tax Exemptions

– \$883 million

Payments in Lieu
of Taxes (PILOTs)

\$1.1 billion

Net Tax Exemptions

IDA CONDUIT DEBT

\$5.7 billion

Debt Outstanding

JOBS DATA

202,706

Jobs to Be Created

\$43,000

Median Salary

208,061

Jobs to Be Retained

\$46,668

Median Salary

226,827

Net Jobs Gained

IDA FINANCES

\$99.8 million

Revenues

\$88.5 million

Expenses

IDA Data for FYE 2023

Number and Value of Projects

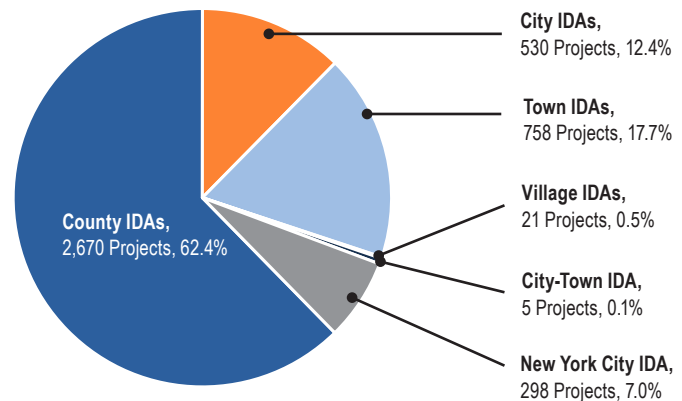
IDAs generally provide incentives for an economic development project by entering into an agreement with a private company (in many cases a developer) that becomes the project operator.⁸ As part of this agreement, the project operator transfers any relevant property titles to the IDA. Since IDAs are tax-exempt and have access to the municipal bond market, they can confer these benefits to project operators. Typically, once a project is completed, the title to any real property then reverts to the project operator.

In 2023, New York's 106 IDAs reported 4,282 active projects, slightly less than the 4,320 in 2022. The combined value of all 2023 projects was \$136 billion, up 3.1 percent over the prior year, when project value totaled \$132 billion. As Figure 1 shows, a majority (62.4 percent) of all projects in 2023 were county IDA projects, followed by town IDA projects (17.7 percent) and city IDA projects (12.4 percent) excluding New York City.

As Figure 2 shows, the total value of all IDA projects, as well as the average value of projects, steadily increased from 2013 to 2023, while the number of projects gradually decreased over the same period.

FIGURE 1
Number of IDA Projects by Local Government Class, 2023

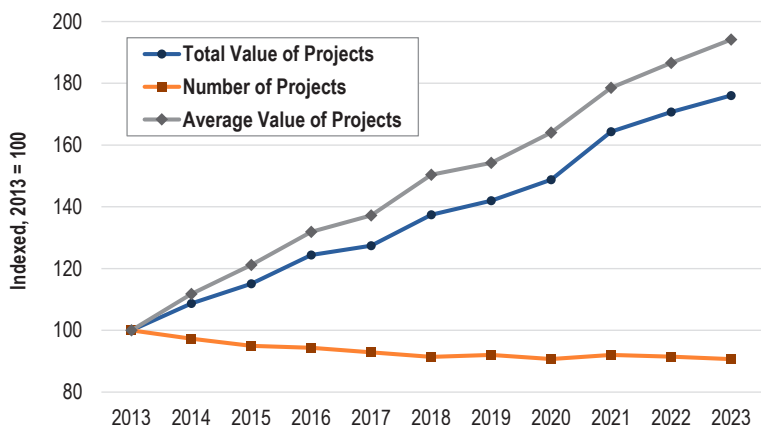
4,282 Total Active Projects



Note: Percentages may not total 100 due to rounding.

Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

FIGURE 2
Cumulative Change in Total Value, Average Value and Number of Active IDA Projects, 2013-2023 (Indexed, 2013 = 100)



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

Tax Exemptions

IDAs generally provide financial assistance by entering into a “straight lease” transaction with the project operator. In this practice, the IDA provides real property tax exemptions by taking title to the land, improvements or real property, and leasing said property back to the project operator. The project operator typically agrees to remit payments in lieu of taxes (PILOTs), which is when the operator pays an amount equal to some, or all, of the real property or other taxes that would have been levied if the project were not tax-exempt due to IDA involvement. PILOT payments are made to the affected taxing jurisdictions by the project operator, or by the IDA as a pass-through, in accordance with the terms of the agreement. IDAs are also able to provide state and local sales tax exemptions to a project operator for any purchases necessary to build or equip the project.

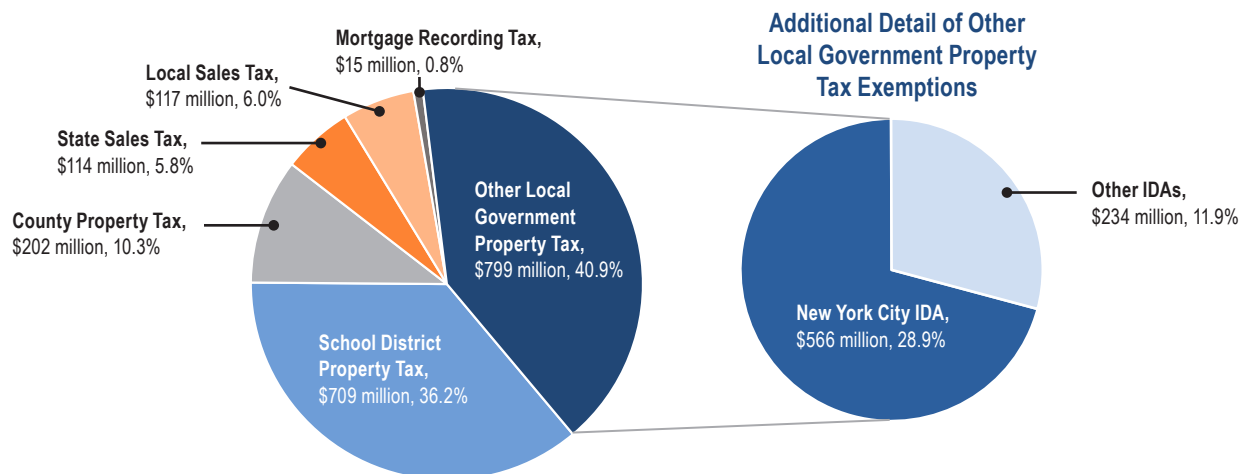
In 2023, total tax exemptions for IDA projects were just under \$2 billion, up 0.3 percent over 2022. This growth was equivalent to \$5.3 million, the smallest year-over-year increase since 2015. Property tax exemptions are consistently the largest category of tax exemption for counties and school districts, as well as “other local governments”: towns, villages and cities, together with New York City and the “Big 4” cities of Buffalo, Rochester, Syracuse and Yonkers with fiscally dependent school districts.⁹

Figure 3 shows that in 2023, aggregate property tax exemptions amounted to \$1.7 billion, reflecting 87.4 percent of total exemptions granted to IDA projects. State and local sales tax exemptions totaled \$231 million, comprising 11.8 percent of exemptions overall.

The New York City IDA granted over \$576 million in total tax exemptions in 2023, representing 29.5 percent of all exemptions granted by IDAs statewide. Property tax exemptions accounted for nearly all (98.1 percent) of the exemptions in New York City, with the remaining mostly coming from sales tax exemptions.

