



New York State Archives

**New York State Department of Taxation and Finance
Mortgage and Land Tax Section Reports of Audits by
Mortgage Tax Examiners B1603**

New York State Archives
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Overview of the Records

Repository:	New York State Archives
Summary:	The series consists primarily of copies of original reports to the State Tax Commission, produced by mortgage tax examiners, recommending rebates of the mortgage tax or other actions arising from their audits of county mortgage tax records. The examinations pertain to collection of the mortgage tax (taxable instruments); apportionment and distribution of the tax; recording and checking the tax; and accounting for and auditing the tax.
Creator:	New York (State). Department of Taxation and Finance. Mortgage and Land Tax Section
Title:	Reports of audits by mortgage tax examiners
Quantity:	20 cubic feet
Quantity:	(circa 120 volumes)
Inclusive Date:	1905-1971
Series:	B1603

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Arrangement

Alphabetical by county and therein chronological by year of report.

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Scope and Content Note

The series consists primarily of copies of original reports to the State Tax Commission produced by mortgage tax examiners, recommending rebates of the mortgage tax or other actions arising from their audits of county mortgage tax records. There are also a few letters to county clerks (from whom the county treasurers typically collected the taxes) requesting notification of action taken as a result of the examinations. County treasurers collected taxes on mortgages and forwarded the tax money to the state treasurer. The state tax commissioners approved disbursements.

The examinations pertain to collection of the mortgage tax (taxable instruments); apportionment and distribution of the tax; recording and checking the tax; and accounting for and auditing the tax. Each report gives the date and the examiner's name.

Included in the report volumes are sections on incorrect computations; errors in tax districts entered on the mortgage tax record book; discrepancies between the mortgage tax record book and the book of mortgages; incomplete entries; optional tax statements; mortgages not subject to taxation; taxable mortgages on which no tax was collected; and tax receipts and disbursements.

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Other Finding Aids

Available at Repository

Most reports contain an index at the fore.

Container list is available at the repository.

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Use of Records

Access Restrictions

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

Administrative Information

Processing Information

This accession resulted from a project by Archives staff in 1998 to accession or integrate estrayed or unidentified records.

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Access Terms

- Land value taxation
- Finance, Public--New York (State)
- Audits
- Mortgages--Taxation
- Examining taxes
- Real property tax
- Auditing
- Reports
- New York (State)