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Resolution No. 1

Preserve and Support Home Rule

WHEREAS, the New York State Constitution grants broad home rule powers to local governments and places restrictions on the state Legislature in order to preserve these powers; and

WHEREAS, home rule authority encompasses a wide range of subjects, including but not limited to the authority to: adopt, amend and repeal local laws in the exercise of a town's functions, powers and duties; share services with other local governments; levy and collect rents and penalties in a town; adopt, amend and repeal zoning regulations; and

WHEREAS, under Municipal Home Rule Law and the Statute of Local Governments, local governments' home rule powers must be liberally construed; and

WHEREAS, New York is one of many states across the country granting local governments home rule authority, and this authority should be recognized at the federal level; and

WHEREAS, the exercise of home rule powers allows local governments to meet the unique and diverse needs of local residents while also fostering citizen participation in government; and

WHEREAS, New York's diverse communities are best served by maintaining the principles of home rule, including those set forth in the state Constitution, Local Government Bill of Rights, Statute of Local Governments and the Municipal Home Rule Law; now, therefore, be it

RESOLVED, that the New York Association of Towns calls on the Governor and the state Legislature to preserve and strengthen home rule; and be it further

RESOLVED, that the New York Association of Towns will oppose any state or federal initiative that would weaken or eliminate New York's long-standing tradition of home rule and local government authority.

Background

This resolution is routinely included in NYAOT's Legislative Program and looks to preserve and strengthen home rule and bolster the authority and autonomy town governments need to make local decisions and better serve town residents. Broadly defined, home rule is a way for the state to transfer a portion of its governmental powers to local governments by allowing them to manage their own affairs. Granted in 1963-64, home rule authority has been weakened over the years through court cases and legislative enactments, preempting towns from acting on areas of local concern.

Resolution No. 2

Increase Aid and Incentives to Municipalities (AIM) and Temporary Municipal Assistance (TMA) Funding, Make TMA Permanent, and Evaluate and Update the AIM Distribution Formula

WHEREAS, the AIM and TMA programs are sources of unrestricted aid wherein revenue is redistributed and shared with towns, cities (except New York City), and villages in New York State; and

WHEREAS, unrestricted aid funded by the state demonstrates a strong partnership between local governments and the state and is an established way for the state to provide meaningful support to local governments that keeps real property taxes down; and

WHEREAS, towns are required to comply with various state mandates without any significant funding source; and

WHEREAS, the state included a much-appreciated additional \$100 million in TMA funding in the 2026-2027 budget, but TMA remains a temporary program; and

WHEREAS, when adjusting for inflation, AIM funding should be funded at \$1.03 billion; and

WHEREAS, when the AIM program was created it folded together several older aid programs, and each municipality's starting AIM allocation was simply whatever it had received under those old programs, not a fresh calculation based on need; and

WHEREAS, the Office of the State Comptroller has found that AIM allocations do not reflect an updated or consistently applied formula tied to a municipality's actual fiscal need, but remain the same regardless of population growth, service demands, or changing economic conditions; and

WHEREAS, this frozen model produces stark inequities between similarly situated municipalities and is based solely on the type of local government, such as a city compared to a town, without regard to actual population or service burden; and

WHEREAS, this static distribution leaves towns increasingly reliant on property taxes and other local revenue to fund state-mandated and essential services, worsening affordability challenges for New York residents; now, therefore, be it

RESOLVED, that the New York Association of Towns calls on the Governor and state Legislature to increase AIM and TMA appropriations funded by the state to account for the rate of inflation and increased costs borne by local governments; and be it further

RESOLVED, that the New York Association of Towns calls for TMA to be made a permanent program; and be it further

RESOLVED, that the New York Association of Towns calls upon the Governor and the State Legislature to conduct a comprehensive evaluation of the AIM funding formula, including its data sources, distribution methodology, and eligibility criteria; and be it further

RESOLVED, that this evaluation include direct input from town officials and municipal associations representing the full diversity of New York's towns, including those receiving little or no AIM funding under the current formula; and be it further

RESOLVED, that the state adopt a revised AIM formula that accurately and equitably reflects current municipal population and fiscal need, with the goal of restoring meaningful, predictable state support to all towns.

Background

Revenue sharing between New York State and local governments has taken various forms over the years. When the AIM program was established as part of the state budget in 2005-2006, its goal was an improved and streamlined way for the state to redistribute state revenue to towns, cities, and villages. AIM is the only general revenue sharing funding available to municipalities, meaning that a town can spend AIM funding it receives how it best sees fit.

Each municipality's starting AIM allocation simply carried forward whatever it had received under the older programs AIM replaced, not a fresh calculation based on need. The Comptroller's office has found that AIM allocations reflect legacy dollar amounts and remain unchanged regardless of population growth, service demands, or changing economic conditions. The result is stark. For example, Albany (pop. 99,224) gets \$12.6 million, whereas Amherst, a town with 30 percent more residents, gets \$663,670. The same pattern shows up

elsewhere, the town has a comparable or larger population and service burden than its neighboring city, but receives a small fraction of the AIM funding, purely because of legacy classification.

