



Memorandum

Date: September 4, 2008

From: Shawn A. Goldfaden, Esquire, Maryland State Counsel
Stewart Title Guaranty Company

A handwritten signature in black ink, appearing to be "S. Goldfaden", with a horizontal line extending to the right.

To: All Issuing Offices Doing Business in the State of Maryland

RE: New Recordation Tax Rates and Recording Forms

Dear Associates:

Please be advised that there are several changes associated with the collection of recordation taxes, the rates of recordation tax and the forms accompanying the documents for recording in Howard, Prince George's and Queen Anne's Counties.

I. Howard County: Effective October 1, 2008

- Collection of taxes: See attached memo from the Howard County Department of Finance.
- Taxes: No change.
- Forms: See attached memo from the Howard County Department of Finance.

II. Prince George's County: Effective immediately.

- Collection of taxes: No change.
- Taxes: No change.
- Forms: New forms to be utilized when recording (see attached). These forms may be electronically downloaded at:

<http://www.princegeorgescountymd.gov//Government/AgencyIndex/Finance/forms.asp>

III. Queen Anne's County: Effective September 20, 2008.

- Collection of taxes: No change.

- **Taxes:** Effective September 20, 2008, there will be an increase in recordation taxes from \$3.30 per \$500.00 to \$4.95 per \$500.00 of consideration. It is imperative you recalculate the recording fees for any open order in this county prior to closing to ensure enough money is being collected.
- **Forms:** No change.

IV. All counties: Conveyance between domestic partners

- **Effective July 1, 2008,** certain conveyances between domestic partners will now be exempt from recording taxes (see attached memo from Assistant Attorney General, Stuart Cordish).
- Several Counties have drafted their own affidavits that need to be executed and submitted with the recording. Attached are Prince George's, Howard and Montgomery County prescribed forms.



NOTICE OF CHANGE IN COLLECTION OF RECORDATION TAX IN HOWARD COUNTY, MARYLAND

As of October 1, 2008, the Howard County Director of Finance will be the collector of the Recordation Tax imposed on all documents recorded in the Howard County Land Records pursuant to the Howard County Code Section 11.101. Transfer taxes (Maryland and Howard County) and recording fees will continue to be collected by the Clerk of the Court.

County collection of Recordation Tax will be combined with the services currently provided by the Lien Desk and will be conducted at:

Department of Finance, Recordation Tax Office
2nd Floor of the George Howard Building
3430 Court House Drive, Ellicott City, Maryland 21043.

This change will require a change to both the routing of documents and to the payees of checks submitted to record your documents. Please see the Attachment A for a flowchart explaining the new routing.

To receive any future updates to these procedures please contact the Recordation Tax Office at 410-313-2389 or via email at recordation@howardcountymd.gov to remain on our contact list.

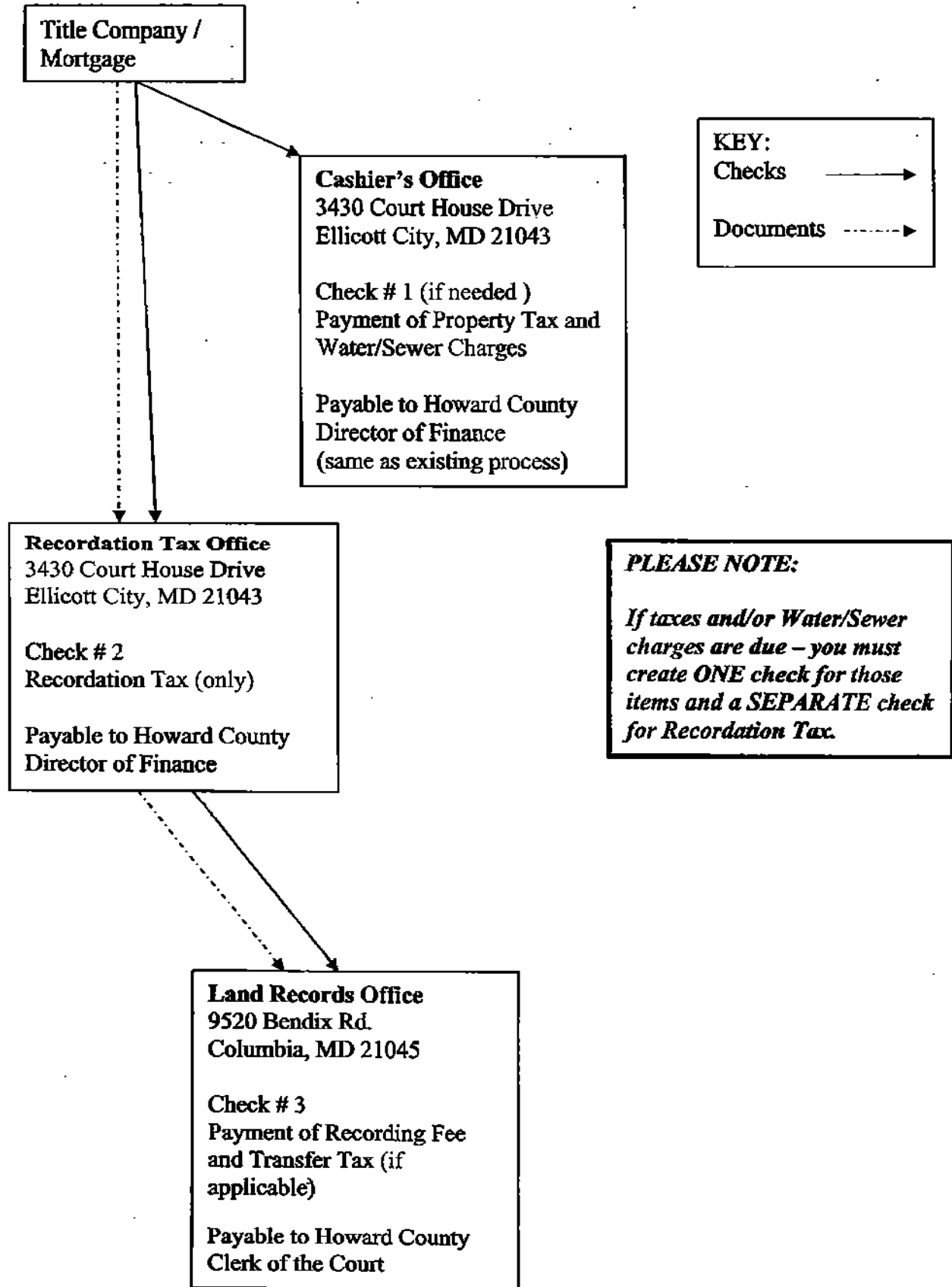
In anticipation of this change, we advise you of the following procedures which will be followed by our Department:

