



## 2023 CALIFORNIA CUSTOMARY PRACTICES GUIDE - POPULAR COUNTIES

COUNTY	ESCROW CHARGES / FEES	TITLE FEE (OWNER'S POLICY)	COUNTY TRANSFER TAX TAX PER THOUSAND	CITY TRANSFER TAX TAX PER THOUSAND
Alameda	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Split - Buyer/Seller: <b>Alameda</b> \$12.00   <b>Albany</b> \$15.00   <b>Berkeley*</b> \$15.00 for Purchase Price up to \$1.8 million, \$25 over \$1.8 million   <b>Emeryville</b> \$12.00   <b>Hayward</b> \$8.50   <b>Oakland</b> 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   <b>Piedmont</b> \$13.00   <b>San Leandro</b> - \$11.00
Colusa	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Contra Costa	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Split Buyer/Seller: <b>Richmond</b> - based on full sales price: \$100 to \$999,999 = 0.7%   \$1,000,000 to \$2,999,999 = 1.25%   \$3,000,000 to \$9,999,999 = 2.5%   \$10,000,000 and above = 3%   <b>El Cerrito</b> - \$12.00
El Dorado	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Fresno	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Glenn	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Kern	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Los Angeles	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	Seller Pays County - <b>Culver City</b> 1.5% for \$1,500,000 to \$2,999,999, 3% for \$3,000,000 to \$9,999,999, 4% for \$10M+   <b>Los Angeles</b> \$4.50   <b>Pomona</b> \$2.20   <b>Redondo Beach</b> \$2.20   <b>Santa Monica</b> \$3.00/\$1,000 up to \$4,999,999, \$6 / \$1,000 for over \$5M
Marin	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Seller Pays: San Rafael - \$2.00
Merced	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Monterey	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Napa	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	None
Orange	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Placer	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Riverside	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	Seller Pays: <b>Riverside</b> - \$1.10
Sacramento	Split Buyer/Seller	Seller Pays	Seller Pays - \$1.10	Split - Buyer/Seller: <b>Sacramento</b> - \$2.75
San Benito	Seller Pays	Seller Pays	Seller Pays - \$1.10	None
San Bernardino	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
San Diego	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
San Francisco	Buyer Pays	Buyer Pays	Included in the 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	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
San Mateo	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Split - Buyer/Seller: <b>San Mateo</b> - \$5.00/\$15 over \$10 Million**   <b>Hillsborough</b> \$0.30
Santa Clara	Seller Pays	Seller Pays	Seller Pays - \$1.10	Split Buyer/Seller: <b>Mountain View</b> \$3.30   <b>Palo Alto</b> \$3.30   <b>San Jose</b> \$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	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Solano	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Seller Pays: <b>Vallejo</b> - \$3.30
Sonoma	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Seller Pays: <b>Santa Rosa</b> - \$2.00   <b>Petaluma</b> - \$2.00
Stanislaus	Split - Buyer / Seller	Seller Pays Except Turlock (50/50)	Seller Pays - \$1.10	None
Sutter	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Ventura	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Yolo	Split - Buyer / Seller	Buyer - Davis Seller - All Other	Buyer - Davis Seller - All Other	Seller Pays: <b>Woodland</b> - \$1.10
Yuba	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None

\* Effective Jan 1, 2023. \*\* Effective December 22, 2022