

# TAKE JUDICIAL NOTICE

## Town of Red Hook, Dutchess County Transfer Tax

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**June 12, 2007**

Please be advised that a 2.00% transfer tax on the sale of real property located within the town of Red Hook was imposed by the Town Board and approved by public referendum on February 21, 2007. A return with payment of any tax due will be required to be filed with the Dutchess County Clerk's office.

Such tax shall apply to any conveyance occurring on or after August 1, 2007, but shall not apply to conveyances made on or after such date pursuant to building written contracts entered into prior to such date, provided that the date of execution of such contract is confirmed by independent evidence such as recording of the contract, payment of a deposit, or other facts and circumstances as determined by the County Treasurer.

The transfer tax shall be paid by the grantee, however if the grantee fails to pay the transfer tax imposed, or is exempt from paying such tax, it will be the responsibility of the grantor to pay the tax.

If you have any further questions please feel free to contact our legal department at 1-800-281-8485.