

WARREN COUNTY CLERK'S OFFICE

1340 State Route 9
Lake George, New York 12845
Tel. (518) 761-6426
Fax (518) 761-6551

CARRIE L. BLACK
County Clerk

LINDA MORGAN
First Deputy County Clerk

To the Board of Supervisors, County of Warren

In accordance with New York State County Law Section 406, I herewith transmit this statement of all monies received by this office during the fiscal year ending December 31, 2025.

Certified as follows:

State of New York
County of Warren ss:

Carrie L. Black, being duly sworn, says she is the Clerk of the County of Warren; that the attached statement is in all respects a full and true statement of all monies received by her as such Clerk, to the best of her knowledge and belief.

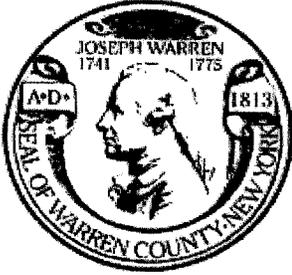
Sworn to before this
30th day of January 2026

SUSAN R. STRONG-NORMAN
Notary Public, State of New York
Warren County #04570015956
Commission Expires Nov. 10, 2027

WARREN COUNTY CLERK

2025 ANNUAL REPORT

Carrie L. Black
Warren County Clerk



WARREN COUNTY CLERK'S OFFICE

1340 State Route 9
Lake George, New York 12845
Tel. (518) 761-6426
Fax (518) 761-6551

CARRIE L. BLACK
County Clerk

LINDA MORGAN
First Deputy County Clerk

January 30, 2026

Kevin B. Geraghty, Chairman
Warren County Board of Supervisors
1340 State Route 9
Lake George, NY 12845

Honorable Colleagues:

I am pleased to present the 2025 Annual Report for the Warren County Clerk's Office, as required by County Law §406. This report reflects our commitment to the constitutional and statutory duties that serve as the foundation of our local government.

Our office remains a cornerstone of county commerce and legal administration. Whether facilitating real estate transactions through the recording of deeds and mortgages or supporting our local economy through the Department of Motor Vehicles, our staff operates with a "public-first" mindset. We take great pride in streamlining services for residents and dealerships alike, ensuring that essential documents and identifications are processed with accuracy and speed.

I want to thank the Board for your valued partnership. I look forward to our continued collaboration as we identify new revenue-generating opportunities to alleviate the property tax burden, enhance digital accessibility, and ensure the long-term preservation of Warren County's historical records.

Respectfully submitted:

Carrie L. Black
Warren County Clerk

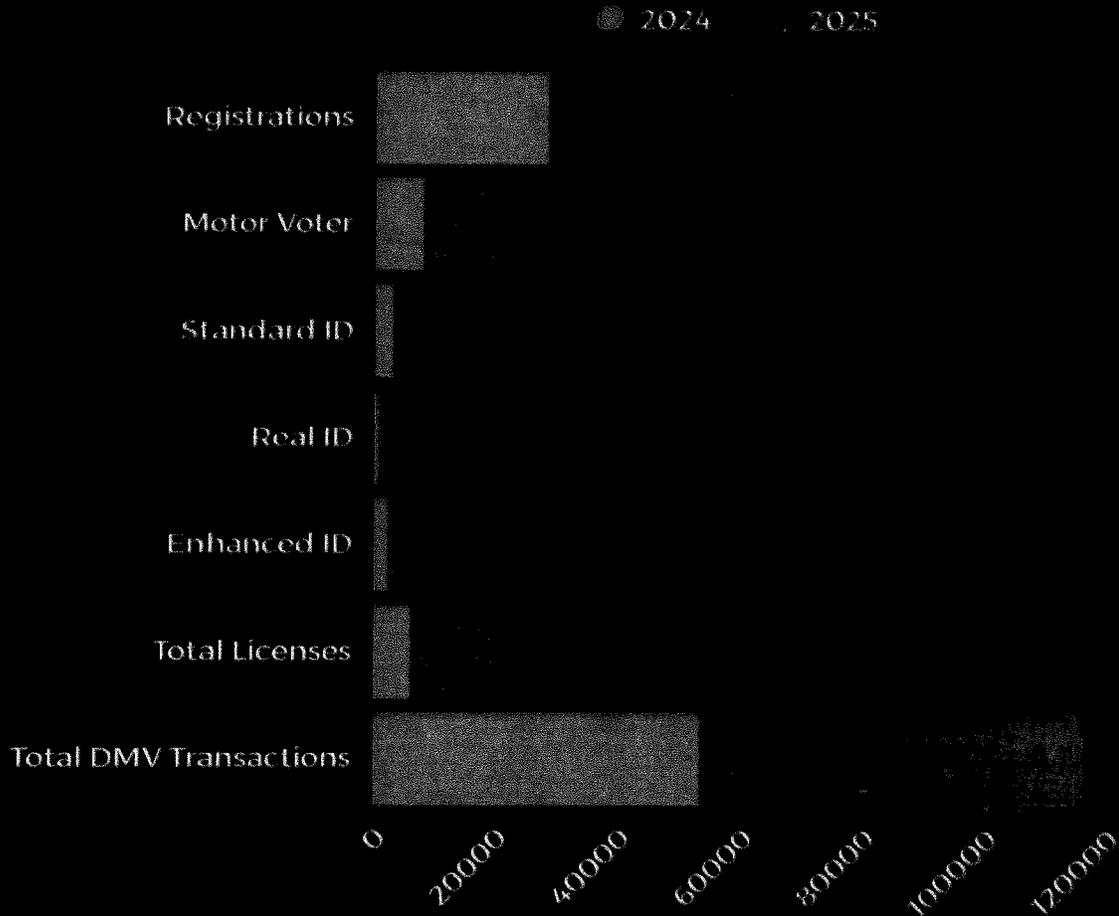
REAL & ENHANCED ID DEADLINE IN MAY!

