

Overview of New York's Three-Tier Taxation Cities
What Exists as of April 2009

	ROME	ONEIDA	SARATOGA SPRINGS
<i>2007 Population</i>	33,872	10,791	28,782
<i>Land Area</i>	75 square miles	22 square miles	28 square miles
<i>Founded as a City with Taxation Zones</i>	1870	1901	1915
<i>Fiscal year</i>	Calendar year	Calendar year	Calendar year
<i>How Tax Zones Defined</i>	<p>Corporation Tax District – with boundaries described in detail in city charter</p> <p>Outside District = the portion of the city situated outside the corporation tax district</p> <p>General City = both districts</p>	<p>Corporation Tax District – with boundaries described in detail in city charter</p> <p>Outside District = the portion of the city situated outside the corporation tax district</p> <p>Entire City = both districts</p>	<p>Inside Tax District – the portion of the city within the boundaries of the Village of Saratoga Springs as they existed in 1915, together with such other territory added by law, or may hereafter be added by law, to the inside district</p> <p>Outside Tax District – all land within the City Tax District that is not included in the Inside Tax District</p> <p>City Tax District – all territory within the boundaries of the city as they may exist at any given time</p>

	ROME	ONEIDA	SARATOGA SPRINGS
<i>Form of Government</i>	<p>Mayor + President of Common Council elected citywide to 4-year terms</p> <p>7 Council members, 1 from each ward, elected to 2-year terms</p> <p>Also elected: City Clerk for 4-year term</p>	<p>Mayor + 6 member Common Council (1 from each of 6 wards)</p> <p>Common Council elects own Deputy Mayor</p> <p>Terms: 2 years</p> <p>Also elected: City Chamberlain for 2-year term</p>	<p>Mayor + 4 Commissioners (Finance, Accounts, DPW, Public Safety) elected every 2 years</p> <p>(Several charter commissions have proposed changes, the latest in 2006 had recommended elected mayor (4-year term) + 7-member independent Council, consisting of 5 council members + 2 supervisors elected as city's representatives to County board of supervisors, with the 7 having 2-year terms.)</p>
<i>Representation at County Level</i>	<p>Oneida County Legislature</p> <p>Total legislative districts that include some portion of Rome = 6 (out of 29 county legislators)</p>	<p>Madison County Board of Supervisors</p> <p>4 supervisors represent the city (3 city wards elect 2 supervisors, 3 other city wards elect the other 2 supervisors)</p> <p>Term: 2 years</p>	<p>Saratoga County Board of Supervisors</p> <p>2 city supervisors are elected for 2-year terms, attend city council sessions, and represent the city on the county board of supervisors</p>
<i>City Taxable Assess.Val.</i>	<p>Inside: \$592,293,759</p> <p>Outside: \$226,703,521</p>	<p>Inside: \$327,558,506</p> <p>Outside: \$153,601,664</p>	<p>Inside: \$1,655,305,185</p> <p>Outside: \$1,373,591,179</p>
<i>2009 City Tax Rates per \$1,000</i>	<p>Citywide: \$12.74</p> <p>Inside: + \$6.44</p>	<p>Citywide: \$3.20</p> <p>Inside: + \$3.13 inside tax + \$.10 hydrant tax</p> <p>Outside: + \$2.16 for fire</p>	<p>Inside: \$5.38</p> <p>Outside: \$5.34</p>

	ROME	ONEIDA	SARATOGA SPRINGS
<i>Inside District Unique Services</i>	Police and Refuse	Street lighting, storm sewers, sidewalks (Both receive fire services but the outside district is taxed more.)	Lighting
<i>Water</i>	No separate water districts - inside and outside are one; commercial users are metered and residential users on flat rate system (i.e., 1, 2, 3-family).	No separate water districts – inside and outside are one; billing is based on usage.	No separate water districts – inside and outside are one; billing is based on usage.
<i>Sewer</i>	No separate sewer districts – inside and outside are one	No separate sewer districts – inside and outside are one	No separate sewer districts – inside and outside are one
<i>Police</i>	City Police force – just serves inside district. Outside district relies on sheriff and NYS police.	City Police force – serves inside and outside districts.	City Police force – serves inside and outside districts.
<i>Fire</i>	Rome FD serves both districts, but Rome also contracts with a couple of volunteer fire depts. in outside district, because they can typically respond faster. Once Rome FD arrives on scene, Rome FD takes over.	Oneida FD serves both districts but outside always charged more (years ago much of outside didn't have hydrants and tankers needed). If city budget increases X% - both inside and outside fire go up X%, so difference has continued over time. (For 60 years prior to about 2002, a volunteer FD served a small “hamlet” outside zone. That FD did not rely on the city, but used other volunteer FD outside Oneida for backup.)	Saratoga Springs FD serves both districts.

	ROME	ONEIDA	SARATOGA SPRINGS
<i>Refuse Collection</i>	<p>Inside is a refuse district. City contracts with outside contractor and pays contractor. Residents are billed for garbage on tax bill.</p> <p>Outside residents select own private contractor (can select any hauler) and the contractor directly bills the resident.</p>	<p>Citywide is by private contractors, which directly bill customers</p>	<p>Citywide is by private contractors, which directly bill customers</p>
<i>Planning & Zoning</i>	<p>No distinction based on inside or outside districts. It's the character of the outside district that makes a difference. Outside has very little commercial development (essentially only a Wal-Mart); contains majority of the land that is zoned rural residential; and contains most of the land that is designated as a preservation zone due to "swamp land." There are, however, rural residential and preservation zoned properties in the inside district as well, and all projects for commercial zones, regardless of location, are subject to the same reviews.</p>	<p>Except for issues involving animals (e.g., swine, horses) there is no distinction between the inner and outer districts. Although there are separate zoning maps for the inside and outside districts there is no need for them to be separate.</p> <p>Only practical distinction between inside and outside district is that horses cannot be kept in the inside district, even as pets.</p>	<p>Based on how property is zoned, the same processes and reviews apply inside and outside. However, there is a clear distinction between inside and outside through the zoning ordinance as a result of city's 2001 Comprehensive Plan, which identified conservation development districts. The inside/outside boundary line is now an unofficial "greenbelt" around the more developed inside district. Significant land in outside district is zoned Rural Residential 1, which means it must meet "conservation subdivision requirements" so 50% of developable land remains "green." These subdivisions get more intense review.</p>

	ROME	ONEIDA	SARATOGA SPRINGS
<i>Public Works</i>	No distinction in tax structure, based on services provided inside or outside.	No distinction in tax structure, based on services provided inside or outside.	No distinction in tax structure, based on services provided inside or outside.
<i>City Debt</i>	Excluding police, everyone pays general city debt. Police-related debt is charged only to inside district.	Everyone pays general city debt.	Everyone pays general city debt.
<i>School District Structure</i>	Inside district = Rome School District Outside district has multiple school districts (at least 4)	One section of outer district (Kenwood) is in the Vernon-Verona-Sherrill S.D. Rest of the city plus 7 towns on the outskirts of Oneida are in the Oneida City School District.	Saratoga Springs School District covers entire city + parts of 4 neighboring towns.

Note: the information in this chart was compiled by the Center for Governmental Research (CGR) based on phone interviews with numerous city officials and staff members in each of the three cities. To learn more about CGR, see www.cgr.org.