

# TITLE, ESCROW AND TRANSFER TAXES

## GUIDE TO WHO PAYS WHAT IN CALIFORNIA

COUNTY	CONTACT	ESCROW CHARGES/FEEES	TITLE FEES (Owner's Policy)	COUNTY TRANSFER Tax per \$1000	CITY TRANSFER TAX Tax per \$1000 or % of Purchase Price
<b>Alameda</b>	510.272.6362 • 888.280.7708 www.co.alameda.ca.us	Buyer	Buyer	Seller - \$1.10	Split - Buyer/Seller Alameda - \$12.00   Albany - \$15.00 Berkeley <sup>1</sup> - \$15.00 for Purchase Price up to \$1.5 million, 2.5% over \$1.5 million Emeryville - \$12.00   Hayward <sup>2</sup> - \$8.50 Oakland <sup>2</sup> - 1% of Purchase Price up to \$300,000, 1.5% for \$300,001 to \$2 million, 1.75% over \$2 million and up to \$5 million, 2.5% over \$5 million Piedmont - \$13.00   San Leandro - \$11.00
<b>Alpine</b>	530.694.2286 • www.co.alpine.ca.us	Split - Buyer/Seller	Buyer	Seller - \$1.10	
<b>Amador</b>	209.223.6468 • www.co.amador.ca.us	Split - Buyer/Seller	Buyer	Seller - \$1.10	
<b>Butte</b>	530.538.7691 • www.buttecounty.net	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Calaveras</b>	209.754.6372 • www.co.calaveras.ca.us/cc	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Colusa</b>	530.458.0500 • www.colusacountyclerk.com	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Contra Costa</b>	925.335.7900 • www.co.contra-costa.ca.us	Buyer	Buyer	Seller - \$1.10	Split Buyer/Seller Richmond <sup>3</sup> - \$100 to \$999,999 = 0.7% of Purchase Price, \$1,000,000 to \$2,999,999 = 1.25% of Purchase Price, \$3,000,000 to \$9,999,999 = 2.5% of Purchase Price, \$10,000,000 and above = 3% of Purchase Price   El Cerrito <sup>4</sup> - \$12.00
<b>Del Norte</b>	707.464.7216 • www.co.del-norte.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>El Dorado</b>	530.621.5490 • co.el-dorado.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Fresno</b>	559.488.3534 • www.co.fresno.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10	
<b>Glenn</b>	530.934.6412 • www.countyofglenn.net	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Humboldt</b>	707.445.7593 • co.humboldt.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10	
<b>Imperial</b>	760.482.4272 • www.co.imperial.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Inyo</b>	760.878.0222 • www.inyocounty.us	Split - Buyer/Seller	Seller	Seller - \$1.10	
<b>Kern</b>	661.868.6400 • www.co.kern.ca.us	Split - Buyer/Seller	Seller Split: Ridgecrest	Seller - \$1.10	
<b>Kings</b>	559.582.2311 Ext. 2470 • www.countyofkings.com	Split - Buyer/Seller	Seller	Seller - \$1.10	
<b>Lake</b>	707.263.2293 • www.co.lake.ca.us	Buyer	Buyer	Seller - \$1.10	
<b>Lassen</b>	530.251.8234 • www.lassencounty.org	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Los Angeles</b>	800.815.2666 • lacounty.gov	Split - Buyer/Seller	Seller	Seller - \$1.10	Culver City <sup>5</sup> - 0.45% on amounts of \$1,499,999 or less 1.5% on amounts from \$1,500,000 to \$2,999,999 3% on amounts from \$3,000,000 to \$9,999,999 4% on amounts \$10,000,000 and above. See www.culvercity.org/rppt for tax calculator and details Los Angeles - \$4.50 Pomona - \$2.20 Redondo Beach - \$2.20 Santa Monica <sup>6</sup> - \$3.00 on amounts \$4,999,999 or less; \$6.00 on amounts \$5,000,000 or above
<b>Madera</b>	559.675.7720 • www.madera-county.com	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
<b>Marin</b>	415.499.6092 • www.co.marin.ca.us	Buyer	Buyer	Seller - \$1.10	Seller Pays - San Rafael \$2.00/\$1,000

1. Berkeley - Effective 12/21/2018 2. Hayward & Oakland - Effective 1/1/2019 3. Richmond - Effective 12/28/2019 - However, the county recorder has advised they will not be ready to assist in the new tiered rates collection by the effective date. They will continue to collect the current city rate of \$7.00/\$1,000 until they complete the process for the implementation of the change. 4. El Cerrito - Effective 1/14/2019  
5. Culver City - Effective 4/1/2021 6. Santa Monica - Effective 3/1/2021

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These Closing Costs reflect current customary practices within the state of California but all items are subject to change and negotiation in the sale of real property. Contact me today for more information.

