



To: All New York Policy Issuing Agents of WFG National Title Insurance Company  
From: WFG Underwriting Department  
Date: June 24, 2025  
Bulletin No.: NY 2025-05  
Subject: NYS Tax Warrants Search Requirements

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On July 1, 2025, Section 6 of the New York State Tax Law, as revised, becomes effective. Such revision will affect filing and searching as they relate to NYS Tax Warrants.

The State has adopted legislation revising Section 6 of the New York State Tax Law which provides that when the New York State Department of Taxation and Finance files a tax warrant with the NYS Secretary of State, such filing serves as constructive notice of the lien of the tax warrant in all 62 counties throughout New York State.

Tax Warrants constitute liens against real property. In the past, searches were conducted at the County level. This constitutes a significant change in the manner in which NYS Tax Warrants are searched, now requiring searches at the State level as well. As such, beginning July 1, 2025, all those offices issuing policies for properties located anywhere in NYS will need to conduct searches for tax warrants with the County Clerk's Office of the county in which the subject premises are located AND the New York State Secretary of State.

Although tax warrants can be electronically filed with the New York Secretary of State, and if electronically filed, can be searched in the State Tax Warrant Notice System, this is an unofficial database and is to be used for reference only. In order to ensure accuracy, an official, reliable search of the public record from the NYS Secretary of State will be required. As a result, it is likely examiners will be employed to conduct official searches with respect to NYS Tax Warrants and will charge for these searches. At present, we are unsure whether the costs may be added to the title bill.

Here is the link to the database: <https://www8.tax.ny.gov/WARR/warrGateway>

Updates to this bulletin will be issued as more information becomes available.

If you have questions, please contact any of the WFG New York Team.

*Information Bulletins are designed to provide our agents with information we think will help in managing their business or just being better title professionals, but which does not rise to the level of being an underwriting mandate and are not within the scope of the agency agreement.*