



Fannie Mae®

---

# Multifamily Selling and Servicing Guide

Effective as of April 23, 2025

No portion of this Multifamily Selling and Servicing Guide may be reproduced in any form or by any means without Fannie Mae's prior written permission, except as may be provided herein or unless otherwise permitted by law. Limited permission to reproduce this Multifamily Selling and Servicing Guide in print, in whole or in part, and limited permission to distribute electronically parts of this Multifamily Selling and Servicing Guide, are granted to Fannie Mae-approved Lenders strictly for their own use in originating and selling multifamily Mortgage Loans to, and servicing multifamily Mortgage Loans for, Fannie Mae. Fannie Mae may revoke this limited permission by sending 60 days advance written notice to any or all Fannie Mae-approved Lenders.



**TABLE OF CONTENTS**

---

Part II Section 304.07 Exception for Taxes, Assessments, or Other Liable Items ..... 3



### **304.07** Exception for Taxes, Assessments, or Other Lienable Items

#### Guidance

If any taxes could become delinquent within 60 days after closing, you should require payment at closing.