

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-79 (7)M
Mortgage Tax
September 6, 1979

Subject: Refund of Mortgage Taxes Paid More Than Once

Chapter 97 of the Laws of 1979 amends section 263 of the Tax Law with respect to the requirements for applications for refund under the mortgage tax imposed by or authorized in Article 11 of the Tax Law. The amendment provides that an application can be made for a refund of mortgage taxes erroneously paid more than once upon the same mortgage or mortgages. At present, the refund provision is restricted to applications covering mortgage taxes erroneously collected by a recording officer. The new language will cover situations where a tax has been paid twice because the same mortgage was recorded twice in the same county through an oversight, or the same mortgage was recorded in two counties and the tax was paid a second time because the procedure set forth in section 257 of the Tax Law was not followed. Under section 257, where a mortgage is recorded in one county, the recording officer must indorse upon each mortgage a receipt for the amount of tax paid. Section 257 further provides, in effect, that a mortgage so indorsed may be recorded in another county without payment of tax. (effective date, May 14, 1979).