1. The hours of operation are Monday through Friday 8 a.m. to 5 p.m.
2. In addition to utilizing the Cashier Area to pay for a Statement of County Obligations Application (formerly Application for Lien Statement) those transactions may be conducted at the Recordation Tax Office as long as the payment is made by check payable to "Howard County Director of Finance." Cash payments must be made in the Cashiers Area. New forms will be available on or about October 1, 2008. We will continue to accept the old Application for Lien Statement form through the end of the year.
3. All payments of Recordation Tax should be in the form of a check made payable to "Howard County Director of Finance."
4. Payment of any property taxes and water and sewer fees due will still be collected ONLY in the Cashier Area and should not be included in the same check as the Recordation Tax. The Cashiers are unable to accept Recordation Tax payment and the Recordation Tax Office cannot accept property tax or water and sewer payments.
5. Checks in payment of transfer taxes and recording fees should continue to be made payable to "Clerk of the Court" and must accompany the deed to Land Records.

6. We will strive to serve each customer submitting 5 documents or less with express service. Any document in excess of 5 must be dropped off and picked up at a later time. See Attachment B – Express Service Policy
7. Documents submitted in bulk and/or via mail will be reviewed as quickly as possible. We will notify you when they are complete and will strive for a maximum turn-around time of 24 hours. We will guarantee a maximum turn-around time of 48 hours. To facilitate processing, all drop-offs or mail-ins are required to be accompanied by a completed Document Tracking Sheet. One sheet should be utilized for each transaction. See Attachment C – Document Tracking Sheet
8. If desired, a bonded courier will be available to deliver all documents accepted by our office and for which the recordation tax payment was received for delivery to the Clerk of the Court Land Records Office on a daily basis at 1:30 p.m.
9. The Howard County Refinance Affidavit **must** be attached to all applicable Deeds of Trust. See Attachment D
10. The Howard County Affidavit of Domestic Partnership **must** be attached to all applicable deeds. See Attachment E
11. If an exemption from recordation tax is claimed in a transaction described below, a preview of the deed is requested and should be directed to Leslie Bennett by way of fax or drop-off:
 - commercial, industrial, or apartment transfers of \$5,000,000 or more.
 - transfers with possible farm/agricultural issues or possible rezoning issues
 - transfers involving foreclosures or bankruptcies
 - condominium conversion transfers
 - vacant or unimproved land transfers with builder involved
 - transfers involving limited liability company
 - transfers involving the dissolution of a partnership, limited liability company, or corporation
 - transfers between related corporations
 - transfers to exempt organizations
12. Completed Maryland Intake Sheets are required for all documentation presented for recordation tax. The form and instructions for completing the form are available at the following website:
<http://www.courts.state.md.us/courtforms/circuit/intakesheet.html>.
13. We request that each document have a top margin of 1½ inches for the certifications of recordation tax payment.
14. We request that the Preferred Language for Documents is utilized at the top of each document submitted. See Attachment F
15. The following types of documents **should not be submitted to our office** prior to submission to the Clerk of the Court:
 - Appointments of Substitute Trustees
 - Assignments of Mortgages or Deeds of Trust
 - Bankruptcy Documents
 - Condominium Declarations, By-Laws, Plats, and Liens

