



*New York State Archives*

**New York State Comptroller's Office Land Tax Bureau County  
Commissioners' Annual Reports of the U.S. Deposit Fund  
A0983**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	Surplus monies received from the U.S. Treasury were loaned to county residents on mortgages on improved land at 7% interest. These records include annual reports and related documents of the Commissioners of the U.S. Deposit Fund in each county of the state. They contain lists of mortgagors; statements of principal and interest due and paid; lists of delinquents with interest due and summaries of legal actions against them; interest paid to the State; bonds of the Commissioners; correspondence and receipts.
<b>Creator:</b>	New York (State). Comptroller's Office. Land Tax Bureau
<b>Title:</b>	County commissioners' annual reports of the U.S. Deposit Fund
<b>Quantity:</b>	30 cubic feet
<b>Inclusive Date:</b>	1837-1909
<b>Series:</b>	A0983

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## Arrangement

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Alphabetic by county, then rough chronological order.

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## Administrative History

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Under an act of April 4, 1837, surplus monies received from the U.S. Treasury were loaned to each county.

The money was to be loaned out by two Commissioners, appointed by the governor, to residents of the county on mortgages on improved land at 7% interest. The office of Loan Commissioner was abolished in 1911 and many records were deposited with the Comptroller.

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## Scope and Content Note

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Annual reports and related documents of the Commissioners of the U.S. Deposit Fund in each county of the state.

The reports, submitted to the Comptroller in December, vary somewhat in form, but always contain: lists of mortgagors and statements of principal and interest due and paid on each loan; lists of delinquents with amount of interest due and summaries of legal actions against them; and amount of interest paid back to the State. There are also bonds of the Commissioners, correspondence, receipts, and miscellaneous documents.

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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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- Land value taxation
- Real property tax
- New York (State)
- Reporting
- Real property--New York (State)
- Finance, Public--New York (State)--Accounting
- Annual reports
- New York (State). Department of Audit and Control