



New York State Archives

**New York State Tax Department Appraisal of Parcels,
Selected by the State Tax Commission, Relating to the
Appeal by Various Towns from the Assessment by the Board
of Supervisors of Delaware County A3212**

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Overview of the Records

Repository:	New York State Archives
Summary:	This series consists of appraisals of parcels related to proceedings to reassess the value of properties across Delaware County.
Creator:	New York (State). State Tax Department
Title:	Appraisal of parcels, selected by the State Tax Commission, relating to the appeal by various towns from the assessment by the Board of Supervisors of Delaware County
Quantity:	2.5 cubic feet
Inclusive Date:	1915-1917
Series:	A3212

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Administrative History

Under section 175 of the New York State Tax Law (Chapter 62, Laws of 1909) the board of supervisors for a town may appeal decisions related to the equalization of assessments related to the correction of assessment rolls. In 1915, the town of Hancock in Delaware County appealed to the Board of State Tax Commissioners of the State of New York from a determination of the supervisors of Delaware county fixing the equalization of taxes. This appeal was sustained and the Tax Commissioners readjusted the equalized values of various towns throughout the county, decreasing the valuation which had been fixed for the town of Hancock for 1915. The Delaware County Board of Supervisors and the towns affected by the determination brought a proceeding to review the action. State Tax Commissioners selected representative classes of property in the towns affected by the appeal and reappraised these parcels.

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Scope and Content Note

This series consists of appraisals of parcels in Delaware County, selected by the New York State Tax Commission, in conjunction with proceedings brought by the Delaware County Board

of Supervisors to reassess the value of properties across various towns and villages in the county. The series consists mainly of bound volumes containing pre-printed forms completed by assessors. There are separate forms for farms, residences, and businesses.

The format of the assessment form varies slightly depending on the type of property being assessed. Forms generally include name of town; street; assessment number; name of property owner; size of assessed lot; number trees and cows; type of soil; description and condition of houses, barns, and other buildings; value set by appraisers; assessment value; and other similar information. Photos of the property and buildings being assessed are frequently attached to the assessment forms.

Summaries of appraisals for various towns are also included. These records list the names of assessed owners; appraisal numbers; condition of buildings; amenities (i.e. electric lights, stoves; running water); acres of land; and other information related to the assessment.

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Use of Records

Access Restrictions

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

Access Terms

- Finance, Public--New York (State)
- Appraising
- New York (State)