



2021 CALIFORNIA CUSTOMARY PRACTICES

| 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 | Buyer | Buyer | Seller \$1.10 | Split - Buyer/Seller: Alameda \$12.00 Albany \$15.00 Berkeley \$15.00 for Purchase Price up to \$1.5 million, 2.5% over \$1.5 million Emeryville \$12.00 Hayward \$8.50 Oakland 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 |
| 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 County - Culver City 1.5% for \$1,500,000 to \$2,999,999, 3% for \$3,000,000 to \$9,999,999, 4% for \$10M+ Los Angeles \$4.50 Pomona \$2.20 Redondo Beach \$2.20 Santa Monica \$3.00/\$1,000 up to \$4,999,999, \$6 / \$1,000 for over \$5M |
| 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: Monterey Peninsula Salinas | 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 | |

2021 CALIFORNIA CUSTOMARY PRACTICES GUIDE *Cont'd*

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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 | 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 |
| 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 | | Seller \$1.10 | |
| Sierra | www.sierracounty.ws | 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 | |



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