

# STATE OF NEW YORK

2192

2025-2026 Regular Sessions

## IN SENATE

January 15, 2025

Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the county law, in relation to establishing a procedure for the creation of new counties

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Legislative findings. It is hereby found by the legislature  
2 that section 2 of article 9 of the state constitution provides that the  
3 legislature shall provide for the creation and organization of local  
4 governments in the state of New York. The state has established proce-  
5 dures for the creation of villages, towns, and for municipal annexation.  
6 However, it has not established procedures for the creation of counties.  
7 The legislature is committed to the establishment of local government  
8 that is more cost effective, more efficient, and more responsive to the  
9 needs and desires of those residents being served. Therefore, the legis-  
10 lature finds that it is in the best interests of the state of New York  
11 to establish a procedure for the creation of new counties where it is  
12 feasible and in the best interest of the governed. This legislation  
13 would create such a procedure.

14 § 2. The county law is amended by adding a new article 1-A to read as  
15 follows:

### ARTICLE 1-A

#### CREATION OF NEW COUNTIES

#### Section 10. Population and area requirements.

11. Feasibility study.

12. Petition.

13. Filing petition and objections; determination.

14. Decision of the state comptroller.

15. Referendum.

16. Effective date; transition period.

17. Disposition of property.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 18. Assumption of debt.

2 19. Miscellaneous provisions.

3 § 10. Population and area requirements. 1. A territory containing a  
4 population of at least one hundred thousand inhabitants, as determined  
5 by the most recent federal census, may be established as a county under  
6 this article. Such territory shall also have an area of at least one  
7 hundred square miles.

8 2. Such territory shall be contiguous and all counties affected by a  
9 petition pursuant to this article shall have contiguous boundaries.

10 3. Such territory shall not divide the territory of any existing  
11 cities, towns or villages.

12 § 11. Feasibility study. Before a petition to become a county may be  
13 filed under section twelve of this article, a feasibility study shall  
14 first be prepared. Such feasibility study shall include the following:

15 1. A proposed operating budget for the territory to be the proposed  
16 county;

17 2. A proposed capital budget for the territory to be the proposed  
18 county;

19 3. A proposal for the division of assets and liabilities between the  
20 affected counties;

21 4. The property tax impact on the proposed county and the remaining  
22 county over at least a five year period; and

23 5. An executive summary of such financial impact statement, including  
24 the estimated real property tax impact for the territory to be the  
25 proposed county and the remaining area of the remaining county.

26 § 12. Petition. 1. A proceeding to create a new county shall commence  
27 with a petition.

28 2. A petition to create a new county shall be signed by a number equal  
29 to at least ten per centum of the total vote cast for governor in the  
30 territory proposed to become a county in the last gubernatorial  
31 election.

32 3. Only qualified electors for a general election in such territory  
33 shall be eligible to sign the petition.

34 4. The petition to create a new county shall contain the following  
35 information:

36 (a) The name of the proposed county;

37 (b) The county seat of the proposed county;

38 (c) A statement that the territory proposed to be the new county  
39 contains at least one hundred thousand inhabitants and at least one  
40 hundred square miles;

41 (d) A map showing the boundaries of the proposed county; and

42 (e) A designation of at least one but not more than three persons,  
43 giving full names and addresses, on whom and at which addresses all  
44 papers required to be served in connection with the proceeding to create  
45 the new county, shall be served.

46 5. The signatures to the petition shall be subscribed on a separate  
47 page or pages following the information outlined in subdivision four of  
48 this section.

49 6. Each signature page shall be prefaced by a statement of the peti-  
50 tioners' familiarity with the contents and purpose of the petition, and  
51 the boundaries of the territory to be included in the new county.

52 7. Following each signature, there shall be set forth, not necessarily  
53 by the signer, the signer's address, including street name and number,  
54 if any, and town.

55 8. The petition must also be authenticated as to all the signatures  
56 upon each separate sheet by appending at the bottom of each sheet, an

1 affidavit of a witness as to the subscription thereof, substantially as  
2 follows: STATE OF NEW YORK

3 ss.: COUNTY OF .....(name of witness) being duly sworn,  
4 says: I reside at ....., in the ..... of  
5 ..... (fill in residence) in the state of New York; I know  
6 each of the persons whose names are subscribed to the above sheet having  
7 ..... (fill in number) signatures; and each of them subscribed  
8 the same in my presence.