Our team demonstrated exceptional resilience and diligence while navigating the May 2025 REAL ID transition.

Success in 2025

DMV ID TRANSACTIONS IN 2025

Total transactions increased 17% over 2024, while the number of Licenses issued increased by 117% in 2025.



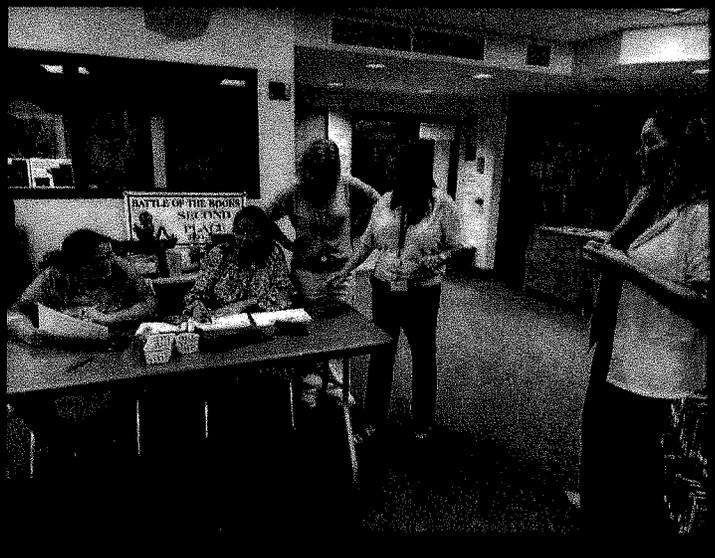
Success in 2025

PASSPORT SERVICES WITHIN THE COMMUNITY

Passport Night Initiative: Offered specialized mobile processing to every school district in the County to support family travel needs.

Districts that participated:

- NORTH WARREN
- LAKE GEORGE
- GLENS FALLS



Mission

Building upon the foundations of dedication left by the Honorable Pamela J. Vogel, the Warren County Clerk's Office is committed to excellence through innovation. Two years into our journey, we continue to bridge tradition with progress—expanding our digital footprint, enhancing stakeholder collaboration, and fostering an inclusive environment where both staff and citizens feel valued and at home.

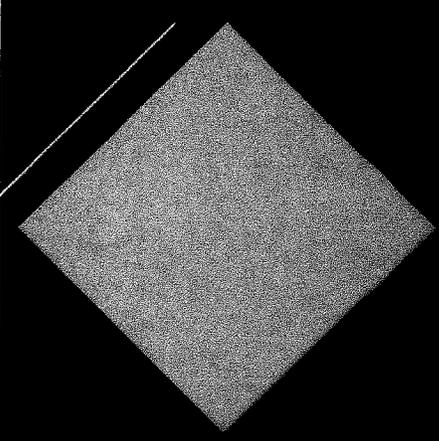


CARRIE L. BLACK
Warren County Clerk

Vision

We envision a Warren County Clerk's Office that serves as a modern, inclusive, and familiar hub for our community. Our goal is to foster an environment where everyone feels welcomed, respected, and supported, while continually improving our services to meet the evolving needs of our constituents.

