

New York State Mortgage Tax Rate Tables

(Rate for each \$100 and remaining major fraction thereof on principal debt secured by a mortgage)

Table 1 — MCTD counties imposing the basic tax, special additional tax, and additional tax only (\$1.05)

Dutchess	Nassau	Orange	Putnam	Suffolk
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Table 2 — Counties outside the MCTD imposing the basic tax, special additional tax, and additional tax only (\$1.00)

Allegany	Delaware	Fulton	Oneida	Saratoga	Washington
Cattaraugus	Erie	Livingston	Onondaga	Schuyler	
Cayuga	Essex	Monroe	Orleans	Seneca	
Clinton	Franklin	Niagara	Oswego	Warren	

Table 3 — Counties imposing the basic tax and special additional tax only (\$.75)

Chemung	Greene	Madison	Otsego	Tioga
Chenango	Hamilton	Montgomery	St. Lawrence	Tompkins
Cortland	Jefferson	Ontario	Schoharie	Ulster

Table 4 — New York City counties of New York, Bronx, Kings, Queens, and Richmond imposing the basic tax, special additional tax, additional tax, and New York City tax

	New York City tax	Basic tax	Special additional tax	Additional tax	Total
— All mortgages securing less than \$500,000.....	\$1.00	\$.50	\$.25	\$.30	\$2.05
— Mortgages of one-, two-, or three-family houses and individual residential condominium units, securing \$500,000 or more	\$1.125	\$.50	\$.25	\$.30	\$2.175
— All other mortgages securing \$500,000 or more.....	\$1.75	\$.50	\$.25	\$.30	\$2.80

Table 5 — Other counties and cities imposing a local tax

Taxing jurisdiction	Local tax	Basic tax	Special additional tax	Additional tax	Total tax
Albany County	\$.25	\$.50	\$.25	\$.25	\$1.25
Broome County	\$.25	\$.50	\$.25		\$1.00
Chautauqua County	\$.25	\$.50	\$.25	\$.25	\$1.25
Columbia County	\$.50	\$.50	\$.25		\$1.25
Genesee County	\$.25	\$.50	\$.25	\$.25	\$1.25
Herkimer County	\$.25	\$.50	\$.25		\$1.00
Lewis County	\$.25	\$.50	\$.25		\$1.00
Rensselaer County	\$.25	\$.50	\$.25	\$.25	\$1.25
Rockland County	\$.25	\$.50	\$.25	\$.30	\$1.30
Schenectady County	\$.25	\$.50	\$.25	\$.25	\$1.25
Steuben County	\$.25	\$.50	\$.25	\$.25	\$1.25
Sullivan County	\$.25	\$.50	\$.25		\$1.00
Wayne County	\$.25	\$.50	\$.25	\$.25	\$1.25
Westchester County	\$.25	\$.50	\$.25	\$.30	\$1.30
Yonkers (city)	\$.50	\$.50	\$.25	\$.30	\$1.80*
Wyoming County	\$.25	\$.50	\$.25	\$.25	\$1.25
Yates County	\$.25	\$.50	\$.25		\$1.00

* Includes the \$.25 Westchester County local tax. See the note and example in the instructions for *Schedule C, Column B*, on page 1.



If you have any questions, please contact our Legal Department at 516.837.6023.