- **Declarations**
- **Land Installment Contracts**
- **Leasehold Mortgages**
- **Options**
- **Powers of Attorney**
- **Releases**
- **Subordinations**

**Howard County Department of Finance
Flowchart of Documents and Checks for Recordation**





HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Courthouse Drive

■ Ellicott City, Maryland 21043

■ 410-313-2389

Recordation Tax Office
recordation@howardcountymd.gov

FAX 410-313-3293
TDD 410-313-2323

Howard County Department of Finance Recordation Tax Office Express Service Policy

Express Service is offered as a special courtesy to our clients in situations involving customers from out of the area, attorneys that hand carry their work, or one-time visits from the general public (individuals not in the title industry).

Express Service is not intended to give an advantage to one customer or company over another. Further, Express Service was not intended for everyday or local customers such as title company employees or abstractors. As a general rule of fairness, documents should typically be submitted and processed in the order of their arrival in our office, whether that arrival is walk-in and wait, drop off, or mail.

The following guidelines are intended to allow the staff the time to serve all customers as quickly and fairly as possible. Allowing a significant number of documents to be expressed by some clients is unfair to the clients whose work has been waiting. Please abide by the following:

- *Express service for customers from out of the area, attorneys that hand carry their work, and the general public (not in the title industry) will be given priority.*
- *Express service is limited to one visit per day per express customer or company (example: for express purposes, Company A may send only one representative per day).*
- *We will accept a maximum of five (5) transactions as express.*
- *Express customers with more than five transactions will need to submit the additional documents for regular processing as deeds or trusts. Documents will be handled as instructed on the Document Tracking Sheet.*
- *Complicated documents must be preapproved before expressing in order to avoid a substantial wait while the necessary review is performed and completed.*

Howard County
Department of Finance
Recordation Tax Office

Document Tracking Sheet

Grantor: _____

Date:	Deeds:___ Trusts:___ Other:___
Submitted By:	Phone:
	Email:
<input type="checkbox"/> Please call number above when documents are ready to be picked-up.	
<input type="checkbox"/> Please email me when documents are ready to be picked-up.	
<input type="checkbox"/> Documents will be picked up on _____ after ___ am/pm. Please allow at least 24 hours for processing.	
<input type="checkbox"/> Please courier documents to Land Records.	
<input type="checkbox"/> Please mail documents to _____ _____ _____	

Howard County
Department of Finance
Recordation Tax Office

Document Tracking Sheet

Grantor: _____

Date:	Deeds:___ Trusts:___ Other:___
Submitted By:	Phone:
	Email:
<input type="checkbox"/> Please call number above when documents are ready to be picked-up.	
<input type="checkbox"/> Please email me when documents are ready to be picked-up.	
<input type="checkbox"/> Documents will be picked up on _____ after ___ am/pm. Please allow at least 24 hours for processing.	
<input type="checkbox"/> Please courier documents to Land Records.	
<input type="checkbox"/> Please mail documents to _____ _____ _____	



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**AFFIDAVIT OF REFINANCING EXEMPTION
MADE PURSUANT TO SECTION 12-108(g)(3) OF THE
TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND**

THE undersigned make(s) oath, in due form of law and under the penalties of perjury, that the following is true to the best of my/our knowledge, information and belief, in accordance with Section 12-108(g)(3) of the Tax-Property Article of the Annotated Code of Maryland as follows:

1. That I/we am/are the original mortgagor of the Deed of Trust recorded among the Land Records of Howard County, Maryland in Liber _____, folio _____, (the "Original Deed of Trust") the security for which is the property having an address of _____ (the "Mortgaged Property").
2. That I/we reside in the Mortgaged Property as my/our principal residence.
3. That the amount of the unpaid principal balance of the loan secured by the Original Deed of Trust being refinanced in the attached Deed of Trust is \$ _____.

DATED this _____ of _____, 20____.

Name: _____

Name: _____

STATE OF MARYLAND, COUNTY OF _____ to wit:

I HEREBY CERTIFY that on this ____ day of _____, 20____, before me, a Notary Public for the State of Maryland and County of _____, personally appeared _____ and _____ and made oath in due form of law under penalties of perjury that the matters and facts hereinabove set forth are upon their personal knowledge and are true and correct.

AS WITNESS my hand and Notarial Seal.