Core Values



Integrity: We uphold the highest standards of honesty and integrity in all our interactions, earning the trust and confidence of those we serve.

Compassion: We approach our work with empathy and understanding, recognizing and addressing the diverse needs of our customers and colleagues.

Teamwork: We value collaboration and unity, leveraging the talents and expertise of our staff to achieve common goals and deliver exceptional service.

Continuous Improvement: We are dedicated to continuous learning and growth, embracing innovation and technology to enhance our services and better serve our community.

Warren County Clerk's Office - Annual Report for 2025

The following represents funds collected during 2025 in the County Clerk's Office and the DMV.

| | |
|--------------------------------|-----------------|
| Clerk Internet Fees | \$ 58,698.00 |
| County Transfer Tax Retention | \$ 2,845.96 |
| County Judicial Fees | \$ 65,635.00 |
| DMV Clerk Retention (in-house) | \$ 454,014.30 |
| DMV Internet Revenue Sharing | \$ 224,615.20 |
| Local Mortgage Tax - County | \$ 1,079,342.40 |
| Additional Mortgage Tax - CDTA | \$ 1,110,779.72 |
| Clerk's Mortgage Tax Expenses | \$ 197,743.44 |
| County Clerk's Fees | \$ 511,160.17 |
| DMV Use Fee | \$ 497,193.82 |

Total Collected for Warren County: \$ 4,202,028.01

Mortgage Tax Collected for City, Towns and Villages: \$ 2,154,502.65

| | |
|--------------------------------|-----------------|
| Office of Court Administration | \$ 363,500.34 |
| Transfer Tax | \$ 3,870,812.02 |
| Dept of Education | \$ 164,046.00 |
| Real Property | \$ 375,186.00 |
| SONYMA | \$ 917,723.57 |
| DMV Sales Tax | \$ 6,208,643.99 |
| DMV Fees | \$ 3,843,852.51 |

Total Collected for NYS: \$ 15,743,764.43

| | |
|-----------------------|-----------------|
| Court and Trust Funds | \$ 173,717.99 |
| NYS IT-2663 | \$ 2,503,977.69 |

Other Monies Handled by County Clerk: \$ 2,677,695.68

Total Collected \$ 22,100,295.09
Total Handled \$ 24,777,990.77

JUDICIAL FUNDS ACCOUNT

The County Clerk is the Clerk of the Supreme and County Courts and the Office is the official repository for all court documents submitted: Supreme and County Courts, both Civil and Criminal .

- County Clerk acts as the treasurer for court fees.
- We reconcile the account monthly and report and transmit to the 4th Judicial District.
- Most of the revenue is returned to New York State.
- When a new case is started an index number must be created. This is also the case number for the action.
- Warren County's retention for index numbers averages 8% each month.

| Revenue: | 2024 | 2025 |
|--|----------------------|----------------------|
| Judicial Receipts: | \$ 356,598.42 | \$ 429,135.34 |
| Judicial Account Interest: | \$ 0.00 | \$ 0.00 |
| Total: Judicial Revenue: | \$ 356,598.42 | \$ 429,135.34 |
| Disbursements: | | |
| Judicial: NYS Dept. of Taxation and Finance: | \$ 326,348.42 | \$ 391,735.34 |
| Judicial: Warren County Clerk | \$ 30,250.00 | \$ 37,400.00 |
| Total Judicial Disbursements | \$ 356,598.42 | \$ 429,135.34 |

MORTGAGE TAX

Warren County levies a mortgage tax by statute (Tax Law, Article 11, Section 253) on the amount of money borrowed to finance real property. Warren County's current mortgage tax is 1 ¼ % representing 4 separate taxes – Basic (Towns), Local (Warren Co.), Additional (CDTA.), and Special Additional (NYS).

