

# Closing Costs: A Guide to Who Pays What in California

## COUNTY & CITY TRANSFER TAX RATES | TITLE & ESCROW SPLITS

COUNTY	TITLE FEES (OWNERS POLICY)	ESCROW CHARGES/FEES	CO..TRANSFER TAX PER \$1000	CITY TRANSFER TAX
Alameda	Buyer	Buyer	Seller - \$1.10	Split - Buyer/Seller: <b>Alameda</b> - \$12.00/\$1,000 <b>Albany</b> - \$15.00/\$1,000 <b>Berkeley</b> - \$15.00/\$1,000 up to \$1.5M, 2.5% of sales price over \$1.5M <b>Emeryville</b> - \$12.00/\$1,000 <b>Hayward</b> - \$8.50/\$1,000 <b>Oakland</b> - 1% of sales price up to \$300,000, 1.5% from \$300,001 to \$2M, 1.75% over \$2M up to \$5M, 2.5% over \$5M <b>Piedmont</b> - \$13.00/\$1,000 <b>San Leandro</b> - \$11.00/\$1,000
Alpine	Buyer	Split – Buyer/Seller	Seller - \$1.10	
Amador	Buyer	Split – Buyer/Seller	Seller - \$1.10	
Butte	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Calaveras	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Colusa	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Contra Costa	Buyer	Buyer	Seller - \$1.10	<b>El Cerrito</b> - \$12.00/1,000 <b>Richmond</b> - \$7.00/\$1,000 on sales prices up to \$1M, \$12.50/\$1,000 for \$1M to \$3M, \$25.00/\$1,000 for \$3M to \$10M, \$30.00/\$1,000 over \$10M
Del Norte	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
El Dorado	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Fresno	Seller	Split – Buyer/Seller	Seller - \$1.10	
Glenn	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Humboldt	Seller	Split – Buyer/Seller	Seller - \$1.10	
Imperial	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Inyo	Seller	Split – Buyer/Seller	Seller - \$1.10	
Kern	Seller-Split: Ridgecrest	Split – Buyer/Seller	Seller - \$1.10	
Kings	Seller	Split – Buyer/Seller	Seller - \$1.10	
Lake	Buyer	Buyer	Seller - \$1.10	
Lassen	Split – Buyer/Seller	Split – Buyer/Seller	Seller - \$1.10	
Los Angeles	Buyer	Split – Buyer/Seller	Seller - \$1.10	Seller Pays: <b>Culver City</b> – 0.45% on \$1,499,999 or less / 1.5% on \$1.5M to \$2,999,999 / 3% on \$3M to \$9,999,999 / 4% on \$10M and up <b>Los Angeles</b> - \$4.50/\$1,000 <b>Pomona</b> - \$2.20/\$1,000 <b>Redondo Beach</b> - \$2.20/\$1,000 <b>Santa Monica</b> - \$3.00/\$1,000, and \$5M and up is \$6.00/\$1,000

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COUNTY	TITLE FEES (OWNERS POLICY)	ESCROW CHARGES/FEES	CO. TRANSFER TAX PER \$1000	CITY TRANSFER TAX
Madera	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Marin	Buyer	Buyer	Seller - \$1.10	
Mariposa	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Mendocino	Buyer	Buyer	Seller - \$1.10	
Merced	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Modoc	Seller	Split - Buyer/Seller	Seller - \$1.10	
Mono	Seller	Split - Buyer/Seller	Seller - \$1.10	
Monterey	Seller: Monterey Peninsula, Salinas	Split - Buyer/Seller	Seller - \$1.10	
Napa	Buyer	Buyer	Seller - \$1.10	
Nevada	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Orange County	Seller	Split - Buyer/Seller	Seller - \$1.10	
Placer	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Plumas	Seller	Split - Buyer/Seller	Seller - \$1.10	
Riverside	Seller	Split - Buyer/Seller	Seller - \$1.10	Seller: <b>Riverside</b> - \$1.10/\$1,000
Sacramento	Seller	Split - Buyer/Seller	Seller - \$1.10	Split - Buyer/Seller: <b>Sacramento</b> - \$2.75/\$1,000
San Benito	Seller	Buyer	Seller - \$1.10	
San Bernardino	Seller	Split - Buyer/Seller	Seller - \$1.10	
San Diego	Seller	Split - Buyer/Seller	Seller - \$1.10	
San Francisco	Seller	Buyer	Seller - \$1.10 *The County Tax of \$1.10 above is included in the column to the right.	<b>San Francisco</b> : Per \$1,000 \$5.00 for less than \$250,000 \$6.80 for \$250,001-\$999,999 \$7.50 for \$1,000,001-\$4,999,999 \$22.50 for \$5,000,000-\$9,999,999 \$55.00 for \$10,000,000-\$24,999,999 \$60.00 for \$25,000,000 and up
San Joaquin	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
San Luis Obispo	Seller	Split - Buyer/Seller	Seller - \$1.10	
San Mateo	Buyer	Buyer	Seller - \$1.10	<b>San Mateo</b> \$5.00/\$1,000 - Split - Buyer/Seller <b>Hillborough</b> \$0.30/\$1,000 - Negotiable
Santa Barbara	Seller	Split - Buyer/Seller	Seller - \$1.10	
Santa Clara	Seller	Buyer	Seller - \$1.10	Split - Buyer/Seller: <b>Mountain View</b> - \$3.30/\$1,000 <b>Palo Alto</b> - \$3.30/\$1,000 <b>San Jose</b> - \$3.30/\$1,000 - San Jose Additional Tax: \$2M to \$5M add 0.75%, \$5M to \$10M add 1%, \$10M and up add 1.5%
Santa Cruz	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Shasta		Split - Buyer/Seller	Seller - \$1.10	
Sierra		Split - Buyer/Seller	Seller - \$1.10	
Siskiyou	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Solano	Buyer	Buyer	Seller - \$1.10	Seller: <b>Vallejo</b> - \$3.30/\$1,000
Sonoma	Buyer	Buyer	Seller - \$1.10	Seller: <b>Petaluma</b> \$2.00/\$1000 Seller: <b>Santa Rosa</b> \$2.00/\$1,000
Stanislaus	Seller	Split - Buyer/Seller	Seller - \$1.10	
Sutter	Seller	Split - Buyer/Seller	Seller - \$1.10	
Tehama	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Trinity	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Tulare	Seller	Split - Buyer/Seller	Seller - \$1.10	
Tuolumne	Split - Buyer/Seller	Split - Buyer/Seller	Seller - \$1.10	
Ventura	Seller	Split - Buyer/Seller	Seller - \$1.10	
Yolo	Buyer - Davis Seller - All Other	Buyer - Davis Seller - All Other	Seller - \$1.10	Woodland \$1.10/\$1,000
Yuba	Seller	Split - Buyer/Seller	Seller - \$1.10	

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