



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

NOTICE OF CHANGE IN STATUS OF TAX ESCROW ACCOUNTS

To: Director of Real Property Tax Services, County of \_\_\_\_\_ (enter name)

Subject: Tax Escrow Accounts for Properties in \_\_\_\_\_ (enter city or town name)

Date: \_\_\_\_\_ (enter today's date)

PLEASE BE ADVISED THAT (check only one box, complete as required, and attach necessary list):

**Creation:** New tax escrow accounts were created, and are being maintained by us, for the properties described on the attached list, as of \_\_\_\_\_ (enter effective date).

**Transfer:** The tax escrow accounts that we previously maintained for the properties described on the attached list were transferred, as of \_\_\_\_\_ (enter effective date), to the following MII or TSO (enter name and address):

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

**Termination:** The tax escrow accounts that we previously maintained for the properties described on the attached list have been terminated, as of \_\_\_\_\_ (enter effective date\*).

From (complete as required):

	Mortgage Investing Institution	Tax Service Organization (if any)
<b>Name:</b>		
<b>Address:</b>		
<b>Contact Person:</b>		
<b>Phone #</b>	( )	( )

\* If the effective dates are shown on the attached list, enter "See list" in the space provided.

**New York State Department of Taxation & Finance  
Office of Real Property Tax Services**

**Instructions for Form RP-953: Notice of Change in Status of Tax Escrow Accounts**

Under New York State law, whenever there has been a change in the status of a real property tax escrow account (in other words, whenever a new escrow account is created, or an existing account is transferred or terminated), the financial institution or its agent must notify the local taxing authorities promptly, so that the tax billing records may be updated (see, Real Property Tax Law, §953(9)). The **RP-953** is the form that has been prescribed for this purpose. The essential requirements are as follows:

**Who must file:** The RP-953 must be completed and filed by the **Mortgage Investing Institution (MII)** that maintains the account, or by its authorized agent, usually a **Tax Service Organization (TSO)**.

**When to file:** Whenever there has been a change in the status of an escrow account, an RP-953 must be filed **by the 25<sup>th</sup> day of the following month**.

**Where to file:** The RP-953 must be filed with the **County Director of Real Property Tax Services** of the county in which the property is located. *Note: If the property is located in New York City, the RP-953 must be filed with the Commissioner of Finance.* If the local tax collecting officer has asked for copies of these forms, file a copy with his or her office as well.

**How to file:** The RP-953 is designed to serve as a **cover sheet** to report **many** escrow creations, transfers or terminations at once. Do **not** prepare a separate RP-953 for each property. Rather, prepare **one** RP-953 for **all** the properties in the same city or town which had the same status change during the prior month. Prepare a **list** identifying the properties covered by that RP-953, and **attach** that list to the RP-953. The MII or TSO must prepare the RP-953 and the list in the manner described below.

**Preparing the RP-953:** Enter the following information on the RP-953 where indicated:

- The name of the **county** and of the **city or town** in which the properties are located.  
*Note: A separate RP-953 must be prepared for each city and town.*
- The **date** the form was completed.
- The **type of status change**. Check **either** the Creation, Transfer, or Termination box, whichever applies. *Note: Check **only one** box per form. If there was more than one type of status change during the month in question, prepare a separate RP-953 (and list) for each.*
- The **effective date** of the status changes (i.e., the date that the accounts were created, transferred or terminated). *Note: If the effective dates are shown on the list, enter "See list" instead. If the "Transfer" box is checked, also enter the name and address of the new MII or TSO.*
- The name and address of the **MII**, and of the **TSO**, if any.
- The name of a **contact person** (or unit) at the MII or TSO, and his or her telephone number.

**Preparing the list:** Attach a computer-generated or typewritten list identifying the affected properties. The list must show **clearly** for **each property**:

- The tax map identification number. Note: This must be the first item displayed in each entry.
- The owner's name.
- The property location. Note: This is not necessarily the same as the mailing address.
- The effective date of each status change, if not shown on the face of the RP-953 itself.
- This list does not need to be on a particular form, but there is a suggested form, the RP-953-**ATT**, which is available from the Office of Real Property Tax Services by calling (518) 591-5233, or by visiting: [http://www.tax.ny.gov/pdf/current\\_forms/orpts/rp953att\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/orpts/rp953att_fill_in.pdf)

For further information, contact the appropriate County Director of Real Property Tax Services.