



*New York State Archives*

**New York State Division of Equalization and Assessment  
Applications for State Assistance for Hurricane Agnes Flood  
Damage B0925**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	Hurricane Agnes hit the Southern Tier and Hudson River Valley counties of New York State in June 1972 and caused several hundred million dollars of damage to real property. Property owners who suffered damage applied directly to the State Board of Equalization and Assessment for tax abatement. This series consist of applications, correspondence, memoranda, calculations, and notes relating to the special state aid program for municipalities and school districts where property owners were granted tax abatements for damage.
<b>Creator:</b>	New York (State). Division of Equalization and Assessment
<b>Title:</b>	New York State Division of Equalization and Assessment applications for state assistance for Hurricane Agnes flood damage
<b>Quantity:</b>	1.4 cubic feet
<b>Inclusive Date:</b>	1973-1977
<b>Series:</b>	B0925

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## Arrangement

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Alphabetic by county.

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## Administrative History

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Hurricane Agnes hit the Southern Tier and Hudson River Valley counties of New York State in June 1972 and caused several hundred million dollars worth of damage to real property. Emergency Federal disaster loans were made available soon afterward.

In 1973 the Legislature passed an act (Chap. 39) to provide state assistance in the form of tax relief. The relief was given in two ways: 1) tax abatements to individual property owners whose

land and/or buildings had been damaged or destroyed in the flood; 2) additional state aid to local governments and city school districts to make up for the tax loss. The additional state aid to localities was continued the second year at 50 per cent of the general abatement, and the third year at 25 per cent.

Property owners who had suffered damage applied directly to the State Board of Equalization and Assessment (SBEA) for tax abatement. Staff of SBEA then inspected each of the damaged properties and calculated the percentage of damage. Taxpayers could request their local board of tax assessment review to modify the percentage loss determined by SBEA staff. Actual amount of tax abatement was calculated by local assessors. The SBEA determined the amount of additional state aid upon application from an affected municipality or school district.

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## Scope and Content Note

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The records consist of applications, correspondence, memoranda, calculations, and notes relating to the special state aid program for municipalities and school districts where property owners had been granted tax abatements for damage from Hurricane Agnes.

The first box contains files for each county and each city school district, arranged in alphabetical order. Each county file contains the following documents: "application and certificate for state assistance for flood damage," including name and address of chief fiscal officer of county, his certificate as to correctness of claim, total amounts of tax abatements for county, town/special district, city, and village purposes within the county, and attached schedules stating for each town and city the number of damaged parcels and the amount of tax abatement for county and municipal purposes; supplemental, revised county applications (same data as above); individual applications for state assistance for flood damage submitted by chief fiscal officer of each city, town, and village (give much the same data as the consolidated county application); correspondence and memoranda; computations of second year (50%) and third year (25%) payments; and scattered lists of persons to whom the first year tax abatement remained unpaid (used in adjusting second and third year payments).

The second box contains miscellaneous correspondence, memoranda, statistical tables, notes, sample blank forms, and other 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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- Disbursing
- Floods
- Hurricanes
- Hurricane Agnes, 1972
- Applications
- New York (State)
- Flood damage
- New York (State). State Board of Equalization and Assessment