



New York State Archives

**New York State Department of Audit and Control Bureau
of Municipal Research and Statistics Annual Village
Constitutional Tax Margin Statements 12464**

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Overview of the Records

Repository:	New York State Archives
Summary:	This series consists of printed forms used for computing constitutional taxing power of villages. That limit is arrived at by subtracting the amount of taxes levied for general village purposes from the amount of total village taxing power. The computation itself provides the following fiscal information: average full valuation (based on the last five completed assessment rolls); total full valuation; exclusions from the tax limit; and total village taxing power.
Creator:	New York (State). Department of Audit and Control. Bureau of Municipal Research and Statistics
Title:	Annual village constitutional tax margin statements
Quantity:	104 cubic feet
Inclusive Date:	1947-1997
Series:	12464

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Arrangement

Alphabetical by village name.

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Scope and Content Note

This series consists of printed forms used for computing constitutional taxing power of villages. That limit is arrived at by subtracting the amount of taxes levied for general village purposes from the amount of total village taxing power. The forms are completed, signed, and dated by the fiscal officer of the village and filed with the Department of Audit and Control, which has responsibility for supervising the fiscal affairs of all units of local government. Since 1905, municipalities have been required to adopt uniform fiscal reporting systems and to file annual reports for examination by the department.

The forms include the following information: name of reporting village and its county; beginning and ending dates for the fiscal year for which the report is filed; general information on the village's assessment rolls, budget, tax rate, and taxable assessed valuation; and computation of the tax limit.

The computation itself provides the following fiscal information: average full valuation (based on the last five completed assessment rolls); total full valuation; exclusions from the tax limit (usually consisting of bonds and notes for revenue producing improvements or services); and total village taxing power.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of this material.

Administrative Information

Acquisition Information

12464-18: This accretion was transferred under records disposition number 21232.

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Access Terms

- Tax records
- New York (State)
- Finance, Public--New York (State)--Accounting
- Taxation--New York (State)
- New York (State). Department of Audit and Control
- New York (State). Division of Municipal Affairs