

UNDERWRITING BULLETIN

Stewart Title Insurance Company, 300 East 42nd Street, 10th Floor -New York, New York 10017
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NY000336

Date: December 17, 2007

To: All New York State Office Counsel, Managers and Agents

From: Harold S. Boxer, Vice President and Senior Agency Counsel

Re: Columbia County Recordings

As noted in Bulletin 320 (August 23, 2007), Columbia County instituted a transfer tax of \$1.00/\$500 on transfers over \$150,000.00. The transfer tax form, which must be included with all deed recordings, can be found at www.columbiacountyny.com. A copy of the form is also attached for your reference.

As of January 1, 2008, Columbia will no longer accept blank or “not to exceed” checks. The checks must be submitted with the proper amount, or they will be returned.

References:

Bulletins Replaced:	None
Related Bulletins:	NY000320
Underwriting Manual:	None
Exceptions Manual:	None
Forms:	None
Attachments:	One

THIS BULLETIN IS A CONFIDENTIAL COMMUNICATION BETWEEN STEWART AND THE ADDRESSEE. STEWART DOES NOT AUTHORIZE THE DISCLOSURE OF THIS COMMUNICATION TO ANY THIRD PARTIES WITHOUT ITS PRIOR WRITTEN CONSENT.

**COLUMBIA COUNTY
SUPPLEMENTAL REAL ESTATE
TRANSFER TAX RETURN**

Recording Office Stamp here

Schedule A—Information relating to conveyance

<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Other	Grantor/Transferor	Name (if individual; last, first, middle initial)	Social Security Number
		Mailing Address	Social Security Number
		City State ZIP Code	Federal Employer Identification Number
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Other	Grantee/Transferee	Name (if individual; last, first, middle initial)	Social Security Number
		Mailing Address	Social Security Number
		City State ZIP Code	Federal Employer Identification Number

Location and description of property to be conveyed

Tax map designation			Address	City/Village	Town	County
Section	Block	Lot				

Type of property conveyed

- One Family Residence
 Other

Date of Conveyance

Date of Contract

Schedule B—Real estate transfer tax return

Part I. Apportionment

Portion of property outside of Columbia County: Yes No If no, proceed to II. below

If yes: Taxable on % share of assessed value within Columbia County, calculated as follows:

- | | |
|--|-------------|
| a. Total Assessed Value: | a. \$ _____ |
| b. Assessed Value in Columbia County: | b. \$ _____ |
| c. % of Assessed Value in Columbia County [b. ÷ a. x 100] | c. _____ % |
| d. Columbia County portion of consideration upon which Tax is due [consideration x c. %] | d. \$ _____ |

Part II. Computation of Tax Due

- | | |
|---|-------------|
| a. Amount of full consideration if entire parcel is within county OR d. above if applicable | a. \$ _____ |
| b. If a total exemption is claimed on the TP-584 check here <input type="checkbox"/> and enter \$0 on this line | b. \$ _____ |
| c. Taxable consideration (for one family residence, first \$150,000 of consideration is exempt) | c. \$ _____ |
| d. Tax: \$1 for each \$500, or part thereof, of consideration on line a., b., or c. as applicable | d. \$ _____ |

Signature (both the grantor(s) and grantee(s) must sign)

The undersigned certify that the above information in Schedules A and B, including any return, certification, schedule or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance. The contents hereof shall not be otherwise disclosed.

_____ Grantor	_____ Title	_____ Grantee	_____ Title
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_____ Grantor	_____ Title	_____ Grantee	_____ Title
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<i>For Recording Officer's Use</i>	<i>Amount received</i>	<i>Date received</i>	<i>Transaction number</i>
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