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ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

June 10, 2025

Hon. Michael P. Kearns
Erie County Clerk
92 Franklin Street
Buffalo, New York 14202

Re: 2025 Mortgage Expenses

Dear Clerk Kearns:

At the Erie County Legislature committee meeting on May 29th 2025, concerning mortgage tax, your office stated that you had neither submitted nor sought any deduction of Clerk expenses for mortgage tax collection from the New York State Department of Taxation and Finance for 2025, despite the Legislature authorizing you to do so.

Pursuant to New York State law, a County Clerk, Registrar or County Treasurer may submit the MT-3 Mortgage Expense Request to the New York State Department of Taxation and Finance. After that hearing and in consultation with the New York State Department of Taxation and Finance, my office submitted an MT-3 request, along with County Legislature resolution Intro. 5-8 certifying the 2025 expense number.

The New York State Department of Taxation and Finance accepted the County's request on June 6th (see attached). Accordingly, you are authorized by the State to deduct \$112,050.33 every month (for a total of \$672,302 for 2025) for the final six months of 2025.

Thank you in advance for your anticipated cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read "K.R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

Attachment

cc: Erie County Legislature
Mark Cornell, Director of Budget and Management
Jeremy Toth, Esq., Erie County Attorney

95 FRANKLIN STREET • ROOM 1100 • BUFFALO, N.Y. • 14202
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**Department of
Taxation and Finance**

Office of Real Property Tax Services Division

June 6, 2025

Tax Article: 11
Tax Type: Mortgage Recording
County: Erie

ERIE COUNTY CLERK
92 FRANKLIN STREET
BUFFALO, NY 14202

We approved your mortgage expense request.

The Tax Department approved your mortgage expense request for an annual amount of \$672,302.00 for the period January 1, 2025, through December 31, 2025.

Effective starting July 1, 2025, through December 31, 2025, you should report \$112,050.33 *monthly* on your Statement of Mortgages Reported.

Questions?

- Visit our website
- Call George Muller at (518) 486-6127

Enclosure: Expense request

Mortgage Expense Request

MT-3
(5/15)

To the Commissioner of Taxation and Finance:

Pursuant to Tax Law section 262, I submit for approval a statement of necessary expenses to be deducted from mortgage tax monies received by me during the period from January 20 25 to December 20 25
(month) (month)

(1) Annual expense authorized by the county legislature	\$ 672,302
(2) Amount to be claimed in <u>6</u> increments on Statement of <i>Mortgages</i> Recorded:	\$112,050 33
(3) Additional adjustments or expenses (explain)	

Approved and allowed \$672,302.00
by the Commissioner of Taxation and Finance

Date 6/6/2025

By George Muller

First obtain authority for expenditures in excess of three dollars. Secure duplicate receipted bills for those expenditures. Have the bills made out against yourself – **not against the county**. Receipts must bear a pen-written signature.

Execute expense statements in quadruplicate and submit (with the receipted bill's) for approval on or before the 15th day of the month.

RECEIVED
Office of Real Property Tax Services
June 5, 2025
Mortgage Recording Tax

Clerk Registrar or Treasurer

County Erie

Eric County Controller

STATE OF NEW YORK

LEGISLATURE OF ERIE COUNTY

CLERK'S OFFICE

BUFFALO, N.Y., March 13, 2025

TO WHOM IT MAY CONCERN:

I HEREBY CERTIFY *that at the 5th Session of the Legislature of Erie County, held in the Legislative Chambers, in the City of Buffalo, on the 13th day of March, 2025 A.D., a Resolution was adopted, of which the following is a true copy:*

WHEREAS, under Section 262 of the New York State Tax Law, County Clerks as Recording Officers are entitled to recover expenses associated with the administration and collection of the Mortgage Tax, and

WHEREAS, the Erie County Comptroller's Office has provided reasonable and sufficient documentation of the following expenses related to the collection of mortgage tax, consisting of \$596,181 for salaries and fringe benefits and \$76,821 for computer and data processing expenses, for a total of \$673,002, and

WHEREAS, the New York State Department of Taxation and Finance requires certification from the local legislature that such expense is reasonable

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature does hereby certify that the expense incurred in the collection of the State Mortgage Tax as per Section 262 of the New York State Tax Law equals \$673,002 for fiscal year 2025, as submitted, and be it further:

RESOLVED, that the Clerk of the Legislature send certified copies of this resolution to the New York State Department of Taxation and Finance, Erie County Clerk, and Erie County Comptroller.

REFERENCE: INTRO. 5-8 (2025)