



*New York State Archives*

**New York State Division of Equalization and Assessment  
Executive Assistant to the Director Subject and  
Correspondence Files 15212**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series consists of the subject and correspondence files of Samuel J. Stein who was the Executive Assistant to the Director of the Division of Equalization and Assessment.
<b>Creator:</b>	New York (State). Division of Equalization and Assessment. Executive Assistant to the Director
<b>Title:</b>	Division of Equalization and Assessment Executive Assistant to the Director subject and correspondence files
<b>Quantity:</b>	9 cubic feet
<b>Inclusive Date:</b>	1957-1978
<b>Series:</b>	15212

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## Administrative History

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The State Board of Equalization and Assessment was established as a temporary commission by Chapter 346 of the Laws of 1949. The board assumed the responsibilities of the Department of Taxation and Finance for setting equalization rates, advising local assessors, developing assessment procedures, researching the value of parcels, regulating and approving assessments of taxable state-owned lands, hearing appeals on county equalization rates, and promoting the use of tax assessment maps. This temporary commission was reconstituted as a permanent, independent agency within the Office for Local Government in 1960. Chapter 957 of the Laws of 1970 required the board to establish minimum qualification standards and provide training programs for city and town assessors, county directors of real property tax services, and other employees of such municipalities having professional appraisal duties. The State Board of Equalization and Assessment was abolished in 1975 and the Division of Equalization and Assessment became a separate agency within the Executive Department.

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## Scope and Content Note

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This series consists of the subject and correspondence files of Samuel J. Stein who was the Executive Assistant to the Director of the Division of Equalization and Assessment. The records generally concern the policies and operations of the division throughout New York State.

The series includes records related to the division's Assessment Improvement Program which was an attempt to correct flaws in local government's assessment of properties by providing training and resources to local assessors. These records include correspondence with local officials; internal memorandums and correspondence; reports on the cost of the program; training materials; studies; tax maps; and other related material. The series also contains general subject and correspondence files, as well as reports and studies, on matters including budget, taxation, and property assessment.

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## Use of Records

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### Access Restrictions

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

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## Access Terms

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- Assessing
- Tax assessment
- New York (State)
- Taxation
- New York (State). Executive Department