This resolution also addresses TMA, which is distributed pursuant to the AIM formula, although it is technically a different pot of money. Originally conceived as a 2-year program, the 2026-2027 budget not only increased TMA by \$100 million, it extended the program for an additional year.

Taken together, this resolution asks the state to increase both AIM and TMA funding to account for inflation, make TMA a permanent program, and evaluate and update the AIM formula so funding reflects actual population and fiscal need rather than a frozen 2006 baseline, with towns included in that evaluation process from the start.

Resolution No. 3

Support Highway, Bridge and Transportation Funding

WHEREAS, in 2022, the state approved a \$32.8 billion Five-Year NYSDOT Capital Plan for SFY 2022-23 through 2026-27, which included funding for local roads and bridges, and which will require renewal as it approaches its final year; and

WHEREAS, a safe and dependable transportation network is essential to protect users of New York's roads, bridges, and mass transit, and to encourage and sustain economic development; and

WHEREAS, studies of New York's extensive local road system continue to identify a multibillion-dollar shortfall in funding for local roads and bridges; and

WHEREAS, the National Highway Construction Cost Index continues to increase above the rate of inflation, straining local resources to fund transportation projects and eroding the real value of state aid increases; and

WHEREAS, despite a record level of funding in the 2026-2027 State Budget, a further \$250 million increase to CHIPS is needed to recoup funding value lost to inflation since the five-year capital plan was adopted in 2022; now, therefore, be it

RESOLVED, that the New York Association of Towns calls on the Governor and the Legislature to maintain, support, and increase funding for CHIPS, PAVE-NY, BridgeNY, Extreme Winter Recovery, POP, State Touring Routes, and other transportation funding in the 2027-2028 State Budget, and to continue to provide stable and sustainable long-term funding for local infrastructure; and be it further

RESOLVED, that the Legislature and Governor begin the process of developing a successor to the current Five-Year NYSDOT Capital Plan, ensuring continued and expanded dedicated funding for local roads and bridges.

Background

Predictable, reliable highway funding is critical for towns to maintain safe roads and bridges, support local economies, and control property taxes. This resolution urges the state to continue strong support for core local transportation programs, CHIPS, PAVE-NY, BridgeNY, Extreme Winter Recovery, and POP, and to increase funding to meet growing infrastructure needs.

Local roads and bridges are aging faster than current funding levels can address. The New York State Association of Town Highway Superintendents has previously estimated a statewide shortfall well into the billions annually for local transportation needs, and reports from the State Comptroller, TRIP, and others continue to document the gap between infrastructure conditions and available funding.

The enacted SFY 2026-27 State Budget increased CHIPS funding by \$50 million to \$698.1 million, while holding Extreme Winter Recovery, State Touring Routes, PAVE-NY, POP, and BRIDGE-NY at their prior levels, bringing total NYSDOT local transportation aid to a record \$1.43 billion. That increase is welcome, but highway superintendents and county associations have already called for a further \$250 million CHIPS increase, to \$898.1 million, arguing that even record dollar totals haven't kept pace with construction cost inflation since the current five-year capital plan was adopted in 2022. With that capital plan set to expire at the end of SFY 2026-27, sustained and increased investment, and a timely successor plan, will be essential to keep local roads and bridges safe and functional.

Resolution No. 4

Create a Dedicated Funding Program for Municipal Water and Sewer Infrastructure

WHEREAS, under the New York State Constitution, every person has a right to clean air, water, and a healthful lifestyle; and

WHEREAS, many municipalities own water and sewer systems, stormwater facilities and other infrastructure critical to ensuring this right; and

WHEREAS, much of this infrastructure was constructed decades ago and requires significant upgrades in addition to regular maintenance; and

WHEREAS, water and sewer systems are critical to support affordable housing development; and

WHEREAS, New York State currently provides application-based funding assistance on a case-by-case basis and low- to no-interest loans to fund improvements to local water and sewer infrastructure; and

WHEREAS, dedicated funding is conducive to long-term capital planning, a practice encouraged by the Office of the State Comptroller; and

WHEREAS, the state initiated the Consolidated Local Street and Highway Improvement Program (CHIPS) in 1981, which provides consistent funding assistance for the maintenance of local roads and offers a successful model on how to distribute statewide assistance through a fair and equitable formula; now, therefore, be it

RESOLVED, that the New York Association of Towns calls on the Governor and Legislature to create a dedicated funding program for municipal water and sewer infrastructure using a fair and equitable formula to distribute funds annually to municipalities.

Background

This proposal was featured prominently in NYAOT's 2026 Legislative Priorities and remained a major focus throughout the 2026 legislative session. A Senate one-house budget proposal included a CHIPS-style, dedicated water and sewer infrastructure fund for municipalities funded at \$100 million. Parallel standalone legislation was also introduced in both houses; however, there is concern, particularly in the Assembly, that this proposal will take away from the Clean Water Infrastructure grants.