- **Basic** – ½ of 1%, 50 cents per \$ 100, c. (1906-07); collected for towns and disbursed to the towns where the mortgage property is located.
- **Local** – Imposed by Local Law 5 of 2008, ¼ of 1%, 25 cents per \$ 100, must be renewed every 2 years (start date: 12/1).
- **Additional** – Imposed by Res. 228 of 1999, ¼ of 1%, 25 cents per \$ 100, less a \$10,000 deduction for 1-2 family residential, no expiration. Effective 2024, Additional tax will be disbursed to CDTA by Warren Co. BOS resolution 233 of 2023.
- **Special Additional** – ¼ of 1%, 25 cents per \$ 100, no expiration. Paid to New York State.
- **Mortgage Expense** (Mortgage Admin Fee) - Imposed by Res. 357 of 2024, Warren County is now reimbursed \$197,743.50 for necessary expenses incurred by recording mortgages. This amount will change to \$276,758 for 2026.
- Total Mortgage Tax Revenue increased 17% from 2024. Like the stock market, mortgage tax revenue is difficult to predict and is in direct correlation with the housing market, and mortgage rates.

| REVENUE: | 2024 | 2025 |
|------------------------------------|------------------------|------------------------|
| Mortgage Tax Receipts: | \$ 4,538,471.34 | \$ 5,412,830.77 |
| Mortgage Tax Hold: | \$ 333,631.79 | \$ 107,170.75 |
| Mortgage Tax Account Interest: | \$ 244.40 | \$ 241.29 |
| Total Mortgage Tax Revenue: | \$ 4,870,347.53 | \$ 5,520,242.81 |

| DISBURSEMENTS: | 2024 | 2025 |
|-------------------------------------|------------------------|------------------------|
| Basic Tax & Interest | \$ 1,781,864.62 | \$ 2,154,502.65 |
| Local Tax & Interest | \$ 891,646.76 | \$ 1,079,342.40 |
| Additional Tax & Interest | \$ 859,800.87 | \$ 1,110,779.72 |
| Special Additional NYS | \$ 783,657.12 | \$ 917,723.57 |
| Warren Co. Clerk Interest | \$ 22.16 | \$ 21.03 |
| Warren Co. MT Admin Fee | \$ 197,743.50 | \$ 197,743.44 |
| Subtotal Disbursements: | \$ 4,514,735.03 | \$ 5,460,112.81 |
| Total Mortgage Tax Hold | \$ 355,612.50 | \$ 60,130.00 |
| Total Mortgage Tax Collected | \$ 4,870,347.53 | \$ 5,520,242.81 |

REAL ESTATE TRANSFER TAX

NYS Tax Law imposes a real estate transfer tax on the conveyance of real property over \$ 500 consideration at a tax rate of \$ 4 per \$ 1000, which is collected at the time of recording a deed.

- Tax collected for the month is reconciled and disbursed to New York State Department of Taxation.
- Transfer tax is paid by the seller.
- \$1 per deed is retained by the County.
- Currently, Warren County does not impose its own transfer tax.

| Revenue: | 2024 | 2025 |
|--|------------------------|------------------------|
| Transfer Tax Receipts: | \$ 2,795,433.00 | \$ 3,873,487.00 |
| RETT Account Interest | \$ 136.93 | \$ 170.98 |
| Total Transfer Tax Revenue | \$ 2,795,569.93 | \$ 3,873,657.98 |
| Disbursements: | | |
| RETT & Interest: NYS DTF | \$ 2,792,844.48 | \$ 3,870,812.02 |
| RETT fee & Interest: Warren Co. Clerk | \$ 2,725.45 | \$ 2,845.96 |
| Total Transfer Tax Disbursements: | \$ 2,795,569.93 | \$ 3,873,657.98 |

COURT & TRUST

Funds paid into court as per judicial order or other (discharge of mechanic's lien, estate, civil judgments) are received at the County Clerk's Office, processed, recorded in the Court and Trust Fund Register/or electronic equivalent, and then forwarded to the Warren County Treasurer, for holding until released by court order

| Revenue: | 2024 | 2025 |
|---|----------------------|----------------------|
| Court & Trust Payments Received: | \$ 808,548.22 | \$ 173,717.99 |
| Disbursements: | | |
| Court & Trust to Warren Co. Treasurer: | \$ 808,548.22 | \$ 173,717.99 |

RECORDS MANAGEMENT

Originally passed by NYS in 1995, the Records Management fee was first added to recording and filings for purposes of preserving and managing government records under the auspices of the Local Government Records Management Improvement Fund and Administration.

