



2024 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 | Split - Buyer / Seller (Commercial only) | Buyer Pays | Seller Pays - \$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 ¹ \$12.00 for less than \$1 Million; \$15 for \$1-\$2 Million; \$25 over \$2 Million 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 |
| 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: Richmond - 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% El Cerrito - \$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: 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 - 0.45% up to \$5 Million; 4.45% over \$5 Million - \$10 Million; 5.95% over \$10 Million Pomona - \$2.20 Redondo Beach - \$2.20 Santa Monica - \$3 under \$5 Million; \$6 over \$5 Million - \$8 Million; \$56 over \$8 Million |
| 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: Riverside - \$1.10 |
| Sacramento | Split Buyer/Seller | Seller Pays | Seller Pays - \$1.10 | Split - Buyer/Seller: Sacramento - \$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: San Mateo - \$5.00/\$15 over \$10 Million Hillsborough \$0.30 |
| Santa Clara | Seller Pays | Seller Pays | Seller Pays - \$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: 0.75% - \$2 Million to \$5 Million; 1.0% - \$5 Million to \$10 Million; 1.5% - \$10,000,000.01 and higher</i> |
| Santa Cruz | Split - Buyer / Seller | Split - Buyer / Seller | Seller Pays - \$1.10 | None |
| Solano | Buyer Pays | Buyer Pays | Seller Pays - \$1.10 | Seller Pays: Vallejo - \$3.30 |
| Sonoma | Buyer Pays | Buyer Pays | Seller Pays - \$1.10 | Seller Pays: Santa Rosa - \$2.00 Petaluma - \$2.00 |
| Stanislaus | Split - Buyer / Seller | Seller Pays | 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 Pays: Woodland - \$1.10 |
| Yuba | Split - Buyer / Seller | Seller Pays | Seller Pays - \$1.10 | None |

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