

**Changes to the Mortgage Recording Tax Rates Affecting  
Lewis County**

In Lewis County, mortgages are currently subject to the basic and special additional mortgage recording taxes at the combined rate of \$.75 for each \$100.00 secured by the mortgage. Effective November 1, 2004, Lewis County has elected to impose a county mortgage recording tax of \$.25 for each \$100.00 secured by the mortgage. The county mortgage recording tax will apply to mortgages recorded on or after November 1, 2004, and prior to November 1, 2007. Therefore, as of November 1, 2004, the rate of mortgage recording taxes imposed on the recording of mortgages on real property located in **Lewis County** will be **\$1.00** for each \$100.00 secured by the mortgage.

The net proceeds from the Lewis County mortgage recording tax, after deducting the necessary expenses of the recording officer and the county treasurer, will be deposited into the general fund of Lewis County to be used for any county purpose.

**Mortgages covering properties located in more than one locality**

In certain cases, mortgaged property may be located entirely in New York State but in more than one locality. For example, the mortgaged property may be located in two or more counties. In such cases, the combined rates of tax may vary. In cases where the tax rates vary, a taxpayer may elect to compute and pay the tax as if the property were located entirely in the locality that is authorized to collect the greatest amount of tax. Alternatively, the taxpayer may file Form MT-15, *Mortgage Recording Tax Return*, and compute the mortgage recording tax at the applicable rate in each locality. To obtain Form MT-15, download a copy from our Web site at [www.nystax.gov](http://www.nystax.gov). The form is also available by fax at 1 800 748-FORM (3676), or you can call 1 800 462-8100 to receive a copy by mail.