



What our Clients Need to Know About an Update Scheduled for July 11, 2019:

Below is a quick link to each feature in this update.

All Clients

[*Property Tax Update*](#)

[*Arizona New Flat Uniform Filing Fee*](#)

[*Illinois Recording Document Fee Update*](#)

[*New York New York City State Transfer Tax and Mansion Tax Update*](#)

[*New York Suffolk County Tax Map Verification Fee Update*](#)

[*Pennsylvania Pittsburgh City Transfer Tax Update*](#)

[*Ohio Pike County Permissive Transfer Tax Update*](#)

[*South Carolina New Flat Uniform Filing Fee*](#)

[*Vermont Recording Document Fee Update*](#)

[*Washington Real Estate Excise Tax*](#)

[*Washington Recording Document Fee Update*](#)

[*West Virginia County Transfer Tax Update*](#)

User Interface updates:

[*First Time Homebuyer Exemption for Delaware*](#)

API specific updates:

[*First Time Homebuyer Exemption for Delaware*](#)



All Clients

Property Tax Update

SmartFees will be updated so when the calculated property tax due dates for a property is less than the estimated closing date/settlement date, the due dates for the escrow reserves is calculated to the next due date after the settlement date plus the cushion (number of months).

Arizona

New Flat Uniform Filing Fee

Effective June 30, 2019, all recording offices in Arizona will implement Senate Bill (SB) – 1043 which introduces a flat \$30 recording fee charge and removes from all documents the recording question "number of pages" and its related fee "Document page fee"; the question "Number of documents referenced" and its related fee "Document reference fee"; the question "Filing electronically" and its related fee "Postage fee".

Our system was updated on July 27, 2018 to reflect these changes.

Illinois

Recording Document Fee Update

Effective July 1, 2019, Perry County increased its "Base fee" to \$68 and its "Non-standard document fee" to \$28 for all documents.

Our system will be updated on June 28, 2019 to reflect this increase.

New York

New York City State Transfer Tax and Mansion Tax Update

Effective July 1, 2019, in New York City, the five boroughs, Bronx, Kings, New York, Queens, and Richmond, will implement New York State Budget Bill 1509c, which amends both the state transfer tax and mansion tax for residential real property, which includes 1-3 dwelling/unit homes, condominiums, and cooperative units.

The state transfer tax rate is amended to:

- \$0 for residential properties with consideration of \$500 or less
- \$2.00 per \$500 or fraction thereof for residential properties with consideration less than \$3 million
- \$3.25 per \$500 or fraction thereof for residential properties with consideration equal to or greater than \$3 million

The mansion tax rate is amended to:

- \$0 for properties with consideration less than \$1 million



- 1% for properties with consideration equal to or greater than \$1 million and less than \$2 million
- 1.25% for properties with consideration equal to or greater than \$2 million and less than \$3 million
- 1.50% for properties with consideration equal to or greater than \$3 million and less than \$5 million
- 2.25% for properties with consideration equal to or greater than \$5 million and less than \$10 million
- 3.25% for properties with consideration equal to or greater than \$10 million and less than \$15 million
- 3.50% for properties with consideration equal to or greater than \$15 million and less than \$20 million
- 3.75% for properties with consideration equal to or greater than \$20 million and less than \$25 million

Our system was updated on May 24, 2019 to reflect the new tax rates.

Suffolk County Tax Map Verification Fee Update

Effective May 28, 2019, Suffolk County legislature approved local law No. 19-2019, decreasing the "Tax map verification fee" on mortgage and mortgage-related documents from \$300 to \$200 per document.

Our system was updated on June 21, 2019 to reflect this change.

Ohio

Pike County Permissive Transfer Tax Update

Pike County increased the county permissive transfer tax rate from \$0.10 per \$100 of consideration or fraction thereof to \$0.30 per \$100 of consideration or fraction thereof. The tax rate increase went into effect on May 19, 2019.

Our system was updated on June 7, 2019 to reflect the new tax rate.

Pennsylvania

Pittsburgh City Transfer Tax Update

Effective January 1, 2020, the city of Pittsburgh in Allegheny county will increase the city transfer tax rate in the tax authorities Pittsburgh-Baldwin-Whitehall School District from 3% to 3.5% and Pittsburgh-Pittsburgh School District from 3.5% to 4%.

Our system was updated on June 7, 2019 to reflect the new tax rates.



