



New York State Archives

**New York State Comptroller's Office Documents Relating to
Cancellations and Redemptions of Tax Sales B0933**

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Overview of the Records

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| Repository: | New York State Archives |
| Summary: | This series includes denied applications for cancellation of tax sales; comptroller's orders setting aside cancellations; motions and stipulations to set aside cancellations; and denied applications to redeem lands from tax sales. Also included are a few notices to occupants to vacate lands and legal documentation related to an application for cancellation of a tax sale of 760 acres in the Old Military Tract, Townships #1 and # 2 of Essex County. |
| Creator: | New York (State). Comptroller's Office |
| Title: | Documents relating to cancellations and redemptions of tax sales |
| Quantity: | 4.4 cubic feet |
| Inclusive Date: | 1873-1934 |
| Bulk Date: | (bulk 1878-1900 |
| Series: | B0933 |

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Arrangement

Arranged roughly by county.

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Administrative History

According to law, when land taxes were unpaid for two years the land was to be sold ("tax sales"). If the landowner paid the taxes within one year from the sale, the land reverted back to that person's ownership ("redemption").

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Scope and Content Note

This series includes denied applications for cancellation of tax sales; comptroller's orders setting aside cancellations; motions and stipulations in comptroller's hearings to set aside cancellations; and denied applications to redeem lands from tax sales. Most tax sales referenced were held between 1867 and 1895.

There are also a few notices to occupants to vacate lands conveyed to the state in tax sales. Legal papers include evidence provided in support of motions to cancel tax sales on individual property.

Most of the affidavits for cancellation allege minor technical errors in preparing tax rolls or collecting taxes, errors which were insufficient grounds for redeeming property or cancelling a sale. Denied applications to redeem lands from tax sales contain detailed information on alleged occupancy and use of lands.

B0933-99: This accretion consists of legal documentation related to an application for cancellation of a tax sale of 760 acres in the Old Military Tract, Townships #1 and # 2 of Essex County. The comptroller conducted the sale in 1853. The application for cancellation was made to the Dept. of Tax and Finance in 1933, and denied in 1934.

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Related Information

Related Material

Series B0847, Applications to redeem property from tax sales

series A1407, Abstracts of Applications to Redeem Land from Tax Sale of 1920

and series B0929, Documents supporting orders for cancellation of tax sales, contain related records.

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Use of Records

Access Restrictions

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

Access Terms

- Land value taxation
- Legal documents
- Finance, Public--New York (State)
- Government sale of real property--New York (State)
- Auditing
- Tax-sales--New York (State)
- Taxing
- New York (State)
- Real property--New York (State)
- New York (State). Department of Audit and Control