



New York State Archives

**New York State Comptroller's Office Tax Sale Notices to
Occupants of Lands Sold B0945**

New York State Archives
222 Madison Avenue
Albany, NY 12230
archref@nysed.gov
URL: <http://www.archives.nysed.gov/>

Table of Contents

Overview of the Records	3
Arrangement	3
Administrative History	3
Scope and Contents	4
Use of Records	5
Administrative Information	5
Access Terms	5

Overview of the Records

Repository:	New York State Archives
Summary:	This series consists of tax sale notices to occupants of lands sold and summary information derived from tax sale notices. Notices record name of occupant, date of tax sale, location of premises sold, purchase price, and date of conveyance. Bound volumes in accretion B0945-99 provide summary information taken from the original notices found in accretions B0945-85 and B0945-99A.
Creator:	New York (State). Comptroller's Office
Title:	New York State Comptroller's Office tax sale notices to occupants of lands sold
Quantity:	13 cubic feet
Quantity:	3 volumes
Inclusive Date:	1821-1926
Series:	B0945

[^ Return to Table of Contents](#)

Arrangement

B0945-85: Chronological by year of tax sale, then by county.

B0945-99: Chronological by year of tax sale, then alphabetical by name of tract or name of geographical location.

[^ Return to Table of Contents](#)

Administrative History

Between 1801 and 1928, the state comptroller was required to sell and convey by deed the property of delinquent taxpayers. If the owner of lands to be sold for unpaid taxes was a non-resident, any occupant of the land had the right (after 1819) to redeem it from a tax sale. The

purchaser of the land was required to serve any occupant at the time of the sale with a notice of the right to redeem it from sale.

In 1820, the law was amended to require the purchaser to serve a second notice on any occupant after the two year redemption period had expired. The occupant then had an additional six months in which to redeem the property from the sale. An "occupant" could be anyone who resided on or continuously used the lands subject to tax-sales.

[^ Return to Table of Contents](#)

Scope and Content Note

B0945-85: These are notices to persons occupying lands sold and conveyed by the comptroller for unpaid taxes. The notice states name of occupant, date of tax sale, location of premises sold, purchase price, and date of conveyance. There is an attached affidavit of service or non-service. Notices from the later nineteenth century note on the dorso whether a tax sale was redeemed or cancelled.

B0945-99: These volumes register summary information taken from the notices contained in the original accession. Information for years 1821-1853 varies slightly but generally includes tax-sale year; name of tract; lot number; date the notice was given; date the certificate was given; date affidavit was filed; and date the property was redeemed. Date of refund and name of person entitled to redemption is sometimes given.

Information for tax-sale years 1859-1881 includes tax-sale year; name of tract; lot number; date notice was filed; and date redeemed or certificate issued.

Information for tax-sale years 1885-1926 includes tax-sale year; name of patent, tract, or other identifying information; lot number; date notice was filed; and other remarks, such as dates the sale was cancelled, date the property was redeemed, or date of the certificate of sale.

B0945-99A: This accretion consists of approximately 80 estrayed notices to occupants of lands in Greene, Herkimer, Saratoga, Sullivan, and Ulster counties sold for unpaid taxes in the tax sale of 1926.

[^ Return to Table of Contents](#)

Use of Records

Access Restrictions

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

Administrative Information

Processing Information

In March 1999, Archives staff refiled approximately 150 notices previously estrayed from the original accession (B0945-85). All were notices to occupants of lands in Oneida-Warren counties sold in the tax-sale of 1881.

[^ Return to Table of Contents](#)

Access Terms

- Registers (Lists)
- Real property tax
- Selling
- Tax-sales--New York (State)
- Taxing
- New York (State)
- Legal notices
- Taxation
- New York (State). Department of Audit and Control