

## **SUMMARY INSTRUCTIONS FOR CWD OUTSIDE USER APPLICATIONS**

1. **LOCATION:** Applicant must be adjacent or near a water main owned by the Town of Lansing Consolidated Water District or one of its official extensions (the "CWD").
2. **INITIAL PLAN:** Applicant must develop a rough plan for the installation, including:
  - a. A rough map of the proposed location of any water or service lines, and the meter pit and curb box adjacent to or near where the water main will be tapped.
  - b. A list of all landowners from whom permission, in the form of a permanent easement, is needed to site and install the water line and meter pit/curb box.
  - c. The name and contact information for the proposed contractor or other person installing the connection, together with a preliminary cost estimate.
3. **PRELIMINARY REVIEW:** Applicant brings initial plan to the Town of Lansing Water and Sewer Committee (the "Committee") for preliminary review. The Committee acts per § 7 of Local Law No. 2 of 2012 as the Water Advisory Committee, and examines the feasibility of the proposed outside user location in terms of engineering, fiscal viability, and planning impacts. If the Committee issues a preliminary approval the applicant should proceed. If the Committee issues a disapproval then the process ends unless applicant can promptly and suitably address the reasons for disapproval.
4. **DOCUMENT APPROVAL & EXECUTIONS:** If approved, the applicant needs to obtain specific approvals as to the final form of the applicable easements and the Outside User Agreement ("OUAG") with the Town. These are generally approved by the Town's Attorney and Engineer. As contracts and easements are significant legal documents and can affect titles and land values, applicant should consult with an attorney of its own choice for representation and advice. Once the easements and the OUAG have been approved the applicant needs to the easements and related filing documents fully executed and notarized.
5. **FINAL COMMITTEE RECOMMENDATION:** Once all documents required for filing are signed by all landowners applicant should finalize all documents and submit a formal application, together with the application fee, to the Town. The matter will then be returned to the Committee for a final review. If all is in order the Committee will issue its approval of the application and refer the matter to the Town Board. If the Town Board accepts the Committee's recommendations the Town Board will issue a formal resolution approving the OUAG and the Town Supervisor (or other designated public officer) will sign the OUAG.
6. **BOLTON POINT PERMIT & CONSTRUCTION:** That signed Outside User Agreement will act as a form of notice to Bolton Point that it may now proceed to approve the water connection permit which applicant should now submit or file. If approved, installation may commence and all permit reviews and inspections must be undertaken or approved by Bolton Point. Also, if any installation is to occur within the bounds of any highway, a roadway work permit will be required from the Town, County, or State Highway Departments, and these will require general construction plans.
7. **OTHER ISSUES TO CONSIDER:** All individual service lines require their own line and their own and separate meter pit and curb box. If at any time a formal district extension is required, either a different process applies or applicant will be required to approve such extension. Absent unusual circumstances neither the Committee nor the Town Board will generally approve a plans or OUAGs where multiple applicants are proposed to share easements or review processes. Finally, all approvals of the Committee and the Town Board are valid for only one year, after which they expire.

**IF YOU HAVE QUESTIONS PLEASE CONTACT THE TOWN PLANNING OFFICE**



**TOWN OF LANSING  
CONSOLIDATED WATER DISTRICT  
OUTSIDE USER AGREEMENT**

**THIS AGREEMENT** (the "Agreement") is an "outside user agreement" made by and between the Town of Lansing, 29 Auburn Road, POB 186, Lansing New York 14882, acting as a municipality and on behalf of the Consolidated Water District and its extensions (herein, the "Town"), and

\_\_\_\_\_ (herein, the "Applicant").

**WHEREAS**, the Town of Lansing Consolidated Water District ("CWD") provides municipal water through the CWD and its extensions from Bolton Point, an intermunicipal water supplier of which the Town of Lansing ("Town") is a member, and certain lands are near or adjacent to existing or planned water mains and often desire to obtain public water, even though not within the existing bounds of the CWD or any of its organized extensions; and

**WHEREAS**, the Town Board is the body that makes rates and sets rules for the CWD and its extensions, and accordingly the Town Board has authorized outside users for municipal water supplies and services, but only upon the execution of an outsider user agreement and upon the consent of the Town Board.

