§ 106-a. Exemption from payment of fees for instruments affecting real or personal property; exemption of mortgages from mortgage recording tax. Any inconsistent provision of law notwithstanding, a social services official shall not be required to pay any fee to any clerk, register or other public officer for entering, filing, registering or recording any instrument affecting real or personal property or to the surrogate court when such official in taking any proceeding with respect to the estate of a person who was a recipient of benefits from social services pertaining to the exercise by the social services official of any of the powers conferred or duties imposed upon him by any of the provisions of this chapter. Mortgages on real property taken by social services officials pursuant to this chapter for assistance and care of persons at public expense shall be exempt from the mortgage recording taxes imposed by article eleven of the tax law. The exemption from mortgage recording taxes herein provided shall also apply to all mortgages heretofore taken by social services officials and recorded without payment of mortgage taxes, retroactively to the date of recording of such mortgages.