- RM fee of \$5: \$4.75 to NYS Archives, administration, and LGRMIF; \$0.25 to Warren County.
- Second fee of \$15 in 2002 to support Cultural Education:
 - \$14.25 to New York State Cultural Education
 - \$0.75 to Warren County
- \$1 Total to Warren County is included in County Clerk Fees.

| Revenue: | 2024 | 2025 |
|----------------------------------|---------------|---------------|
| Records Mgt Account Receipts | \$ 154,527.00 | \$ 164,046.00 |
| Disbursements: | 2024 | 2025 |
| NYS Records Mgt. Fees & Interest | \$ 154,527.00 | \$ 164,046.00 |

NYS Office of Real Property Services (ORPS)

Per NYS RPL Article 9, Section 333, a Real Property Transfer Report (RP-5217) is used to document information associated with the sale and transfer of real property within NYS. The RP 5217 must accompany a deed when presented for recording at the Office of the County Clerk.

- Staff collects the required NYS fees, enters recording information, and forwards and/or provide the form to the Real Property Tax Service.
- Clerk disburses all funds to NYS ORPS after reconciliatin and retaining \$9 per document.
- Warren County retention of \$9 per RP-5217 is included in County Clerk Fees.

| Revenue: | 2024 | 2025 |
|----------------------|---------------|---------------|
| RP 5217 Fees (ORPS) | \$ 366,165.00 | \$ 375,186.00 |
| Disbursement: | | |
| RP 5217 Fees (ORPS) | \$ 366,165.00 | \$ 375,186.00 |

COUNTY CLERK FEES

The County Clerk serves as chief Filing Officer and chief Recording Officer for the County of Warren. In addition to the fees for document filing and/or recording and interest previously mentioned as being retained by the County Clerk, other filing, recording, service and processing fees are also collected by the County Clerk in the administration of its duties.

- These fees include:
 - copies, cover page and recording fees, RP fee, notaries and certifications
 - passports, photos, pistol permits, records management, UCCs
 - DMV in house retention (10.75%)
- Clerk reconciles daily and monthly and turns funds over to County Treasurer at the end of the month.

| Revenue: | <u>2024</u> | <u>2025</u> |
|------------------------------------|----------------------|------------------------|
| Copy Fees | \$ 16,190.75 | \$ 17,520.75 |
| Cover Page Fee | \$ 34,115.00 | \$ 35,185.00 |
| Customer Payments | \$ 2,021.65 | \$ 1,939.44 |
| DMV Fees (day lag DMV to WC Clerk) | \$ 369,592.97 | \$ 454,014.30 |
| E & A (ORPS) County | \$ 23,049.00 | \$ 23,787.00 |
| Filing Fees | \$ 17,323.00 | \$ 16,779.75 |
| Misc. Fees | \$ 34,268.09 | \$ 39,250.26 |
| Notary Fees County | \$ 186.00 | \$ 228.00 |
| NYS Ed/Rec Mgt County | \$ 8,133.00 | \$ 8,634.00 |
| Overages | \$ 2,472.04 | \$ 2,864.56 |
| Passports | \$ 15,015.00 | \$ 16,730.00 |
| Photos | \$ 5,530.00 | \$ 6,100.00 |
| Pistol Permits | \$ 21,803.00 | \$ 25,775.00 |
| Recording Fees | \$ 370,003.50 | \$ 387,577.50 |
| UCCs | \$ 8,760.00 | \$ 10,560.00 |
| Account Adj. | \$ 0.00 | 0.00 |
| A.1410 1255 Counter | \$ 928,463.00 | \$ 1,046,945.56 |

| Additional Auto Payments: | 2024 | 2025 |
|---|----------------------|----------------------|
| Direct to Treasurer: Online DMV, Dept. of State | | |
| A.1410 1255 Revenue: | \$ 225,182.73 | \$ 236,664.20 |

| | | |
|---|---------------|---------------|
| Less 1255 Adjustments: (Charged copies, bank fees, billing) | \$ - 3,644.51 | \$ - 4,356.26 |
|---|---------------|---------------|

| | | |
|---------------------------|------------------------|------------------------|
| Total 1255 Revenue | \$ 1,150,001.22 | \$ 1,150,001.22 |
|---------------------------|------------------------|------------------------|

| Disbursements: | | |
|---|------------------------|------------------------|
| 2022 Clerk Fees to Treasurer (Credited to A1410 1255 & A.1410 2401) | \$ 1,150,001.22 | \$ 1,279,253.50 |

DMV

The County Clerk serves as agent to the Commissioner of Motor Vehicles and operates a full-service DMV office. All DMV transactions are processed at the Warren County (Lake George) office as set forth in statute, commissioner’s rules and regulations.