While New York State provides important resources through grants and low- or no-interest loan programs, these funding mechanisms alone cannot meet the scale of municipal infrastructure needs. A dedicated, CHIPS-like annual program for water and sewer infrastructure would supplement these grants meant for larger, capital projects and give towns a reliable revenue source that they can budget for, incorporate into multi-year capital plans, and use to proactively address system deficiencies and operation and maintenance before they become emergencies.

NYAOT has worked closely with our partner organizations, NYCOM and NYSAC, on advancing this initiative, and both organizations strongly support the creation of a predictable, dedicated funding stream for local water and sewer systems.

New York's water and wastewater infrastructure is aging rapidly and requires substantial, long-term investment. The Office of the State Comptroller estimates that necessary drinking-water infrastructure investments statewide range from \$22 billion to \$39 billion (*Drinking Water Systems in New York: The Challenges of Aging Infrastructure*, February 2017). Similarly, the Department of Environmental Conservation estimates that \$36.2 billion will be needed over 20 years to repair, replace, and modernize wastewater systems.

Finally, this proposal directly advances New York's constitutional right to clean air, clean water, and a healthful environment, added in 2021, as well as broader state priorities such as affordable housing development, which depends on modern, adequate water and sewer capacity.

Resolution No. 5

Modernize Public Notice Requirements

WHEREAS, towns are required by various provisions of New York State law to publish public notices in newspapers of general circulation to inform residents of hearings, bids, local laws, meetings, and other governmental actions; and

WHEREAS, these statutory notice requirements have not been meaningfully updated in decades, despite substantial changes in how the public accesses information; and

WHEREAS, many communities no longer have a print local newspaper, and in some areas the only qualifying publications are regional or out-of-town papers with limited readership, reducing both accessibility and effectiveness; and

WHEREAS, the state now requires most local governments to operate an official .gov website to enhance security, authenticity, and public access to municipal information; and

WHEREAS, town websites have become the primary source of information for residents, offering real-time updates at little to no cost and providing broader, faster, and more equitable access to public documents than traditional print notices; and

WHEREAS, modernizing public notice requirements to allow or require posting on a town's official .gov website would increase transparency, reduce costs, and better reflect how New Yorkers obtain information today; and

WHEREAS, updating these requirements would also ensure that notices reach residents in communities where newspapers have reduced publication schedules, eliminated print editions, or ceased operations entirely; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the Governor and the New York State Legislature to modernize statutory public notice requirements to allow official municipal .gov websites as a valid and effective method of providing public notice; and be it further

RESOLVED, that the New York Association of Towns supports creating a searchable, centralized statewide public notice portal, to improve transparency, create a permanent public archive, and provide residents a single location to search legal notices by municipality, topic, or date.

Background

New York State's public notice requirements have remained largely unchanged for decades, even as the ways residents access information have shifted dramatically. Towns are still required to publish legal notices, such as public hearings, bid solicitations, local laws, and other official actions, in newspapers of general circulation, meaning in print with a paid subscription. However, many communities no longer have a local newspaper, and those that remain often publish infrequently, cover large multi-county areas, or have switched to digital publication. As a result, statutory newspaper notices are increasingly expensive while reaching fewer residents. For example, the Town of Mamaroneck's experience illustrates this growing disconnect: the town's annual legal notice expenditures rose from \$6,925 in 2023 to \$7,603 in 2024 to \$8,739 in 2025, an increase of approximately 26 percent over that period.

At the same time, state policy has moved strongly toward digital communication. New York now requires most local governments to adopt .gov domain websites, which provide secure, verifiable, and easily accessible platforms for sharing official information. For many towns, their .gov website is now the primary and most reliable source through which residents obtain municipal updates, agendas, meeting notices, and public documents.

Modernizing public notice requirements to allow posting on a town's official .gov website would reflect current communication practices, expand access to information, and reduce costs for taxpayers. Digital notices can be posted instantly, remain available indefinitely, and can be supplemented with email notifications, social media, and other outreach tools. By contrast, newspaper notices are often difficult to locate, available for only a short period, and may go unread due to declining print circulation. Assembly bill A10387 (Shimsky) and Senate bill S9558 (May), the *Local Government Notice Modernization and Transparency Act*, were introduced in 2026 to authorize municipalities to publish legal notices on their official municipal websites in lieu of newspaper publication. Other states already adopted successful models for modernized public notice, including Florida's statutory authorization of government website publication as a legally recognized alternative to newspaper publication, and Utah's statewide public notice portal, which serves as a single, searchable, centralized repository for legal notices from governmental entities statewide.

