

TITLE, ESCROW AND TRANSFER TAXES

GUIDE TO WHO PAYS WHAT IN CALIFORNIA

COUNTY	CONTACT	ESCROW CHARGES/FEES	TITLE FEES (Owner's Policy)	COUNTY TRANSFER Tax per \$1000	CITY TRANSFER TAX Tax per \$1000 or % of Purchase Price
Alameda	510.272.6362 • 888.280.7708 www.co.alameda.ca.us	Buyer	Buyer	Seller - \$1.10	Split - Buyer/Seller Alameda - \$12.00 Albany - \$11.50 Berkeley ¹ - \$15.00 for Purchase Price up to \$1.5 million, 2.5% over \$1.5 million Emeryville - \$12.00 Hayward ² - \$8.50 Oakland ² - 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 - \$6.00
Alpine	530.694.2286 • www.co.alpine.ca.us	Split - Buyer/Seller	Buyer	Seller - \$1.10	
Amador	209.223.6468 • www.co.amador.ca.us	Split - Buyer/Seller	Buyer	Seller - \$1.10	
Butte	530.538.7691 • www.buttecounty.net	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Calaveras	209.754.6372 • www.co.calaveras.ca.us/cc	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Colusa	530.458.0500 • www.colusacountyclerk.com	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Contra Costa	925.335.7900 • www.co.contra-costa.ca.us	Buyer	Buyer	Seller - \$1.10	Split Buyer/Seller Richmond ³ - \$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 ⁴ - \$12.00
Del Norte	707.464.7216 • www.co.del-norte.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
El Dorado	530.621.5490 • co.el-dorado.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Fresno	559.488.3534 • www.co.fresno.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10	
Glenn	530.934.6412 • www.countyofglenn.net	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Humboldt	707.445.7593 • co.humboldt.ca.us	Split - Buyer/Seller	Seller	Seller - \$1.10	
Imperial	760.482.4272 • www.co.imperial.ca.us	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Inyo	760.878.0222 • www.inyocounty.us	Split - Buyer/Seller	Seller	Seller - \$1.10	
Kern	661.868.6400 • www.co.kern.ca.us	Split - Buyer/Seller	Seller Split: Ridgecrest	Seller - \$1.10	
Kings	559.582.2311 Ext. 2470 • www.countyofkings.com	Split - Buyer/Seller	Seller	Seller - \$1.10	
Lake	707.263.2293 • www.co.lake.ca.us	Buyer	Buyer	Seller - \$1.10	
Lassen	530.251.8234 • www.lassencounty.org	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Los Angeles	800.815.2666 • lacounty.gov	Split - Buyer/Seller	Seller	Seller - \$1.10	Culver City - \$4.50/\$1,000 Los Angeles - \$4.50/\$1,000 Pomona - \$2.20/\$1,000 Redondo Beach - \$2.20/\$1,000 Santa Monica - \$3.00/\$1,000
Madera	559.675.7720 • www.madera-county.com	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Marin	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

Continued on back . . .

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/FEES	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="1"> <thead> <tr> <th>Sales Price</th> <th>Fee/\$1000</th> </tr> </thead> <tbody> <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>\$20.00</td> </tr> <tr> <td>\$10,000,000 - \$24,999,999</td> <td>\$27.50</td> </tr> <tr> <td>\$25,000,000 plus</td> <td>\$30.00</td> </tr> </tbody> </table>	Sales Price	Fee/\$1000	\$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	\$20.00	\$10,000,000 - \$24,999,999	\$27.50	\$25,000,000 plus	\$30.00
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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	Split - Buyer/Seller Mountain View - \$3.30/\$1,000 Palo Alto - \$3.30/\$1,000 San Jose - \$3.30/\$1,000														
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															