South Carolina

New Flat Uniform Filing Fee

Effective August 1, 2019, all counties in South Carolina will implement House Bill (HB) 3243 which introduces a flat uniform filing fee schedule. Our system was updated on June 14, 2019 to reflect the new fee schedule by removing the recording question "Number of pages" and its related fee "Document page fee", by increasing the "Document reference fee" to \$7 and by increasing the "Base fee" to:

- \$15 for the Deed, Quitclaim Deed, and Interspousal Transfer Deed
- \$25 for the Mortgage/Deed of Trust and Power of Attorney
- \$10 for all other recording documents

Vermont

Recording Document Fee Update

Effective July 1, 2019 all recording offices will implement Vermont's HB 526 which will increase the "Base fee" and the "Document page fee" to \$15 for all recording documents. The "Property transfer tax return fee" will also increase to \$15.

Our system was updated on June 7, 2019 to reflect this increase.

Washington

Real Estate Excise Tax

Effective January 1, 2020, Washington state passed Senate Bill (SB) 5998, updating the state real estate excise tax, from a flat rate to a progressive structure based on the consideration amount, as follows:

- 1.10% on the first \$500,000 of consideration
- 1.28% on any portion of consideration above \$500,000 and less than or equal to \$1,500,000
- 2.75% on any portion of consideration above \$1,500,000 and less than or equal to \$3,000,000
- 3.00% on any portion of consideration above \$3,000,000

Our system was updated on June 21, 2019 to reflect the new tax rates.

Recording Document Fee Update

Washington state implemented two bills that increase the first page "Base fee" for recording documents:

- HB 1923 increased the "Base fee" by \$2.50, effective July 1, 2019
- HB 2015 increased the "Base fee" by an additional \$2.00, effective July 28, 2019

Our system was updated on May 31, 2019 to reflect these fee increases.



West Virginia

County Transfer Tax Update

Counties continue to implement West Virginia State Bill (SB) 433, which allows each county in West Virginia to increase their county transfer tax, typically paid by the seller.

Effective June 1, 2019, in Tucker county, the county transfer tax increased from \$1.10 per \$500 of consideration to \$1.65 per \$500 of consideration or fraction thereof. Our system was updated on May 15, 2019 to reflect the new tax rate.

Effective July 1, 2019, in Jefferson county, the county transfer tax increased from \$1.10 per \$500 of consideration to \$1.35 per \$500 of consideration or fraction thereof. Our system was updated on June 4, 2019 to reflect the new tax rate.

Effective July 1, 2019, in Calhoun county, the county transfer tax increased from \$1.10 per \$500 of consideration to \$1.65 per \$500 of consideration or fraction thereof. Our system was updated on June 22, 2019 to reflect the new tax rate.

For Our User Interface Clients: (i.e. from an LOS or www.SmartFees.com)

First Time Homebuyer Exemption for Delaware

For DE state purchase and Construction-to-perm files, the tax question "All buyers are qualified first-time buyers purchasing a principal residence" will be available for selection based on what is selected in the "Occupancy Type" field

- If Occupancy Type " field is "Primary Residence" then the question will be available for selection.
- If Occupancy Type " field is "Secondary Residence" or "Investment" then the question is not open for selection and is defaulted to "No". This is because the First-time homebuyer exemption is not available on Secondary and Investment properties.

For Our Integration Clients

First Time Homebuyer Exemption for Delaware

Effective July 11, 2019, in Delaware,

- For `GetTaxQuestion` API users, when a request for a purchase or construction-to-perm purchase is sent, then the "All buyers are qualified first-time buyers purchasing a principal residence" question will be returned in the response with default of No, when the "Residence Type" criteria equals "Primary Residence"
e.g `<Criteria Name="ResidenceType" Value="PrimaryResidence" />`
If "Residence Type" criteria equals "SecondaryResidence" or "Investment" then the above question will not be returned.



- For UpdateGFE and QuickGFE API users when creating a Delaware state purchase or construction-to-perm purchase file, when the "ResidenceType" criteria equals "SecondaryResidence" or "Investment" (e.g `<Criteria Name="ResidenceType" Value="SecondaryResidence" />`), the value of the Tax question "All buyers are qualified first-time buyers purchasing a principal residence" (Key=FTBPPrin) will be set to "No" on the file; the First-time homebuyer exemption is not applicable for secondary and investment properties.

If the "ResidenceType" criteria equals "PrimaryResidence" in the request then the value set for the question "All buyers are qualified first-time buyers purchasing a principal residence" on the SmartFees file will be based on what the value sent in the request for this question.