FIGURE 3
Total IDA Tax Exemptions by Type of Tax, 2023

Total Tax Exemptions \$1.96 Billion



Note: Numbers and percentages may not sum to their respective totals due to rounding.
Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

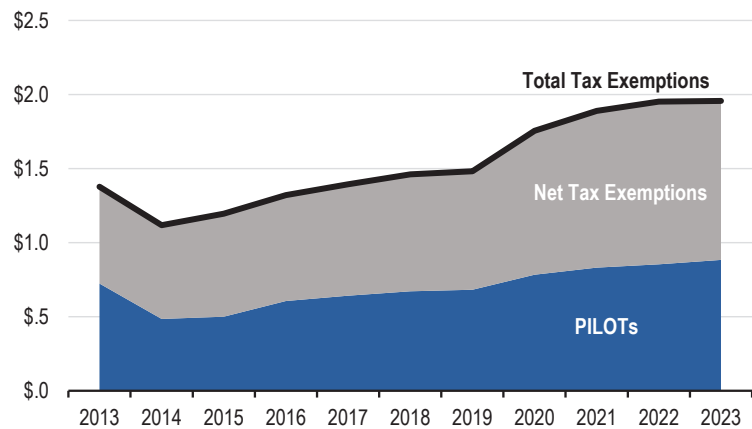
Net Tax Exemptions

PILOT payments are intended to at least partially offset the tax exemptions granted to IDA projects, including property, sales and mortgage recording tax exemptions. “Net tax exemptions” are what remain after subtracting PILOTs from overall tax exemptions. In 2023, a total of \$883 million in PILOT payments offset nearly \$2 billion in exemptions, resulting in a net tax exemption of \$1.1 billion, down 2.2 percent from 2022. In some cases, a net tax exemption may not result in a reduction in property tax revenue received by an affected taxing jurisdiction. For example, exemptions granted to an IDA property not previously producing tax revenue (that is, real property that was not on a local government’s tax roll prior to the approval of the project by the IDA) would not result in an overall negative impact to local tax revenues.

From 2013 to 2023, PILOT payments represented more than 40 percent of total tax exemptions in any given year, averaging 45.4 percent annually, although this share has shrunk in recent years. (See Figure 4.) The average annual growth rate for net tax exemptions was 5.1 percent from 2013 to 2023, compared to 2.0 percent for PILOTs and 3.6 percent for exemptions overall.¹⁰

FIGURE 4

Total Tax Exemptions, PILOTs and Net Tax Exemptions for IDAs, 2013-2023 (in Billions)



Notes: “PILOTs” are payments in lieu of taxes. “Net tax exemptions” are total tax exemptions minus PILOTs.

Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

Tax Exemptions by Project Purpose

IDAs are required to report the primary purpose of every project in PARIS, which includes, among others, the categories of manufacturing, construction, services, retail trade, clean energy and civic facilities.

As shown in Figure 5, total net tax exemptions per project declined slightly statewide, from \$254,023 in 2022 to \$250,676 in 2023. Five individual categories experienced a drop in net exemptions per project, year over year, with clean energy seeing the largest decrease at 56.3 percent, followed by transportation, communication, electric, gas and sanitary (35.9 percent) and continuing care retirement communities (24.6 percent).

Clean energy had the second highest net tax exemptions per project in 2022 of all categories at \$484,675, but in 2023 it was the fourth lowest (\$211,622). Most of the decline in net tax exemptions per project was the result of a single project receiving \$33 million less in exemptions in 2023 compared to 2022. Additionally, the number of clean energy projects increased 44.6 percent, from 130 to 188, without a significant change in total net tax exemptions. Clean energy is the newest of the project categories and was first reported by IDAs in 2020. Since then, these projects have increased nearly 700 percent (from 2020 to 2023). Because clean energy projects are early in their lifecycle, the median project approval year is 2021 and median planned end year is 2042.¹¹

FIGURE 5

Net Tax Exemptions per IDA Project by Project Purpose Category, 2022 and 2023

Project Purpose	Number of Projects 2022	Number of Projects 2023	Percentage Change in Number of Projects	Net Exemptions Per Project 2022	Net Exemptions Per Project 2023	Percentage Change in Net Exemptions Per Project
Agriculture, Forestry and Fishing	22	19	-13.6%	\$96,419	\$106,994	11.0%
Civic Facility	124	111	-10.5%	\$58,011	\$68,511	18.1%
Clean Energy	130	188	44.6%	\$484,675	\$211,622	-56.3%
Construction	545	532	-2.4%	\$278,134	\$307,437	10.5%
Continuing Care Retirement Communities	25	24	-4.0%	\$283,658	\$213,761	-24.6%
Finance, Insurance and Real Estate	523	552	5.5%	\$413,359	\$407,217	-1.5%
Manufacturing	1,033	987	-4.5%	\$93,205	\$105,509	13.2%
Retail Trade	178	165	-7.3%	\$250,068	\$294,240	17.7%
Services	645	597	-7.4%	\$254,729	\$306,691	20.4%
Transportation, Communication, Electric, Gas and Sanitary Services	246	239	-2.8%	\$533,761	\$342,100	-35.9%
Wholesale Trade	243	229	-5.8%	\$240,409	\$251,920	4.8%
Other Categories	606	639	5.4%	\$256,403	\$242,985	-5.2%
Total	4,320	4,282	-0.9%	\$254,023	\$250,676	-1.3%

Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

In 2023, for the second straight year, manufacturing had the second lowest net tax exemptions per project (\$105,509) while also representing the largest number of projects (987) reported by IDAs, accounting for 23 percent of all projects statewide. A number of active manufacturing projects appear to be winding down, however, as the median planned end year is 2029.

The civic facility category had the lowest net tax exemptions per project of any category in 2023 at \$68,511, and the third lowest number of projects (111) reported by IDAs. Active civic facility projects have been declining for several years, with no new projects reported since the provision authorizing IDAs to finance civic facilities expired in January of 2008.¹² In 2023, these projects had an average lifespan of 24 years.¹³

Monitoring IDA Projects

In 2015, legislation was enacted to increase the accountability and improve the efficiency and transparency of the operations of IDAs.¹⁴ The law requires IDAs to develop standard application forms, establish uniform evaluations and selection criteria, and execute uniform project agreements with project operators. Additionally, the law requires IDAs to assess the progress of each project annually, and to develop policies for the return of all or a part of the financial assistance (including tax exemptions) provided for a project (commonly referred to as a “claw back” or recapture). These claw backs would occur under specified circumstances that may include material shortfalls in job creation. The policies would also cover the suspension or discontinuance of financial assistance, or the modification of any PILOT agreement to require increased payments under conditions specified in the policies, which could include material violations of a project agreement.

IDAs have been reporting whether they have claw back agreements since shortly after the 2007 implementation of PARIS. For 2015, 15.6 percent (17 of 109) of active IDAs reported having no claw back agreements; however, by 2023, the share had fallen to 6.6 percent (7 of 106 active IDAs).¹⁵

Jobs

One of the principal purposes of an IDA is to advance the job opportunities and economic welfare of the residents within the hosting municipality. This can, at least partially, be measured by determining whether an IDA project has increased job opportunities in the affected community. To monitor job creation, project operators are required to submit job attainment goals – estimated jobs created and retained, etc. – when applying for IDA assistance, and to track the number of current full-time equivalent (FTE) employees during each year of the project.

To track the number of net jobs gained over the lifespan of a project, the project operator is required to report to the IDA the total number of employees at the beginning of the project (i.e., jobs before IDA status) and current employment every year until the end of the project. PARIS then calculates the difference as of the report year, excluding temporary construction jobs.

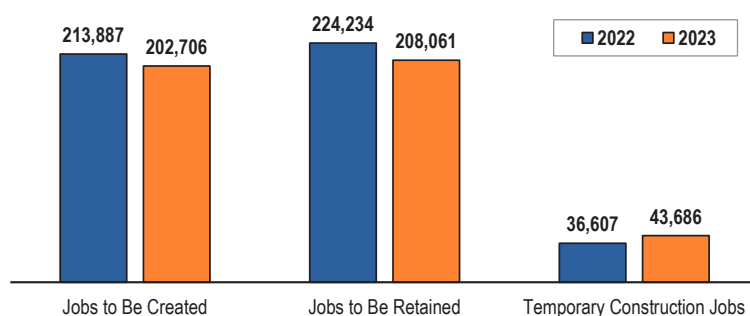
In 2023, project operators estimated that 202,706 jobs would be created by all active IDA projects. (See Figure 6). This number, however, declined 5.2 percent from 2022, reflecting 11,181 fewer jobs, although the median salary for these jobs increased slightly – from \$42,000 in 2022 to \$43,000 in 2023.