9 .....  
10 (Signature of witness.) Sworn to before me, this ..... day of  
11 ....., 20.... (official title of officer)

12 9. The state board of elections shall prepare a form of petition meet-  
13 ing the requirements of this section and shall make said form available  
14 to the public. Any petition which is a copy of said form shall be deemed  
15 to meet the requirements of this section relating to form.

16 § 13. Filing petition and objections; determination. 1. A petition  
17 pursuant to this article shall be filed with the state board of  
18 elections.

19 2. Any petition filed with the state board of elections shall be  
20 presumptively valid if it is in the proper form and appears to bear the  
21 requisite number of signatures authenticated in a manner prescribed by  
22 this article.

23 3. Written objections to a petition pursuant to this article shall be  
24 filed with the state board of elections within three days after the  
25 filing of the petition. When an objection is filed, specifications of  
26 the grounds of the objections shall be filed within six days thereafter  
27 with such board of elections, and if specifications are not timely  
28 filed, the objection shall be null and void. An objector must be quali-  
29 fied to sign the petition.

30 4. Within twenty days of the filing of a petition pursuant to this  
31 article, the state board of elections shall render a determination as to  
32 the sufficiency of the petition. The state board of elections shall give  
33 notice of the determination forthwith by mail to the individuals desig-  
34 nated pursuant to paragraph (e) of subdivision four of section twelve of  
35 this article, and if specified objections have been filed, the objectors  
36 shall be also notified.

37 5. All provisions of the election law relating to the construal of the  
38 sufficiency of petitions, not inconsistent with this article, shall  
39 apply to this section.

40 6. A determination of the state board of elections shall be subject to  
41 judicial review, as provided for in article seventy-eight of the civil  
42 practice law and rules, except that it must be instituted within thirty  
43 days after the filing of determination pursuant to this section. Such a  
44 proceeding may only be instituted by a person qualified to sign the  
45 petition. A proceeding under this section shall have preference over all  
46 other civil actions and proceedings.

47 7. The successful party to the proceeding shall file a certified copy  
48 of the decision and order with the state board of elections.

49 § 14. Decision of the state comptroller. 1. Within ten days after the  
50 first occurring of either the expiration of thirty days from the filing  
51 of the original decision sustaining the legal sufficiency of the peti-  
52 tion and no proceeding having been instituted to review same, or the  
53 filing of a final order sustaining the petition after such a proceeding  
54 to review, the state board of elections shall file a copy of the peti-  
55 tion with the office of the state department of audit and control

1 located in Albany for a review and decision by the state comptroller, as  
2 provided for by this section.

3 2. The state comptroller shall examine the proposed operating budget  
4 for the territory to be the proposed county, the proposed capital budget  
5 for the area to be the proposed county, a description of the services  
6 that would be provided by the proposed county and how such services  
7 would be delivered and the estimated property tax impact for a five year  
8 period on the territory to be the proposed county and the area of the  
9 remaining county.

10 3. The state comptroller shall issue a decision on the financial  
11 feasibility of the proposed county.

12 4. In order to make a favorable decision of financial feasibility, the  
13 state comptroller shall make the following findings:

14 (a) that the overall public interest shall be served by the creation  
15 of the proposed county;

16 (b) that the cost of the proposed county shall not be an undue burden  
17 upon the proposed county or the remaining county;

18 (c) that the revenue estimates and appropriations, as set forth in  
19 such financial impact statement, are adequate to deliver the services  
20 proposed; and

21 (d) that in all regards, such financial impact statement provides an  
22 accurate, valid and transparent presentation of information to the  
23 public.

24 5. Such decision shall be delivered to the state board of elections  
25 within sixty days of submission to the state comptroller. Such decision  
26 shall be available for public inspection. A copy of such decision shall  
27 also be mailed to the petitioners designated pursuant to paragraph (e)  
28 of subdivision four of section twelve of this article and all objectors  
29 to the petition, pursuant to section thirteen of this article, by regu-  
30 lar mail within five days of receipt.

31 6. A determination of the state comptroller shall be subject to judi-  
32 cial review, as provided for in article seventy-eight of the civil prac-  
33 tice law and rules, except that it must be instituted within thirty days  
34 after the filing of determination pursuant to this section. A proceeding  
35 under this section shall have preference over all other civil actions  
36 and proceedings.

37 7. Where the determination of the state comptroller is not favorable  
38 and no proceeding is instituted to review such decision, the decision  
39 shall be final and conclusive. The state board of elections shall take  
40 no further action on such petition. A new proceeding to create the  
41 proposed county shall not be commenced for at least five years.

