



BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

INSTRUCTIONS FOR DEED APPLICATIONS:

CLASS TWO, THREE AND FOUR PROPERTIES **>ALL CHECKS MUST BE CERTIFIED<<**

- 1) Complete Tax Deed Packet
 - a. Tax Deed Application Form - must be notarized
 - b. NYS 5217 – must be completed on line and printed on legal size paper -leave Sale Information section **BLANK**(11 thru 14).
 - c. NYS TP 584.1 - completed in its entirety **including Part II (computed consideration on line 12 to be entered on TP-584 Sched. B, Part 1, Line 1)**
 - d. NYS TP-584 - completed in its entirety with grantee's signature **including Computation of Tax Due (Sched. B, Part 1)**.
 - e. Conveyance Tax Sale Deed must be typed as per County Clerk's instructions **ALL FORMS MUST BE LEGIBLE** with full street addresses (**NO P.O. BOX**) and all signatures in **BLACK OR DARKEST BLUE INK**. - front and back must be printed on legal size paper as a two-sided form.
- 2) *One (1) check payable to County Clerk (including tel. #) - **\$610.00**
- 3) *One (1) check payable to County Treasurer (per parcel) - **\$175.00**
- 4) **One (1) check payable to County Treasurer for Differential Amount Due (if applicable.)
- 5) **Tax Map Verification Letter** from the Assessment Department must be provided with application. Purchase online at <https://lr.v.nassaucountyny.gov/tmv/>
- 6) Original Lien Certificate (or Lost Certificate form completed + **\$75.00**)
- 7) Proofs of mailings (original signed green cards; returned envelopes, USPS tracking to destination etc.).

***ALL FEES ARE SUBJECT TO STATE & COUNTY GOVERNMENT CONTROLS.**
****DIFFERENTIAL AMOUNT DUE COMPUTED TO DATE APPLICATION IS SUBMITTED.**

ONLY COMPLETE DEED APPLICATIONS WITH CHECKS WILL BE ACCEPTED - INCOMPLETE APPLICATIONS AND THOSE WITHOUT ALL REQUIRED CHECKS WILL BE RETURNED NO EXCEPTIONS.

This Indenture, made this _____ day of _____ in the year two thousand _____

TREASURER FILLS IN DATE INFORMATION

Between _____, as Treasurer of the County of Nassau, State of New York, party of the first part, and _____, residing at _____, party of the second part.

COMPLETE ADDRESS (NO P.O. BOX)

Witness that Whereas, by and under the provisions of Chapter 272 of the Laws of 1939 of the State of New York and all amendments thereto, the Treasurer of the County of Nassau is authorized and required to advertise and sell real estate upon which taxes, together with interest, penalties and charges as therein prescribed remain unpaid, and

Whereas, default was made in the payment of such taxes, interest and charges on sundry parcels of land within Nassau County, and the said Treasurer of the said County of Nassau did cause a list of said lands charged with such taxes, interest and other charges, with the notice required by Chapter 272 of the Laws of 1939 and all amendments thereto, to be published as required by said article, and

Whereas, pursuant to said notice and law, the said County Treasurer did, on the _____ day of _____, _____ sell at public auction each of said parcels of land for an amount sufficient to pay such taxes, interest and charges thereon, and

Whereas, the party of the second part purchased at said sale for unpaid taxes of the year(s) _____ or has acquired by assignment the purchase rights from such sale in the property hereinafter described, and

DESCRIPTION OF TAXES AND TAX YEAR ORIGINALLY PURCHASED AT LIEN SALE (NOT SUBSEQUENT TAXES)

Whereas, the said party of the second part has served notice of election to accept a deed of conveyance of such property as prescribed by Chapter 272 of the Laws of 1939, including all amendments thereto, of the State of New York, and

Whereas, the said party of the second part has filed due proof of the services of each and every notice by said law required, and

Whereas, the said piece or parcel of land has not been redeemed within the time prescribed by law for the redemption thereof, and

Whereas, the said party of the second part has assumed all outstanding prior tax liens upon said premises held by the County of Nassau, _____

Now, Therefore, in consideration of the premises and the sum of: _____ dollars

ONE HUNDRED SEVENTY FIVE 00/100 (Per Parcel)

paid into the Treasury of said County by the said party of the second part, the receipt whereof is hereby acknowledged, the said party of the first part has granted, released and conveyed and doth hereby grant, release and convey into the said party of the second part, _____ heirs and assigns forever, all that lot, piece or parcel of land situate in the Town/City of _____ County of Nassau, and State of New York, described as follows:

S.D. SECTION BLOCK LOT(S)

CERTIFICATE # _____

LOC: AS SHOWN ON THE NASSAU COUNTY LAND & TAX MAP

including the right, title and interest of _____

in said premises, being the owner thereof so far as appears on the record, together with the hereditaments and appurtenances thereunto belonging.