Similarly, the reported number of jobs to be retained decreased by 7.2 percent from 2022 to 2023, with the median salary for these jobs increasing from \$45,430 to \$46,668. In contrast, estimated temporary construction employment increased 19.3 percent, year over year, to 43,686 jobs in 2023.

As shown in Figure 7, IDAs reported 226,827 net jobs gained in 2023, the highest number since 2014, for an increase of 11.1 percent compared to 2022. Over 61 percent of all projects in 2023 had a higher number of jobs than the amount that the project operators reported before obtaining IDA status.¹⁶ While overall jobs gained have increased in recent years, from 2013 to 2023 the total number of jobs before IDA approval decreased by 47.5 percent and the number of jobs reported at the end of the fiscal year decreased by 29.6 percent.

FIGURE 6

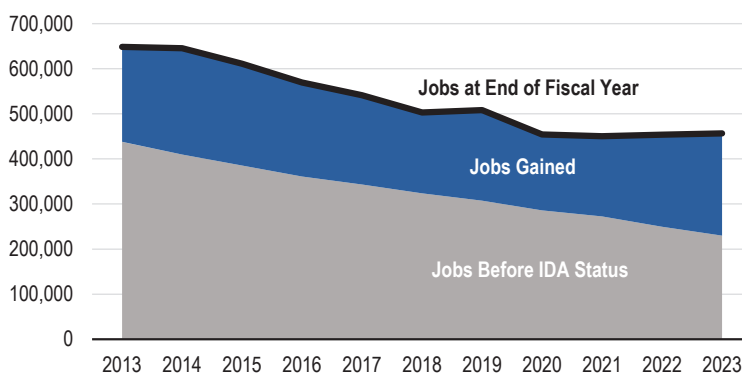
Estimated Jobs to Be Created or Retained Over the Life of Active IDA Projects, 2022 and 2023



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

FIGURE 7

Net Jobs Gained by IDAs Over Time, 2013-2023



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

New IDA Projects

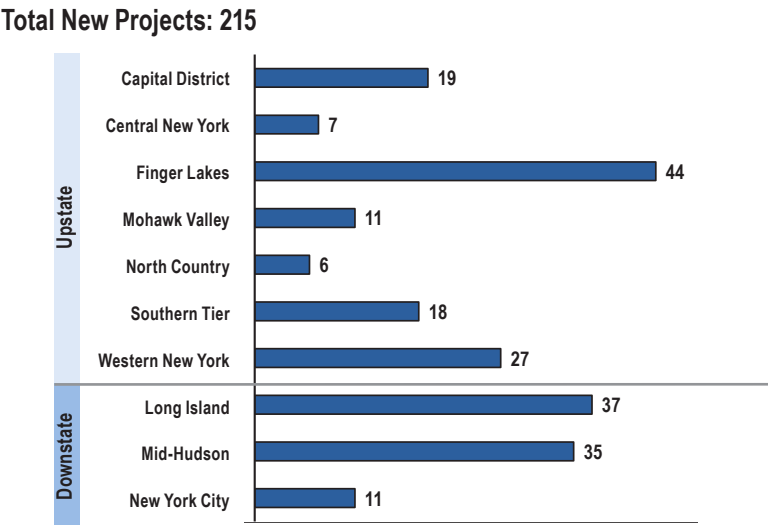
In 2023, IDAs reported 215 new projects with a combined value of \$7.4 billion, representing 5 percent of total projects statewide and 5.5 percent of total project value for that year.¹⁷

Figure 8 shows that a majority of new projects in 2023 were located in New York’s seven upstate regions (132), with the remaining projects (83) in the three downstate regions, including New York City. By region, the largest number of new projects was in the Finger Lakes (44), followed by Long Island (37), Mid-Hudson (35) and Western New York (27).¹⁸

Most (29 of 44) of the new projects in the Finger Lakes were reported by the Monroe County IDA, which also reported the most new projects of any IDA in 2023. These projects had a combined value of \$1.2 billion, created an estimated 296 new jobs and retained an additional 866 jobs.

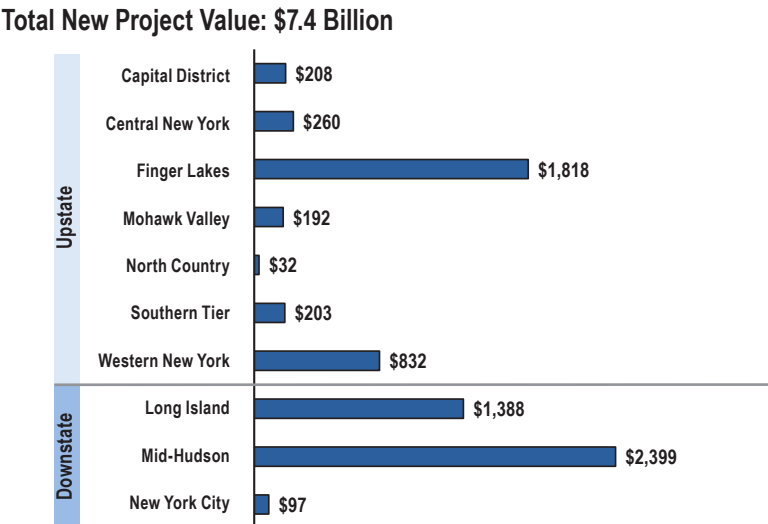
As shown in Figure 9, the Mid-Hudson had the highest aggregate value of new projects of any region. In fact, four regions stand out in terms of having high total values for new projects compared to other regions: Mid-Hudson (\$2.4 billion), Finger Lakes (\$1.8 billion), Long Island (\$1.4 billion) and Western New York (\$832 million). Conversely, New York City and the North Country each had under \$100 million in total new project value in 2023.

FIGURE 8
Number of New IDA Projects by Region, 2023



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

FIGURE 9
Total Project Value of New IDA Projects by Region, 2023 (in Millions)



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

New IDA Projects of Interest Around the State

Capital District

- **Colonie Town IDA** – Lincoln Avenue Development, LLC entered into a straight lease agreement with the IDA for the execution of phase 1A of its redevelopment plan for the Lincoln Avenue Brownfield.¹⁹ The project calls for the construction of two mixed-use commercial distribution and warehouse buildings in keeping with the Town of Colonie’s comprehensive plan to revitalize vacant and abandoned property into useable industrial spaces.²⁰ This project is valued at \$24 million, is estimated to create 52 new jobs, and has no tax exemptions.

Central New York

- **Oswego County IDA** – Felix Schoeller North America, a manufacturer of specialty paper products in the town of Pulaski, entered into a straight lease agreement with the IDA to finalize the expansion and enhancement of its facility to produce siliconized release liners.²¹ The project is valued at \$24 million, is estimated to retain 145 jobs, and has \$105,753 in net tax exemptions.

Western New York

- **Chautauqua County IDA** – Cummins Inc., the largest private employer in Chautauqua County with over 1,500 workers at its Jamestown Engine Plant in the town of Busti, entered into a tax exemption agreement with the IDA to expand its manufacturing capabilities.²² The project is valued at over \$452 million, is estimated to create 75 new jobs at an average salary of over \$80,000, and has \$70,836 in net tax exemptions.

Southern Tier

- **Broome County IDA** – The 200 Court Street Apartments Housing Development Fund Corporation entered into a straight lease agreement with the IDA to convert a vacant building in the city of Binghamton into 111 affordable housing units.²³ The project is valued at \$43.6 million, is estimated to create 12 new jobs, and has no tax exemptions.

