COUNSELORS TITLE, LLC

Recordation and Transfer Tax Quick Reference (MD, VA & DC)

Transfer and Recordation Tax Rates

Montgomery County, Maryland[1]

(effective October 1, 2023)

County Transfer Tax	1%
State Transfer Tax	0.5%[2]
State Recordation Tax	0.89% ($8.90 per $1,000)[3]
Total Transfer and Recordation	**2.39%**
Effective October 1, 2023, there will be a tiered additional Recordation tax on any consideration over $500,000	
$500,000-$600,000	*1.35% ($13.50 per $1,000)*
$600,000-$750,000	*2.04% ($20.40 per $1,000)*
$750,000-$1,000,000	*2.156% ($21.56 per $1,000)*
Above $1,000,000	*2.27% ($22.70 per $1,000)*

District of Columbia

(effective October 1, 2017)

Recordation Tax *(Buyer)* 1.45%[4] Transfer Tax *(Seller)* 1.45%

Total 2.9%[5]

Commonwealth of Virginia

(effective July 1, 2021)

State Grantee Tax *(Buyer)*	0.25%	WMATA / Congestion	
County Grantee Tax *(Buyer)*	0.0834%[7]	$0.10 each per $100 *(Seller)*	0.20%[6]
		State Grantor Tax *(Seller)*	0.10%
			0.30%

Total Transfer and Recordation 0.3334%[8]

[1] Per Sec. 14-104 of RP Article, shared equally by Buyer and Seller unless otherwise negotiated
[2] See First Time Homebuyer Exemption Information on page 2
[3] If Purchaser intends to live in the property for 7 of the next 12 months, the **first** $100,000 of the consideration is exempt from State Recordation tax only ($890)
[4] If residential (Class 1) Buyer is a DC 1st Time Homebuyer, meets income guidelines, and sales price is $684,500 or less (as of 10/1/22), Recordation Tax will be reduced to 0.725%
[5] Applies to **residential (Class 1) transactions of $400,000.00 or more.** For residential (Class 1) transactions of less than $400,000.00, transfer and recordation taxes remain at 1.1% each for a total of 2.2%
[6] Northern Virginia only, please contact us for details
[7] Fairfax County (differs by County)
[8] Per document (Deed and Deed(s) of Trust)

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Recordation and Transfer Tax Quick Reference (All MD Counties)

Other Maryland Counties (effective 7/1/26)

State transfer tax is 0.50% of sales price in all counties

If first time Maryland Homebuyer and property is to be occupied as principal residence: 1) Buyer is exempt from paying State Transfer and Seller must pay 0.25% regardless of agreement between parties; and 2) Unless parties agree otherwise, Seller pays all County Transfer and State Recordation.

State Recordation Tax (All rates are per $1,000.00)		**County Transfer Tax**	
Allegany	$ 7.00	Allegany	0.5 % [9]
Anne Arundel	$ 7.00	Anne Arundel	1% [10]
Baltimore City	$10.00 [11]	Baltimore City	1.5% [12]
Baltimore County	$ 5.00	Baltimore County	1.5 % [13]
Calvert	$10.00	Calvert	NONE
Caroline	$10.00	Caroline	0.5% [14]
Carroll	$13.00	Carroll	NONE
Cecil	$ 8.20	Cecil	0.5% [15]
Charles	$14.00	Charles	0.5%
Dorchester	$10.00	Dorchester	0.75% [16]
Frederick	$14.00	Frederick	NONE
Garrett	$ 7.00	Garrett	1% [17]
Harford	$ 6.60	Harford	1% [18]
Howard	$ 5.00	Howard	1.25%
Kent	$ 6.60	Kent	0.5%
Prince George's	$ 5.50	Prince George's	1.4 %
Queen Anne's	$ 9.90	Queen Anne's	0.5% [19]
St. Mary's	$ 8.00	St. Mary's	1% [20]
Somerset	$ 6.60	Somerset	NONE
Talbot	$12.00	Talbot	1% [21]
Washington	$ 7.60	Washington	0.5% [22]
Wicomico	$ 7.00	Wicomico	NONE
Worcester	$ 6.60	Worcester	0.5% [23]

[9] $50,000.00 Exemption for owner occupied
[10] 1.5% for $1,000,000 and over (charged from dollar one)
[11] $22,000.00 exemption for owner occupied
[12] $22,000.00 exempt if primary residence and under $250,000.00
[13] $22,000.00 exemption if owner occupied
[14] $25,000.00 exemption for principal residence
$75,000.00 exemption for First Time Homebuyer
[15] 0.25% (for seller and buyer) if buyer is First Time Homebuyer
[16] $30,000.00 exempt if primary home 7 of 12 months
[17] $50,000.00 exemption for primary residence only
[18] $30,000.00 exemption for owner occupied
[19] 0.25% if First Time Maryland Homebuyer
[20] $30,000.00 exemption for owner occupied
[21] $50,000.00 exemption of owner occupied and principal residence
[22] $50,000.00 exemption on all transactions
0.25% if FTHB and price less than $115,000.00(paid by Seller)
[23] $50,000.00 exemption for primary residence if live 7 of 12 months