

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petitions	:	
of	:	
CITY OF NEW YORK	:	ORDER
for Redetermination of a Deficiency or for Refund of	:	DTA NOS. 816772,
Mortgage Recording Tax under Article 11 of the Tax Law	:	816773, 816774,
with Respect to Instruments Recorded on January 12, 1995.:	:	AND 816775

Petitioner, City of New York, filed petitions for redetermination of a deficiency or for refund of mortgage recording tax under Article 11 of the Tax Law with respect to instruments recorded on January 12, 1995.

On January 20, 1999, Isidor D. Friedenber, Esq., filed a motion on behalf of Marion Court Equities, Inc., Imperial Ocean Corp., 84 Equities Corp., and 9602 Owners Corp., seeking to join the aforesaid corporations as parties to the instant matter. The basis for the joinder request is that the instant matter has direct financial implications for the corporations, inasmuch as they were the recipients of refunds of mortgage recording tax which petitioner in this matter is seeking to have overturned.

There have been no objections made to such joinder by either the City of New York or the Division of Taxation. Accordingly, the motion is granted and the aforementioned corporations are joined as parties to the instant matter.

DATED: Troy, New York
April 15, 1999

/s/ Daniel J. Ranalli
ASSISTANT CHIEF ADMINISTRATIVE LAW JUDGE