



*New York State Archives*

**New York State Department of Audit and Control Accounts of  
Taxes on State Lands B0603**

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**Table of Contents**

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Overview of the Records ..... 3

Arrangement ..... 3

Scope and Contents ..... 3

Related Information ..... 4

Use of Records ..... 4

Access Terms ..... 4

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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 schedules of state-owned taxable lots within the Adirondack Forest Preserve and the Catskill Forest Preserve. Tax figures include school, highway, and special district taxes, and taxes rejected because of erroneous assessments. Individual lots are usually listed under the name of the patent or tract of which they are a part. Entries include lot number, location, acreage, assessed valuation, and tax amount. Entries also often include remarks such as "lumbered," "second growth," "burned," etc.).
<b>Creator:</b>	New York (State). Department of Audit and Control
<b>Title:</b>	New York State Department of Audit and Control accounts of taxes on state lands
<b>Quantity:</b>	53.5 cubic feet
<b>Quantity:</b>	100 volumes
<b>Inclusive Date:</b>	1886-1961
<b>Series:</b>	B0603

[^ Return to Table of Contents](#)

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## Arrangement

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Chrononlogical by year, then alphabetical by county, then alphabetical by town within county.

[^ Return to Table of Contents](#)

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## Scope and Content Note

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Each volume in this series contains schedules of state-owned taxable lots within the Adirondack Forest Preserve and the Catskill Forest Preserve. The tax figures include school, highway, and special district (fire, water, etc.) taxes, and taxes rejected by the State Comptroller in previous years because of erroneous assessments.

Individual lots are usually listed under the name of the patent or tract of which they are a part. Each entry states the lot number, location, acreage, assessed valuation, and the amount of taxes. Often the entries include remarks on the presence or absence of forest cover (e.g. "lumbered," "second growth," "burned," etc.).

The schedule for each town is filled out by the collector of taxes and bears his affidavit as to the accuracy of the "account of taxes on wild or forest lands belonging to the state." It also contains a certificate by the county treasurer stating that he has compared the schedule with the town assessment roll filed in his office and found it to be correct.

State lands subject to taxation for all purposes include the following: "wild or forest lands" within the Forest Preserve (in the Adirondack and Catskill Parks); unimproved land within the Allegany State Park; unimproved lands in Palisades Interstate Park; and reforestation areas, game management areas or refuges, and fish hatcheries, in certain towns. Certain other state lands are only partially exempt from taxation.

[^ Return to Table of Contents](#)

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## Related Information

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### Related Material

A0280Series A0280, Assessment Rolls of Towns in which the State Owns Land, contains related records.

[^ Return to Table of Contents](#)

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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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- Collecting
- Real property tax
- Tax records
- Property tax

- Accounts
- New York (State)
- Taxation
- Account books
- New York (State). Comptroller's Office