



*New York State Archives*

**New York State Board of Real Property Services Delegated  
Approvals on Rates and Assessments 15177**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	The State Board of Equalization and Assessment is responsible for setting state equalization rates, reviewing county equalization rates, appraising certain categories of property, and training and advising local tax assessors. This series consists of memorandums and printouts listing equalization rates and railroad ceilings, staff findings and determinations of tentative and uncontested equalization rates and ratios, special franchise assessments, and railroad ceilings.
<b>Creator:</b>	New York (State). State Board of Real Property Services
<b>Title:</b>	Delegated approvals on rates and assessments
<b>Quantity:</b>	28.5 cubic feet
<b>Inclusive Date:</b>	1979-1987, 1990-1997, 2007-2008
<b>Series:</b>	15177

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## Arrangement

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Arranged by record type (assessment rolls, ratios) and therein chronological by year.

15177-00, 15177-12: Chronological by year.

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## Administrative History

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The State Board of Equalization and Assessment was established in 1949 as a temporary state commission. It assumed responsibilities from the Dept. of Tax and Finance for setting state equalization rates, reviewing county equalization rates, appraising certain categories of property, and training and advising local tax assessors. It continued as a "temporary" commission until 1960 when it was placed within a new Office for Local Government. When that office was abolished in 1975, a separate Division of Equalization and Assessment was

established within the Executive Dept. The State Board was continued with the same powers and duties.

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## Scope and Content Note

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The series consists of memoranda and printouts listing equalization rates and railroad ceilings, and findings and determinations for cases when the State Board of Equalization and Assessment delegates authority to staff to approve tentative and uncontested equalization rates and ratios, special franchise assessments, and railroad ceilings. These State Board responsibilities are outlined in Real Property Tax Law (RPTL) Section 202.2.

15177-99: The accretion contains assessment rolls (1983-1987) and special equalization ratios (1983-1987).

15177-00: This accretion is comprised of assessment rolls (1982-1983) and county, regular, special, and special franchise and railroad ceiling equalization rates (1979-1983). The accretion also contains memos, correspondence, and computer spread sheets to local financial officials related to certificates of final special equalization ratios mailed to school districts.

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## Other Finding Aids

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### Available at Repository

Container lists for accretions other than 15177-12 are 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.

## Administrative Information

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### Custodial History

15177-00: This accretion was transferred to the Archives at an unknown date and accessioned in December 2000.

### Acquisition Information

15177-99: This accretion includes records from transfer lists 910025, 920018, and 910029.

15177-12: This accretion includes records from transfer lists 940050, 000021, and 970007.

15177-17: This accretion includes records from transfer list 100035.

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## Access Terms

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- Assessing taxes
- Taxation--Rates and tables
- Printouts
- Regulating
- Tax assessment
- Decisions
- New York (State)
- Memorandums
- Railroads--Taxation--New York (State)
- Real property and taxation
- New York (State). Office of Real Property Services
- New York (State). Division of Equalization and Assessment