



*New York State Archives*

**New York State Treasurer's Office Tax Assessment List for  
Van Rensselaer District A3206**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series consists of tax assessment lists of the Manor of Van Rensselaer District.
<b>Creator:</b>	New York (State). Treasurer's Office
<b>Title:</b>	Tax assessment list for Van Rensselaer District
<b>Quantity:</b>	0.1 cubic feet
<b>Inclusive Date:</b>	1779-1815
<b>Series:</b>	A3206

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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 consists of tax assessment lists of the Manor of Rensselaer District. The records describe the area of the manor being taxed (for example, the Southwest Quarter) and include, in no discernible order, the the names of persons taxed in that area. The lists 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 in British pounds.

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## Related Information

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### Related Material

A1201 New York State Treasurer's Office Tax Lists and Assessment Rolls, 1779-1815, contains related records.

A3210 New York State Treasurer's Office Accounts and Tax Assessment Lists, 1721-1729, 1779-1788, contains related records.

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## Use of Records

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### Access Restrictions

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

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## Access Terms

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- Finance, Public--New York (State)
- Collecting
- Assessing
- Tax records
- New York (State)