42 § 15. Referendum. 1. A referendum to determine the question of creat-  
43 ing a new county shall be held at the next general election occurring no  
44 less than sixty days after the first occurring of either of the follow-  
45 ing two events:

46 (a) The expiration of thirty days from a favorable decision of the  
47 state comptroller and no proceeding having been instituted to review  
48 same; or

49 (b) The filing of a final order which sustains the favorable decision  
50 of the state comptroller.

51 2. The procedure for the referendum shall be pursuant to the election  
52 law.

53 3. Each resident in the territory proposed to be the new county who is  
54 a qualified elector in a general election may vote in the referendum.

55 4. The form of the proposition shall be as follows: "Shall the terri-  
56 tory generally described as ..... (describe territory) be

1 established as a new county to be called ..... (name of  
2 county)?"

3 5. If the majority of the votes cast on such referendum be in the  
4 affirmative, the referendum shall be adopted, and the new county shall  
5 be created.

6 6. If the majority of votes cast at such referendum shall be adverse  
7 to the creation of the new county, no county shall be created and no  
8 petition for the creation of such county from the same territory may be  
9 filed for a period of five years from the date such referendum shall  
10 have been defeated.

11 § 16. Effective date; transition period. 1. When a referendum has been  
12 approved, pursuant to this article, the new county shall be deemed  
13 created and effective upon the adoption of the referendum, certified by  
14 the state board of elections, and shall have the authority to perform  
15 all acts necessary to effect a transition of authority to the new coun-  
16 ty.

17 2. For the purposes of exercising all governmental functions, the new  
18 county shall be deemed effective on the first day of January next  
19 succeeding the next general election at which county elective officers  
20 are elected.

21 3. All county elective officers pursuant to this article shall be  
22 elected at the next general election after the referendum is approved.

23 4. As provided by this article, the board of supervisors shall be the  
24 legislative body of the new county. Nothing in this article shall  
25 preclude the establishment of a legislative body other than a board of  
26 supervisors, pursuant to law.

27 5. Nothing in this article shall preclude a new county from selecting  
28 a charter or other alternative form of government as permitted by law.

29 6. During the transition period between the effective date of the  
30 county and the effective date for the purpose of exercising all govern-  
31 mental functions, the supervisors of each of the towns constituting the  
32 new county shall be empowered to act as an interim board of supervisors.  
33 Said board shall have all the rights, privileges, functions, and powers  
34 conferred on counties and municipal corporations and shall take all  
35 actions necessary to effect a transition to the new county government,  
36 including but not limited to the transfer of real property, personal  
37 property, books, records, employees, the authority to enter into agree-  
38 ments, including the apportionment of liabilities, to adopt a budget,  
39 hire employees, levy taxes, and borrow money. Any action by the interim  
40 board of supervisors shall be approved by a unanimous vote.

41 7. Any taxes levied or collected and any other charges levied by the  
42 existing county for the transition period on the territory which has  
43 become a new county shall be utilized to continue services and functions  
44 for which the existing county is still responsible and to fund the tran-  
45 sition expenses of the new county, unless the affected counties other-  
46 wise agree.

47 § 17. Disposition of property. 1. Except as may be provided in an  
48 agreement between the affected counties, as authorized by subdivision  
49 two of this section, all county owned real or personal property, and  
50 rights in real and personal property, including but not limited to  
51 streets, avenues, roads, highways, bridges, buildings, parks, open lands  
52 located in the newly created county, shall become the property of said  
53 new county.

54 2. At any time during the transition period defined in subdivision six  
55 of section sixteen of this article, the governing boards of the affected  
56 counties shall have the power to agree on the retention, division, or

1 other disposition, either with or without consideration, of real and  
2 personal property and rights in real and personal property within the  
3 affected counties. Any such agreement shall be in writing and shall be  
4 approved by the affected counties. Such agreement may provide for the  
5 execution of any deeds or instruments affecting retention, division, or  
6 other disposition of such property, either with or without consider-  
7 ation.