Notary Public

My Commission Expires: _____



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Courthouse Drive

Ellicott City, Maryland 21043

410-313-2389

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recordation@howardcountymd.gov

FAX 410-313-3293
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Affidavit of Domestic Partnership
(Transfer to or from a Domestic Partner)

The undersigned have applied for an exemption from State Recordation Tax under Section 12-108(c)(viii) of the Tax-Property Article of the Annotated Code of Maryland. The undersigned affiants do swear and affirm under the penalties of perjury and upon personal knowledge that the following statements are true and correct:

- 1. The undersigned affiants have established a domestic partnership with each other.
2. Each person is at least 18 years old.
3. We are not related to one another by blood or marriage within four degrees of consanguinity under the civil law rule.
4. We are not married or a member of a civil union or domestic partnership with another individual.
5. We are in a relationship of mutual interdependence in which each domestic partner contributes to the maintenance and support of the other domestic partner and the relationship.
6. We share a common residence where both domestic partners reside and which is located at _____, _____ County, Maryland.
7. The instrument of writing for which an exemption is claimed is for residential property.
8. Attached to this affidavit is evidence of two of the following to support our claim that we have established a domestic partnership:
I. Joint liability of the individuals for a mortgage or other loan or for a lease;
II. The designation of one of the individuals as the primary beneficiary under a life insurance policy on the life of the other individual or under a retirement plan of the other individual;
III. The designation of one of the individuals as the primary beneficiary of the Will of the other individual;
IV. A Durable Power of Attorney for health care or financial management granted by one of the individuals to the other individual;
V. Joint ownership or lease by the individuals of a motor vehicle;
VI. A joint checking account, joint investments, or a joint credit account;
VII. A joint renter's or homeowner's insurance policy;
VIII. Coverage of one of the individuals under a health insurance policy of the other individual;
IX. Joint responsibility for childcare, such as school documents or guardianship documents; or
X. A relationship or cohabitation contract.

If this instrument of writing is presented by former domestic partners, initial in the space below to certify the dissolution of the domestic partnership:

The undersigned affiants have formerly established a domestic partnership based on the criteria stated above and the domestic partnership has been dissolved. A copy of a death certificate is attached if applicable.

Print Name: _____

Print Name: _____

State of Maryland
County of Howard, to wit

I hereby certify that on this ___ day of _____, 20___, before me, a Notary Public for the State of Maryland and County stated above, personally appeared _____ and _____ and made oath in due form of law under penalties of perjury that the matters and facts hereinabove set forth are upon their personal knowledge and are true and correct.

As Witness my hand and Notarial Seal.

My Commission Expires: _____

NOTARY PUBLIC



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Courthouse Drive

Ellicott City, Maryland 21043

410-313-2389

Recordation Tax Office
recordation@howardcountymd.gov

FAX 410-313-3293
TDD 410-313-2323

**PREFERRED LANGUAGE FOR DEEDS
AND DEEDS OF TRUST**

1. *A deed to change tenancy only* should include the wording: “This no consideration deed is to change tenancy only as the grantor and grantee are identical.”
2. *A deed to remove name of a deceased owner* should include the wording: “This no consideration deed is for the sole purpose of removing the name of a deceased owner from title.”
3. *A deed for transfers between spouses or former spouses* should include the wording: “This deed transfers an interest in real property between spouses or former spouses pursuant to MD. CODE ANN., TAX-PROP. § 12-108(d)(i).”
4. *A deed for transfers of residential real property between domestic partners or former domestic partners* should include the wording: “This deed transfers an interest in residential real property between domestic partners or former domestic partners and is exempt from state recordation tax pursuant to MD. CODE ANN., TAX-PROP. § 12-108(d)(ii).” Note: ‘Affidavit of Domestic Partnership’ is also required.
5. *A deed for transfers between relatives for no consideration on free and clear property* should include the wording: “This no consideration deed transfers an interest in real property between relatives (please state relationship). This property is free and clear of all liens, mortgages, encumbrances and deeds of trust. The grantor is not being relieved of any liability and the grantee is not assuming any liability.”
6. *Transfers between relatives when property is transferred to the transferor’s son, daughter, parent, son-in-law, daughter-in-law, parent-in-law, or grandchild (also the ‘step’ variety of all of the preceding)* should include the wording: “This deed transfers an interest in real property between relatives (please state relationship) subject to an existing mortgage or deed of trust for which the unpaid principal balance is being assumed and is exempt from state recordation tax pursuant to MD. CODE ANN., TAX-PROP. § 12-108(c).” There is no other consideration and there is no refinance transaction at or near the time of this transfer.”
7. *A deed for transfers into a revocable trust* should include the wording: “This no consideration deed transfers an interest in real property to the grantor’s revocable trust in which grantor is a primary beneficiary.”
8. *A deed for transfers out of a revocable trust* should include the wording: “This no consideration deed transfers an interest in real property under the terms of the revocable trust in which grantee is a primary beneficiary.”

