



FLORIDA RECORDING REQUIREMENTS

CALLOWAY
TITLE AND ESCROW, LLC

DOCUMENT FORMATTING RULES

- Name of each person executing the instrument must be shown immediately below their signature and the address of the parties must be included in the instrument
- Individual preparer's name and address must appear on Pg. (1) the instrument
- Name and address of each witness and notary public must appear below their signature
- Name and address of each grantee must appear in the instrument
- Deed must be in writing and signed in the presence of two subscribing witnesses and acknowledgment before a notary public; mortgages require one notary (no witnesses are required)
- Deed must include the Tax ID number of the property
- Notary seal must be legible; notary's printed name and commission expiration date must appear on the instrument
- Minimum font size: 8 pt; top margin of first page: 3 inches; all other margins: 1 inch minimum
- https://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0600-0699/0695/Sections/0695.26.html

Document Stamp Tax on Deeds

- Rate: \$0.70 per \$100.00 (or fraction) of consideration, rounded up to the nearest hundred
- Miami-Dade county is \$.60 per \$100.00 (or fraction thereof) plus on any property other than a single family residence an additional \$.45 per \$100.00 (or fraction thereof)
- Applies to “deeds, instruments or writings whereby any lands, tenements, or other real property or any interest therein shall be granted assigned transferred or otherwise conveyed...”
- Payable to Clerk of the Circuit Court in the county where property is located
- Minimum doc stamps are \$0.70
- https://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0201/0201.html

Document Stamp Tax on Notes and Mortgages

- On promissory notes, non-negotiable notes and written obligations to pay money which are made delivered sold transferred or assigned in Florida \$0.35 per \$100.00 of indebtedness (or fraction) rounded up to the nearest hundred,
- For unsecured notes the tax is capped at \$2,450.00
- No Cap with a recorded mortgage
- Tax is paid to the Clerk upon recording of the mortgage
- Renewals, modifications, and assumptions may trigger additional tax
- https://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0201/Sections/0201.08.html



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Intangible Tax on Mortgages

- Non recurring tax of \$0.002 per \$1.00 of obligation secured (2 mills) paid on any obligation to pay money which is secured by a mortgage or other lien in Florida
- Paid to the clerk upon recording of the mortgage
- Can be apportioned between locations if secured by out of state property as well
- Contingent Obligations can be exempt from Intangible tax, this should be confirmed on the face of the mortgage
- https://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0199/0199.html

Recording Charges

- First page: \$10.00
- Each additional page: \$8.50
- E-Recording Fee \$4.50