- NYS provides technology, forms, technical support, brochures, and informational update.
- Warren County provides knowledgeable, trained Civil Service Staff.
- Fees are reconciled on a daily basis and disbursed via a 1 day lag to:
 - Warren County retention to County Clerk (10.75%) via check
- NYS Revenue via ACH
- As of 1/1/2024, county retention for both in-office and on-line transactions – flat 10.75 %, no online threshold.

| | 2024 | 2025 |
|--|----------------------------|----------------------------|
| Total Transactions Processed: | 53,431# | 62,536 # |
| Total Fees & Tax Collected: | \$ 2,671,654.64 | \$ 2,984,121.24 |
| Total Interest Received: | \$ 22.95 | \$ 0.00 |
| Less Differential/adjustments | \$ 130.00 | \$ - 41.50 |
| Total Fees, Tax, Interest Revenue | \$ 2,671,807.59 | \$ 2,984,079.74 |
| Disbursed: | 2024 | 2025 |
| NYS DMV Sales Tax | \$6,976,794.95 | \$6,208,643.99 |
| NYS DMV Revenue | \$3,253,918.14 | \$3,843,852.51 |
| Total NYS | \$10,230,713.09 | \$10,052,496.50 |
| | 2024 | 2025 |
| County DMV Rev. Retention (in-house) | \$ 355,540.22 | \$ 440,572.80 |
| County DMV Rev Retention (online) | \$ 214,544.72 | \$ 224,615.20 |
| County DMV Sales Tax Retention | \$ 7,452.47 | \$ 6,798.50 |
| County DMV Surrenders | \$ 7,343.00 | \$ 6,643.00 |
| Total Warren County | \$ 584,880.41 | \$ 678,629.50 |
| Total DMV Fees, Tax, Interest Revenue | \$10,815,593.50 | \$10,731,126.00 |

Warren County imposes a modest motor vehicle use tax on passenger and commercial vehicles. The tax amounts to approx. \$5 per year/passenger; and \$ 10 per year/commercial vehicle; is based as well on vehicle weight. The tax is collected regardless of where the registration transaction occurs (ie: at Warren County DMV or at any other DMV office/or online transaction).

Warren County Motor Vehicle Use Tax: (A.1410 1136)

| | 2024 | 2025 |
|---|----------------------|----------------------|
| Total Motor Vehicle Use Tax Revenue: | \$ 481,906.88 | \$ 497,193.82 |

CLERK INTERNET SALES

The County Clerk has a contract with Info Quick Solutions and includes an internet site to search, view, and reproduce selected public records recorded or filed with the County Clerk. The site is hosted by the EDMS vendor, IQS. At the time of monthly invoicing, internet fees are credited back to the County Clerk as revenue under account A 1410 1259.

| | 2024 | 2025 |
|-------------------------------------|--------------|--------------|
| Total Clerk Internet Sales Revenue: | \$ 60,135.20 | \$ 58,698.00 |