North Country

- **St. Lawrence County IDA** – Dimension Energy, LLC entered into a straight lease agreement with the IDA to develop a 5-megawatt solar array on 32 acres of land in the town of Canton beginning in November 2024.²⁴ This clean energy project is valued at \$11 million, has no estimated jobs created or retained, and has no tax exemptions.

Conduit Debt

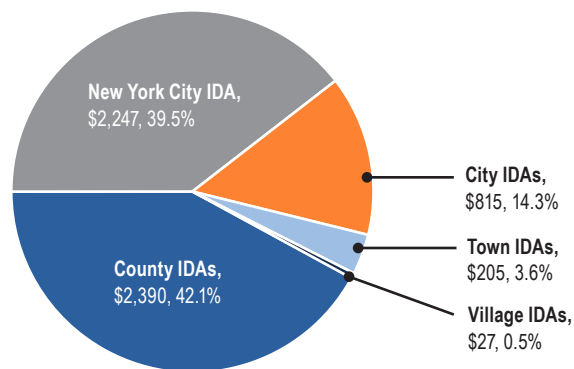
IDAs may issue bonds on behalf of a project operator to help finance project costs as part of their package of financial incentives, although the repayment of these bonds is solely the responsibility of the project operator. The initial amount for each bond issue is reported at the project level; however, the amount of conduit debt outstanding at the end of each year is available only at the IDA level.

As Figure 10 shows, IDAs reported \$5.7 billion in total conduit debt outstanding in 2023. County IDAs held the largest amount of conduit debt by class at \$2.4 billion, which represented 42.1 percent of all conduit debt. The New York City IDA held 39.5 percent of all conduit debt, amounting to over \$2.2 billion, with \$1.6 billion of that debt belonging to only two projects: Yankee Stadium and Citi Field (Queens Ballpark Company LLC).²⁵

Since the provision authorizing IDAs to undertake civic facility projects lapsed in 2008, the amount of conduit debt held by IDAs has continued to decline each year, while the opposite is true for LDCs. From 2013 to 2023, total IDA conduit debt outstanding decreased 62.7 percent (\$9.5 billion), while the conduit debt held by LDCs increased 188 percent, or just over \$10.5 billion, with the amount outstanding in 2023 close to three times more than the amount outstanding for IDAs.²⁶ (See Figure 11.)

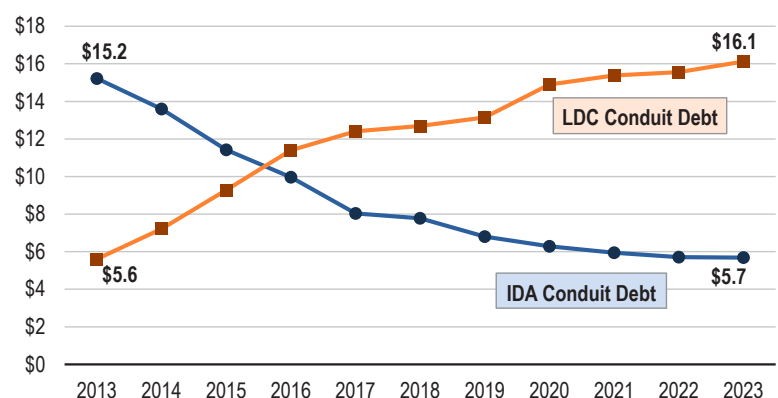
FIGURE 10
IDA Conduit Debt Outstanding by Class, 2023 (in Millions)

Total Conduit Debt Outstanding \$5.7 Billion



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

FIGURE 11
IDA and LDC Conduit Debt Outstanding, 2013 to 2023 (in Billions)



Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

IDA Finances

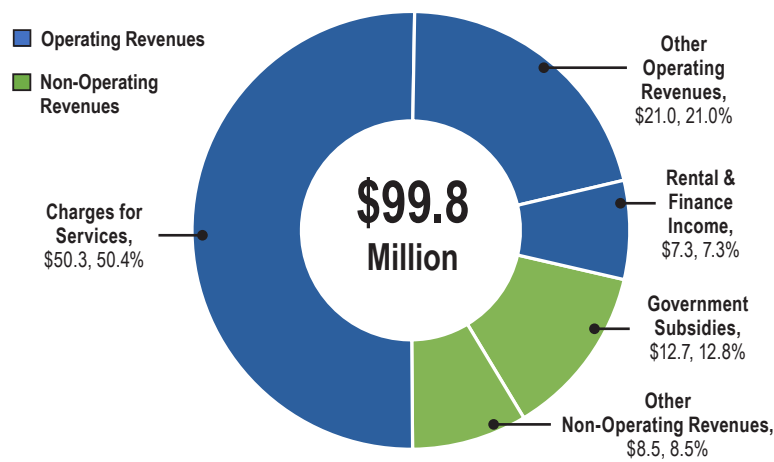
A large portion of IDA operations is funded through fees paid by project operators. This source of revenue (charges for services) comprised just over half of the \$99.8 million in total IDA revenues for 2023, with the remainder of revenue coming from other sources, including rental income from properties owned by IDAs (7.3 percent of the total) as well as subsidies and grants from government sources (12.8 percent). (See Figure 12.)

The Genesee County IDA generated over \$9 million in revenues in 2023, which represented a 43.6 percent year-over-year increase. This revenue increase was due to the sale of property, the receipt of grants, closing fees and additional fees from previous projects that received increased exemptions.²⁷ The Monroe County IDA reported the second highest revenues in 2023 at \$6.8 million, of which nearly 87 percent came from fees charged for tax exemption services.²⁸

As shown in Figure 13, IDA expenditures totaled \$88.5 million in 2023, with operating expenses comprising over three fourths of overall spending. The New York City IDA reported the highest total expenditures of any IDA at \$6.6 million, accounting for 7.5 percent of all IDA expenses in 2023.

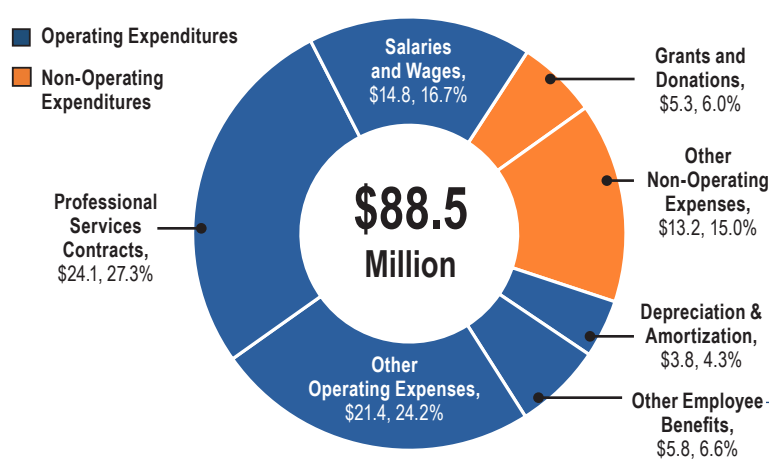
The largest operating category of expenditures in 2023 was professional service contracts, such as accounting, legal or marketing services. Total non-operating spending included grants and donations awarded by IDAs, subsidies made to other public authorities, and interest or finance charges.

FIGURE 12
IDA Revenues by Source, 2023 (in Millions)



Note: Other non-operating revenues include investment earnings.
Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

FIGURE 13
IDA Expenditures by Item, 2023 (in Millions)



Note: Percentages may not sum to 100 due to rounding.
Source: Public Authorities Reporting Information System, with calculations by the Office of the New York State Comptroller.

