



*New York State Archives*

**New York State Treasurer's Office Accounts and Tax  
Assessment Lists A3210**

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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 accounts of revenues and expenditures recorded by the Treasurer of New York Colony, 1721-1729, and tax assessment lists submitted by Superintendents of Taxes to the Treasurer of New York State, 1779-1788. The records document the first, second, and third wards of the City of Albany as well as the following counties: Albany, Dutchess, Montgomery, Orange, Queens, Richmond, Ulster, and Westchester.
<b>Creator:</b>	New York (State). Treasurer's Office
<b>Title:</b>	New York State Treasurer's Office accounts and tax assessment lists
<b>Quantity:</b>	0.5 cubic feet
<b>Inclusive Date:</b>	1721-1729, 1779-1788
<b>Series:</b>	A3210

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## Arrangement

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Tax assessment lists: Roughly chronological.

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## Administrative History

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**COLONIAL PERIOD:** During the 1720s, the New York colonial legislature enacted multiple tax laws in order to raise sufficient revenues for the provincial government, which included funding for the defense of the frontier. Each law was designed to raise a specific amount of money, to be collected by the Treasurer, based on an assessment of the real and personal estates of all residents of the colony. Tax quotas were established, according to the following geographic areas, in order to guide the assessing and levying of taxes: City and County of New York, City and County of Albany, Kings County, Queens County, Suffolk County, Richmond County, Westchester County, Ulster County, Dutchess County, and Orange County.

While many of the laws provided for the raising of general revenues, specific laws were designed to safeguard the colonial frontier and to facilitate peaceful relations with the Indians by encouraging trade. In the aftermath of Queen Anne's War, the legislature passed laws in 1721 (Chapter 409) and 1722 (Chapter 427) that authorized the Treasurer to collect taxes of 500 pounds and 820 pounds, 3 shillings, and 2 pence, respectively, on the colony's inhabitants for "the safety of this Province and securing Fidelity and Friendship" of the Five Nations of Indians, or Iroquois League.

REVOLUTIONARY AND EARLY STATEHOOD PERIODS: 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 accounts of revenues and expenditures recorded by the Treasurer of New York Colony, 1721-1729, and tax assessment lists submitted by Superintendents of Taxes to the Treasurer of New York State, 1779-1788.

The accounts dating from the colonial period record tax revenues received and payments made by the Treasurer. Included are general accounts, accounts documenting payments made to the Treasurer on specific taxes, and accounts documenting duties collected on the Indian trade. Although the form of the documents varies, the accounts usually record the type of transaction, amount of transaction (in pounds), and date of transaction; amounts are totaled at the bottoms of pages. When a personal name is recorded, the name of the town in which the individual resides is also listed. The records cover the City of Albany as well as the following counties: Albany, Queens, Richmond, and Ulster.

The tax lists dating from the revolutionary and early statehood periods record assessments taken by Superintendents of Taxes across the state on individuals' real and/or personal estates in response to tax legislation passed in 1779, 1780, 1786, and 1788. While the form of the documents varies, each list generally provides the individual's name; value of individual's real estate, personal estate, or both; and amount of taxes (in pounds) due. The tax is totaled at the bottoms of pages and is carried over on to subsequent pages. The records document the first, second, and third wards of the City of Albany as well as the following counties: Albany, Dutchess, Montgomery, Orange, Queens, Richmond, Ulster, and Westchester.

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## Related Information

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### Related Material

A1201Series A1201, Tax lists and assessment rolls, 1779-1815, contains similar assessments from the revolutionary and early statehood periods but differs in that it contains

records reflecting a tax law passed in 1787 and it solely covers districts within Albany County

A3206Series A3206, Tax assessment list for Van Rensselaer District, contains related records. Tax lists for parts of Montgomery County exist in SC13324, Lansing Papers, held by the New York State Library, Manuscripts & Special Collections Unit.

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## Other Finding Aids

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### Available at Repository

A copy of a map showing the boundaries of the 120 towns created by the New York State Legislature in 1788, as well as the county boundaries at that time, is available for reference onsite.

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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.

### Alternate Formats AvailableAlternate Formats Available

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

Microfilm: 1 reel; 35 mm.

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## Access Terms

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- Rensselaer County (N.Y.)
- Accounting
- Schenectady County (N.Y.)
- New York (State)
- New York (Colony)
- Tax administration and procedure

- Albany County (N.Y.)
- Montgomery County (N.Y.)
- Richmond County (N.Y.)
- Tax records
- Tax collection--New York (State)
- Saratoga County (N.Y.)
- Dutchess County (N.Y.)
- Schoharie County (N.Y.)
- Finance, Public--New York (State)
- Taxation--Law and legislation
- Tax assessment--New York (State)
- Westchester County (N.Y.)
- Accounts
- Greene County (N.Y.)
- Assessing taxes
- Ulster County (N.Y.)
- Orange County (N.Y.)
- Albany (N.Y.)
- Columbia County (N.Y.)
- Queens County (N.Y.)
- New York (Colony). Treasurer's Office