

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BEFORE THE STATE TAX COMMISSION

Case No.

In the Matter of the Instrument executed by	:	<u>ORDER OF REFUND</u>
NORMA ELSTON	:	
to	:	
FARMERS PRODUCTION CREDIT ASSOCIATION OF ITHACA	:	

A petition having been filed by Norma Elston, for review of the determination of the Recording Officer of Steuben County imposing mortgage recording tax in the amount of \$210.00, on the mortgage dated May 21, 1984, executed by Norma Elston to Farmers Production Credit Association of Ithaca and recorded in the office of said Recording Officer on May 23, 1984, and

APPLICATION having been made for a refund of the mortgage recording tax paid said Recording Officer at the time of recording said mortgage.

The petition and exhibits attached thereto having been duly examined and considered, The State Tax Commission hereby finds:

(1) That on May 23, 1984, there was recorded in the office of the Recording Officer of Steuben County, a mortgage dated May 21, 1984, executed by Norma Elston to Farmers Production Credit Association of Ithaca . Mortgage recording tax of \$210.00 was collected and entered under serial number CB-305.

(2) That on May 23, 1984, there was recorded in the office of the Recording Officer of Chemung County, a duplicate original of said mortgage. Mortgage recording tax of \$210.00 was again collected and entered under serial number CB-246.

Based upon the foregoing findings and all of the evidence presented herein,

The State Tax Commission hereby determines:

That Norma Elston erroneously paid mortgage recording tax of \$210.00 on recording of the duplicate original of said mortgage.

NOW THEREOFRE, it is

O R D E R E D

(1) The Recording Officer of the County of Steuben is hereby authorized and directed to deduct from mortgage recording tax moneys in his hands or which shall come into his hands the sum of \$140.00 pursuant to Section 253, Subdivision (1) of the Tax Law, and \$70.00 pursuant to Section 253, Subdivision 1a of the Tax Law and refund \$210.00 to Norma Elston.

(2) That of said sum \$140.00 be charged back by the Recording Officer on his mortgage tax records against the Town of Caton to which it was credited, and the sum of \$70.00 be charged back against the State of New York Mortgage Agency.

(3) That three certified copies of this order be mailed to the Recording Officer, one he is directed to file with the records of his office, one with the County Treasurer, and one with the State of New York Mortgage Agency, as warrants for these disbursements.

DATED, Albany, New York

STATE TAX COMMISSION

Rodrick W. Cline
Commissioner

Francis R. Koenig
Commissioner

W. H. J. Jind
Commissioner