Resolution No. 6

Authorize the Designation of a SEQRA Officer

WHEREAS, the State Environmental Quality Review Act ("SEQRA") requires town boards, planning boards, zoning boards of appeals, and other local agencies to review the environmental impacts of discretionary actions before approval; and

WHEREAS, SEQRA compliance is technical and procedurally complex, requiring careful classification of actions, coordination among involved and interested agencies, environmental assessment form review, and, where applicable, preparation or review of environmental impact statements; and

WHEREAS, most towns, particularly smaller and rural towns, rely on volunteer board members and part-time staff who lack specialized training in SEQRA and must administer the law alongside numerous other responsibilities; and

WHEREAS, inconsistent or incomplete SEQRA review exposes towns to significant legal risk, including Article 78 challenges, project delays, and potential liability for procedural defects, while also undermining the environmental protections SEQRA is intended to provide; and

WHEREAS, a designated SEQRA officer, whether serving an individual town or shared among multiple municipalities, would provide towns with a consistent point of expertise to guide boards through SEQRA determinations, improve procedural compliance, and reduce the risk of successful legal challenges; and

WHEREAS, other areas of state and local law already recognize the value of designated local officers with specialized training, such as floodplain administrators and stormwater management officers, and a SEQRA officer designation would follow this established model; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the New York State Legislature to enact legislation explicitly authorizing towns to designate a SEQRA officer, individually or on a shared basis with other municipalities, to oversee and coordinate local SEQRA compliance; and be it further

RESOLVED, that any such legislation should direct the Department of Environmental Conservation, or another appropriate state agency, to establish a training and certification program for SEQRA officers, and should identify state funding or grant opportunities to help towns support the position, particularly for smaller and rural towns with limited resources.

Background

Towns must administer SEQRA, which can be technically complex, largely through volunteer board members and part-time staff with no formal training requirement. Procedural missteps, even minor ones, are a common basis for Article 78 challenges, exposing towns to legal risk, project delays, and added costs. New York already authorizes designated local officers with specialized training in comparable regulatory areas, such as floodplain administrators and stormwater management officers. A SEQRA officer would follow the same model: a trained point person, potentially shared across towns through an intermunicipal agreement, who guides boards through SEQRA compliance without displacing the board's ultimate decision-making authority.

This resolution asks the Legislature to authorize towns to designate a SEQRA officer (individually or jointly), and identify funding support, particularly for smaller and rural towns.

Resolution No. 7

Authorize the Establishment of Reserve Funds for Other Post-Employment Benefits (OPEB)

WHEREAS, many towns in New York State provide health insurance and other post-employment benefits ("OPEB") to retired employees, representing a significant long-term financial obligation; and

WHEREAS, unlike pension obligations administered through the New York State and Local Retirement System, OPEB liabilities are generally unfunded, with towns paying these costs on a pay-as-you-go basis out of current operating budgets rather than through advance funding; and

WHEREAS, Governmental Accounting Standards Board ("GASB") Statement No. 75 requires municipalities to report their full OPEB liability on their financial statements, and for many towns this liability represents one of the largest long-term obligations on their books, often reaching into the millions of dollars; and

WHEREAS, General Municipal Law authorizes towns to establish reserve funds for a variety of specific purposes, including capital improvements, repairs, and retirement contributions, but does not clearly and explicitly authorize towns to establish a dedicated reserve fund to prefund OPEB obligations; and

WHEREAS, the absence of clear statutory authorization leaves towns without an effective tool to plan responsibly for these long-term costs, forcing future taxpayers and budgets to absorb the full, unmitigated cost of retiree health benefits as they come due; and

WHEREAS, allowing towns to establish and fund an OPEB reserve fund, on a voluntary basis and consistent with prudent fiscal management, would enable towns to set aside resources over time, reduce the long-term burden on taxpayers, and strengthen towns' overall fiscal position and credit standing; and

WHEREAS, prefunding OPEB liabilities is a widely recognized best practice in municipal finance, and providing towns with explicit statutory authorization to do so is consistent with sound, forward-looking fiscal policy; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the New York State Legislature to enact legislation explicitly authorizing towns to establish a reserve fund dedicated to funding other post-employment benefits, in a manner consistent with the framework governing other municipal reserve funds under General Municipal Law.

Background

Counties, cities, villages, and towns across New York have significant long-term obligations for other post-employment benefits, including retiree health insurance and related benefits. These obligations can represent substantial future costs for local governments and school districts, yet current law does not provide a clear and uniform mechanism for many local entities to responsibly reserve funds for these liabilities. Additionally, under government accounting standards, this shows up as an unfunded liability, thereby potentially impacting a town's bond rating.

Authorizing OPEB reserve funds will provide local governments and school districts with an important fiscal management tool. By allowing governing boards to set aside funds in a dedicated reserve, this legislation promotes long-term planning, budget stability and responsible stewardship of taxpayer dollars. It will help municipalities and school districts prepare for future retiree benefit costs rather than relying solely on annual operating budgets to meet these obligations as they come due. NYAOT was able to get legislation introduced in the 2026 session.

Resolution No. 8

Expand Privacy Protections to Public Officers

WHEREAS, public officials across New York State and throughout the nation have experienced increasing levels of harassment, intimidation, threats, doxxing, and unwanted disclosure of personal information; and

WHEREAS, New York has recognized this danger by enacting the Judicial Security Act and related privacy protections, which allow judges and certain court personnel to request the removal or restriction of personal information from publicly available records and databases; and

WHEREAS, local government officials frequently perform public-facing duties and interact with the public on sensitive and often contentious matters that place them at similar risk of harassment, threats, and misuse of personal information; and

WHEREAS, despite performing essential governmental functions and serving as highly visible representatives of local government, town officials currently lack privacy protections comparable to those afforded to members of the judiciary; and

WHEREAS, other states have already extended comparable protections to public officials, demonstrating that privacy protections for public officials can be implemented without limiting governmental transparency or public access to official records, decisions, and proceedings; and

WHEREAS, extending appropriate privacy protections to public officers represents a logical next step in safeguarding public servants while preserving New York's longstanding commitment to transparency, accountability, and open government; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the New York State Legislature to expand existing statutory privacy protections currently available to members of the judiciary to town public officers.