**NOW, THEREFORE**, the Town and the Applicant agree as follows:

- 1. CONNECTION:** Applicant may tap into CWD mains and lines at locations approved by the Town in accord with permits properly issued by Bolton Point and the Town. In all cases operations under such permits and the use of water and water lines and appurtenances remains subject to inspections and the rules for users of Bolton Point and Town of Lansing water supplies, including Town of Lansing Local Law #2 of 2012. Applicant is aware that it may need a Town of Lansing or other highway permit for disturbing land or conducting excavation or construction within a highway right-of-way.
- 2. INSTALLATION AND INDEMNITY; MAINTENANCE:** Applicant will be and remain solely liable and responsible for the excavation, installation, maintenance, repair, replacement, improvement, and upgrading of all curb boxes, residential water service lines, and related infrastructure, including all costs and expenses thereof and permit fees, and further including the cost and expense of any liabilities, losses, injuries, or claims arising from or in relation to this Agreement, however caused. Applicant shall indemnify, defend, and hold harmless the Town, the CWD, and Bolton Point from and against any loss, claim, liability, and the like, including a reasonable attorneys' fee, arising from or in relation to this Agreement and any work or installations performed hereunder, including all consequential, incidental, exemplary, and indirect damages, costs, and losses. These indemnity obligations shall be enforced to the greatest extent permitted by law.
- 3. WATER FEES; ESCROW:** As an outside user of the CWD Applicant will pay 2.0 times the combined Town water rate. This increased cost pays for the capital costs and depreciation and use of CWD infrastructure, and the costs of this agreement and future proceedings to bring the Applicant's property within the CWD. Applicant acknowledges that both the water rates and this multiplier are

subject to change at any time. Also a one-time permit fee of \$200.00 to cover Future Extension costs (as defined below) is required at or before the time of signing, when an application for review is submitted.

**4. LIMITED OBLIGATION OF TOWN:** Water shall only be furnished to an outside user from any surplus of water existing within the CWD and only when the supply to an outside user will not adversely affect the water supply, pressure, or services to those within the CWD or its extensions. Applicant acknowledges that this Agreement does not guarantee a continuous or uninterrupted water supply (unless Applicant's lands are hereafter brought within the CWD or one of its extensions) because pressure, water quality, moratoria, capacity, water supply, and emergency issues can curtail or interrupt the supply of water. Applicant is advised to maintain an alternate source of water and the Town assumes no responsibility or liability for any interruption or loss of water.

**5. LIMITED USE RIGHTS; PAYMENT AND SHUT-OFF:** This Agreement and any water lines or infrastructure installed in relation hereto are approved and allowed only for use in relation to one residential dwelling unit (or equivalent dwelling unit or improvement) located at \_\_\_\_\_ (TPN \_\_\_\_\_), in the Town of Lansing. No water may be supplied to any other location or structure and no person (including Applicant) may tap into said water line to extend service to any other user, location, or structure. Applicant's failure to timely pay any bill or invoice for water services or water usage shall entitle the Town, the CWD, and Bolton Point to jointly or severally terminate water service to Applicant. In addition, any payment made more than 25 days after invoicing shall be subject to a late payment charge as set by the Town or Bolton Point.

**6. FUTURE EXTENSIONS:** In the event that the Town creates or extends any existing or hereafter created water improvement or benefit district or area (a "Future Extension") Applicant covenants, warrants, promises, and agrees as follows: (i) Applicant will participate in and fully support such Future Extension and vote "yes" upon any referendum arising in connection with such Future Extension; and (ii) Applicant will subordinate or surrender its easements to the Town or such Future Extension, if needed. The promises and obligations of this paragraph shall survive the termination of this Agreement, shall be perpetual, shall not be subject to any period of limitations, repose, or laches, and shall extinguish only after a Future Extension has been indefeasibly created.