Subject to any claims for taxes or for other liens or encumbrances and to any right, title or interest of the County of Nassau founded upon a tax or other lien or encumbrance, _____

Subject to the provisions of the Federal and State Soldiers and Sailors Civil Relief Acts.

To Have and to Hold, the same unto the said party of the second part _____ heirs and assigns forever.

In Witness Whereof, I have hereunto subscribed my name and affixed my official seal at Mineola, N.Y., the day and year first above written.

In the Presence of:

CURRENT TREASURER
As Treasurer of Nassau County, New York.



New York State Real Estate Transfer Tax Return Supplemental Schedules

For office use only

Attach this form with the applicable schedule completed to Form TP-584 for the following conveyances:

- Conveyances pursuant to or in lieu of foreclosure or pursuant to a secured party's enforcement of a lien or other security interest
- Conveyances that consist of a mere change of identity or form of ownership or organization
- Conveyances for which credit for tax previously paid will be claimed

Please print or type

Name of Grantor (as shown on Form TP-584) CURRENT COUNTY TREASURER	Grantor's social security number or EIN 11-6000463
Name of Grantee (as shown on Form TP-584) LEIN HOLDER NAME AS APPEARS ON CERTIFICATE	Grantee's social security number or EIN ???
Location of property conveyed (as shown on Form TP-584)	

Schedule E - Conveyance pursuant to or in lieu of foreclosure or pursuant to a secured party's enforcement of a lien or other security interest (Please complete the applicable part if condition "e" was checked in Schedule A, Form TP-584)

Part I - Conveyance pursuant to a mortgage foreclosure or any other action governed by the Real Property Actions and Proceedings Law

1 Amount of foreclosure judgment or bid price (see instructions)	1		
2 Amount of any other liens or encumbrances (not included on line 1) remaining on property after the conveyance	2		
3 Add lines 1 and 2 (if debt is nonrecourse, skip line 4 and enter this amount on line 5).....	3		
4 If recourse debt, enter the fair market value of real property (see instructions).....	4		
5 Consideration for conveyance (if recourse debt, enter the amount from line 3 or line 4, whichever is lower; also enter on Form TP-584, Schedule B, Part I, line 1).....	5		

Part II - Conveyance to a mortgagee or lienor in lieu of foreclosure

COMPLETED BY COUNTY

6 Unpaid balance of debt secured by mortgage (see instructions)	6		
7 Amount of any other liens or encumbrances (not included on line 6) remaining on property after the conveyance	7		
8 Add lines 6 and 7 (if debt is nonrecourse, skip line 9 and enter this amount on line 10).....	8		
9 If recourse debt, enter fair market value of real property (see instructions)	9		
10 If recourse debt, enter the amount from line 8 or line 9, whichever is lower	10		
11 Any other amount paid by the grantee to the grantor for the real property	11		
12 Consideration for conveyance (add lines 10 and 11; enter here and on Form TP-584, Schedule B, Part I, line 1).....	12		

Part III - Conveyance of real property in lieu of or pursuant to a secured party's enforcement of a lien, security interest or other rights on or in shares of stock in a cooperative housing corporation and/or associated proprietary lease(s)

13 Unpaid balance of debt secured by the pledge of the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s) (see instructions)	13		
14 Amount of any other liens, security interest or other obligations (not included on line 13) remaining on the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s) after the conveyance	14		
15 Add lines 13 and 14 (if debt is nonrecourse, skip line 16 and enter this amount on line 17).....	15		
16 If recourse debt, enter fair market value of the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s) (see instructions)	16		
17 If recourse debt, enter the amount from line 15 or line 16, whichever is lower	17		
18 Pro rata portion of the total amount of any liens or encumbrances remaining on the real property of the cooperative housing corporation after the conveyance (see instructions).....	18		
19 Any other amount paid by the grantee to the grantor for the conveyance	19		
20 Consideration for conveyance (add lines 17, 18 and 19; enter amount here and on Form TP-584, Schedule B, Part I, line 1).....	20		



Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A - Information relating to conveyance

Form with sections for Grantor/Transferor and Grantee/Transferee, including fields for Name, Mailing address, City, State, ZIP code, and Social Security number.

Location and description of property conveyed

Table with 5 columns: Tax map designation, SWIS code, Street address, City, town, or village, and County.

Type of property conveyed (mark an X in applicable box)

Form with checkboxes for property types (1-9) and fields for Date of conveyance and Percentage of real property conveyed.

Condition of conveyance (mark an X in all that apply)

Form with multiple checkboxes (a-s) for various conditions of conveyance.

