



New York State Archives

**New York State Industrial and Utility Valuation Bureau Utility
Property Appraisal Files 15174**

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Overview of the Records

Repository:	New York State Archives
Summary:	The bulk of this series is made up of worksheets and forms from the division's Industrial Appraisal Section containing specific building inventory information, including location, building dimensions, conditions, modification dates, building name and appraisal date. Also included are correspondence, surveys, and inventories for taxable property owned by utility companies (water, gas, telephone, radio, etc.).
Creator:	New York (State). Industrial and Utility Valuation Bureau
Title:	Utility property appraisal files
Quantity:	50 cubic feet
Inclusive Date:	1949-1982
Series:	15174

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Scope and Content Note

15174-92: The accretion consists of advisory appraisal surveys and inventories of taxable real property owned by utility companies 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. There are files for water, gas, telephone, radio, and other companies throughout the state.

The bulk of the records are worksheets and forms from the division's Industrial Appraisal Section containing specific building inventory information, including: city, town, village, and county name; building name and date of appraisal; name of engineer; building dimensions; date built or remodeled; construction details on roof, foundation, materials, and building condition; unit costs; and reproduction/depreciation values.

The files also contain correspondence from local governments and/or the legal departments of utility companies clarifying questions and providing additional information. Also included in some files are "as built" site plans (some of which are annotated in color) and/or black and white photographs of buildings and their environs.

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Other Finding Aids

Available at Repository

Folder list is available at the repository.

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Use of Records

Access Restrictions

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

Access Terms

- Public utilities--Taxation
- Real property tax
- Tax assessment--New York (State)
- Site plans
- Assessing utilities
- New York (State)
- Photographs
- New York (State). Division of Equalization and Assessment
- New York (State). Executive Department