



Changes to the Mortgage Recording Tax Rates Affecting Livingston County

Current Rate

In Livingston County, mortgages are currently subject to the basic, additional and special additional mortgage recording taxes at the combined rate of \$1.00 for each \$100.00 secured by the mortgage.

New Rate

Effective January 1, 2020, Livingston 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 January 1, 2020. Therefore, as of January 1, 2020, the total combined rate of mortgage recording taxes imposed on the recording of mortgages on real property located in **Livingston County** will be **\$1.25** for each \$100.00 secured by the mortgage.