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## Taxation

### T-4 Mortgage Registration Tax and Statutory Fees for Recording Documents with County Registers of Deeds

The tax charged to register a mortgage by county registers of deeds is scheduled to be phased out beginning with calendar year 2015 through calendar year 2019. Statutory fees charged for documents filed with county registers of deeds are increased from calendar year 2015 through calendar year 2018.

#### Mortgage Registration Tax Phase-Out

The mortgage registration tax, which has been levied at the rate of 0.26 percent of the principal debt or obligation secured by mortgages, is reduced to 0.2 percent for all mortgages received and filed for record during calendar year 2015; 0.15 percent during calendar year 2016; 0.1 percent during calendar year 2017; and 0.05 percent during calendar year 2018. The tax is repealed altogether beginning in calendar year 2019. Of the revenue generated by the mortgage registration tax, 25/26ths had been retained by the counties.

	Prior Law	CY 2015	CY 2016	CY 2017	CY 2018 \$ thereafter
First page of deeds, mortgages, other instruments	\$6.00	\$8.00	\$11.00	\$14.00	\$17.00
Each additional page of such documents	2.00	4.00	7.00	10.00	13.00
Recording town plats per page	20.00	22.00	25.00	28.00	31.00
Release/assignment of mortgages	5.00	7.00	10.00	13.00	16.00
Certifying instruments on record	1.00	3.00	6.00	9.00	12.00
Signature acknowledgment	0.50	2.50	5.50	8.50	11.50
IRS tax lien filing notices	5.00	7.00	10.00	13.00	16.00
IRS/KDOR lien release notices	5.00	7.00	10.00	13.00	16.00
Liens for materials/services under KSA 58-201	5.00	7.00	10.00	13.00	16.00

### Fee Increase Phase-In

Statutory recording fees are scheduled to be increased as follows:

The above fees are capped beginning in calendar year 2015 such that a maximum of \$125 may be levied for recording mortgages of \$75,000 or less involving single-family principal residences.

### Heritage Trust Fund

The Heritage Trust Fund had previously been the recipient of 1/26th of the revenue generated by the mortgage registration tax. The Heritage Trust Fund will receive no revenue from the mortgage registration tax beginning in calendar year 2015. Rather, an additional fee of \$1 is levied beginning in calendar year 2015 and credited to the Heritage

Trust fund on the first and all subsequent pages of any deeds, mortgages, and other instruments and on release or assignments of mortgages. An annual statutory cap of \$100,000 on Heritage Trust Fund mortgage registration tax distributions from any given county is replaced with a new cap of \$30,000 from any county relative to the new \$1 fee.

### County Clerk and County Treasurer Technology Funds

An existing separate fee of \$2 per page is increased to \$3 per page beginning in calendar year 2015 and receipts from this additional \$1 are to be split into two separate \$0.50 portions and deposited in the newly created County Clerk Technology Fund and County Treasurer Technology Fund in each county.

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