



*New York State Archives*

**New York State Comptroller's Office Registers of Non-  
resident Lands Sold in Tax Sales by County Treasurers  
B1605**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	In 1850, the state legislature transferred the function of selling and conveying land for unpaid taxes to the county treasurers. The comptroller continued to receive copies of lists of unpaid non-resident taxes and of lands redeemed and finally conveyed. In 1855, the legislature restored the former system of sale of non-resident lands by the comptroller. The records in this series were created during the brief periods in the 1850s and 1890s when the county treasurers, rather than the state comptroller, conducted non-resident tax sales.
<b>Creator:</b>	New York (State). Comptroller's Office
<b>Title:</b>	Registers of non-resident lands sold in tax sales by county treasurers
<b>Quantity:</b>	4.25 cubic feet
<b>Quantity:</b>	9 volumes
<b>Inclusive Date:</b>	1852-1896
<b>Bulk Date:</b>	(bulk 1852-1854, 1896)
<b>Series:</b>	B1605

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## Arrangement

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Alphabetical by name of county, then by town, then by name of tract.

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## Administrative History

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In 1850 (Chapter 298) the legislature transferred the function of selling and conveying land for unpaid taxes to the county treasurers. The comptroller continued to receive copies of lists of unpaid non-resident taxes and of lands redeemed and finally conveyed. County treasurers'

sales were held in 1852, 1853, and 1854, but in 1855 (Chapter 427) the legislature restored the former system of sale of non-resident lands by the comptroller.

In 1893 (Chapter 711) the legislature transferred the power to sell and convey lands for unpaid taxes to county treasurers (in all counties not containing lands in the Adirondack or Catskill Forest Preserves). The comptroller continued to conduct tax sales in Albany of non-resident lands in Forest Preserve counties.

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## Scope and Content Note

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B1605-99: These records were created during the few years of the 1850s when the county treasurers, not the state comptroller, conducted non-resident tax sales. The volume for 1854 (Albany-Greene counties) is missing.

Information is given in columnar form and includes county; name of town; number of lot; name of tract or description; number of acres; valuation; amount of tax; date of payment; name of person paying tax; total tax; interest; charges (expenses incurred related to maintenance and sale of the property); total; part sold; quantity sold; name of purchaser; date of redemption; by whom redeemed; amount and date paid to the state treasurer; amount and date paid to the county treasurer; and date of refund. It is unclear to whom the refund was paid.

Three volumes entitled "Outstanding" apparently duplicate information recorded in other volumes. For what purpose and by whom these volumes were created is unclear, but they may have been used to track refunds either to the county treasurer or to the purchaser of the property if it was later redeemed by the original owner.

B1605-99A: This one-volume accretion documents tax sales of non-resident lands for unpaid taxes, conducted by county treasurers in 1896.

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## Related Information

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### Related Material

B0941Series B0941, County Treasurers' Returns of Unpaid Taxes on Non-Resident Lands, contains information later recorded in this series.

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## Other Finding Aids

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### Available at Repository

Volume list is available at the repository.

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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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- Registers (Lists)
- Government sale of real property--New York (State)
- Recording
- Tax-sales--New York (State)
- Taxing
- New York (State)
- Taxation--New York (State)
- New York (State). Department of Audit and Control