

NYC – Residential Real Property Transfers			
Purchase Price	NYS Transfer Tax	NYC Transfer Tax	Mansion Tax Rate
Payor	Seller	Seller	Buyer
\$1 - \$500,000	0.40%	1%	N/A
\$500,001 - \$1,000,000	0.40%	1.425%	N/A
\$1,000,000 - \$1,999,999	0.40%	1.425%	1.00%
\$2,000,000 - \$2,999,999	0.40%	1.425%	1.25%
\$3,000,000 - \$4,999,999	0.65%	1.425%	1.50%
\$5,000,000 - \$9,999,999	0.65%	1.425%	2.25%
\$10,000,000 - \$14,999,999	0.65%	1.425%	3.25%
\$15,000,000 - \$19,999,999	0.65%	1.425%	3.50%
\$20,000,000 - \$24,999,999	0.65%	1.425%	3.75%
\$25,000,000 or more	0.65%	1.425%	3.90%

NYC – All Other Transfers (Multi-Use, Commercial, etc.)			
Purchase Price	NYS Transfer Tax	NYC Transfer Tax	Mansion Tax Rate
Payor	Seller	Seller	Buyer
\$1 - \$500,000	0.40%	1.425%	N/A
\$500,001 - \$1,000,000	0.40%	2.625%	N/A
\$1,000,000 - \$1,999,999	0.40%	2.625%	1.00%
\$2,000,000 - \$2,999,999	0.65%	2.625%	1.25%
\$3,000,000 - \$4,999,999	0.65%	2.625%	1.50%
\$5,000,000 - \$9,999,999	0.65%	2.625%	2.25%
\$10,000,000 - \$14,999,999	0.65%	2.625%	3.25%
\$15,000,000 - \$19,999,999	0.65%	2.625%	3.50%
\$20,000,000 - \$24,999,999	0.65%	2.625%	3.75%
\$25,000,000 or more	0.65%	2.625%	3.90%

NASSAU COUNTY

Purchase Price	NYS Transfer Tax	Mansion Tax Rate
Payor	Seller	Buyer
\$1 - \$999,999	0.40%	N/A
\$1,000,000 or more	0.40%	1%

SUFFOLK COUNTY

<u>Purchase Price</u>	NYS Transfer Tax	Peconic Bay Transfer Tax*	Mansion Tax Rate
Payor	Seller	Buyer	Buyer
\$1 - \$999,999	0.40%	2%	N/A
\$1,000,000 or more	0.40%	2%	1%

*Applies to properties in Southold, East Hampton, Southampton, Riverhead, and Shelter Island and subject to exemptions

WESTCHESTER COUNTY

Purchase Price	NYS Transfer Tax	Yonkers Transfer Tax	Mt. Vernon Transfer Tax	Mansion Tax Rate
Payor	Seller	Seller	Seller	Buyer
\$1 - \$25,000	0.40%	N/A	N/A	N/A
\$25,001 - \$100,000	0.40%	1.5%	N/A	N/A
\$100,001 - \$999,999	0.40%	1.5%	1% after first \$100,000	N/A
\$1,000,000 or more	0.40%	1.5%		1%