# AVERAGE ESTIMATED COSTS FOR COUNTY AND TOWN SPECIAL IMPROVEMENT DISTRICTS

## (EFFECTIVE FOR PROCEEDINGS FOR WHICH A NOTICE OF HEARING IS PUBLISHED FROM JANUARY 1, 2026 THROUGH DECEMBER 31, 2026)

An application for permission of the State Comptroller for counties and towns to establish, extend or increase the maximum amount to be expended in county or town improvement districts, to authorize or increase the maximum amount to be expended for a town improvement, or for the increase and improvement of facilities in a county improvement district is required if debt is proposed to be issued by a county or town and the "cost of the district or extension" to the "typical property" or, if different, the "typical one- or two family home" as stated in the notice of hearing, is above the average estimated cost thresholds listed below.[1]

"Costs" include amounts required to be paid for debt service, operation and maintenance and other charges, including user fees, related to the improvement in the first year following formation of the district or extension, or the increase and improvement of facilities in counties (or, if greater, the first year in which both principal and interest and operation and maintenance will be paid). To ensure accurate calculations of estimated costs, counties and towns should not assume the receipt of federal or state aid in the absence of firm commitments from the appropriate agency. In addition, estimated borrowing costs should be based on the proposed maturity of the obligations and interest rate assumptions derived from current market conditions or a letter of commitment. Charges imposed by other governmental entities, such as public authorities or other municipalities, should also be included in the computation. Costs, for this purpose, do not include hook-up fees.

[1] For those proceedings that are subject to a permissive referendum requirement, the Comptroller's Office will accept the filing of an application prior to the expiration of the time for filing a petition requesting a referendum or, if a petition is filed, the vote on the proposition. However, no approval order will be granted until after the completion of all such requirements.

## TOWN DISTRICTS

The following average estimated costs apply to town special district establishments, extensions or increases in the maximum amount to be expended.[2]

Sewer $1,010

Water $1,218

## COUNTY DISTRICT INCREASES AND IMPROVEMENTS

The following average estimated cost applies to county special district increases and improvements of facilities. Please note that this figure represents only the increased cost to the typical property as a result of the increase and improvement.

Sewer $149

## OTHER DISTRICTS

For county water and sewer establishments, county water increases and improvements and all other types of districts, there was insufficient data to calculate meaningful average estimated costs. Therefore, any type of district not listed above will be subject to applicable requirements for obtaining the Comptroller's approval, irrespective of the cost to the typical property or home, if debt is proposed to be issued to finance the improvement.

Note that proceedings under Town Law § 202-b to, among other things, repair, improve or replace facilities within an existing town district do not require the Comptroller's consent, except in certain cases within the Adirondack Park (see Town Law § 202-b[5] and Local Finance Law § 104.10[3]).

[2] The application for permission of the State Comptroller, if required in the case of an increase in the maximum amount to be expended, may be given only after a public hearing and, in the case of Article 12- A districts, permissive referendum requirements are met.