



2025 CALIFORNIA CUSTOMARY PRACTICES GUIDE (COMMERCIAL)

COUNTY	WEBSITE	ESCROW CHARGES	TITLE FEE OWNER'S POLICY	COUNTY TRANSFER TAX TAX PER THOUSAND	CITY TRANSFER TAX TAX PER THOUSAND or Percentage of Purchase Price
Alameda	www.co.alameda.ca.us	Split - Buyer / Seller (Commercial only)	Buyer	Seller \$1.10	Split - Buyer/Seller Alameda \$12.00 Albany \$15.00 Berkeley \$15.00 for Purchase Price up to \$1.6 million, \$25 over \$1.6 million Emeryville \$12.00 for less than \$1 million; \$15 for \$1-\$2 million; \$25 over \$2 million Hayward \$8.50 Oakland \$10 of Purchase Price up to \$300,000, \$15 for \$300,001 to \$2 million, \$17.50 over \$2 million up to \$5 million, \$25 over \$5 million Piedmont \$13.00 San Leandro - \$11.00
Alpine	www.co.alpine.ca.us	Split Buyer/Seller	Buyer	Seller \$1.10	
Amador	www.co.amador.ca.us	Split Buyer/Seller	Buyer	Seller \$1.10	
Butte	www.buttecounty.net	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Calaveras	www.co.calaveras.ca.us/cc	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Colusa	www.colusacountyclerk.com	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Contra Costa	www.co.contracosta.ca.us	Buyer	Buyer	Seller \$1.10	Split Buyer/Seller Richmond \$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 \$12.00
Del Norte	www.co.delnorte.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
El Dorado	www.co.eldorado.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Fresno	www.co.fresno.ca.us	Split Buyer/Seller	Seller	Seller \$1.10	
Glenn	www.countyofglenn.net	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Humboldt	www.co.humboldt.ca.us	Split Buyer/Seller	Seller	Seller \$1.10	
Imperial	www.co.imperial.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Inyo	www.inyocounty.us	Split Buyer/Seller	Seller	Seller \$1.10	
Kern	www.co.kern.ca.us	Split Buyer/Seller	Seller Split: Ridgecrest	Seller \$1.10	
Kings	www.countyofkings.com	Split Buyer/Seller	Seller	Seller \$1.10	
Lake	www.co.lake.ca.us	Buyer	Buyer	Seller \$1.10	
Lassen	www.lassencounty.org	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Los Angeles	www.lacounty.gov	Split Buyer/Seller	Seller	Seller \$1.10	Seller Pays: Culver City - 0.45% under \$1.5M; 1.5% for \$1.5M to \$2,999,999; 3% for \$3M to \$9,999,999; 4% for \$10M+ Los Angeles Below \$5,150,000 - \$4.50; 4.45% for \$5,150,000 - \$10,300,000; 5.95% for \$10,300,000+ Pomona - \$2.20 Redondo Beach - \$2.20 Santa Monica - \$3 under \$5 million; \$6 over \$5 million - \$8 million; \$56 over \$8 million
Madera	www.maderacounty.com	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Marin	www.co.marin.ca.us	Buyer	Buyer	Seller \$1.10	Seller Pays: San Rafael \$2.00
Mariposa	www.mariposacounty.org	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Mendocino	www.co.mendocino.ca.us	Buyer	Buyer	Seller \$1.10	
Merced	www.co.merced.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Modoc	www.modocounty.us	Split Buyer/Seller	Seller	Seller \$1.10	
Mono	www.monocounty.ca.gov	Split Buyer/Seller	Seller	Seller \$1.10	
Monterey	www.co.monterey.ca.us	Split Buyer/Seller	Seller	Seller \$1.10	
Napa	www.countyofnapa.org	Buyer	Buyer	Seller \$1.10	
Nevada	www.mynevadacounty.com	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	

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Orange County	www.ocgov.com	Split Buyer/Seller	Seller	Seller \$1.10	
Placer	www.placer.ca.gov	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Plumas	www.countyofplumas.com	Split Buyer/Seller	Seller	Seller \$1.10	
Riverside	www.countyofriverside.us	Split Buyer/Seller	Seller	Seller \$1.10	Seller Pays: Riverside \$1.10
Sacramento	www.saccounty.net	Split Buyer/Seller	Seller	Seller \$1.10	Split Buyer/Seller: Sacramento \$2.75
San Benito	www.sanbenito.ca.us	Seller	Seller	Seller \$1.10	
San Bernardino	www.sbcounty.gov	Split Buyer/Seller	Seller	Seller \$1.10	
San Diego	www.sdcounty.ca.gov	Split Buyer/Seller	Seller	Seller \$1.10	
San Francisco	www.sfgov.org	Buyer	Buyer	Included in City Transfer Tax	Seller Pays: \$5.00 for less than \$250,000, \$6.80 from \$250,001 to \$999,999, \$7.50 from \$1,000,000 to \$4,999,999, \$22.50 from \$5,000,000 to \$9,999,999, \$55.00 from \$10,000,000 to \$24,999,999, \$60.00 for \$25,000,000+
San Joaquin	www.sjgov.org	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
San Luis Obispo	www.slocounty.ca.gov	Split Buyer/Seller	Seller	Seller \$1.10	
San Mateo	www.co.sanmateo.ca.us	Buyer	Buyer	Seller \$1.10	Split Buyer/Seller: San Mateo \$5.00 / \$15 over \$10 Million Hillsborough \$0.30
Santa Barbara	www.countyofsb.org	Split Buyer/Seller	Seller	Seller \$1.10	
Santa Clara	www.sccgov.org	Seller	Seller	Seller \$1.10	Split Buyer/Seller: Mountain View \$3.30 Palo Alto \$3.30 San Jose \$3.30 <i>For San Jose: In addition to the above, additional transfer tax applied on sales over \$2 Million, based on full sales price:</i> 0.75% - \$2,000,000 to \$5,000,000 1.0% - \$5,000,000.01 to \$10,000,000 1.5% - \$10,000,000.01 and higher
Santa Cruz	www.co.santacruz.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Shasta	www.co.shasta.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Sierra	www.sierracounty.ws	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Siskiyou	www.co.siskiyou.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Solano	www.solanocounty.com	Buyer	Buyer	Seller \$1.10	Seller Pays: Vallejo \$3.30
Sonoma	www.sonomacounty.org	Buyer	Buyer	Seller \$1.10	Seller Pays: Cotati \$1.90 Petaluma \$2.00 Santa Rosa \$2.00
Stanislaus	www.stancounty.com	Split Buyer/Seller	Seller Pays except Turlock (50/50)	Seller \$1.10	
Sutter	www.co.sutter.ca.us	Split Buyer/Seller	Seller	Seller \$1.10	
Tehama	www.co.tehama.ca.us	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Trinity	www.trinitycounty.org	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Tulare	www.co.tulare.ca.us	Split Buyer/Seller	Seller	Seller \$1.10	
Tuolumne	www.tuolumnecounty.ca.gov	Split Buyer/Seller	Split Buyer/Seller	Seller \$1.10	
Ventura	www.countyofventura.org	Split Buyer/Seller	Seller	Seller \$1.10	
Yolo	www.yolocounty.org	Buyer - Davis Seller - All Other	Buyer - Davis Seller - All Other	Seller \$1.10	Seller Pays: Woodland \$1.10
Yuba	www.co.yuba.ca.us	Split Buyer/Seller	Seller	Seller \$1.10	