9. *A deed of trust which qualifies for the refinance exemptions under MD. CODE ANN., TAX-PROP. § 12-108(g) should include the wording: "The grantor is the original mortgagor, the mortgaged property is the principal residence of the original mortgagor, and the amount of the unpaid principal balance of the original mortgage/deed of trust being refinanced is \$ -----."*

Note: Unpaid principal balance does NOT include interest or other costs/fees.

Note: 'Affidavit of Refinancing Exemption' is also required.

10. *A deed of trust refinance by a revocable trust which qualifies for the refinance exemption under MD. CODE ANN., TAX-PROP. § 12-108(g) should include the wording: "This mortgage/deed of trust secures the refinancing of real property that is the principal residence of the settler of the trust, is given by the trustee of the trust, that the trustee or settler originally assumed or incurred the debt secured by the existing deed of trust, and the amount of the unpaid principal balance of the existing mortgage/deed of trust being refinanced is \$ -----."*

Note: Unpaid principal balance does NOT include interest or other costs/fees.

Note: 'Affidavit of Refinancing Exemption' is also required



**Prince George's County Office of Finance Treasury Division
County, Municipal Police Officer or Deputy Sheriff
County Transfer Tax Exemption Affidavit**



PURSUANT TO HB 1026-2006 and/or HB 654-2007, and County Code 10-187(b)(4) I/WE HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE FOLLOWING STATEMENTS ARE TRUE:

NAME: _____

I am a: _____ FIRST TIME MARYLAND HOMEBUYER
 (Check all _____ Prince George's County Police Officer
 that apply) _____ Prince George's County Municipal Police Officer
 _____ Prince George's County Deputy Sheriff (Must be First Time Maryland Buyer to Qualify)

First Time Homebuyer's are Exempt from County Transfer Tax

Non-First Time Homebuyer's will be taxed 1% County Transfer Tax (County and Municipal Officer Only)

I/We am/are the purchaser(s) of residentially improved real property described in the attached deed ("Subject Property). **Property Tax Identification Number** _____;

That the purchaser(s) of the Subject Property will occupy the property continuously for a period of at least three (3) years as a principal residence;

That if I/we fail to occupy the Subject Property continuously for a period of at least three (3) years and/or cease to be a Prince George's County or Municipal Police Officer or Prince George's County Deputy Sheriff, I/we will notify the Prince George's County Office of Finance ("Finance") within seven (7) working days of the departure from the Subject Property and/or termination of employment and pay the appropriate County Transfer Taxes;

That I/we understand that if I/we fail to truthfully answer or provide information to avoid collection of County Transfer Tax, I/we may be found guilty of a misdemeanor and upon conviction may be subject to a fine not exceeding \$5,000.00 or imprisonment not exceeding eighteen (18) months or both; and

I/We authorize Prince George's County to take the appropriate steps necessary to confirm and verify the information given on this affidavit and confirm and verify my/our employment as a Prince George's County or Municipal Police Officer or Prince George's County Deputy Sheriff.

Signature of Applicant(s) _____ Date _____
 _____ Date _____

In the State of _____, at the County/City of _____

I HEREBY CERTIFY, on this _____ day of _____, 20_____, before me, the subscriber, a Notary Public, in and for said State and County/City, personally appeared, _____, known to me to be, or satisfactorily proven) to be the person(s) whose name(s) is/are subscribed to the within affidavit, and acknowledged that he/she/they executed that same for the purposes therein contained, and further acknowledge the information therein is correct, and in my presence signed and sealed the same..

My Commission Expires: _____ / _____ / _____

Notary Public Signature

FOR COUNTY/MUNICIPAL/SHERIFF'S DEPT HUMAN RESOURCES USE ONLY

Date: _____

Above applicant is currently employed as a County Police / Municipal Police Officer / Deputy Sheriff (Please circle one)

Employment Location: _____

Employment verified by: _____
 Sign and Print Name of Human Resources Information Specialist

Contact Phone Number: _____
 Phone Number / Email Address



**PRINCE GEORGE'S COUNTY TREASURY DIVISION
DOMESTIC PARTNERSHIP AFFIDAVIT**



TAX ID NUMBER _____

I/WE CERTIFY, under the penalties of perjury, that the following are accurate responses for exemption in accordance with Tax Property Article 12-108(c)(1)(viii) or (d)(1)(ii) 13-207(a)(2) or (3) and 13-403(b) The undersigned declare(s) and affirm(s) that as of the date hereof each of the undersigned is a "domestic partner" or "former domestic partner" as those terms are defined in Tax Prop 12-101(e-1) and (e-5), respectively and that this deed is submitted for the purpose of transferring an ownership interest in residential property between domestic partners or former domestic partners.

