



New York State Archives

**New York State Bureau of Equalization Rates Local
Government Applications for State Aid Under Railroad Tax
Abatement Program B1207**

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
Administrative History	3
Scope and Contents	3
Other Finding Aids	4
Use of Records	4
Access Terms	4

Overview of the Records

Repository:	New York State Archives
Summary:	State aid was available to local governments to replace real property tax revenue lost under a railroad tax abatement program. Local governments were required to apply for the 50 percent tax relief. This series consists of state aid applications, which include payee's name and address; total and percentage of taxes levied; adjusted base year tax levy; and requested amount of state aid.
Creator:	New York (State). Bureau of Equalization Rates
Title:	Local government applications for state aid under railroad tax abatement program
Quantity:	0.4 cubic feet
Inclusive Date:	1959-1979
Series:	B1207

[^ Return to Table of Contents](#)

Administrative History

The special state aid was available only to taxing units in which real property taxes on railroads in 1959 exceeded \$100,000 or two percent of the total amount of taxes levied on all real property. The local government was required to apply to the State Board of Equalization and Assessment for a 50 percent tax relief for the last revenue.

[^ Return to Table of Contents](#)

Scope and Content Note

This series consists of applications by local governments for special state aid to replace real property tax revenue lost under a railroad tax abatement program. Each application contains the following information: voucher number; payee's name and address; name of the individual submitting an application (e.g. town supervisor); total taxes levied on railroad transportation property in the taxing unit; percentage of total taxes levied on railroad transportation property; adjusted base year (1959) tax levy on railroad transportation property; and the total amount of

state aid payment requested. Special schedules provide additional information on the assessed valuation of railroad transportation property and the tax thereon.

The applications are grouped as follows: a general summary for the whole state (broken down by county); applications by counties and towns (alphabetical under each county); applications by villages (alphabetical); and applications by school districts (alphabetical by city school district, then by central and other types of districts). Under each municipality or district the applications are arranged in reverse chronological order (latest year first).

[^ Return to Table of Contents](#)

Other Finding Aids

Available at Repository

Available at the repository: alphabetical card indexes (separate sets of cards for counties, cities, towns and special districts, and for villages) providing summary data on the amount of special aid given each year.

[^ Return to Table of Contents](#)

Use of Records

Access Restrictions

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

Access Terms

- Tax administration and procedure--New York (State)
- Tax assessment--New York (State)
- Assisting
- Applications
- New York (State)
- Railroads--Taxation
- New York (State). Division of Equalization and Assessment
- New York (State). Office of Real Property Services