

**County Attorney**  
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## ESSEX COUNTY ATTORNEY

November 20, 2018

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To: Essex County Bar Association  
Clinton County Bar Association  
Franklin County Bar Association  
Washington County Bar Association  
Warren County Bar Association  
St. Lawrence County Bar Association  
Banks and Mortgage Companies

**Re: Essex County Mortgage Tax**

Colleagues:

As you know, in Essex County, there are two types of mortgage tax which we collect upon the filing of a mortgage with the County Clerk:

1. Tax of \$2.00 for each \$500 of the mortgage amount pursuant to New York State Tax Law. This is the standard mortgage tax that exists throughout the state.
2. Pursuant to New York State Tax Law Section 253-j, Essex County has been granted the authority to enact a local law imposing a tax of 25¢ per each \$100 on the full amount of the mortgage. This is the Essex County mortgage tax.

Tax Law Section 253-j, which authorizes Essex County to impose a mortgage recording tax, will be repealed effective December 2018. Essex County and three other counties have had their Home Rule Legislation held up in the Senate since June and the legislation which allows us to continue collecting the tax has not been enacted into law.

As a result, Essex County will not assess or collect any mortgage recording tax on mortgages recorded on or after December 1, 2018.

**Therefore, please accept this as notice that you are not to collect or remit the Essex County mortgage tax for any mortgages executed on or after December 1, 2018, until you receive further notice from either myself or the County Clerk. Please continue to remit the regular mortgage tax to the Essex County Clerk.**

There is a slight chance that the legislature may go back into session by the end of the year but I am doubtful. This means that probably the earliest we can enact and enforce a new law would be February 1, 2019.

I will keep you apprised as to any developments in this area.

I would appreciate it if you could disseminate this to all attorneys in your Bar Association via email stream so that they are all apprised.

Thank you.

Very truly yours,

  
Daniel T. Manning, Esq.

DTM:dIm

cc: Board of Supervisors  
Dan Palmer  
Joe Provoncha  
Mike Diskin  
Hon. Betty Little  
Hon. Dan Stec

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## ESSEX COUNTY ATTORNEY

November 26, 2018

**Assistant County Attorney**  
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**Re: Essex County Mortgage Tax**

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Colleagues:

As you know, I forwarded a letter dated November 20<sup>th</sup> regarding the above caption.

I wrote that letter in haste. Please disregard paragraph no. 1 regarding my statement that tax is \$2.00 for each \$500. As you know, that is the transfer tax, in haste I put the wrong information.

Please continue to collect the state mortgage tax but, as of December 1, 2018, do not collect Essex County's quarter percent until further notice.

Thank you.

Very truly yours,

  
Daniel T. Manning, Esq.

DTM:dlm

cc: Board of Supervisors  
Dan Palmer  
Joe Provoncha  
Mike Diskin  
Hon. Betty Little  
Hon. Dan Stec