Local Development Corporations (LDCs)

LDCs are another type of local entity that, like IDAs, may undertake economic development projects. Unlike IDAs, however, LDCs are not individually established by state law. Instead, they are private not-for-profit corporations established by and for the benefit of local governments in compliance with Not-For-Profit Corporation Law for economic development or other public purposes.²⁹

LDCs can construct, acquire, rehabilitate and improve industrial or manufacturing plants, provide financial assistance for those projects, acquire real and personal property, issue debt and foster and encourage the location or expansion of industrial or manufacturing plants in the area where the LDC's operations are primarily conducted. However, LDCs cannot provide tax exemptions.

As of the release of this report, there are approximately 354 active LDCs in New York State.³⁰ Although OSC does not review or verify LDC data, it does post self-reported LDC data from PARIS on its website for public information. This LDC data is available under "Other Local Government Data" on OSC's website at: www1.osc.state.ny.us/localgov/findata/financial-data-for-local-governments.cfm.

In 2019, the state granted OSC audit authority over LDCs deemed to be under control of municipalities or IDAs.³¹ Visit OSC's **Audits of Local Governments** web page to view or download OSC's performance audit reports on LDCs.



Conclusion

IDAs are one of the most powerful financial incentive tools available for local governments to attract and retain businesses as well as to increase job opportunities in their communities. In 2023, IDAs granted nearly \$2 billion in total tax exemptions to projects, which were partially offset by \$883 million in PILOT payments, resulting in net tax exemptions of \$1.1 billion.

Recent increases in property values and construction costs have contributed to rising IDA project values, which reached new highs in 2023 (nearly \$136 billion) despite the number of active projects continuing to fall over time.³² Meanwhile, the employment-related benefits of IDA projects have shifted from job creation towards job retention. The estimated number of new jobs created by IDA projects (202,706) was the lowest in the past decade, while the net job change (226,827) for 2023 was the highest it has been since 2014.

With proper planning and oversight, IDAs can provide numerous benefits to their hosting municipalities. Care is warranted as agreements with project operators that reduce real property taxes for IDA projects can shift this tax burden onto other taxpayers. Local officials and other stakeholders should remain vigilant in monitoring the costs and benefits associated with IDA projects to ensure that these investments yield positive results for the communities that subsidize them.

Future OSC reports and audits will continue to focus on IDA performance and oversight, as well as the impact of any new reporting requirements.

IDA Resources

OSC's Industrial Development Agency Information webpage
www.osc.state.ny.us/local-government/resources/industrial-development-agency-information
contains links to information about IDAs, including:

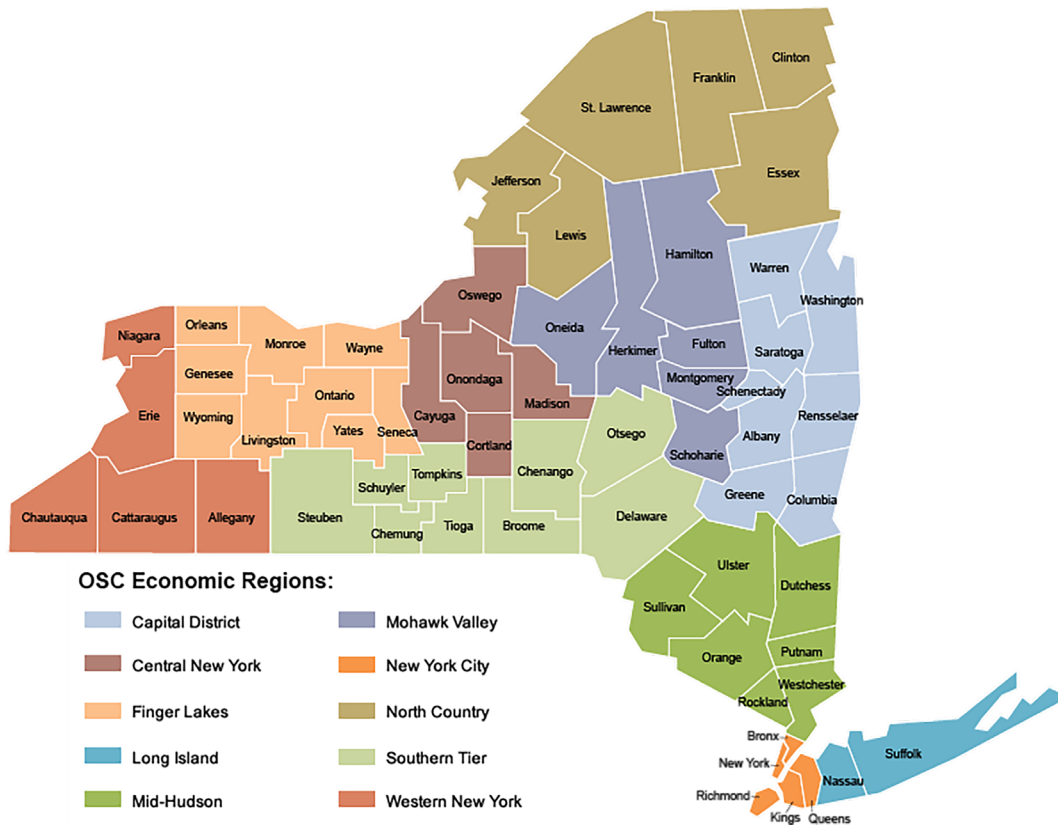
- Resources to assist IDAs in **filing** their annual reports on PARIS;
- IDA **data** as reported to OSC and the New York State Authorities Budget Office;
- OSC **publications** covering IDAs and other public authorities, including previous annual performance reports; and
- OSC **performance audits** that can help IDAs improve program performance and operations, reduce costs and contribute to public accountability.³³

Appendix A - Regional Statistics for IDAs

IDA Data by Region, Fiscal Year Ending in 2023

Region	Project Count	Net Tax Exemptions (Millions)	Net Tax Exemptions per Capita	Net Jobs Gained	Net Tax Exemptions per Jobs Gained	Expenses (Millions)	Expenses per Project	Conduit Debt Outstanding (Millions)	Authority Debt Outstanding (Millions)
Capital District	397	\$76.1	\$68.6	12,639	\$6,023	\$ 10.7	\$26,916	\$161.6	\$0.0
Central New York	294	\$61.0	\$78.8	13,321	\$4,582	\$ 7.7	\$26,323	\$602.5	\$28.7
Finger Lakes	673	\$85.9	\$71.1	21,294	\$4,035	\$ 12.4	\$18,430	\$738.8	\$0.0
Long Island	857	\$250.1	\$85.8	45,862	\$5,452	\$ 9.6	\$11,215	\$463.8	\$166.6
Mid-Hudson	538	\$181.8	\$75.5	38,184	\$4,761	\$ 7.8	\$14,453	\$677.5	\$0.2
Mohawk Valley	190	\$28.7	\$67.6	4,839	\$5,929	\$ 4.0	\$21,166	\$35.4	\$1.2
New York City	298	\$254.1	\$30.3	62,260	\$4,082	\$ 6.6	\$22,184	\$2,246.6	\$0.0
North Country	166	\$18.5	\$45.3	1,431	\$12,926	\$ 8.9	\$53,458	\$46.7	\$0.5
Southern Tier	314	\$50.9	\$73.7	6,179	\$8,245	\$ 10.1	\$32,323	\$6.3	\$2.3
Western New York	555	\$66.2	\$47.1	20,818	\$3,180	\$ 10.6	\$19,101	\$704.7	\$5.5
All IDAs	4,282	\$1,073.4	\$54.4	226,827	\$4,732	\$88.5	\$20,661	\$5,683.8	\$205.0

Sources: Public Authorities Reporting Information System and the U.S. Census Bureau, 2023 Population Estimates, with calculations by the Office of the New York State Comptroller.



