



New York State Archives

Register of mortgage tax receipts A1349

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Overview of the Records

Repository:	New York State Archives
Summary:	This series contains information on monies received from county treasurers from mortgage taxes. Information includes monthly amount received; interest on bank deposits; quarterly summaries; disbursements approved by the State Tax Commissioners; quarterly net receipts; amount due the municipality; amount due to the State of New York; amount received by the State of New York and the date; and information on when the receipt was mailed. A few summary sheets, deeds, and correspondence are interfiled at the beginning of the volume.
Creator:	New York (State). Department of Audit and Control. Land Tax Bureau
Title:	Register of mortgage tax receipts
Quantity:	0.3 cubic feet
Quantity:	(1 volume)
Inclusive Date:	1915-1933
Series:	A1349

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Administrative History

Under the Tax Law, the county treasurer collected from specified officials (often the county clerk) taxes on mortgages which he then submitted to the state treasurer. The Tax Law authorizes the comptroller to have general supervisory powers over the county treasurers relating to these duties and to make any necessary rules and regulations or forms to oversee the accounting procedures necessary to record these taxes.

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Scope and Content Note

This bound volume records information on tax monies received from mortgage taxes.

The information in this volume is: the monthly amount received; the interest on deposits in banks; quarterly summaries; disbursements approved by the State Tax Commissioners; net receipts for the quarter; amount due to the municipality; amount due to the State of New York; amount received by the State of New York and the date; and information on when the receipt was mailed. A few summary sheets, deeds, and correspondence are interfiled at the beginning of the volume.

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Related Information

Related Material

Series B0972, Monthly statements of mortgage taxes collected by counties, contains related records.

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Use of Records

Access Restrictions

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

Access Terms

- Land value taxation
- Registers (Lists)
- Collecting
- Real property tax
- New York (State)
- Mortgages
- Real property--New York (State)

- Finance, Public--New York (State)--Accounting
- New York (State). Department of Audit and Control
- New York (State). Comptroller's Office. Land Tax Bureau
- New York (State). Comptroller's Office