



New York State Archives

Ledger of taxes on corporations A1301

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Overview of the Records

Repository:	New York State Archives
Summary:	This ledger records taxes assessed on and paid by corporations. Information includes incorporated companies; amount of real and personal property owned; tax or commutation due; amount of stock owned by residents of the county; and amount of tax collected. Individual stockholders' names are not given, but the various incorporated companies (banks, insurance companies, turnpike and steamboat companies, etc.) are listed.
Creator:	New York (State). Comptroller's Office
Title:	Ledger of taxes on corporations
Quantity:	0.5 cubic feet
Quantity:	1 volume
Inclusive Date:	1824-1829
Series:	A1301

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Arrangement

Alphabetical by county.

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Scope and Content Note

This ledger records taxes assessed on and paid by corporations.

On the debit side are listed: incorporated companies; amount of real and personal property owned; and amount of tax or commutation due, after deductions of 6% for fees of County Treasurer and Collector. On credit side are listed: amount of stock (in dollars or shares) owned by residents of the county; and amount of tax collected. By Laws of 1823, corporation property was to be taxed as owned by individual shareholders, and tax was to be paid by the appropriate corporation official to the State Treasury. The tax might be commuted at a standard rate of 10% of profits or dividends. After deduction of the state tax the Comptroller returned the residue to

the individual counties in proportion to the amount of stock owned by residents of the county. This ledger lists only the amount of stock (in dollars or shares) on the credit side. Individual stockholders' names are not given, but the various incorporated companies (banks, insurance companies, turnpike and steamboat companies, etc.) are listed on both sides of the ledger.

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Other Finding Aids

Available at Repository

To company name in front of the volume.

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Use of Records

Access Restrictions

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

Access Terms

- Collecting
- Accounting
- New York (State)
- Finance, Public--New York (State)--Accounting
- Ledgers (account books)
- New York (State). Department of Audit and Control