**7. MISCELLANY:** This Agreement is and shall be and remain enforceable at law in the Town of Lansing Town Court, or at law or in equity in such other court with appropriate jurisdiction. In the event the Town is required to bring suit to enforce this Agreement or collect any amount due hereunder, the Town shall be entitled to recover its reasonable attorneys' and experts' fees and expenses incurred in connection therewith, together with its costs and expenses. No waiver by the Town of any requirement of this Agreement or default hereunder shall be deemed a waiver of any prior or subsequent requirement or default of the same or other provisions or obligations of this Agreement. If any provision hereof is held invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity or operation of any other provision hereof. Section headings are for convenience only and do not define or limit the phrases thence following. This Agreement constitutes the entire understanding of the parties, revokes and supersedes all prior agreements between the parties, and is intended as a final expression of their agreement. This Agreement is personal to the Applicant and does not run with the land or to the benefit of any heirs, successors, or assigns of the Applicant unless the Town shall so agree either in writing or by resolution

of the Town Board. This Agreement may not be filed in the County Clerk's Office or any office of any land registrar.

8. **RIGHT TO PROCEED:** Each owner of record of the lands of the Applicant must sign this Agreement for it to be valid. Once properly executed, this Agreement may be supplied to the Town, to Bolton Point, or to any other person or entity as verification that the Applicant has the legal right to connect to and obtain municipal water (or to continue to connect, effect repairs to connections, or to continue to receive municipal water) through the CWD and its extensions, whether for permit issuance or any other purpose or reason.

9. **SUNSET DEADLINES; LIMITATION OF RIGHTS:** This Agreement and all approvals associated herewith are valid for only one year from the date this Agreement is executed by the Town, whereafter all such approvals and this Agreement shall expire and be of no force or effect. No "permanent" or "vested" rights (or similar rights) to connect to the CWD or any of its Extensions or infrastructure arise under this Agreement, by implication or otherwise, until a final connection is made and a final permit approval and close-out is issued by Bolton Point, but such rights in all cases remain subject to the requirements of this Agreement, and all rules, laws, and regulations affecting the use of CWD and municipal water and water systems.

Agreed this \_\_ day of \_\_\_\_\_, 20\_\_.

Town of Lansing Consolidated Water District,  
by the Town of Lansing

By: \_\_\_\_\_  
\_\_\_\_\_, Town Supervisor

Landowners:

\_\_\_\_\_  
\_\_\_\_\_



## RIGHT-OF-WAY AND EASEMENT

THIS INDENTURE is made the \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between

\_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_, New York \_\_\_\_\_, the "party of the first part", and

\_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_, New York \_\_\_\_\_, the "party of the second part", and

The TOWN OF \_\_\_\_\_, an incorporated municipal subdivision of the State of New York, having its principal office at \_\_\_\_\_, the "Town".

WITNESSETH: that the party of the first part, in consideration of \$1.00 and other good and valuable consideration paid by the party of the second part, does hereby grant and release unto the Town and the party of the second part, their successors and assigns, the following described rights of an easement appurtenant in and to the following described parcels:

### PARCEL I - CURB BOX & METER PIT

A RIGHT-OF-WAY AND EASEMENT to inspect, construct, operate, maintain, and replace a curb box and meter pit for water service, together with a 10' diameter circle there-around for the purposes of excavation and repair, if needed, together with the rights of free ingress and egress in, over, upon, and under the below-described lands, such lands being and denoting the areas of the permanent easements and rights-of-way as located in a parcel of land situate in the Town of \_\_\_\_\_, County of \_\_\_\_\_ and State of New York, being a portion of the property known as \_\_\_\_\_, pursuant to a map entitled \_\_\_\_\_, as drawn by \_\_\_\_\_ and dated \_\_\_\_\_, said map being recorded in the Tompkins County Clerk's Office at \_\_\_\_\_, said land being further known and identified as Town of \_\_\_\_\_ Tax Map Parcel Nos. \_\_\_\_\_, and said permanent easement and right-of-way area being more particularly bounded and described as follows:

BEING ...