Appendix B - Selected Statistics

Selected Statistics by IDA, Fiscal Year Ending in 2023 – Counties

IDA	Project Count	Total Project Value (Millions)	Total Tax Exemptions (Millions)	Total PILOTs (Millions)	Total Net Tax Exemptions (Millions)	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full-Time Equivalent Jobs before IDA	Current Full-Time Equivalent Jobs	Net Jobs Gained	IDA Expenses (Millions)
Albany County	9	\$379.3	\$6.4	\$0.05	\$6.3	1,025	948	948	2,111	1,163	\$2.48
Allegany County	22	\$141.1	\$2.6	\$0.54	\$2.1	198	275	275	482	207	\$0.47
Broome County	55	\$1,414.7	\$20.6	\$7.02	\$13.6	1,334	1,021	1,085	1,872	787	\$2.02
Cattaraugus County	56	\$801.1	\$15.2	\$0.76	\$14.5	837	1,556	1,598	2,182	584	\$0.64
Cayuga County	13	\$363.6	\$1.6	\$0.51	\$1.1	286	394	394	645	251	\$0.14
Chautauqua County	51	\$1,544.8	\$17.0	\$2.02	\$15.0	747	3,102	3,102	3,372	270	\$1.87
Chemung County	49	\$431.1	\$10.4	\$2.48	\$7.9	794	1,184	1,400	2,203	803	\$2.30
Chenango County	10	\$402.7	\$2.5	\$0.80	\$1.7	112	78	352	1,337	985	\$0.20
Clinton County	30	\$1,022.9	\$4.4	\$2.84	\$1.5	269	400	400	836	436	\$0.23
Columbia County	3	\$9.9	\$0.4	\$0.07	\$0.3	38	0	0	48	48	\$0.03
Cortland County	18	\$166.8	\$1.8	\$0.58	\$1.2	239	454	454	700	246	\$0.09
Delaware County	9	\$124.0	\$2.0	\$1.33	\$0.6	312	150	150	455	305	\$1.04
Dutchess County	53	\$2,749.0	\$63.5	\$14.13	\$49.3	2,843	565	565	12,131	11,566	\$0.68
Erie County	145	\$4,799.1	\$25.5	\$10.34	\$15.2	3,446	15,942	24,909	38,363	13,454	\$3.94
Essex County	13	\$144.3	\$1.3	\$0.13	\$1.2	132	104	104	916	812	\$0.73
Franklin County	13	\$249.4	\$7.0	\$1.38	\$5.6	43	7	56	34	-22	\$0.43
Fulton County	5	\$110.1	\$1.9	\$0.84	\$1.1	230	170	170	288	118	\$0.13
Genesee County	77	\$1,176.8	\$14.2	\$3.11	\$11.1	1,411	491	886	2,439	1,553	\$3.17
Greene County	11	\$358.3	\$4.6	\$1.74	\$2.8	619	31	31	743	712	\$1.15
Hamilton County*	-	-	-	-	-	-	-	-	-	-	\$0.02
Herkimer County	30	\$583.3	\$8.3	\$2.28	\$6.0	694	880	897	1,574	677	\$1.99
Jefferson County	43	\$496.4	\$3.3	\$1.09	\$2.2	260	824	838	792	-46	\$4.24
Lewis County	22	\$630.6	\$11.7	\$5.15	\$6.5	95	256	256	284	28	\$0.54
Livingston County	41	\$745.7	\$11.4	\$2.01	\$9.4	699	529	544	2,402	1,858	\$0.33
Madison County	15	\$180.9	\$1.9	\$0.65	\$1.3	340	110	110	414	304	\$0.38
Monroe County	338	\$6,365.7	\$55.0	\$19.56	\$35.5	3,256	15,789	21,286	34,254	12,968	\$3.92
Montgomery County	8	\$367.4	\$2.4	\$2.97	-\$0.6	626	453	453	1,031	578	\$0.67
Nassau County	167	\$5,035.5	\$149.3	\$65.60	\$83.7	7,438	11,584	11,626	25,828	14,202	\$2.65
Niagara County	131	\$1,220.2	\$18.3	\$8.40	\$9.9	6,288	4,083	4,468	6,411	1,944	\$1.72
Oneida County	93	\$1,789.0	\$20.2	\$5.66	\$14.5	1,440	5,264	5,396	7,135	1,740	\$0.34
Onondaga County	82	\$1,726.8	\$22.0	\$8.96	\$13.0	3,164	3,897	5,224	10,848	5,624	\$5.29
Ontario County	50	\$573.3	\$13.2	\$5.53	\$7.7	805	2,483	2,483	4,282	1,800	\$1.09
Orange County	39	\$2,056.8	\$23.7	\$10.74	\$13.0	4,736	1,268	1,331	5,467	4,136	\$0.91
Orleans County	13	\$180.9	\$2.0	\$1.23	\$0.8	398	208	571	728	157	\$0.62
Oswego County	84	\$1,547.3	\$49.6	\$39.14	\$10.4	1,315	2,433	2,448	4,120	1,672	\$0.97
Otsego County	12	\$124.7	\$2.0	\$0.68	\$1.4	74	639	653	406	-247	\$0.65
Putnam County	5	\$239.0	\$1.9	\$0.63	\$1.2	176	601	601	1,215	614	\$0.08
Rensselaer County	57	\$1,572.0	\$24.7	\$11.37	\$13.3	1,359	2,065	2,159	7,304	5,145	\$2.41
Rockland County	48	\$2,616.0	\$31.7	\$8.75	\$22.9	1,284	2,195	2,204	2,912	709	\$0.49
Saratoga County	37	\$8,108.4	\$14.2	\$6.53	\$7.7	2,641	1,896	1,917	5,038	3,121	\$0.14
Schenectady County	21	\$257.7	\$8.4	\$4.93	\$3.5	552	5,020	5,020	3,564	-1,456	\$0.34
Schoharie County	6	\$73.7	\$9.1	\$6.09	\$3.0	75	360	362	564	202	\$0.12
Schuyler County	26	\$129.8	\$1.4	\$0.96	\$0.5	296	42	42	196	154	\$0.15
Seneca County	28	\$621.3	\$4.3	\$2.09	\$2.3	1,568	460	1,391	2,195	804	\$0.65
St. Lawrence County	45	\$292.4	\$2.1	\$0.78	\$1.3	163	527	615	838	223	\$2.69
Steuben County	59	\$1,648.9	\$19.7	\$10.96	\$8.7	877	4,945	4,948	5,674	726	\$0.70
Suffolk County	142	\$2,656.5	\$39.1	\$25.10	\$14.0	9,916	8,719	8,719	20,618	11,899	\$1.47
Sullivan County	74	\$2,027.7	\$18.3	\$5.93	\$12.4	2,969	1,713	1,800	3,362	1,562	\$0.77
Tioga County	19	\$527.0	\$14.4	\$7.27	\$7.2	969	2,989	2,989	3,503	514	\$0.96
Tompkins County	58	\$1,106.6	\$12.4	\$4.15	\$8.3	876	1,379	1,379	2,051	673	\$1.16
Ulster County	26	\$406.0	\$7.6	\$3.83	\$3.7	1,015	561	561	1,874	1,314	\$0.21
Warren & Washington Counties	31	\$625.7	\$8.6	\$1.19	\$7.4	424	155	157	1,017	860	\$1.14
Wayne County	39	\$260.2	\$4.2	\$1.57	\$2.6	800	1,381	1,791	2,429	638	\$0.16
Westchester County	66	\$6,658.1	\$53.5	\$29.73	\$23.8	3,676	8,105	8,316	11,875	3,560	\$0.93
Wyoming County	36	\$949.1	\$13.9	\$1.68	\$12.2	398	683	697	941	244	\$0.68
Yates County	37	\$187.5	\$3.6	\$2.25	\$1.3	245	361	363	917	555	\$0.86

Appendix B - Selected Statistics

Selected Statistics by IDA, Fiscal Year Ending in 2023 – Cities, Towns and Villages

