COVER PAGE, MORTGAGE TAX RATE AND RECORDING FEE CHART

Key: CG: Clerk Generated Cover Page

FI: Fill in Cover Page (by customer)

ACR: ACRIS – customer completed online

RV: Mortgage Tax Rate Varies – See below

PREP: Property Records Electronic Portal system

COVER MTG. TAX

COUNTY PAGE FORM RATE RECORDING FEE

Albany Yes CG 0.25% $45.00\* + $5.00 per page

Allegany Yes CG 1.00% $45.00\* + $3.00 per page

Bronx Register Yes ACR RV Determined by ACRIS

Broome Yes CG 1.00% $45.00\* + $5.00 per page †

Cattaraugus Yes CG 1.25% $50.00\* + $5.00 per page

Cayuga Yes FI 1.00% $45.00\* + $5.00 per page

Chautauqua Yes CG 1.25% $45.00\* + $5.00 per page

Chemung Yes CG 0.75 % $45.00\* + $5.00 per page

Chenango Yes CG 0.75 % $45.00\* + $5.00 per page

Clinton Yes CG 1.00% $40.00\* + $5.00 per page

Columbia Yes CG 1.25 % $45.00\* + $5.00 per page ☼

Cortland Yes CG 1.00 % $45.00\* + $5.00 per page

Delaware Yes CG 1.00 % $45.00\* + $5.00 per page

Dutchess Yes CG 1.05% $45.00\* + $5.00 per page ‡

Erie Yes CG 1.00% $45.00\* + $5.00 per page †

Essex Yes CG 1.25% $45.00\* + $5.00 per page ♦

Franklin Yes CG 1.00% $45.00\* + $5.00 per page

Fulton Yes FI 1.00% $45.00\* + $5.00 per page

Genesee Yes CG 1.25% $50.00\* + $5.00 per page

Greene Yes CG 1.25% $45.00\* + $5.00 per page ⊕

Hamilton Yes FI 1.00% $45.00\* + $5.00 per page

Herkimer Yes CG 1.00% $45.00\* + $5.00 per page

Jefferson Yes CG 0.75% $50.00\* + $5.00 per page

Kings Register Yes ACR RV Determined by ACRIS

Lewis Yes CG 1.00% $45.00\* + $5.00 per page

Livingston Yes CG 1.00% $50.00\* + $5.00 per page

Madison Yes CG 0.75% $50.00\* + $5.00 per page

Monroe Yes CG 1.00% $45.00\* + $5.00 per page

Montgomery Yes CG 0.75% $50.00\* + $6.00 per page

Nassau Yes CG 1.05% $45.00\* + $5.00 per page #

NYC Register Yes ACR RV Determined by ACRIS

Niagara Yes CG 0.75% $33.00\* + $3.00 per page

Oneida Yes CG 1.00% $25.00\* + $5.00 per page

Onondaga Yes CG 1.00% $45.50\* + $5.00 per page

Ontario Yes CG 0.75% $50.00\* + $5.00 per page

Orange Yes FI 1.05% $45.00\* + $5.00 per page

Orleans Yes CG 0.75% $45.00\* + $5.00 per page

Oswego Yes FI 1.00% $25.00\* + $5.00 per page

Otsego Yes FI 0.75% $45.00\* + $5.00 per page

Putnam Yes FI 1.05% $45.00\* + $5.00 per page

Queens Register Yes ACR RV Determined by ACRIS

Rensselaer Yes CG 1.25% $45.00\* + $5.00 per page ∞

Richmond Yes FI RV Determined by ACRIS

Rockland Yes CG 1.30% $45.00\* + $5.00 per page

St. Lawrence Yes CG 0.75% $50.00\* + $5.00 per page

Saratoga Yes CG 1.00% $45.00\* + $5.00 per page

Schenectady Yes FI 1.25% $45.00\* + $5.00 per page ◊

Schoharie Yes CG 1.00% $45.00\* + $5.00 per page

Schuyler No - 1.00% $40.00 + $5.00 per page

Seneca Yes CG 1.00% $28.00\* + $3.00 per page

Steuben Yes CG 1.25% $45.00\* + $5.00 per page

Suffolk Yes FI 1.05% $45.00\* + $5.00 per page

Sullivan Yes CG 1.00% $45.00\* + $3.00 per page

Tioga Yes FI 0.75% $45.00\* + $5.00 per page \*\*

Tompkins Yes CG 1.00% $50.00\* + $5.00 per page

Ulster Yes CG 0.75% $45.00\* + $5.00 per page

Warren Yes CG 1.25% $45.00\* + $5.00 per page

Washington Yes CG 1.00% $45.00\* + $5.00 per page

Wayne Yes CG 1.25% $40.00\* + $5.00 per page

Westchester Yes PREP 1.30% Determined by PREP α

(City of Yonkers 1.80%)

Wyoming Yes CG 1.25% $45.00\* + $5.00 per page

Yates Yes CG 1.00% $45.00\* + $5.00 per page

RV: All mortgages less than $500,000 2.05%

1-3 Family Dwellings more than $500,000 2.175%

All other mortgages greater than $500,000 2.80%

Mortgages covering properties located in more than one locality:

Where mortgaged property is located wholly within New York State, but in more than one locality (county), the combined rates of tax may vary. Where the tax rates vary, the taxpayer may elect to compute and thus pay the tax as if the property were located entirely within the locality that is authorized to collect the ***greatest*** amount of tax. In the alternative, the taxpayer may file Form MT-15, *Mortgage Recording Tax Return* (*See* form located in *Formbook*), and compute the mortgage recording tax at the applicable rate in each locality.

\* Includes the cover page

† County requires one original Form TP-584 and one copy of Form TP-584; Filing Fee is $10.00

‡ Mortgage tax exemption of $30.00 for one or two family dwellings/residences

# For additional parcels located in blocks other than the first parcel, there is a $10.00 block fee. The legal description must include section – block –lot references.

\*\* Transfer Tax Rate is $6.00 per $1000 of value.

⊕ Effective October 1, 2009

◊ Effective February 1, 2010

∞ Effective February 8, 2010

α Effective January 1, 2010

♦ Essex County imposes a separate Transfer Tax of $2.00 per $1000 of value. This additional transfer tax is not reflected on NYS Form TP-584 and is payable to the Essex County Clerk.

☼ Columbia County imposes a separate Transfer Tax of $2.00 per $1000 of value. The County requires a separate Columbia County Supplemental Real Estate Transfer Tax Return form to be completed and submitted together with NYS Form TP-584.

Effective June 1, 2009 the filing fee for NYS From RP-5217 is as follows: $125.00 for residential & $250.00 for commercial

July, 2010 [Special thanks to Trish Terrault of Farer & Schwartz, P.C. for compiling the updated information for this chart]