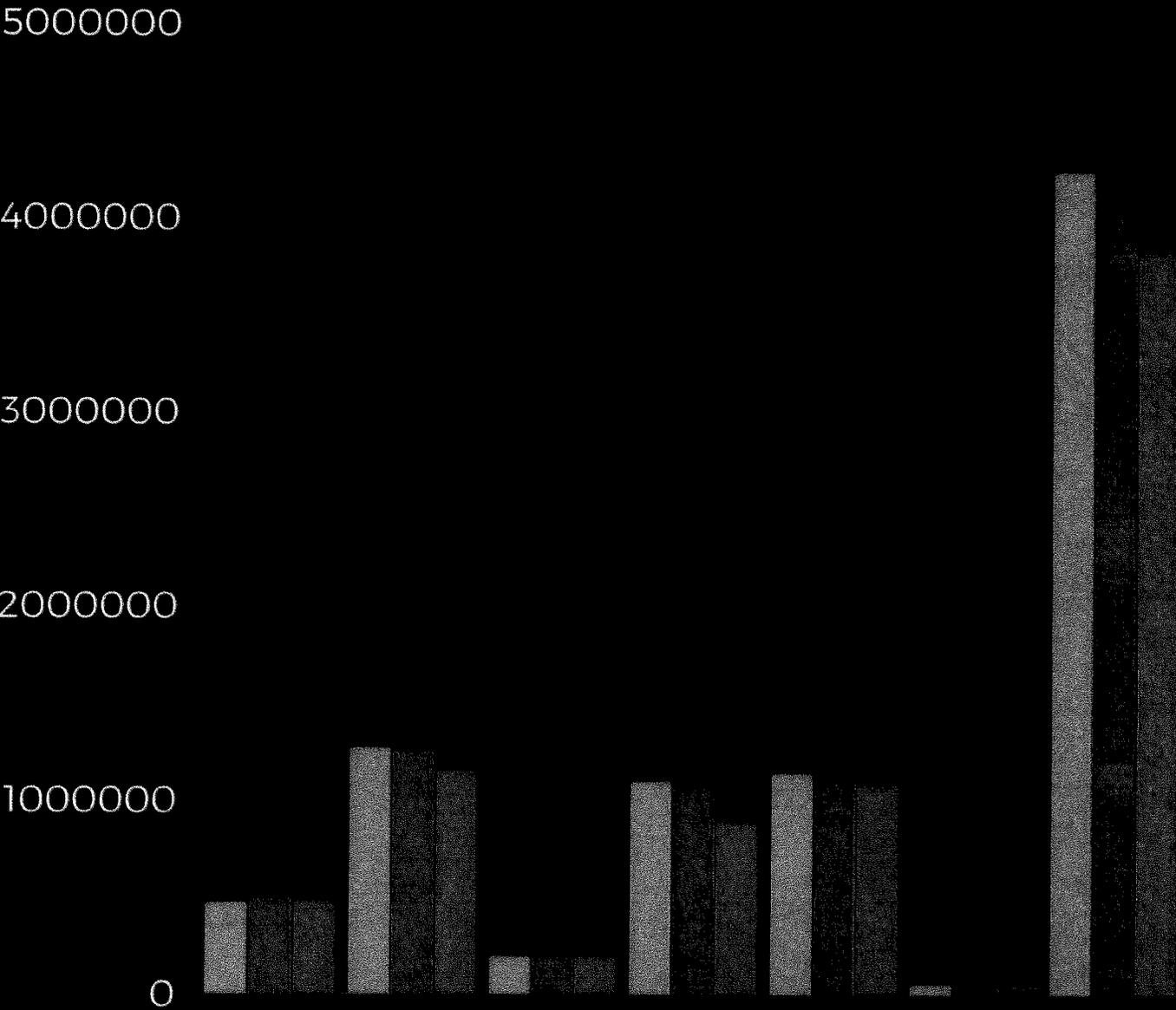
NYS TAXATION & FINANCE IT 2663

As per NYS Tax Law Article 22, Section 663, non-residents of NYS must file income tax form IT 2663 along with full payment of the estimated tax when selling or transferring real property situated in NYS. This form accompanies real property conveyances submitted for recording at the Clerk's Office. The office completes the transmittal and forwards payments to NYS on a daily/weekly basis.

| | 2024 | 2025 |
|--|-----------------|-----------------|
| IT 2663 transmitted for est. tax payments: | \$ 1,519,784.75 | \$ 2,503,977.69 |

County Clerk Revenue

● 2025 Budget ● 2025 Actual
● 2024 Actual



Auto Use Tax
County Clerk Fees
Mortgage Tax Admin Fee
Local Mortgage Tax
Addtl Mortgage Tax (CDTA)
Clerk Internet Sales
Total Revenue

DMV COMPUTER SYSTEM TRANSITION

In February, New York State DMV is implementing the initial phase of a multi-year project to replace and modernize its aging technology systems, some of which are over 50 years old. To bring the first part of the new system online, New York State is ceasing all DMV operations-- including online and phone system -- starting at 2 p.m. on Friday, February 13, 2026.

IMPLEMENT DMV MOBILE/REMOTE PROGRAM

Work with County Supervisors to find suitable municipal space to host a one day per week/month mobile or remote DMV office.

Warrensburg Town Hall may be a potential "central location" for residents of Bolton, Chester, Horicon, Hague, Johnsburg and Warrensburg.

CHALLENGES & GOALS

WEBSITE OVERHAUL

A complete reconfiguration of the County Clerk and DMV webpages with updates is needed!
NEW SYSTEM FOR THE COUNTY WOULD BE MUCH APPRECIATED.