### PARCEL II- WATER LINES & EASEMENTS

A RIGHT-OF-WAY AND EASEMENT to lay, construct, operate, maintain, alter, repair, remove, replace, and change the size of residential service water lines and pipes, together with such appurtenances and parts necessary or desirable therefor, together with the rights of free ingress and egress in, over, upon, and under the below-described lands, such lands being and denoting the areas of the permanent easements and rights-of-way as located in a parcel of land situate in the Town of \_\_\_\_\_, County of \_\_\_\_\_ and State of New York, being a portion of the property known as \_\_\_\_\_, pursuant to a map entitled \_\_\_\_\_, as drawn by \_\_\_\_\_ and dated \_\_\_\_\_, said map being recorded in the Tompkins County Clerk's Office at \_\_\_\_\_, said land being further known and identified as Town of \_\_\_\_\_ Tax Map Parcel Nos. \_\_\_\_\_, and said permanent easement and right-of-way area being more particularly bounded and described as follows:

BEING ...

BEING the purpose of said easement and right-of way to convey rights to the Town and the party of the second part for the purposes of providing a private residential water service line and connection, access to a curb box to connect private waterlines to public water mains, and to run waterlines to the residences and lands of the party of the second part, but only so long as the Town and the party of the second part reasonably restore the land after any entry or excavation and reseed any disturbed areas.

AND AS TO EACH OF THE ABOVE GRANTS AND PARCELS OF LAND, the party of the first part does hereby further covenant and agree:

1. The party of the first part, for himself and all of his successors and assigns, covenants and agrees that no building or structures shall be constructed or placed within or upon the aforesaid easement and right-of-way areas, and that no trees or other plants will be planted or cultivated that may interfere with the said easement and right-of-way areas.
2. The party of the first part, for himself and all of his successors and assigns, covenants and agrees he will not permit or conduct any mining, excavation, construction or blasting within said easement and right-of-way areas.
3. The party of the first part, for himself and all of his successors and assigns, covenants and agrees that he will not allow, permit, encourage, or engage in any conduct, directly or indirectly, that blocks, obstructs, or interfere with the ingress and egress rights of the Town, its successors, assigns, employees and agents.

**TO HAVE AND TO HOLD** said right-of-way and easement unto the Town and party of the second part, their successors and assigns forever; it being the intent of the party of the first part and the Town and the party of the second part that this easement and right-of-way shall now and forever hereafter run with the land.

**IN WITNESS WHEREOF**, the party of the first part has hereunto set his hand and seal the day and year first above written.

**IN PRESENCE OF:**

\_\_\_\_\_ L.S.

\_\_\_\_\_ L.S.

STATE OF NEW YORK            )  
COUNTY OF \_\_\_\_\_        ) ss:

On the \_\_\_\_ day of \_\_\_\_\_, in the year 20\_\_ before me, the undersigned, personally appeared \_\_\_\_\_, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

\_\_\_\_\_  
Notary Public

S  
A  
M  
P  
L  
E



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

Recording office time stamp

S

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

## Schedule A - Information relating to conveyance

<b>Grantor/Transferor</b> <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantor)	Social security number
	Mailing address	Social security number
	City State ZIP code	Federal EIN
	Single member's name if grantor is a single member LLC (see instructions)	Single member EIN or SSN
	<b>Grantee/Transferee</b>	
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantee)	Social security number
	Mailing address	Social security number
	City State ZIP code	Federal EIN
	Single member's name if grantee is a single member LLC (see instructions)	Single member EIN or SSN