8 § 18. Assumption of debt. 1. Except as may be provided in an agreement  
9 between the affected counties, as authorized by subdivision two of this  
10 section, any indebtedness, or liabilities, or interest thereon attri-  
11 buted to the pre-existing county, shall be a charge upon and shall be  
12 paid by each county as the same shall become due and payable, in the  
13 same proportion to the whole of any such indebtedness, liability, or  
14 interest as each affected county's tax contribution. Nothing herein  
15 shall preclude the new county from paying in full its proportion of  
16 indebtedness and liabilities. In the case of liabilities relating to  
17 employee collective bargaining agreements and retirement obligations,  
18 the new county shall not be bound by said agreements and shall only be  
19 responsible for liabilities such as accumulated vacation, sick leave,  
20 and retirement costs for those employees actually transferred to the new  
21 county. The new county shall not have responsibility for the liabilities  
22 and indebtedness for any existing special district or special fund where  
23 the new county is not part of said special district or benefitted by  
24 said special fund. A new county shall not have any other contribution  
25 for indebtedness or liabilities except as provided by this section.

26 2. At any time during the transition period defined in subdivision six  
27 of section fifteen of this article, the governing boards of the affected  
28 counties shall have the power to agree to the proportions, if any, of  
29 the various types of indebtedness, contract, or other liabilities, and  
30 interest thereon, if any, the affected counties will assume and agree to  
31 pay. Such proportions may be based on any equitable basis.

32 3. (a) The term "tax contribution" shall mean each county's contrib-  
33 ution to the general fund of the pre-existing county based upon its  
34 contribution of sales tax, if any, and real property tax. Such propor-  
35 tion shall initially be based upon the findings of the feasibility study  
36 prepared pursuant to section eleven of this article. The final  
37 proportions shall be adjusted after the new county's first complete year  
38 of operation utilizing actual sales tax revenue collections for said  
39 year, and the real property tax levy for the last full year of the undi-  
40 vided existing county.

41 (b) The term "indebtedness" and "contract or other liabilities" shall  
42 not include liabilities under collective bargaining agreements, indebt-  
43 edness evidenced by (i) tax anticipation notes, revenue anticipation  
44 notes, or budget notes, or (ii) evidenced by serial bonds or capital  
45 notes having a maximum maturity of less than three years which were  
46 issued or are to be issued to finance an object or purpose other than a  
47 capital improvement, or other than the acquisition of equipment for  
48 which the period of probable usefulness is provided in paragraph a of  
49 section 11.00 of the local finance law.

50 § 19. Miscellaneous provisions. 1. All provisions of this chapter  
51 shall govern the operation of counties created pursuant to this article,  
52 provided however, that nothing therein shall preclude the election of  
53 alternative forms or the charter form of county government as provided  
54 by law.

55 2. All special acts and parts of special acts relating to the pre-ex-  
56 isting county and in force therein on the date the new county is created

1 and not inconsistent with this article, shall continue in full force and  
2 effect in the affected counties, as though the new county had been in  
3 existence at the time of passage of said acts and as though the name of  
4 the new county had appeared in said acts and parts of acts, except that  
5 any charter law adopted by the state legislature shall not be applicable  
6 to the new county.

7 3. Employees transferred when a county is created pursuant to this  
8 article shall be transferred without further examination or qualifica-  
9 tion and shall retain their respective civil service classification and  
10 status. Any employee who at the time of such transfer has a temporary or  
11 provisional appointment shall be transferred subject to the same right  
12 of removal examination, or termination as though such transfer had not  
13 been made.

14 4. The creation of a new county shall not affect the boundaries of any  
15 congressional district, senate district, or assembly district.

16 5. Nothing herein shall be deemed to limit the authority of the legis-  
17 lature to create counties or other local governments pursuant to the  
18 state constitution.

19 6. During the transition period provided for in this article, all  
20 local laws, ordinances, rules, or regulations of the pre-existing undi-  
21 vided county shall remain in full force and effect. Said local laws,  
22 ordinances, rules, and regulations may be further extended by the inter-  
23 im board of supervisors for a period not to exceed one year after the  
24 end of said transition period.

25 7. During the transition period, the existing county shall continue to  
26 render to and perform all those functions and services which it rendered  
27 and performed upon the date of the filing of the petition with the state  
28 board of elections, unless otherwise agreed to by the affected counties.

29 § 3. Severability. If any clause, sentence, paragraph, section, or  
30 part of this act shall be adjudged by a court of competent jurisdiction  
31 to be invalid, such judgment shall not affect, impair, or invalidate the  
32 remainder thereof, but shall be confined in its operation to the clause,  
33 paragraph, section, or part thereof, directly involved in the controver-  
34 sy in which such judgment shall have been rendered.

35 § 4. This act shall take effect immediately.