



New York State Archives

**Correspondence and subject files relating to real property
assessment, equalization, and taxation 15941**

New York State Archives
222 Madison Avenue
Albany, NY 12230
archref@nysed.gov
URL: <http://www.archives.nysed.gov/>

Table of Contents

Overview of the Records 3

Arrangement 3

Administrative History 3

Scope and Contents 4

Other Finding Aids 4

Use of Records 4

Access Terms 4

Overview of the Records

Repository:	New York State Archives
Summary:	This series contains documents from the Dept. of Taxation office of agency counsel relating to real property tax exemptions; utility property tax exemptions; utility property assessments; appeals of local assessments; equalization rates (county and state); pending legislation on real property taxation and assessment; training and standards for local assessors; special investigations; special franchise hearings (ca. 1910-1941); and tax certiorari proceedings.
Creator:	New York (State). Department of Taxation and Finance. Law Bureau
Title:	Correspondence and subject files relating to real property assessment, equalization, and taxation
Quantity:	55 cubic feet
Inclusive Date:	1893-1969
Series:	15941

[^ Return to Table of Contents](#)

Arrangement

Arranged by location (county, city, town, etc) or subject.

[^ Return to Table of Contents](#)

Administrative History

Records document functions later performed by the State Board of Equalization and Assessment (1949-1960), the Division of Equalization and Assessment (1960-1995), and the Office of Real Property Services (1995-on).

[^ Return to Table of Contents](#)

Scope and Content Note

Series contains documents from the office of agency counsel relating to real property tax exemptions; utility property tax exemptions; utility property assessments; appeals of local assessments; equalization rates (county and state); pending legislation on real property taxation and assessment; training and standards for local assessors; special investigations; special franchise hearings (ca. 1910-1941); and tax certiorari proceedings. There are also files on conferences of state and national tax organizations (ca. 1907-1946).

[^ Return to Table of Contents](#)

Other Finding Aids

Available at Repository

Folder list.

[^ Return to Table of Contents](#)

Use of Records

Access Restrictions

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

Access Terms

- Real property tax--New York (State)
- New York (State)
- Taxing real estate
- New York (State). State Tax Department
- New York (State). State Tax Commission
- New York (State). State Board of Tax Commissioners