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

COUNTY	COVER PAGE	FORM	MTG. TAX RATE	RECORDING FEE
Albany	Yes	CG	1.25%	$45.00* + $5.00 per page
Allegany	Yes	CG	1.00%	$32.00* + $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%	$50.00* + $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 %	$25.00* + $3.00 per page
Dutchess	Yes	CG	1.30%	$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

Sample

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%	$30.00* + $3.00 per page
Montgomery	Yes	CG	0.75%	$45.00* + $3.00 per page
Nassau	Yes	CG	1.05%	$45.00* + $5.00 per page #
NYC Register	Yes	ACR	RV	Determined by ACRIS
Niagara	Yes	CG	1.00%	$33.00* + $3.00 per page
Oneida	Yes	CG	1.00%	$45.00* + $5.00 per page
Onondaga	Yes	CG	1.00%	$50.50* + $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	1.00%	$45.00* + $5.00 per page
Oswego	Yes	FI	1.00%	$45.00* + $5.00 per page
Otsego	Yes	FI	0.75%	$28.00* + $3.00 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* + $3.00 per page
St. Lawrence	Yes	CG	0.75%	$50.00* + $5.00 per page

Sample

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	0.75%	$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%	$45.00* + $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*

Sample

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

Sample

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