IDA	Project Count	Total Project Value (Millions)	Total Tax Exemptions (Millions)	Total PILOTs (Millions)	Total Net Tax Exemptions (Millions)	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full-Time Equivalent Jobs before IDA	Current Full-Time Equivalent Jobs	Net Jobs Gained	IDA Expenses (Millions)
City of Albany	78	\$1,182.4	\$20.4	\$4.87	\$15.5	1,093	993	1,463	2,328	865	\$1.36
City of Amsterdam	12	\$42.7	\$0.6	\$0.31	\$0.3	157	261	261	787	526	\$0.60
City of Auburn	16	\$102.5	\$2.6	\$1.27	\$1.3	518	608	608	1,084	477	\$0.08
City of Cohoes	11	\$208.6	\$2.6	\$0.74	\$1.9	125	8	10	40	30	\$0.06
City of Geneva	7	\$104.2	\$4.1	\$1.58	\$2.5	490	208	208	321	113	\$0.49
City of Glen Cove	12	\$1,242.3	\$23.1	\$7.53	\$15.6	278	14	14	387	373	\$0.39
City of Glens Falls	11	\$52.9	\$1.2	\$0.25	\$1.0	139	30	30	272	242	\$0.03
City of Hornell	17	\$112.0	\$2.1	\$1.02	\$1.1	955	105	105	1,585	1,480	\$0.91
City of Hudson	5	\$68.5	\$0.7	\$0.19	\$0.5	110	5	5	16	11	\$0.05
City of Middletown	7	\$103.2	\$1.0	\$0.33	\$0.7	219	93	98	351	254	\$0.01
City of Mount Vernon	21	\$287.9	\$8.3	\$2.03	\$6.3	1,206	39	74	497	423	\$0.26
City of New Rochelle	44	\$3,214.9	\$37.1	\$4.68	\$32.4	614	87	181	213	32	\$0.42
City of Newburgh	10	\$119.8	\$0.1	\$0.02	\$0.1	194	0	0	26	26	\$0.21
City of Peekskill	9	\$217.5	\$4.2	\$0.87	\$3.4	109	11	11	149	138	\$0.16
City of Port Jervis	2	\$6.5	\$0.1	\$0.19	-\$0.1	40	80	80	81	1	\$0.00
City of Poughkeepsie	11	\$184.2	\$2.3	\$0.72	\$1.6	170	2	61	91	30	\$0.03
City of Rensselaer	5	\$41.7	\$1.6	\$0.39	\$1.2	59	6	6	9	3	\$0.45
City of Salamanca	1	\$0.0	\$0.0	\$0.00	\$0.0	5	15	15	17	2	\$0.85
City of Schenectady	23	\$504.0	\$7.6	\$3.02	\$4.6	1,044	375	386	1,309	923	\$0.12
City of Syracuse	66	\$2,385.5	\$38.0	\$5.21	\$32.8	5,344	2,858	2,924	7,672	4,748	\$0.80
City of Troy	41	\$622.0	\$8.1	\$2.34	\$5.7	505	1,148	1,206	1,556	350	\$0.38
City of Utica	36	\$366.1	\$5.6	\$1.17	\$4.4	626	584	681	1,680	999	\$0.16
City of Yonkers	85	\$4,888.5	\$31.3	\$25.08	\$6.2	7,161	3,034	3,306	7,406	4,100	\$2.08
Mechanicville-Stillwater	5	\$66.1	\$0.5	\$0.14	\$0.4	74	643	643	644	1	\$0.02
Town of Amherst	45	\$589.7	\$7.3	\$2.65	\$4.7	1,377	2,903	2,903	5,900	2,997	\$0.57
Town of Babylon	171	\$1,887.6	\$42.7	\$24.45	\$18.2	6,123	7,221	7,674	13,767	6,093	\$1.94
Town of Bethlehem	12	\$699.2	\$3.9	\$5.02	-\$1.1	629	162	162	192	30	\$0.15
Town of Brookhaven	112	\$4,461.1	\$56.1	\$22.55	\$33.5	3,935	1,854	1,968	6,213	4,245	\$1.35
Town of Clarence	24	\$77.9	\$0.8	\$0.37	\$0.4	332	1,282	1,286	1,021	-265	\$0.08
Town of Clifton Park	16	\$81.1	\$0.9	\$0.16	\$0.7	461	278	278	621	343	\$0.05
Town of Colonie	12	\$243.1	\$2.8	\$0.48	\$2.3	430	812	812	846	34	\$0.13
Town of Erwin*	-	-	-	-	-	-	-	-	-	-	\$0.07
Town of Guilderland	4	\$119.8	\$1.2	\$0.02	\$1.2	122	163	163	223	60	\$0.09
Town of Hamburg	29	\$214.2	\$2.8	\$1.42	\$1.4	492	497	535	1,482	947	\$0.22
Town of Hempstead	75	\$3,132.0	\$87.5	\$37.53	\$50.0	3,246	6,623	6,623	9,047	2,424	\$1.08
Town of Islip	150	\$1,813.7	\$54.0	\$24.06	\$30.0	4,855	9,037	9,119	14,470	5,351	\$0.46
Town of Lancaster	34	\$128.1	\$2.5	\$1.21	\$1.3	310	1,739	1,771	2,144	373	\$0.10
Town of Lockport	17	\$385.1	\$2.5	\$0.66	\$1.8	312	337	337	643	306	\$0.13
Town of Malone*	-	-	-	-	-	-	-	-	-	-	\$0.02
Town of Montgomery	10	\$173.9	\$4.4	\$2.21	\$2.2	1,232	85	101	1,917	1,816	\$0.19
Town of Mount Pleasant	15	\$1,578.2	\$5.2	\$3.79	\$1.4	909	2,664	2,664	10,419	7,755	\$0.22
Town of North Greenbush	2	\$3.7	\$0.0	\$0.00	\$0.0	45	10	10	91	81	\$0.01
Town of Riverhead	28	\$442.1	\$7.4	\$2.37	\$5.0	895	301	301	1,576	1,275	\$0.27
Town of Walkill	2	\$42.1	\$0.4	\$0.13	\$0.2	50	300	300	362	62	\$0.01
Village of Fairport	7	\$33.0	\$1.1	\$0.51	\$0.6	65	6	6	612	606	\$0.43
Village of Green Island	3	\$99.3	\$1.2	\$0.34	\$0.9	44	0	0	75	75	\$0.08
Village of Port Chester	11	\$217.7	\$1.8	\$0.86	\$0.9	524	4	4	92	88	\$0.12
New York City	298	\$32,114.7	\$576.5	\$322.40	\$254.1	78,273	38,855	39,013	101,272	62,260	\$6.61

Note: The City of Dunkirk IDA and Town of Corinth IDA did not have certified 2023 data in time for this report.

Source: Public Authority Reporting Information System, with calculations by the Office of the New York State Comptroller.

* The IDA was active and reported that it had no projects in 2023.