Background

Town officials sit at the public-facing intersection of local government, handling FOIL requests, code enforcement, assessing, and constituent services, work that increasingly exposes them to harassment, threats, and doxxing. New York already recognizes this risk for one category of public servant: judges and court personnel can request removal of personal information from public records and databases under the Judicial Security Act. Town officials, who face comparable public exposure in the course of their duties, currently have no equivalent protection.

Other states have addressed this risk. For example, Washington has the Address Confidentiality Program, a decades-old system, which shields personal information for at-risk public officials. California requires agencies and data brokers to remove officials' home addresses and phone numbers from public postings upon request, and Colorado has taken similar steps for election workers and other officials. In each case, the protections are scoped narrowly to personal identifying information, leaving official records, decisions, and proceedings fully subject to public disclosure. This resolution asks New York to extend its existing judicial privacy framework to public officers.

Resolution No. 9

Modernize Electronic Vital Records Systems for Birth and Marriage Records

WHEREAS, New York has successfully modernized death record administration through the Department of Health's Death Registration System ("DAVE"), significantly improving accuracy, efficiency, and accessibility for local registrars, funeral directors, physicians, and state officials; and

WHEREAS, electronic systems are similarly used for birth registration, yet local registrars have limited or no access to them, while marriage records continue to rely entirely on paper forms, manual workflows, and redundant data entry, creating administrative inefficiencies for town clerks serving as Local Registrars of Vital Statistics; and

WHEREAS, town clerks interact directly with residents and are frequently the first point of contact when residents encounter delays, confusion, or errors involving vital records; and

WHEREAS, DAVE's success demonstrates that electronic vital records systems improve accuracy, efficiency, and accessibility while preserving security and integrity, and expanding this model to birth and marriage records would reduce administrative burdens and enhance service to residents; and

WHEREAS, town clerks, as the officials most directly responsible for administering vital records locally, bring practical experience that should inform the design of any modernization effort; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the Legislature and Department of Health to continue modernizing vital records administration by expanding electronic access, improving state-local integration, and enhancing the administration of birth and marriage records; and be it further

RESOLVED, that the State build upon DAVE's success by expanding local registrar access to electronic birth record systems and developing a secure, statewide electronic marriage registration and reporting platform; and be it further

RESOLVED, that the state establish a Vital Records Modernization Working Group, including town and village clerks, the New York State Town Clerks Association, the New York State Association of City and Village Clerks, the Department of Health, and other relevant stakeholders, to guide this effort; and be it further

RESOLVED, that the state support enhanced collaboration between the Department of Health and local registrars to improve technology, communication, training, and customer service for vital records.

Background

New York's Death Registration System (DAVE) gives local registrars, funeral directors, and physicians a working electronic platform that has measurably improved accuracy and cut paper-based processing. Birth records haven't kept pace: hospitals and the Department of Health use electronic systems, but local registrars, the officials residents actually call with questions or corrections, have limited or no access to them. Marriage records are furthest behind, still running entirely on paper forms and manual data entry.

Town clerks, acting as Local Registrars of Vital Statistics, sit at the center of this gap. They're the first call when a resident needs a certified copy, hits an error, or has a genealogical question, but they're working with tools that haven't been modernized to match DAVE's success.

This resolution asks the State to extend the DAVE model, expanding registrar access to birth records and building a comparable electronic system for marriage registration, through a working group that includes Town clerks and their associations from the outset, rather than a top-down system imposed after the fact. The ask is deliberately process-oriented (a working group and stated priorities) rather than a specific technical mandate, which keeps the resolution flexible for negotiation while still committing the state to include local registrars in the design.

Resolution No. 10

Increase Permitted Returned Check Charges

WHEREAS, Section 85 of the General Municipal Law currently authorizes municipal corporations to adopt a service charge on checks returned or dishonored for insufficient funds, which charges cannot exceed \$15 per check; and

WHEREAS, Section 5-328 of the General Obligations Law currently authorizes a processing fee of up to \$20 by other holders of checks dishonored or returned due to insufficient funds or other cause; now, therefore, be it

RESOLVED, that the Association of Towns requests the Governor and Legislature to amend state law to authorize local governments to impose dishonored check charges of up to \$35 for any check returned for insufficient funds or other cause.

