

# Lists of tax assessments on railroads A0987

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#### **Overview of the Records**

Repository: New York State Archives

**Summary:** This series consisting of a list of railroad tax assessments

documents the state's Franchise Tax on steam or electric surface or elevated railroads. Each list gives name of steam surface, elevated or street surface railroad, total mileage, total net income, and net income, mileage in state, amounts assessed on income and mileage, and amount of total

assessment.

Creator: New York (State). Comptroller's Office

Title: Lists of tax assessments on railroads

Quantity: 0.1 cubic feet

Inclusive Date: 1900-1901, 1903-1904

Series: A0987

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## Arrangement

Chronological.

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## **Scope and Content Note**

This series consists of a list of railroad tax assessments.

Each list gives name of steam surface railroad, elevated or street surface railroad, total mileage, total net income, net income, mileage in state, amounts assessed on income and mileage, and amount of total assessment. A state Franchise Tax on steam or electric surface or elevated railroads was required by legislation of 1896 and 1901.

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#### **Use of Records**

#### **Access Restrictions**

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

#### **Access Terms**

- Collecting
- Assessing
- Railroads
- Tax records
- New York (State)
- Finance, Public--New York (State)--Accounting
- Taxation
- New York (State). Department of Audit and Control
- New York (State). Division of Audits and Accounts