A. STATE RECORDATION TAX (ONE EXEMPTION MUST BE CHECKED)

- We have established a domestic partnership, as defined in Tax Prop. 12-101(e-2)
OR
 I/We is/are dissolving an established domestic partnership

B. COUNTY TRANSFER TAX (ONE EXEMPTION MUST BE CHECKED)

- We have established a domestic partnership, as defined in Tax Prop. 12-101(e-2)
OR
 I/We have/has dissolved a domestic partnership. This deed is between former domestic partners: (a) in accordance with a property settlement agreement and/or (b) pursuant to a dissolution of domestic partnership

C. We, the undersigned, have submitted at least two of the following documents evidencing the establishment of a domestic partnership. (AT LEAST TWO ITEMS MUST BE CHECKED)

- (i) joint liability of the individuals for a mortgage or other loan or for a lease;
- (ii) designation of one of the individuals as the primary beneficiary under a life insurance policy of the life of the other individual or under a retirement plan of the other individual;
- (iii) designation of one of the individuals as the primary beneficiary of the will of the other individual;
- (iv) durable power of attorney for health care or financial management granted by one of the individuals to the other individual;
- (v) joint ownership or lease by the individuals of a motor vehicle;
- (vi) joint checking account, joint investments, or a joint credit account;
- (vii) joint renter's or homeowner's insurance policy;
- (viii) coverage of one of the individuals under a health insurance policy of the other individual;
- (ix) joint responsibility for childcare, such as school documents or guardianship documents; or
- (x) relationship or cohabitation contract

D. As evidence of the dissolution of a domestic partnership, the undersigned has submitted the death certificate for a former domestic partner in lieu of the affidavit. (Please Circle)

We understand that if We fail to truthfully answer or provide information to avoid collection of County Transfer and State Recordation Tax, We may be found guilty of a misdemeanor and, on conviction, may be subject to a fine not exceeding \$5000.00 or imprisonment not exceeding (18) months or both; and We authorize Prince George's County to take the appropriate steps necessary to confirm and verify the information made on this affidavit.

SIGNATURE _____

SIGNATURE _____

I hereby certify on this ____ day of _____, 20____, before me, a Notary Public in and for the State and County of _____, personally appeared, _____ known to me to be, (or satisfactorily proven to be) the person(s) whose name is/are subscribed within the affidavit for the purposes contained, and acknowledge the information is therein correct and in my presence signed and sealed the same.
 My Commission expires:

SIGNATURE OF NOTARY PUBLIC _____



Prince George's County Office of Finance, Treasury Division
Finance Affidavit

County Transfer Tax 1.4%

State Recordation Tax \$ 00 per 1000.00

Rounded to next 500.00

PROPERTY TAX ID# _____

I/WE CERTIFY, under the penalties of perjury, that the following are accurate responses regarding the financing we are offering for record on this date in accordance with Tax Property Article 12-102 & County Code 10-187(A)

REQUIRED INFORMATION: The following information refers **ONLY** to the loan(s) being refinanced or modified.

LIBER/FOLIO	ORIGINAL LOAN AMOUNT	UNPAID PRINCIPAL BALANCE
1) _____	_____	_____
2) _____	_____	_____

A. STATE RECORDATION TAX – PRINCIPAL RESIDENCE

All qualifications must apply to initial this section and MUST complete "REQUIRED INFORMATION" above.

Initial here if:

- a. This is a refinance of your principal residence.
- b. You are the original mortgagor or assumed the debt from the original mortgagor.
Recordation tax based on difference between new loan amount and the unpaid principal balance of the loan that is being refinanced. (NOTE: **B-1** or **B-2** MUST be initialed)

B. COUNTY TRANSFER TAX – PRINCIPAL RESIDENCE

All qualifications must apply to initial this section and MUST complete "REQUIRED INFORMATION" above on refi.

1. _____ Initial here if:

- a. This is a new loan OR a refinance on your principal residence.
- b. You had a purchase money trust/mortgage (Borrowed money to purchase property).
- c. The purchase money trust/mortgage has been on record for more than 12 months.
Exempt from County Transfer Tax. (NOTE: If refinancing, **A** MUST be initialed)
REQUIRED: You must submit a recorded copy of the deed of trust being refinanced.

All qualifications must apply to initial this section and MUST complete "REQUIRED INFORMATION" above.

2. _____ Initial here if:

- This is a refinance of your principal residence.
- a. You did NOT have a purchase money trust/mortgage or purchase money was recorded less than 12 months ago.
County Transfer Tax on the difference between the new loan amt. and the original amt. of the loan being refinanced.
REQUIRED: You must submit a recorded copy of the deed of trust being refinanced. (NOTE: **A** MUST be initialed)

C. COUNTY TRANSFER TAX – NON PRINCIPAL RESIDENCE

All qualifications must apply to initial this section and MUST complete "REQUIRED INFORMATION" above.

Initial here if:

- a. This is a refinance of a property that is not your principal residence.
- b. You are the original mortgagor or assumed the debt from the original mortgagor.
County Transfer Tax on the difference between the new loan amt. and the original amt. of the loan being refinanced.
State Recordation Tax on full new loan amount.
REQUIRED: You must submit a recorded copy of the deed of trust being refinanced.