Background

The amount a town may charge for a returned or dishonored check is set by state law. General Municipal Law §85 provides that a town may, by resolution, impose a service charge on any check that is dishonored by a bank or depository institution. The fee imposed may not exceed the amount set forth in General Obligations Law §5-328, which is \$20. There is no authority for a town to impose a service charge on a returned check in an amount higher than \$20, absent an amendment to the law by the state Legislature. The law regarding the amount a municipality may charge for returned checks was last amended in 1991, from \$10 to \$20. Legislation in 2010 (A5920/S2712) sought to raise the fee from \$20 to \$30; that bill did not advance out of committee. Most states authorize banks and vendors to charge a higher fee for bounced checks.

According to a September 26, 2025 survey performed by Remitly, a regulated global payment company serving 9.6 million customers, 41 states authorize a \$25 to \$50 returned check fee. New York is among a group of just five states that limits what a vendor may charge for a bounced check to \$20.

Resolution No. 11

Create a Dedicated Funding Source for Commercial Driver's License Training

WHEREAS, New York State's municipalities depend on a reliable workforce of commercially licensed drivers to perform a wide range of critical public functions, including snow and ice removal, road maintenance, solid waste collection, public works operations, and school transportation; and

WHEREAS, without sufficient CDL-credentialed staff, municipalities must rely on costly contractors or delay essential services, outcomes that directly harm residents and strain local budgets; and

WHEREAS, CDL training programs typically cost between \$3,000 and \$10,000 per individual, depending on the class of license and endorsements required, an expense that is prohibitive for many prospective workers, particularly in rural or economically distressed communities; and

WHEREAS, training providers are unevenly distributed across the state, and rural municipalities and smaller communities, which often face the most acute driver shortages, frequently lack accessible training options, forcing prospective trainees to travel long distances or forgo training altogether; and

WHEREAS, these barriers fall hardest on smaller municipalities with limited budgets and fewer administrative resources, contributing to persistent staffing gaps in essential services; and

WHEREAS, addressing both the cost of training and access to training providers is necessary to build a sustainable pipeline of qualified CDL holders into municipal employment; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the New York State Legislature to establish a grant program that channels state resources to municipalities to fund CDL training for municipal employees and prospective employees; and be it further

RESOLVED, that any such legislation encourage and facilitate partnerships between municipalities and local training providers, including community colleges, and BOCES programs, to expand access to training, particularly in rural and underserved areas; and be it further

RESOLVED, that any such legislation prioritize support for smaller and rural municipalities with limited budgets and administrative resources, which face the most acute driver shortages and the fewest existing options to address them.

Background

Municipal operations run on CDL-credentialed drivers, plowing, road work, solid waste, and school transportation all require them, but training costs \$3,000 to \$10,000 per person, and training providers are unevenly distributed, leaving rural and smaller municipalities with both the worst shortages and the fewest ways to fix them. When towns can't fill these positions, they either pay more for contractors or delay essential services, both of which fall on residents and budgets.

This resolution asks the Legislature to create a grant program funneling state resources to municipalities specifically for CDL training, paired with a push toward partnerships with community colleges, BOCES, and FMCSA-registered training organizations to close the access gap in underserved areas. During the 2026 session NYAOT spoke with several legislators who are interested in sponsoring a bill like this.

Resolution No. 12

Increase the Salary Cap for Retired Public Officials Returning to Public Service

WHEREAS, many towns rely on the service of retired public officers and employees who rejoin the public workforce; and

WHEREAS, under Retirement and Social Security Law § 212, unless they are 65 or older, public retirees may only earn up to \$35,000 from post-retirement public employment without diminution of retirement earnings; and

WHEREAS, the retiree salary cap has not been increased since 2020 and does not keep pace with inflation; and

WHEREAS, towns are having difficulty filling vacancies in their workforces due, in part, to the inability to offer competitive salaries; and

WHEREAS, raising the retiree salary cap makes post-retirement work in towns more enticing while simultaneously allowing towns to employ experienced individuals at a reduced cost, thus saving taxpayer money; now, therefore, be it

RESOLVED, that the New York Association of Towns calls upon the Governor and the Legislature to amend state law to increase the salary cap placed on retired public employees who continue their public service to \$50,000.

Background

As a way to keep property taxes down, many towns rely on retired public employees to provide local services and public protection. The state allows retirees to work for a participating employer in the retirement system, provided that their compensation does not exceed \$35,000 (Retirement and Social Security Law § 212). The salary limitations set forth in Retirement and Social Security Law §212 were increased annually between 1996 and 2004 to account for inflation but have only been changed twice since then, once in 2007, and once in 2020 to its current rate of \$35,000.

Resolution No. 13

Support Ways to Reduce Municipal Health Benefit Costs

WHEREAS, providing health benefits helps towns attract and retain valuable municipal employees; and

WHEREAS, health insurance costs have increased exponentially and, on average, rise about 8 percent annually for local governments; and

WHEREAS, most towns have limited options outside of using private insurance companies and community rated plans to provide health benefits, thus making it more expensive; and

WHEREAS, most towns are prohibited from joining county self-insured health benefit plans, which would be considered a form of sharing services and may potentially offer cost savings; and

WHEREAS, there are a number of barriers to creating Insurance Law Article 47 municipal health cooperatives, such as the number of lives that initially need to be covered; and

WHEREAS, it is unclear whether municipalities can join established BOCES health cooperatives governed by Insurance Law Article 47; and

WHEREAS, Insurance Law Article 47 health consortiums are a form of shared services and also may provide significant cost savings in obtaining health benefits; and

WHEREAS, New York State encourages municipalities to collaborate and share services to reduce real property taxes; THEREFORE BE IT

RESOLVED, that the New York Association of Towns calls on the Governor, the Legislature and the Department of Financial Services to adopt legislation and regulatory changes reducing barriers to cooperative and more affordable health insurance, such as exempting municipal employers with less than 100 employees from required community rated plans, amending the required number of covered lives to create an Article 47 health care consortia, and allowing the pooling of stop-loss coverage so that towns may join county self-insured plans.

