

LOCAL LAW NO. \_\_ OF 2025

A LOCAL LAW OF THE CITY OF MOUNT  
VERNON, NEW YORK, AMENDING THE  
TAX LAW TO INCREASE TAX ON DEEDS

AN ACT to amend the tax law, in relation to increasing the tax on deeds in the city of Mount Vernon.

**Section 1.** Section 1205 of the tax law, as amended by chapter 389 of the laws of 1986, is amended to read as follows:

**§ 1205. Imposition of tax on deeds in the city of Mount Vernon.**

1. Notwithstanding any inconsistent provision of law, there is hereby imposed in the city of Mount Vernon a tax on each deed by which any real property or interest therein is conveyed to a purchaser, when the consideration for such conveyance exceeds one hundred dollars.

2. The tax imposed by this section shall be administered, collected, and enforced by the city of Mount Vernon in accordance with the provisions of article thirty-one of this chapter and any local law enacted consistent therewith.

3. The city of Mount Vernon is hereby authorized to adopt local laws, rules, and regulations necessary to carry out the provisions of this section, including provisions relating to collection, administration, exemptions, and enforcement, provided such local laws are consistent with the provisions of this chapter.

§1205. Imposition of taxes on deeds in the city of Mount Vernon.

(a) Notwithstanding any provision of law to the contrary, the local governing body of the city of Mount Vernon, by the adoption and amendment of local laws, ordinances, or resolutions, may impose in such city and provide for the administration and collection of a tax on deeds by which real property is conveyed in such city in the manner set forth and as authorized in subdivision (b) of this section.

(b) There is hereby imposed in the city of Mount Vernon a tax on each deed by which any real property is conveyed (measured by the consideration or value of the interest or property conveyed) at a rate not to exceed one and one-half percent of such consideration or value with respect to all conveyances, provided that such city may allow deductions for any liens on such interest or property and may also allow an exemption not in excess of one hundred thousand dollars on the consideration or value of the interest or property conveyed. Provided, further, that such taxes shall not apply if the contract for any such conveyance was made prior to September first, nineteen hundred eighty-four. Such taxes may be imposed on any conveyance or transfer of real property or interest therein by deed where the real property is located in such city, regardless of where transactions, negotiations, transfers of deeds, or other actions with regard to the transfer or conveyance take place, subject only to the restrictions contained in section twelve hundred thirty. The payment of and the filing of a return relating to any such taxes may be required as a condition precedent to the recording of a deed.

**Section 2.** This act shall take effect on the first day of the first month following the enactment of a local law by the city of Mount Vernon adopting the increased rate authorized by this act, provided that such local law has been duly filed in accordance with the office of the New York State Secretary of State in accordance with the Municipal Home Rule Law.

New Matter Underlined  
Deleted Matter in Brackets [ ]