COUNTY	CONTACT	ESCROW CHARGES/FEEES	TITLE FEES (OWNER'S POLICY)	COUNTY TRANSFER TAX PER \$1000	CITY TRANSFER TAX																				
Mariposa	209.966.2332 • www.mariposacounty.org	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Mendocino	707.463.4376 • www.co.mendocino.ca.us	Buyer	Buyer	Seller - \$1.10																					
Merced	209.385.7501 • www.co.merced.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Modoc	530.233.6205 • www.modocounty.us	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Mono	760.932.5530 • www.monocounty.ca.gov	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Monterey	831.755.5041 • www.co.monterey.ca.us	Split - Buyer/Seller	Seller: Monterey Peninsula, Salinas	Seller - \$1.10																					
Napa	707.253.4247 • www.countyofnapa.org	Buyer	Buyer	Seller - \$1.10																					
Nevada	530.265.1221 • www.mynevadacounty.com	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Orange County	714.834.2887 • www.ocgov.com	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Placer	530.886.5600 • www.placer.ca.gov	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Plumas	530.283.6218 • www.countyofplumas.com	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Riverside	800.746.1544 • 951.486.7000 www.countyofriverside.us	Split - Buyer/Seller	Seller	Seller - \$1.10	Seller Pays Riverside - \$1.10/\$1,000																				
Sacramento	916.874.6334 • www.saccounty.net	Seller	Seller	Seller - \$1.10	Split - Buyer/Seller Sacramento - \$2.75/\$1,000																				
San Benito	831.636.4016 • www.san-benito.ca.us	Seller	Seller	Seller - \$1.10																					
San Bernardino	909.387.8322 • www.sbcounty.gov	Split - Buyer/Seller	Seller	Seller - \$1.10																					
San Diego	619.238.8158 • www.sdcounty.ca.gov	Split - Buyer/Seller	Seller	Seller - \$1.10																					
San Francisco	415.544.5596 • www.sfgov.org	Seller	Buyer	Seller - see City Transfer Tax	<table border="0"> <tr> <td><b>Residential Rate</b></td> <td><b>Fee/\$1000</b></td> </tr> <tr> <td>\$100,000 - \$250,000</td> <td>\$5.00</td> </tr> <tr> <td>\$250,000 - \$999,999</td> <td>\$6.80</td> </tr> <tr> <td>\$1,000,000 - \$4,999,999</td> <td>\$7.50</td> </tr> <tr> <td>\$5,000,000 - \$9,999,999</td> <td>\$22.50</td> </tr> <tr> <td>\$10,000,000 - \$24,999,999</td> <td>\$55.00</td> </tr> <tr> <td>\$25,000,000 plus</td> <td>\$60.00</td> </tr> <tr> <td><b>Commercial Rate</b></td> <td></td> </tr> <tr> <td>\$10,000,000 - \$25,000,000</td> <td>5.5%</td> </tr> <tr> <td>\$25,000,000 Plus</td> <td>6.0%</td> </tr> </table>	<b>Residential Rate</b>	<b>Fee/\$1000</b>	\$100,000 - \$250,000	\$5.00	\$250,000 - \$999,999	\$6.80	\$1,000,000 - \$4,999,999	\$7.50	\$5,000,000 - \$9,999,999	\$22.50	\$10,000,000 - \$24,999,999	\$55.00	\$25,000,000 plus	\$60.00	<b>Commercial Rate</b>		\$10,000,000 - \$25,000,000	5.5%	\$25,000,000 Plus	6.0%
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San Joaquin	209.468.3939 • www.sjgov.org	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
San Luis Obispo	805.781.5080 • www.slocounty.ca.gov	Split - Buyer/Seller	Seller	Seller - \$1.10																					
San Mateo	650.363.4500 • www.co.sanmateo.ca.us	Buyer	Buyer	Seller - \$1.10	San Mateo - \$5.00/\$1,000 - Split - Buyer/Seller Hillsborough - \$0.30/\$1,000 - Negotiable																				
Santa Barbara	805.568.2250 • www.countyofsb.org	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Santa Clara	408.299.2481 • www.sccgov.org	Seller	Seller	Seller - \$1.10	Mountain View - \$3.30/\$1,000 - Split - Buyer/Seller Palo Alto <sup>1</sup> - \$3.30/\$1,000 - Split - Buyer/Seller San Jose - Less than \$2,000,000 = exempt from tax \$2,000,000.01 to \$5,000,000 = 0.75% of Sales Price, \$5,000,000.01 to \$10,000,000 = 1.0 % of Sales Price, \$10,000,000.01 and above = 1.5% of Sales Price, Negotiable																				
Santa Cruz	831.454.2800 • www.co.santa-cruz.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Shasta	530.225.5671 • www.co.shasta.ca.us	Split - Buyer/Seller		Seller - \$1.10																					
Sierra	530.289.3295 • www.sierracounty.ws	Split - Buyer/Seller		Seller - \$1.10																					
Siskiyou	530.842.8065 • www.co.siskiyou.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Solano	707.784.6210 • www.solanocounty.com	Buyer	Buyer	Seller - \$1.10	Vallejo - \$3.30/\$1,000 - Seller Pays																				
Sonoma	707.565.2651 • www.sonoma-county.org	Buyer	Buyer	Seller - \$1.10	Petaluma - \$2.00/\$1,000 - Seller Pays Santa Rosa - \$2.00/\$1,000 - Seller Pays																				
Stanislaus	209.525.5250 • www.stancounty.com	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Sutter	530.822.7134 • www.co.sutter.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Tehama	530.527.3350 • www.co.tehama.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Trinity	530.623.1215 • www.trinitycounty.org	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Tulare	559.636.5051 • www.co.tulare.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Tuolumne	209.533.5535 • www.tuolumnecounty.ca.gov	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10																					
Ventura	805.654.2295 • www.countyofventura.org	Split - Buyer/Seller	Seller	Seller - \$1.10																					
Yolo	530.666.8130 • www.yolocounty.org	Buyer - Davis Seller - All Other	Buyer - Davis Seller - All Other	Seller - \$1.10	Woodland - \$1.10/\$1,000 - Seller Pays																				
Yuba	530.749.7850 • www.co.yuba.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10																					