



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

Transfer and Recordation Tax Rates

Montgomery County, Maryland¹
(effective September 1, 2016)

County Transfer Tax	1%
State Transfer Tax	0.5% ²
State Recordation Tax	0.89% ³
Total Transfer and Recordation	2.39%
<i>Effective September 1, 2016, there will be an additional recordation tax on any consideration over \$500,000.</i>	.46%

District of Columbia
(effective October 1, 2017)

Recordation Tax (<i>Buyer</i>)	1.45% ⁴	Transfer Tax (<i>Seller</i>)	1.45%
Total		2.9%⁵	

Commonwealth of Virginia
(effective July 1, 2013)

State Grantee Tax (<i>Buyer</i>) ⁵	0.25% ⁶	Grantor Tax on Sales Price (<i>Seller</i>)	0.25%
County Grantee Tax (<i>Buyer</i>) ⁵	0.0834% ⁵		
Total Grantee Tax (<i>Buyer</i>)⁵	0.3334%⁵		0.25%⁷

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 Buyer is a DC 1st Time Homebuyer, meets income guidelines, and sales price is \$625,000 or less, Recordation Tax will be reduced to 0.725%

⁵ Applies to **transactions of \$400,000.00 or more**. For transactions of less than \$400,000.00, transfer and recordation taxes remain at 1.1% each for a total of 2.2%

⁶ Per document (Deed and Deed(s) of Trust)

⁷ Some counties exempt, please contact us for details



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.

Other Maryland Counties

County	Transfer Tax <i>(% of Sales Price)</i>	Recordation Tax <i>(All rates are per \$1,000.00)</i>
Allegany	0.50% ⁸	\$7.00
Anne Arundel	1.00%	\$7.00
Baltimore City	1.50%	\$10.00 ⁹
Baltimore County	1.50% ¹⁰	\$5.00
Calvert	None	\$10.00
Caroline	0.50% ¹¹	\$10.00
Carroll	None	\$10.00
Cecil	0.50%	\$8.20
Charles	0.50%	\$10.00
Dorchester	0.75% ¹²	\$10.00
Frederick	None	\$12.00
Garrett	1.00% ¹³	\$7.00
Harford	1.00% ¹⁴	\$6.60
Howard	1.00%	\$5.00
Kent	0.50%	\$6.60
Prince George's	1.40%	\$5.50
Queen Anne's	0.50% ¹⁵	\$9.90
St. Mary's	1.00% ¹⁶	\$8.00
Somerset	None	\$6.60
Talbot	1.00% ¹⁷	\$12.00
Washington	0.50% ¹⁸	\$7.60
Wicomico	None	\$7.00
Worcester	0.50% ¹⁹	\$6.60

(as of 07/01/16)

⁸ \$30,000.00 Exemption for owner occupied

⁹ \$22,000.00 exemption for owner occupied

¹⁰ \$22,000.00 exemption if owner occupied

¹¹ \$25,000.00 exemption for principal residence

\$75,000.00 exemption for First Time Homebuyer

¹² \$30,000.00 exempt if primary home 7 of 12 months

¹³ \$50,000.00 exemption for all transactions

¹⁴ \$30,000.00 exemption for owner occupied

¹⁵ ¼ % if First Time Maryland Homebuyer

¹⁶ \$30,000.00 exemption for owner occupied

¹⁷ \$50,000.00 exemption of owner occupied and principal residence

¹⁸ \$50,000.00 exemption on all transactions

0.25% if FTHB and price less than \$115,000.00 (paid by Seller)

¹⁹ \$50,000.00 exemption for primary residence if live 7 of 12 months