



*New York State Archives*

**New York State Industrial and Utility Valuation Bureau  
Industrial Property Appraisal Files 15085**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	The Industrial Cost and Appraisal Unit makes cost appraisals of complex industrial/utility properties for market value survey and advisory purposes. The market values generated are transferred to the Property Valuation Bureau for use in developing equalization rates, and to municipalities for tax roll purposes. These records consist of equalization appraisals of taxable real property owned by corporations submitted to the Division of Equalization and Assessment to regulate tax assessment and assist local governments in administering the real property tax.
<b>Creator:</b>	New York (State). Industrial and Utility Valuation Bureau
<b>Title:</b>	Industrial property appraisal files
<b>Quantity:</b>	160 cubic feet
<b>Inclusive Date:</b>	1948-1989
<b>Series:</b>	15085

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## Arrangement

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Roughly geographical by county and therein by seven-digit code number.

15085-96, 15085-96A, 15085-96B: Alphabetical by county; then by assessing unit; then by firm name.

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## Administrative History

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The Industrial Cost and Appraisal Unit makes cost appraisals of complex industrial/utility properties for market value survey and advisory purposes. The market values generated are transferred to the Property Valuation Bureau for use in developing equalization rates (i.e., the ratio between the "true" or market value and the assessed value), and to municipalities for tax roll purposes.

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## Scope and Content Note

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15085-92: This accretion consists of copies of equalization appraisals of taxable real property owned by corporations submitted to and prepared by the Division of Equalization and Assessment as part of its responsibility to regulate tax assessment and assist local governments in administering the real property tax. Computer printouts indicate the use of the division's computerized assessment systems in many cases.

The files typically include: appraisal time reports; land data and plot plans; calculations and inventory reports; equipment and yard improvement forms; economic obsolescence/analysis summaries; computerized appraisal inventory reports; worksheets and forms from the division's Industrial Appraisal Section containing detailed building inventory information; and correspondence and departmental memorandums.

Some files also contain maps, plans, detailed drawings and specifications, and black and white ("snapshot") photographs. Many of these are annotated copies or pencil drawings giving specific dimensions or other statistical data. In some cases there are extensive descriptive narratives of buildings or facilities. There are also some application forms requesting tax exemption for commercial, business, or industrial real property.

15085-94: This accretion pertains specifically to the Bethlehem Steel Corporation (Lackawana plants, Erie County); General Electric (Albany County); and Reynolds and Alcoa (St. Lawrence County). Files include notes on appraisals and building inventories, maps, appraisal reports and supplements, correspondence, data reports and legal opinions, and press clippings.

15085-96: This accretion consists of inactive appraisal folders. Typically each folder includes a real estate appraiser's report; a building equipment inventory; yard inventory; economic analysis form; copy of local assessment roll; and "true" value calculations and correspondence. An individual file may contain plot plans, tax maps and building photographs.

15085-96B: This accretion consists of inactive files which typically include real estate appraiser's report, equipment inventory, economic analysis form, copy of local assessment roll and correspondence.

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## Other Finding Aids

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### Available at Repository

Container lists for additional accretions are available at the repository.

15085-96: Folder list is available at the repository.

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## Use of Records

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### Access Restrictions

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

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## Access Terms

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- Tax assessment--New York (State)
- Maps (documents)
- New York (State)
- Photographs
- Appraisals (records)
- Municipal finance
- Printouts
- Real property tax
- Business tax
- Site plans
- Industrial policy
- Appraising property
- Assessing real estate
- Industries--New York (State)
- Project files
- New York (State). Executive Department
- New York (State). Division of Equalization and Assessment