**Recordation Tax Office**

**HOWARD COUNTY
DEPARTMENT OF FINANCE
TAX RECORDATION OFFICE**

**Effective July 1, 2020, Transfer Tax rate in Howard County is 1.25 percent of the actual consideration paid or to be paid for the conveyance of title and shall be collected by the Director of Finance before the Clerk of the Circuit Court may accept an instrument of writing for recordation. All documents presented on or after July 1, 2020 will be processed at the new transfer tax rate.**

**The Statement of County Obligations should now be ordered online. The cost of $50.00 may be paid by credit card, debit card or e-check.**

The application may be found at  <https://www.velocitypayment.com/client/howardcounty/liencertification/index.htm>

**Disclaimer: Govolution charges a convenience fee of $1.50 for e-check transactions, $3.95 for VISA Consumer Debit transactions, 2.45% for all other debit and credit card transactions.   These are automatically added during your transaction.**Payment by credit card does not give Howard County Government access to your credit card number. That information is retained strictly by Govolution.  Govolution takes full advantage of internet security in the handling of your credit card information.

For any questions please contact the Recordation Tax Office at 410-313-2389.

Pursuant to House Bill 1405, **The Howard County Department of Finance will begin the collection of the County portion of Transfer Tax on Monday, July 1, 2019.**

**This will require the payment of the County portion of Transfer Tax directly to the Howard County Director of Finance, rather than to the Clerk of the Court for Howard County.**

*For any questions regarding Transfer Tax please call the Tax Recordation Office at 410-313-2389.*

The Howard County Director of Finance is the collector of the Recordation Tax & County Transfer Tax imposed on all documents recorded in the Howard County Land Records pursuant to the Howard County Code Section 11.101. State Transfer taxes (Maryland and Howard County) and recording fees are collected by the Clerk of the Court.

County collection of Recordation & County Transfer Tax and the stamping of deeds for satisfaction of county obligations will be conducted at:

Department of Finance
Recordation Tax Office
George Howard Building
3430 Court House Drive
Ellicott City, MD 21043

**The cost of a Statement of County Obligations is $50.00 made payable to the Director of Finance. Recordation Tax is computed at the rate of $2.50 per $500 of consideration (or any part thereof, rounding up to the next $500.00). County Transfer Tax rate is 1% of consideration.**

Information regarding the [**routing of documents and payments**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=sCnFGnOMWJU%3d&tabid=1446&portalid=0) required to record in Howard County.

To receive any future updates to these procedures please contact the Recordation Tax Office at 410-313-2389 or via email at recordation@howardcountymd.gov to remain on our contact list.

**Howard County Recordation Tax Office Procedures**

The following procedures which will be followed by our Department:

* The hours of operation are Monday through Friday 8 a.m. to 5 p.m.
* In addition to utilizing the Cashier Area to pay for a Statement of County Obligations Application those transactions may be conducted at the Recordation and Transfer Tax Office as long as the payment is made by check payable to “Howard County Director of Finance.” Cash payments must be made in the Cashiers Area.
* All payments of Recordation Tax and Transfer Tax should be in the form of a check made payable to “Howard County Director of Finance.” ♣ All payments of Recordation Tax and Transfer Tax should be in the form of a check made payable to “Howard County Director of Finance.”
* Payment of any property taxes and water and sewer fees due will still be collected ONLY in the Cashier Area and should not be included in the same check as the Recordation Tax. The Cashiers are unable to accept Recordation Tax and Transfer Tax payment and the Recordation & Transfer Tax Office cannot accept property tax or water and sewer payments.
* Checks in payment of state transfer taxes and recording fees should be made payable to “Clerk of the Court” and must accompany the deed to Land Records.
* We will strive to serve each customer submitting 5 documents or less with express service. Any document in excess of 5 must be dropped off and picked up at a later time. See [**Express Service Policy**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=xxFdjcZOAjY%3d&portalid=0)
* Documents submitted in bulk and/or via mail will be reviewed as quickly as possible. We will notify you when they are complete and will strive for a maximum turn-around time of 24 hours. We will guarantee a maximum turn-around time of 48 hours. To facilitate processing, all drop-offs or mail-ins are required to be accompanied by a completed Document Tracking Sheet. One sheet should be utilized for each transaction. See [**Document Tracking Sheet**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=LbGL4XSvr70%3d&portalid=0)
* Documents submitted via Simplifile will be processed as soon as possible and we will strive for a maximum turn-around time of 48 hours.
* If desired, a bonded courier will be available to deliver all documents accepted by our office and for which the recordation tax payment was received for delivery to the Clerk of the Court Land Records Office on a daily basis at 1:30 p.m.
* Forms for the [**Howard County Transfer Tax Exemption and Rate Reduction**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=ygz8tiREyLg%3d&tabid=2038&portalid=0) for Law Enforcement Officers, Fire and Rescue Services Members and Certificated Professional Teachers must be completed by the Howard County Department of Human Resources or Board of Education prior to presentation of a deed.
* The [**Howard County Refinance Affidavit**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=Z4poJA_9dw8%3d&portalid=0) must be attached to all applicable Deeds of Trust.
* The [**Howard County Affidavit of Domestic**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=mMJh0l7A5fU%3d&portalid=0) Partnership must be attached to all applicable deeds.
* If an exemption from recordation tax or county transfer tax is claimed in a transaction described below, a preview of the deed is requested and should be directed to Leslie Bennett by way of fax or drop-off:

\* Commercial, Industrial, or Apartment Transfers of $5,000,000 or more.
\* Transfers with possible farm/agricultural issues or possible rezoning issues
\* Transfers involving foreclosures or bankruptcies
\* Condominium conversion transfers
\* Vacant or unimproved land transfers with builder involved
\* Transfers involving limited liability company
\* Transfers involving the dissolution of a partnership, limited liability company, or corporation
\* Transfers between related corporations
\* Transfers to exempt organizations
* Completed Maryland Intake Sheets are required for all documentation presented for recordation tax. The form and instructions for completing the form are available at the following website:
[**https://mdcourts.gov/sites/default/files/court-forms/courtforms/circuit/intakesheet\_download.pdf/intakesheet\_download.pdf**](https://mdcourts.gov/sites/default/files/court-forms/courtforms/circuit/intakesheet_download.pdf/intakesheet_download.pdf)
* We request that each document have a top margin of 1½ inches for the certifications of recordation tax payment.
* We request that the [**Preferred Language for Documents**](https://www.howardcountymd.gov/LinkClick.aspx?fileticket=Wr1aBB-7BVY%3d&portalid=0) is utilized at the top of each document submitted.
* The following types of documents should not be submitted to our office prior to submission to the Clerk of the Court:

\* Appointments of Substitute Trustees
\* Assignments of Mortgages or Deeds of Trust
\* Bankruptcy Documents
\* Condominium Declarations, By-Laws, Plats, and Liens
\* Declarations
\* Land Installment Contracts
\* Leasehold Mortgages
\* Options
\* Powers of Attorney
\* Releases
\* Subordination's