



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 March 1, 2008, there will be an additional recordation tax on any consideration over \$500,000.</i>	<i>.46%</i>

District of Columbia *(effective October 1, 2006)*

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

Commonwealth of Virginia *(effective July 1, 2013)*

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

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 the other side of this guide

³ If Purchaser intends to live in the property for 7 of the next 12 months, the first \$50,000 of the consideration is exempt from State Recordation tax only (\$345)

⁴ 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%

⁵ Per document (Deed and Deed(s) of Trust)

⁶ 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 (% of Sales Price)	Recordation Tax (All rates are per \$1,000.00)
Allegany	0.50% ⁷	\$7.00
Anne Arundel	1.00%	\$7.00
Baltimore City	1.50% ⁸	\$10.00 ⁷
Baltimore County	1.50% ⁸	\$5.00
Calvert	None	\$10.00
Caroline	0.50% ⁹	\$10.00
Carroll	None	\$10.00
Cecil	\$10.00 flat fee	\$8.20
Charles	None	\$10.00
Dorchester	0.75% ¹⁰	\$10.00
Frederick	None	\$12.00
Garrett	1.00% ¹¹	\$7.00
Harford	1.00% ¹⁶	\$6.60
Howard	1.00%	\$5.00
Kent	0.50%	\$6.60
Prince George's	1.40%	\$5.50
Queen Anne's	0.50% ¹²	\$9.90
St. Mary's	1.00% ¹⁰	\$8.00
Somerset	None	\$6.60
Talbot	1.00% ¹³	\$12.00
Washington	0.50% ¹⁴	\$7.60
Wicomico	None	\$7.00
Worcester	0.50% ¹⁵	\$6.60

(as of 07/24/14)

⁷ \$50,000 exemption for owner occupied

⁸ \$22,000 exemption for owner occupied

⁹ \$25,000 exemption for principal resident, \$75,000 exemption for First Time Homebuyer

¹⁰ \$30,000 exemption if primary residence for seven of twelve months

¹¹ \$50,000 exemption for all transactions

¹² 0.25% if First Time Maryland Homebuyer

¹³ \$50,000 exemption for owner occupied and principal residence

¹⁴ \$50,000 exemption on all transactions, 0.25% if FTHB and sales price is less than \$115,000.00 (paid by Seller)

¹⁵ \$50,000 exemption if primary residence for seven of twelve months

¹⁶ \$30,000 exemption for owner occupied