



New York State Archives

**New York State Department of Taxation and Finance
Commissioner's Office Executive Meeting and Certification
Records B2360**

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Table of Contents

Overview of the Records 3

Arrangement 3

Administrative History 3

Scope and Contents 4

Related Information 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 certification records, meeting minutes, memorandums, resolutions, and related material compiled by the executive secretaries of the State Board of Tax Commissioners, State Tax Commission, and the Commissioner of the Department of Taxation and Finance pursuant to Section 172 of the New York State Tax Law. It provides documentation of the decisions made by these entities through the meeting minutes and other executive-level records that are contained in each binder.
Creator:	New York (State). Department of Taxation and Finance. Commissioner's Office
Title:	Executive meeting and certification records
Quantity:	29 cubic feet
Inclusive Date:	1896-2002
Series:	B2360

[^ Return to Table of Contents](#)

Arrangement

Chronological.

[^ Return to Table of Contents](#)

Administrative History

In 1896, the State Board of Tax Commissioners was established during a general revision of the tax laws (Chapter 908) to replace the office of State assessor. The Board of Tax Commissioners consisted of three gubernatorial appointees who were empowered to furnish technical and advisory services to local officials, and to collect information and make reports on local assessment practices. Along with the Commissioners of the Land Office, the Board was responsible for helping to set the amount of real and personal estate on which the state tax was

to be levied in each county of the state. It was also charged with hearing and deciding appeals of local assessors against alleged unfairness in taxation by counties.

In 1915, the responsibility for formulating tax policy was transferred to the State Tax Commission, which replaced the Board of Tax Commissioners and headed the newly created State Tax Department (Chapter 317). The Commission interpreted state tax law, clarified tax requirements, and provided a quasi-judicial forum for resolving taxpayer disputes with the Tax Department, which in 1926 became the Department of Taxation and Finance. The State Tax Commission consisted of two commissioners, plus the commissioner of the Department of Taxation and Finance, who served as president. The Commission was abolished as of September 1, 1987 (Chapter 282 of the Laws of 1986), and its function to adjudicate disputes was transferred to the Division of Tax Appeals within the department.

[^ Return to Table of Contents](#)

Scope and Content Note

This series consists of certification records, meeting minutes, memorandums, resolutions, and related material compiled by the executive secretaries of the State Board of Tax Commissioners, State Tax Commission, and the Commissioner of the Department of Taxation and Finance pursuant to Section 172 of the New York State Tax Law. This law has required the Secretary to maintain and certify records in the custody of the agency for proceedings administered by the aforementioned entities. The series, therefore, provides documentation of the decisions made by the Board of Tax Commissioners, State Tax Commission, and the Commissioner through the meeting minutes and other executive-level records that are contained in each binder.

[^ Return to Table of Contents](#)

Related Information

Related Material

19615Series 19615, Decisions of the State Tax Commission, contains related records.

[^ Return to Table of Contents](#)

Use of Records

Access Restrictions

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

Administrative Information

Acquisition Information

This series was transferred under records disposition number 90372.

[^ Return to Table of Contents](#)

Access Terms

- Adjudicating
- Finance, Public--New York (State)
- Assessing taxes
- Tax assessment
- Certificates
- Taxing
- Certifying
- New York (State)
- Memorandums
- Minutes (administrative records)
- Taxation--New York (State)
- New York (State). State Tax Department
- New York (State). State Tax Commission
- New York (State). State Board of Tax Commissioners