Background

Although most towns are too small to fall under the Affordable Care Act's employer mandate and General Municipal Law § 92-a merely authorizes, but does not require, towns to offer health insurance, in practice the vast majority do. While a handful of larger towns have the scale to self-insure, and a small number have used Article 47 consortia, most towns must purchase health benefits from private insurers. This lack of viable options is a significant and persistent challenge.

Rising health insurance costs have placed increasing strain on municipal budgets. Because these costs fall directly on local taxpayers, they also exacerbate New York's already high property tax burden. Towns have long worked to control costs through shared services and efficiencies, and cooperative health insurance models consistently emerge as one of the most promising avenues for savings. In fact, under the former Countywide Shared Services Initiative, 20 plans that were submitted identified collaborative health insurance efforts as a key cost-reduction strategy. However, current state law contains several barriers that prevent municipalities from pooling resources and lowering costs, undermining state goals of reducing property taxes and encouraging municipal cooperation.

One barrier involves the ability of towns to self-fund health benefits. While many counties and a few larger municipalities successfully self-insure, smaller towns are effectively prevented from doing so because Insurance Law §§ 4237 and 3231 prohibit the sale of stop-loss coverage to employers with 100 or fewer employees, a threshold most towns fall below. This not only blocks towns from self-insuring, it can also impede their ability to join county self-funded plans.

Another barrier involves the creation of municipal health insurance consortia under Article 47 of the Insurance Law. Although Article 47 permits municipalities to pool risk and function as a self-insured plan, the statutory requirements are so onerous that few have been formed since 1992. Statutory obstacles remain, including the requirement under Insurance Law § 4704(a)(3) that a consortium must have at least 2,000 covered lives to receive a certificate of authority. Many local governments cannot meet this threshold. NYAOT supports revisiting and reducing the covered-lives requirement, easing reserve requirements, and allowing for a transition period in which reserves can be built gradually.

Additionally, Insurance Law §§ 3231(a)(1) and 4317 require employers with fewer than 100 employees to purchase community-rated health insurance, which is significantly more expensive than experience-rated plans and prevents smaller municipalities from joining multiple-employer arrangements. NYAOT supports a municipal exemption from community rating so towns may jointly purchase health insurance on an experience-rated basis.

Finally, although BOCES and school districts have long operated health insurance consortia, uncertainties in Education Law § 1950(4)(h) and its interaction with General Municipal Law Article 5-g create ambiguity about whether municipalities may participate in these existing structures. NYAOT supports legislation clarifying that towns may collaborate with BOCES and school districts on health insurance initiatives.

Taken together, these recommended statutory changes would impose no cost on the state, promote local government cooperation, reduce property taxes, and give towns more tools to manage one of their largest and fastest-growing expenses.

Resolution No. 14

Provide Towns with Negotiation Authority in PILOT Agreements that Impact Their Tax Base

WHEREAS, the tax-exempt status of real properties shifts the tax burden to non-exempt owners, increasing their real property tax liability; and

WHEREAS, Industrial Development Agencies (IDAs) have the ability to negotiate payment in lieu of taxes (PILOT) agreements on certain tax-exempt properties; and

WHEREAS, county IDAs comprised nearly 62 percent of IDA projects in 2022; and

WHEREAS, nearly \$854 million was collected through PILOT agreements in 2022; and

WHEREAS, town real property tax bases are impacted by county IDA agreements; and

WHEREAS, despite being an affected tax jurisdiction with impacts to their tax base, towns are often not consulted or considered when binding PILOT agreements are executed; now, therefore, be it

RESOLVED, that the New York Association of Towns requests legislative action to ensure that governing bodies of affected tax jurisdictions have the ability to approve agreements that impact the tax jurisdiction's real property tax base or require that a community benefits agreement be negotiated with the town directly to make up the difference between what would have been collected in real property taxes and payments the town receives from a PILOT agreement.

Background

In 2023, over \$1.82 billion of real property had tax-exempt status in its taxing jurisdiction, with more than half of the tax base exempt in a number of towns (see Exemptions from Real Property Taxation in New York State: 2023 County, City, and Town Assessment Rolls). The exempt status of real property shifts the real property tax burden to non-exempt owners, driving up real property taxes. To counter this, IDAs have the ability to negotiate PILOT agreements that govern properties with a qualifying project and provide financial payments and other incentives to "affected tax jurisdictions."

