

\$2 OPM FEE ADDED TO SOME LAND RECORD RECORDINGS

Sec. 7-34a. Fees. (a) Town clerks shall receive, for recording any document, ten dollars for the first page and five dollars for each subsequent page or fractional part thereof, a page being not more than eight and one-half by fourteen inches. Town clerks shall receive, for recording the information contained in a certificate of registration for the practice of any of the healing arts, five dollars. Town clerks shall receive, for recording documents conforming to, or substantially similar to, section 47-36c, which are clearly entitled "statutory form" in the heading of such documents, as follows: For the first page of a warranty deed, a quitclaim deed, a mortgage deed, or an assignment of mortgage, ten dollars; for each additional page of such documents, five dollars; and for each assignment of mortgage, subsequent to the first two assignments, two dollars. Town clerks shall receive, for recording any document with respect to which certain data must be submitted by each town clerk to the Secretary of the Office of Policy and Management in accordance with section 10-261b, two dollars in addition to the regular recording fee.

QUESTION: When is the \$2 charged, and when is it not, as referred in CGS Sec. 7-34a(a) above?

CGS 7-34a(a) references that certain data must be submitted by each town clerk to the Secretary of the Office of Policy and Management (OPM). As a point of clarification, any conveyance with a sales price of \$2,000 or more is reportable to OPM. The assessor's office is responsible to report this data to OPM electronically and the State system will not take any transaction with a sales price under this amount. Page 4 in the Assessor's Manual was referenced. Your own assessor's office should confirm the same information.

So when you have a conveyance presented for recording with a sales price that is under \$2,000, we do **not** charge the \$2. For any conveyance with a sales price of \$2,000 or more we do charge the \$2.

For any \$2 overage in the recording check presented to the clerk at recording, that situation would have to be handled according to each town clerk's policy for any such overage in a fee. Options for resolution may be to automatically return the whole recording with an explanation, contact the recording party via phone or email, if available, and ask if they want the recording returned so they have the option to send in a corrected check with it or they may say just keep it or just automatically keep the \$2, in which case it would get rung up under excess recording fees.

All \$2,000 and over conveyances are reportable to the Office of Policy and Management (OPM), even if it is an exempt transaction, so even though a transaction is exempt, the sales price is required.

If no sales price is listed on the deed, the sales price must either be put on the State Conveyance Tax Return along with the exemption code, or put on a separate Municipal Conveyance Tax Return and presented to the town clerk at the time of recording. The sales price is needed by the Assessor's Office to determine if reporting to OPM is necessary and for their comparable sales.

If your land record system accommodates a report to the assessor, you may have to put the sales price in your computer at the time of recording then back out the conveyance tax amounts for the sales price to show up on the report. If you are not able to generate such a report out of your land record system, the assessor would need to receive either copies all of the town clerk copies of the State Conveyance Tax Returns and the Municipal Conveyance Tax Returns, both with the sales price on them as applicable.

All of this should not be confused with the actual top, white, original signature, tax return that is sent to the Dept. of Revenue Services (DRS) by the town clerk. That is a completely different subject. All original conveyance tax returns, and any corresponding checks, regardless of the sales price, need to be forwarded to DRS by the Town Clerk within 14 days of receipt regardless if there is conveyance tax due or not.