I/WE understand that if I/We fail to truthfully answer or provide information to avoid collection of County Transfer and State Recordation Tax, I/We may be found guilty of a misdemeanor and, on conviction, may be subject to a fine not exceeding \$5,000.00 or imprisonment not exceeding (18) months or both; and I/We authorize Prince George's County to take the appropriate steps necessary to confirm and verify the information made on this affidavit.

Signature of Borrower _____ Signature of Borrower _____
In the State of _____, at the County/City of _____

I HEREBY CERTIFY, on this _____ day of _____, 20_____, before me, the subscriber, a Notary Public, in and for said State and County/City, personally appeared, _____, known to me to be, (or satisfactorily proven) to be the person(s) whose name(s) is/are subscribed to the within affidavit, and acknowledged that he/she/they executed that same for the purposes therein contained, and further acknowledge the information therein is correct, and in my presence signed and sealed the same.

My Commission Expires: _____/_____/_____

Notary Public Signature

NOTE: IT IS ILLEGAL TO NOTARIZE A FORGED SIGNATURE

Rev 06/08 (This form may be copied but not altered in any way)

PGC TREAS Form #001 Alterations that affect taxation of the document will not be accepted.



HOMEOWNER'S CERTIFICATION OF PRINCIPAL RESIDENCE

THE PRINCIPAL PURPOSE FOR WHICH THIS INFORMATION IS SOUGHT IS TO DETERMINE YOUR ELIGIBILITY FOR A TAX CREDIT - FAILURE TO COMPLETE ALL BLANKS WILL RESULT IN REJECTION OF YOUR TAX CREDIT APPLICATION ALTERED VERSIONS OF THIS FORM WILL NOT BE ACCEPTED CORRECTIONS OR CHANGES ON THIS FORM WILL RESULT IN REJECTION

I (We) certify under penalties of perjury, that I am (we are) the homeowner(s) of the following property and will occupy the property as my (our) principal residence:

Tax Account # (7 digits) _____
Premise Address: _____

- OR
- a. My (Our) mailing address is the same as the premise address.
 - b. Although I (We) will occupy the property as my (our) principal residence, my (our) mailing address differs from the premise address as follows:

Mailing Address _____

The above Property Address has been my/our "Principal Residence" since _____ (date)
Number of months you have resided or expect to reside at the address each year _____

Do you or any of the owners, jointly or individually, own any other property in the State of Maryland?
No _____ OR Yes _____. If yes, please note the property address of the other property(s):

1. _____
2. _____

Provide additional paper, if needed.

It is the homeowner's responsibility to notify any person or business that may be affected by this action.

Homeowner's Signature

Print Name

Homeowner's Signature

Print Name

Settlement Company _____ Telephone # _____
Address _____

NOTARY

In the State of _____, at the County/City of _____

I HEREBY CERTIFY, on this _____ day of _____, 20_____, before me, the subscriber, a Notary Public, in and for said State and County/City, personally appeared, _____, known to me to be, (or satisfactorily proven) to be the person(s) whose name(s) is/are subscribed to the within affidavit, and acknowledged that he/she/they executed the same for the purposes therein contained, and further acknowledge the information therein is correct, and in my presence signed and sealed the same.

My Commission Expires: _____ / _____ / _____

Notary Public Signature

**Office of the Attorney General
Courts and Judicial Affairs Division
200 St. Paul Place
Baltimore, Maryland 21202
Phone: (410) 576-7292
Fax: (410) 576-6393
E-Mail: scordish@oag.state.md.us**

23 June 2008

TO: Land Records

FROM: Stuart Cordish, Courts Unit

SUBJECT: Exemption for Conveyances between Domestic Partners and Former Domestic Partners

Dear Folks,

Effective 1 July, certain conveyances between domestic partners will be exempt from recording taxes pursuant to Chapter 599 of the Laws of 2008

The new law exempts transfers of residential property between individuals in a domestic partnership. In order to qualify for the exemption, the deed will need to be accompanied by an affidavit, under oath, along with two pieces of evidence evidencing the domestic partnership (the statute provides a list of 10 items that may be considered)

The statute also exempts transfers when a domestic partnership is dissolved. The deed will need to be accompanied by an affidavit, unless the partnership is dissolved by the death of one of the partners, in which case a copy of the death certificate will suffice. If an affidavit is presented, it may be completed by the personal representative of a deceased partner.

The affidavit should be recorded with the deed. Any other evidence should be returned to whomever is presenting the instruments for recording. For office purposes, copies of the supporting evidence may be held between audit cycles and then destroyed.

The new law also affects county transfer taxes. The language of the statute is a bit vague, but you should allow the exemption for a transfer between current domestic partners, and for transfers of residential property between former domestic partners pursuant to a dissolution or a property settlement agreement.