Table with 4 columns: For recording officer's use, Amount received, Date received, and Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

- 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) **Exemption claimed**
- 2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)
- 3 Taxable consideration (subtract line 2 from line 1)
- 4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3
- 5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)
- 6 Total tax due* (subtract line 5 from line 4)

1.	DO NOT TOUCH	
2.	COUNTY	
3.	FILLS IN	
4.	HERE	
5.		
6.		

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

- 1 Enter amount of consideration for conveyance (from Part 1, line 1)
- 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...
- 3 Total additional transfer tax due* (multiply line 2 by 1% (.01))

1.		
2.		
3.		

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor’s personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)**Complete the following only if the interest being transferred is a fee simple interest.**This is to certify that: *(mark an X in the appropriate box)*

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
- a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
- b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
- c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
- d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.
- Note:** for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
- e. Other *(attach detailed explanation)*.
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
- a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
- b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. *(Make check payable to county clerk where deed will be recorded.)*

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their 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.

TREASURER SIGNS HERE**NASSAU COUNTY TREASURER*****LEIN HOLDER SIGNS HERE*****TITLE**_____
Grantor signature_____
Title_____
Grantee signature_____
Title***PRINT NAME**_____
Grantor signature_____
Title_____
Grantee signature_____
Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule D – Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 663)

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, each resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ to _____ (see instructions).
Date Date
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

FOR COUNTY USE ONLY

C1. SWIS Code
C2. Date Deed Recorded
C3. Book
C4. Page



New York State Department of Taxation and Finance
Office of Real Property Tax Services
RP- 5217-PDF
Real Property Transfer Report (8/10)

PROPERTY INFORMATION

1. Property Location
2. Buyer Name
3. Tax Billing Address
4. Indicate the number of Assessment Roll parcels transferred on the deed
5. Deed Property Size
6. Seller Name
*7. Select the description which most accurately describes the use of the property at the time of sale:
8. Ownership Type is Condominium
9. New Construction on a Vacant Land
10A. Property Located within an Agricultural District
10B. Buyer received a disclosure notice indicating that the property is in an Agricultural District

SALE INFORMATION

11. Sale Contract Date
* 12. Date of Sale/Transfer
*13. Full Sale Price
(Full Sale Price is the total amount paid for the property including personal property. This payment may be in the form of cash, other property or goods, or the assumption of mortgages or other obligations.) Please round to the nearest whole dollar amount.
14. Indicate the value of personal property included in the sale

LEAVE
BLANK

15. Check one or more of these conditions as applicable to transfer:

A. Sale Between Relatives or Former Relatives
B. Sale between Related Companies or Partners in Business.
C. One of the Buyers is also a Seller
D. Buyer or Seller is Government Agency or Lending Institution
E. Deed Type not Warranty or Bargain and Sale (Specify Below)
F. Sale of Fractional or Less than Fee Interest (Specify Below)
G. Significant Change in Property Between Taxable Status and Sale Dates
H. Sale of Business is Included in Sale Price
I. Other Unusual Factors Affecting Sale Price (Specify Below)
J. None

Comment(s) on Condition:

ASSESSMENT INFORMATION - Data should reflect the latest Final Assessment Roll and Tax Bill

16. Year of Assessment Roll from which information taken(YY)
*17. Total Assessed Value
*18. Property Class
*19. School District Name
*20. Tax Map Identifier(s)/Roll Identifier(s) (If more than four, attach sheet with additional identifier(s))

SECTION BLOCK AND LOT(S)

CERTIFICATION

I Certify that all of the items of information entered on this form are true and correct (to the best of my knowledge and belief) and I understand that the making of any willful false statement of material fact herein subject me to the provisions of the penal law relative to the making and filing of false instruments.

SELLER SIGNATURE

SIGNED BY TREASURER
SELLER SIGNATURE DATE
BUYER SIGNATURE
SIGNED BY LIEN HOLDER
BUYER SIGNATURE DATE

BUYER CONTACT INFORMATION

(Enter information for the buyer. Note: If buyer is LLC, society, association, corporation, joint stock company, estate or entity that is not an individual agent or fiduciary, then a name and contact information of an individual/responsible party who can answer questions regarding the transfer must be entered. Type or print clearly.)

LIEN HOLDER CONTACT INFO

* LAST NAME FIRST NAME
*AREA CODE *TELEPHONE NUMBER (Ex: 9999999)
* STREET NUMBER * STREET NAME
*CITY OR TOWN *STATE *ZIP CODE
BUYER'S ATTORNEY
IF NO ATTORNEY... ENTER "NONE"
LAST NAME FIRST NAME
AREA CODE TELEPHONE NUMBER (Ex: 9999999)