While towns are "affected tax jurisdictions" that fail to receive real property tax payments due to the tax exempt status of a property engaged in a project overseen by an IDA (see Real Property Tax Law § 854[1][6]), towns are excluded from or, at best, offered a symbolic seat at the table in negotiations with the IDAs and developers on projects, with counties determining the interests of all of the affected tax jurisdictions. Indeed, county IDAs comprised 61.8 percent of all active IDA projects in 2022 (see Performance of Industrial Development Agencies in New York State, May 2024), and all county tax-exempt projects impact the town tax base located within those counties.

The total tax exemptions for IDA projects in 2022 amounted to nearly \$2 billion, with real property tax exemptions representing \$1.7 billion of the total tax exemptions. This is a staggering amount of money that severely impacts the tax base in each of the jurisdictions in which the projects occur, as the exempt status of properties shifts the burden to the non-exempt property owners. Importantly, almost \$854 million was collected through PILOT agreements in 2022, an increase of nearly \$300 million from the \$555 million that was collected a decade prior in 2012 (see Performance of Industrial Development Agencies in New York State, May 2024). While PILOT agreements are intended to ameliorate the impact of the tax-exempt status of real properties, all impacted taxing jurisdictions do not have parity in the negotiating process and,

consequently, are often bound by agreements that negatively impact their tax base. Accordingly, NYAOT requests the inclusion of language in the law that ensures governing bodies of affected tax jurisdictions approve agreements that impact the tax jurisdiction's real property tax base. Alternatively, and to address concerns about a town's approval stalling economic development, if a PILOT agreement is negotiated and a town does not receive what it would have through real property tax payments, a community benefits agreement must be negotiated with the town to make up the difference.

Resolution No. 15

Fund Real Property Tax Exemptions the State Authorizes, Including Those Offered at Local Option

WHEREAS, the New York State Legislature routinely enacts real property tax exemptions for categories such as veterans, senior citizens, volunteer firefighters and ambulance workers, and agricultural properties, many of which are offered on a "local option" basis; and

WHEREAS, although nominally elective, these exemptions place significant practical pressure on municipalities to adopt them, whether from constituent expectation, competitive pressure with neighboring jurisdictions, or support for the underlying statewide policy goal; and

WHEREAS, the Office of the State Comptroller has found that the more tax-exempt property exists within a jurisdiction, the greater the tax rate generally must be on the owners of remaining taxable property, since every exemption granted shifts the tax burden onto other taxpayers or reduces revenue available for services; and

WHEREAS, the Comptroller has specifically cautioned that because exemptions result in other taxpayers bearing the financial responsibility for the resulting tax shift, exemptions should be carefully considered and periodically reevaluated; and

WHEREAS, the STAR exemption stands apart from most other exemptions precisely because the state reimburses school districts for the resulting revenue loss, demonstrating that a state-funded offset is both a proven and administrable model; and

WHEREAS, municipalities, and particularly towns with limited and already-strained tax bases, are left to absorb the full fiscal impact of most other exemptions, even when the underlying policy goal, such as honoring veterans or supporting volunteer emergency responders, reflects a shared statewide priority rather than a purely local one; and

WHEREAS, the state routinely enacts or expands exemption programs without providing any corresponding funding or reimbursement to the municipalities that bear their fiscal impact, effectively imposing an unfunded local cost in service of a state policy objective; now, therefore, be it

RESOLVED, that the New York Association of Towns urges the New York State Legislature to ensure that any new or expanded real property tax exemption, whether mandatory or offered at local option, be accompanied by a corresponding funding offset or reimbursement mechanism for affected municipalities, following the precedent already established for the STAR exemption; and be it further

RESOLVED, that such offsets may include direct state reimbursement for lost revenue, state aid formula adjustments accounting for exemption-related revenue loss, or other mechanisms ensuring municipalities are not required to bear the full fiscal cost of state policy objectives; and be it further

RESOLVED, that the Legislature conduct a fiscal impact analysis for any proposed real property tax exemption prior to enactment, consistent with the Comptroller's guidance that exemptions be carefully considered and periodically reevaluated.

Background

Every real property tax exemption New York authorizes narrows the taxable base in the municipalities that adopt it, and the Comptroller's office has said so plainly: exemptions cause other taxpayers generally bearing financial responsibility for the offset in tax burden. That's true whether the exemption is mandatory or "local option." In practice, local-option exemptions carry real pressure to adopt, constituent expectation, competition with neighboring towns, or genuine support for the underlying goal, so towns rarely have a free choice to simply decline.

New York already has a model for doing this right: STAR. Because the state reimburses school districts for the school tax revenue lost to STAR, that exemption doesn't shift cost onto other local taxpayers the way most exemptions do. Every other exemption category, veterans, seniors, volunteer firefighters and ambulance workers, and more, lacks that offset, leaving towns to absorb the fiscal hit on their own even when the exemption serves a policy goal the State itself set.

This resolution asks the Legislature to extend the STAR model going forward: pair any new or expanded exemption with a real funding offset, and require a fiscal impact analysis before enactment so the cost to municipalities is visible and accounted for up front, not discovered later in town budgets.