A

N

### Location and description of property conveyed

Tax map designation - Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County

D

### Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house	5 <input type="checkbox"/> Commercial/Industrial	Date of conveyance <table border="1"> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>month</td> <td>day</td> <td>year</td> </tr> </table>				month	day	year	Percentage of real property conveyed which is residential real property _____% (see instructions)
month	day	year							
2 <input type="checkbox"/> Residential cooperative	6 <input type="checkbox"/> Apartment building								
3 <input type="checkbox"/> Residential condominium	7 <input type="checkbox"/> Office building								
4 <input type="checkbox"/> Vacant land	8 <input type="checkbox"/> Other _____								

### Condition of conveyance (check all that apply)

a. <input type="checkbox"/> Conveyance of fee interest	f. <input type="checkbox"/> Conveyance which consists of a mere change of identity or form of ownership or organization (attach Form TP-584.1, Schedule F)	i. <input type="checkbox"/> Option assignment or surrender
b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____%)	g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)	m. <input type="checkbox"/> Leasehold assignment or surrender
c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____%)	h. <input type="checkbox"/> Conveyance of cooperative apartment(s)	n. <input type="checkbox"/> Leasehold grant
d. <input type="checkbox"/> Conveyance to cooperative housing corporation	i. <input type="checkbox"/> Simultaneous	o. <input type="checkbox"/> Conveyance of an easement
e. <input type="checkbox"/> Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E)	j. <input type="checkbox"/> Conveyance of air rights or development rights	p. <input type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)
	k. <input type="checkbox"/> Contract assignment	q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state
		r. <input type="checkbox"/> Conveyance pursuant to divorce or separation
		s. <input type="checkbox"/> Other (describe) _____

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B., Part I \$ _____		
	Schedule B., Part II \$ _____		

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

Part I - Computation of tax due

- 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, check the exemption claimed box, enter consideration and proceed to Part III) .....  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.		
2.		
3.		
4.		
5.		
6.		

Part II - 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 I, 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 III - Explanation of exemption claimed on Part I, line 1 (check any 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, the state of New York, 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 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, section 1401(e) (attach documents supporting such claim) ..... k

\*The total tax (from Part I, line 6 and Part II, line 3 above) is due within 15 days from the date conveyance. Please make check(s) payable to the county clerk where the recording is to take place. If the recording is to take place in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, make check(s) payable to the NYC Department of Finance. 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 12205-5045.

**Schedule C – Credit Line Mortgage Certificate (Tax Law, Article 11)**

Complete the following only if the interest being transferred is a fee simple interest.

I (we) certify that: (check 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:
  - 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.
  - 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).
  - The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
  - The maximum principal amount secured by the credit line mortgage is \$3,000,000 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.

**Please note:** for purposes of determining whether the maximum principal amount secured is \$3,000,000 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.

- 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 certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
  - A check has been drawn payable for transmission to the credit line mortgagee or his 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 if the deed will be recorded or, if the recording is to take place in New York City but not in Richmond County, make check payable to the NYC Department of Finance.)

**Signature (both the grantor(s) and grantee(s) 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 his/her 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.

Grantor signature	Title	Grantee signature	Title
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 checked 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 or, if the recording is in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, to the NYC Department of Finance? If no recording is required, send your check(s), made payable to the Department of Taxation and Finance, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-5045.

**Schedule D - Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, section 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 II, and check the second box under Exemptions for nonresident transferor(s)/seller(s) and sign at bottom.

**Part I - New York State residents**

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

**Certification of resident transferor(s)/seller(s)**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law, section 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, section 685(c), but not as a condition of recording a deed.

**Part II - Nonresidents of New York State**

If you are a nonresident of New York State listed as a transferor/seller in Schedule A of Form TP-584 (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, section 663(c), check the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor(s)/seller(s), that transferor(s)/seller(s) is not required to pay estimated personal income tax to New York State under Tax Law, section 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, please 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 T-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 page 1 of Form TP-584-1.

**Exemption for nonresident transferor(s)/seller(s)**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) (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, section 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 the state of New York, 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