I would note that the new law did not amend the law regarding the refi exemption, so a domestic partner who does not pay the tax on the deed may not be considered an original mortgagor if the parties subsequently refinance the property.

I've also attached a draft of an affidavit. The title companies are not required to use it; I've included it merely to give you an idea of what to look for.

Stuart

Instructions for completion of Domestic Partnership Affidavit:

A. Under Tax-Prop. § 12-101(e-2), a domestic partnership means a relationship between two individuals who:

1. Are at least 18 years old;
2. Are not related to the other by blood or marriage within 4 degrees of consanguinity under the civil law rule;
3. Are not married or a member of a civil union or domestic partnership with another individual;
4. Agree to be in a relationship of mutual interdependence in which each domestic partner contributes to the maintenance and support of the other domestic partner and the relationship, even if both domestic partners are not required to contribute equally to the relationship; and
5. Share a common residence where both domestic partners live, even if only one of the domestic partners has the right to legal possession of the common residence or one of the domestic partners has an additional residence.

B. Under Tax-Prop. § 12-101(e-3), in addition to this affidavit, the following may be accepted as evidence of a domestic partnership (at least two pieces of evidence must be presented):

1. Joint liability of the individuals for a mortgage or other loan or for a lease;
2. The designation of one of the individuals as the primary beneficiary under a life insurance policy on the life of the other individual or under a retirement plan of the other individual;
3. The designation of one of the individuals as the primary beneficiary under the will of the other individual;
4. A durable power of attorney for health care or financial management granted by one of the individuals to the other individual;
5. Joint ownership or lease by the individuals of a motor vehicle;
6. Joint checking account, joint investments or joint credit account;
7. Joint renter's or homeowner's insurance policy;
8. Coverage of one of the individuals under a health insurance policy of the other individual;
9. Joint responsibility for childcare, such as school documents or guardianship documents; or
10. A relationship or cohabitation contract

C. Under Tax-Prop. § 12-101(e-4), in lieu of this affidavit, evidence of the dissolution of a domestic partnership may be shown by submission of a death certificate for one of the domestic partners. This affidavit may be executed by the personal representative of a deceased domestic partner.

D. Under Tax-Prop. § 13-403, a transaction between domestic partners or former domestic partners is exempt if made pursuant to a property settlement or dissolution of their domestic partnership.

**Affidavit of Domestic Partnership
(Transfer to or from a Domestic Partner)**

The undersigned have applied for an exemption from County Transfer Tax, State Recordation Tax, and State Transfer Tax under Section 12-108(c)(VIII), Section 13-403(B), and Section 13-207 (a)(2) or (3) of the Tax- Property Article of the Annotated Code of Maryland. The undersigned affiants do swear or affirm under the penalties of perjury and upon personal knowledge that the following statements are true and correct:

1. The undersigned affiants have established a domestic partnership with each other.
2. We are at least 18 years old.
3. We are not related to one another by blood or marriage within four degrees of consanguinity under the civil law rule.
4. We are not married or a member of a civil union or domestic partnership with another individual.
5. We are in a relationship of mutual interdependence in which each domestic partner contributes to the maintenance and support of the other domestic partner and the relationship.
6. We share a common residence where both domestic partners live.
7. The instrument of writing for which an exemption is claimed is for residential property.
8. Attached to this affidavit is evidence of two of the following to support our claim that we have established a domestic partnership:
 - I. Joint liability of the individuals for a mortgage or other loan or for a lease;
 - II. The designation of one of the individuals as the primary beneficiary under a life insurance policy on the life of the other individual or under a retirement plan of the other individual;
 - III. The designation of one of the individuals as the primary beneficiary of the Will of the other individual;
 - IV. A Durable Power of Attorney for health care or financial management granted by one of the individuals to the other individual;
 - V. Joint ownership or lease by the individuals of a motor vehicle;
 - VI. A joint checking account, joint investments, or a joint credit account;
 - VII. A joint renter's or homeowner's insurance policy;
 - VIII. Coverage of one of the individuals under a health insurance policy of the other individual;
 - IX. Joint responsibility for childcare, such as school documents or guardianship documents; or
 - X. A relationship or cohabitation contract.

If this instrument of writing is presented by former domestic partners, initial in the space below to certify the dissolution of the domestic partnership.

_____ The undersigned affiants have formerly established a domestic partnership based on the criteria stated above and the domestic partnership has been dissolved. A copy of a death certificate is attached if applicable.

State of Maryland
County of Montgomery, to wit

I hereby certify that on this ____ day of _____, 200__, before me, a Notary Public for the State of Maryland and County stated above, personally appeared _____ and _____ and made oath in due form of law under penalties of perjury that the matters and facts hereinabove set forth are upon their personal knowledge and are true and correct.
