



*New York State Archives*

**New York State Treasurer's Office Tax Lists and Assessment  
Rolls A1201**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series contains lists of persons upon whom real and/or personal property taxes were levied in response to State tax legislation passed in 1779, 1786, 1787, and 1788. All of the tax lists in the series pertain to districts within Albany County. Lists vary slightly in format from year to year and even within the same year. All, however, feature the names of persons taxed in each district, in no discernible order, and the total amount of taxes owed by each person.
<b>Creator:</b>	New York (State). Treasurer's Office
<b>Title:</b>	Tax lists and assessment rolls
<b>Quantity:</b>	0.6 cubic feet
<b>Quantity:</b>	1 35mm microfilm roll(s)
<b>Inclusive Date:</b>	1779-1815
<b>Series:</b>	A1201

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## Arrangement

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Series is arranged chronologically, then alphabetically by name of district.

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## Administrative History

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In March 1779, the State Legislature passed legislation aimed at defraying the expense of the Revolutionary War, discharging debts owed by the State, and making provision for the support of State government. The legislation placed a tax of one shilling per pound of assessed value on all improved lands within the State and six pence per pound of assessed value on personal estates of all inhabitants. The supervisors of each county were directed to appoint from among their number, three individuals to "superintend" the raising of taxes within their respective counties.

The statute directed assessors in the wards of each city and in the towns, manors, districts, and precincts throughout the state to create assessment rolls enumerating the value of all improved lands and personal estates within their respective areas. The assessors then submitted the assessment rolls to their county supervisors, who proceeded to create tax lists for each assessment area. Tax lists included the names of all individuals possessing improved lands and/or personal estates and the corresponding amount of tax levied on each. The supervisors endorsed and delivered the tax lists to collectors, who were required by the statute to collect all taxes due in their respective collection zones within thirty days of receipt of the lists. Lastly, the statute directed the county supervisors to file copies of the assessment rolls with both their respective county treasurers and the State Treasurer.

Continental Line officers and privates, who enlisted for a period of three years or for the duration of the war, were exempt from taxation of their personal estates under the 1779 legislation. The statute also authorized assessors to pass over or submit reduced assessments for individuals whose property had been destroyed as a result of the war.

To enhance the State's ability to supply the Continental army, the legislature made it lawful in February 1780 for inhabitants to submit, in lieu of money owed to collectors of State taxes, any printed certificate signed by the army's deputy quartermaster general, deputy commissary general of purchases, or deputy commissary of forage. (Continental army supply officers were authorized by Congress to appropriate supplies directly from inhabitants in exchange for certificates promising future payment). Bills of credit, issued by the State Treasurer to alleviate economic stresses brought on by the lack of hard currency, were also deemed an acceptable form of payment for taxes levied on real and personal estates in 1786 and ensuing years.

Tax legislation passed in April 1786 and once again in April 1787 called for 50,000 pounds of revenue to be raised within the State and listed specific quotas to be raised within each county. County treasurers were required to submit copies of tax rolls to the State Treasurer and to pay the assigned tax quota to the State Treasurer by an assigned date, typically in March or April of the following year. Tax legislation enacted in 1788 reduced the statewide tax quota to 24,000 pounds, but continued the practice of assigning specific quotas to the various counties.

During the period of time in which these records were created, Albany County included land that later became part of Columbia, Greene, Rensselaer, Saratoga, Schenectady, and Schoharie Counties.

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## Scope and Content Note

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This series contains lists of persons upon whom real and/or personal property taxes were levied in response to State tax legislation passed in 1779, 1786, 1787, and 1788. All of the tax lists in the series pertain to districts within Albany County. Lists vary slightly in format from year

to year and even within the same year. All, however, feature the names of persons taxed in each district, in no discernible order, and the total amount of taxes owed by each person.

Ballstown is the sole district for which 1779 lists are present. The 1779 lists include a separate enumeration of those individuals that had not in the opinion of the assessors "suffered by the calamities of war" and therefore were directed to pay taxes on "their whole property." This list includes the assessed value of each person's real estate, in addition to the total amount of tax owed.

Most lists created in 1787 and 1788 denote the amount of tax levied upon each person's real and personal estates in separate columns, followed by the total amount of tax due. Lists from 1786 forward are endorsed and signed by the supervisor overseeing the raising of taxes within the district. These endorsements include date, total amount of taxes levied within the district, and name of tax collector to whom the list was delivered.

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## Related Information

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### Related Material

A3210Series A3210, Tax Assessment Lists, and

A3206Series A3206, Tax Assessment List for Van Rensselaer District, were also compiled by the State Treasurer's Office and contain related information

B0950Series B0950, New York State Comptroller's Office Tax Assessment Rolls of Real and Personal Estates, covers the entire state (except New York County) during the period 1799-1804

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## Use of Records

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### Access Restrictions

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

### Alternate Formats AvailableAlternate Formats Available

Microfilm is available for use at the New York State Archives or through interlibrary loan.

## **Alternate Formats Available**

### **Items Online**

High resolution images of selected original documents in this series are available in State Archives Digital Collections.

[Tax Lists and Assessment Rolls in Digital Collections](#)

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## **Access Terms**

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- Rensselaer County (N.Y.)
- Taxation--Law and legislation
- Tax assessment--New York (State)
- Schenectady County (N.Y.)
- New York (State)
- Greene County (N.Y.)
- Tax administration and procedure
- Assessing taxes
- Albany County (N.Y.)
- Tax records
- Columbia County (N.Y.)
- Tax collection--New York (State)
- Saratoga County (N.Y.)
- Schoharie County (N.Y.)