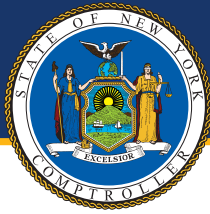
Notes

- ¹ Laws of New York, 1969, Chapter 1030 codified under General Municipal Law (GML), Article 18-a.
- ² The Corinth Town Industrial Development Agency (IDA) and Dunkirk City IDA did not submit 2023 data in time for this report. In fact, the Corinth Town IDA has not reported any activity since 2010. The Dunkirk City IDA has not reported any activity since 2021 and is in the process of dissolving. For more information, see City of Dunkirk, New York, *Common Council Proceedings*, October 15, 2024, p. 188, at www.cityofdunkirk.com/10.15.24%20CC%20Mtg%20Min.pdf.
- ³ The majority of IDAs operate on a calendar year basis; however, nine IDAs have different fiscal year ends: Salamanca City IDA (March 31), Lewis County IDA (May 31), Port Chester Village IDA (May 31), Amsterdam City IDA (June 30), New York City IDA (June 30), Schoharie County IDA (June 30), Oswego County IDA (July 31), Fairport Village IDA (September 30) and Geneva City IDA (September 30).
- ⁴ As required by Public Authorities Law Section 2800(3), certain data submitted must first be approved by the IDA's board of directors and its accuracy and completeness certified in writing by the IDA's chief executive officer and chief fiscal officer. The Office of the New York State Comptroller (OSC) reviews but does not independently verify this data.
- ⁵ GML, Section 859(1)(b).
- ⁶ GML, Section 859(1)(c).
- ⁷ GML, Section 859(1)(e)(vi).
- ⁸ The term "project operator," as used in this report, refers to "project owner, occupant or operator," per GML, Section 859-a.
- ⁹ Unlike other school districts, the "Big 4" city school districts of Buffalo, Rochester, Syracuse and Yonkers do not have separate authority to levy taxes and are instead fiscally dependent on their cities to levy taxes for school district purposes.
- ¹⁰ Throughout this report, "average annual growth rate" is the compound annual growth rate.
- ¹¹ "Planned end year" is the year in which financial assistance for the project is scheduled to end.
- ¹² Laws of New York, 2007, Chapter 381.
- ¹³ "Average lifespan" is the average difference between the project approval year and the planned end year for all projects.
- ¹⁴ Chapter 563 of the Laws of 2015 amending GML, Sections 859-a and 874.
- ¹⁵ As noted, the question as to whether an IDA has claw back agreements existed in PARIS before the requirement to create a claw back policy was established in 2015 and therefore does not provide data on the actions IDAs have taken in accordance with the 2015 requirements.
- ¹⁶ All initial and current job numbers reported by IDAs are full-time equivalent.
- ¹⁷ All "new projects" in 2023 received approval by an IDA during fiscal year 2023.
- ¹⁸ For the purpose of this report, each region consists of the following counties: Capital District region includes Albany, Columbia, Greene, Rensselaer, Saratoga, Schenectady, Warren and Washington; Central New York region includes Cayuga, Cortland, Madison, Onondaga and Oswego; Finger Lakes region includes Genesee, Livingston, Monroe, Ontario, Orleans, Seneca, Wayne, Wyoming and Yates; Long Island includes Nassau and Suffolk; Mid-Hudson region includes Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster and Westchester; Mohawk Valley region includes Fulton, Hamilton, Herkimer, Montgomery, Oneida and Schoharie; North Country region includes Clinton, Essex, Franklin, Jefferson, Lewis and St. Lawrence; Southern Tier region includes Broome, Chemung, Chenango, Delaware, Otsego, Schuyler, Steuben, Tioga and Tompkins; and Western New York region includes Allegany, Cattaraugus, Chautauqua, Erie and Niagara. New York City includes the five boroughs of Brooklyn, Manhattan, Queens, Staten Island and The Bronx.

Notes

- ¹⁹ Town of Colonie Industrial Development Agency, *Projects*, “Lincoln Avenue Development, Phase 1A (IDA 0105-22-03A)” at <https://growcolonie.org/projects/>.
- ²⁰ Town of Colonie, New York, *Town of Colonie Comprehensive Plan Update*, June 13, 2019, at www.colonie.org/departments/pedd/planning/documents/Comprehensive-Plan/Town-of-Colonie-Comp-Plan-06-13-19.pdf#.
- ²¹ For more information, see Operation Oswego County, Inc., “Felix Schoeller North America Expansion Project on Track for Completion Later This Summer,” May 23, 2023, at www.oswegocounty.org/pr_may23_23.php.
- ²² For more information, see New York State Governor’s Office, press release: “Governor Hochul Announces Cummins Jamestown Engine Plant to Invest \$452 Million to Produce the Industry’s First Fuel-Agnostic Engine Platform,” May 22, 2023, at www.governor.ny.gov/news/governor-hochul-announces-cummins-jamestown-engine-plant-invest-452-million-produce-industrys.
- ²³ Broome County, New York, *Housing Needs Assessment & Strategy*, January 2024, at <https://broomecountyny.gov/sites/default/files/dept/planning/pdfs/Broome-County-Housing-Needs-Assessment-2024.pdf>.
- ²⁴ For more information, see St. Lawrence County IDA, *Projects*, “2022,” “TJA-NY-Canton Solar Farm, LLC [IDA Project #4001-22-06]” at <https://slcida.com/about/projects/> and Cleanview, “TJA-NY-Canton Solar Farm LLC” at <https://cleanview.co/solar-farms/new-york/68403/tja-ny-canton-solar-farm-llc>.
- ²⁵ For more information, see New York City Industrial Development Agency, *Financial Statements and Required Supplementary Information*, October 2, 2023, pp. 16-17, at www.abo.ny.gov/annualreports/PARISAuditReports/FYE2023/IDA/NewYorkCityIndustrialDevelopmentAgency2023.pdf.
- ²⁶ In 2008, the provision that allowed IDAs to finance civic facilities expired. Since conduit debt is only available at the IDA level, it is not possible to track the debt carried by an individual project or by type of project.
- ²⁷ Mostert, Manzanero & Scott, LLP, “Genesee County Industrial Development Agency D/B/A Genesee County Economic Development Center,” *Audited Basic Financial Statements*, December 31, 2023, pp. 6-7, at www.abo.ny.gov/annualreports/PARISAuditReports/FYE2023/IDA/GeneseeCountyIndustrialDevelopmentAgency2023.pdf.
- ²⁸ MMB+CO, “County of Monroe Industrial Development Agency,” *Communicating Internal Control Related Matters Identified in an Audit*, December 31, 2023, pp. 9 & 13, at www.abo.ny.gov/annualreports/PARISAuditReports/FYE2023/IDA/MonroeIndustrialDevelopmentAgency2023.pdf.
- ²⁹ Not-For-Profit Corporation Law, Section 1411.
- ³⁰ OSC estimates that there are 354 active Local Development Corporations (LDCs) in New York State as of the release of this report. For a list of these LDCs, download the “Local Government Entities by Class” table at <https://web.osc.state.ny.us/localgov/web-entity-map/>. The New York State Authorities Budget Office separately determines the number of active LDCs in the state, with a total of 335 as of the release of this report.
- ³¹ Laws of New York, 2019, Chapter 710 amending GML, Section 34.
- ³² Median home sale prices outside of New York City increased 24 percent from 2019 to 2022. For more information, see New York State Department of Taxation and Finance, “Statewide Residential Median Sale Price – Excluding New York City” at www.tax.ny.gov/research/property/assess/sales/stmedprice.htm. Construction costs hit a record high nationally in 2023, and then again in 2024. For more information, see National Association of Home Builders, “Cost to Construct a Home Rose Significantly Over Last Two Years,” January 29, 2025, at www.nahb.org/blog/2025/01/cost-of-construction-survey-2024.
- ³³ To view or download OSC’s performance audit reports on IDAs, as well as other local governments, see “Audits of Local Governments” at www.osc.ny.gov/local-government/audits.

Contacts



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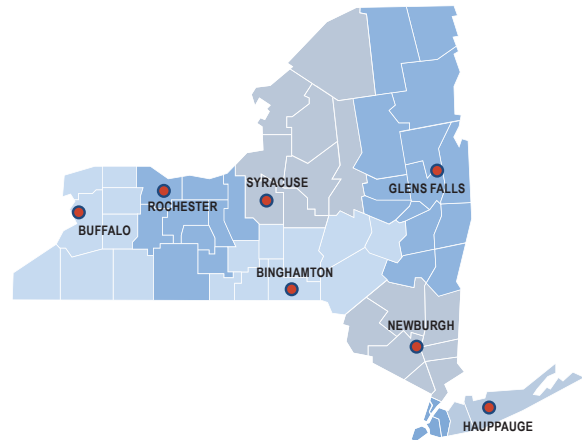
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