

## MARYLAND TRANSFER AND RECORDATION TAX TABLE

<u>COUNTY</u>	<u>COUNTY (%)</u>	<u>STAMPS / \$1000 round up to nearest \$500.00</u>	<u>STATE (%)</u>	<u>COMMENTS</u>
ALLEGANY	0.5	\$7.00	.5*	1st \$0K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required. [Will increase to \$50 K on 1/1/2012]
ANNE ARUNDEL	1.0	\$7.00	.5*	Watch FFBC
BALTIMORE CITY	1.5	\$10.00	.5*	1st \$22K is exempt for owner-occupied property (as to State recordation tax) AND if sales price is LESS than \$250K (as to City transfer tax). Affidavit is required.  Lien Certificate fees: \$25.00 (no violations) / \$55.00 (violations)
BALTIMORE COUNTY	1.5	\$5.00	.5*	1st \$22K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required.  Lien Certificate fee: \$40.00
CALVERT	NONE	\$10.00	.5*	
CAROLINE	0.5	\$10.00	.5*	1st \$25K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required.  1st \$75K is exempt for FTHB and owner-occupied property (as to County transfer tax). Affidavit is required.
CARROLL	NONE	\$10.00	.5*	Tax Certificate fees: \$30.00 in public water/sewer districts; \$25.00 in nonpublic water/sewer districts (District 7); \$25.00 for tax acct #s beginning w/007-1 and \$30.00 for tax acct #s beginning w/007-0).  \$10.00 flat fee to record Deed
CECIL	\$10.00 (Co. tr. fee)	\$8.20	.5*	\$3.00 flat fee to record Deed (if agriculturally-assessed)
CHARLES	NONE	\$10.00	.5*	Lien Certificate fee: \$20.00
DORCHESTER	0.75	\$10.00	.5*	1st \$30K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required.
FREDERICK	NONE	\$12.00	.5*	Tax Status fee: \$20.00
GARRETT	1.0	\$7.00	.5*	1st \$50K is exempt for everyone (as to County transfer tax).
HARFORD	1.0	\$6.60	.5*	1st \$30K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required.
HOWARD	1.0	\$5.00	.5*	Lien Certificate fee: \$35.00
KENT	0.5	\$6.60	.5*	
MONTGOMERY	1.0	\$6.90	.5*	1st \$50K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required.  Unimproved land 1% (as to County transfer tax). Improved/Residential land (as to County transfer tax): up to \$40K – ¼% \$40K to \$70K – ½% \$70K and over – 1%  Special rates for rezoned lands, farms and condo conversions. <u>REFINANCE</u> : 1st \$500K of principal debt @ \$3.45 per \$500 / over \$500K of principal debt @ \$5.00 per \$500. (NOTE: If payoff is higher than refinanced loan requires copy of HUD for proof of payoff.) <u>TRANSFERS</u> : 1st \$500K @ \$3.45 per \$500 / over \$500K @ \$5.00 per \$500.
PRINCE GEORGE'S	1.4	\$5.00	.5*	County transfer tax is calculated on higher of Deed or Deed of Trust.  <u>REFINANCE</u> : NOTE: If SDAT shows not principal residence provide copy of driver's license and SDAT sheet with recording.)
QUEEN ANNE'S	0.5	\$9.90	.5*	If FTHB County transfer tax is reduced to .25%
ST. MARY'S	1.0	\$8.00	.5*	\$300.00 credit for owner-occupied property (as to County transfer tax).
SOMERSET	NONE	\$6.60	.5*	Round up to nearest \$1K not \$500.
TALBOT	1.0	\$12.00	.5*	1st \$50K is exempt for owner-occupied property (as to County transfer tax). Affidavit is required.
WASHINGTON	0.5	\$7.60	.5*	1st \$50K is exempt for everyone (as to County transfer tax).
WICOMICO	NONE	\$7.00	.5*	
WORCESTER	0.5	\$6.60	.5*	1st \$50K is exempt for owner-occupied property (as to County transfer tax).

\*NOTE: State transfer tax is reduced to .25% (paid by Seller) as long as homebuyer qualifies as "first-time MD homebuyer" (i.e., NEVER owned property in MD regardless of occupancy). FTHB affidavit is required.

## CHECKS MADE PAYABLE TO

<u>COUNTY</u>	<u>STATE RECORDATION TAX</u>	<u>COUNTY TRANSFER TAX</u>	<u>RECORDING FEES*</u>	<u>REAL ESTATE TAXES</u>
<b>ALLEGANY</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Allegany County Tax & Utility
<b>ANNE ARUNDEL</b>	Anne Arundel County	Clerk of the Circuit Court	Clerk of the Circuit Court	Anne Arundel County, MD
<b>BALTIMORE CITY</b>	Director of Finance, Baltimore City, MD	Director of Finance, Baltimore City, MD	Circuit Court for Baltimore City, MD	Director of Finance, Baltimore City, MD
<b>BALTIMORE COUNTY</b>	Baltimore County, MD	Baltimore County, MD	Clerk of the Circuit Court	Baltimore County, MD
<b>CALVERT</b>	Clerk of the Circuit Court	NONE	Clerk of the Circuit Court	Treasurer of Calvert County, MD
<b>CAROLINE</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Caroline County, MD
<b>CARROLL</b>	Carroll County Commissioner	NONE	Clerk of the Circuit Court	Carroll County, MD
<b>CECIL</b>	Treasurer of Cecil County, MD	Treasurer of Cecil County, MD	Clerk of the Circuit Court	Cecil County, MD
<b>CHARLES</b>	Charles County, MD	NONE	Clerk of the Circuit Court	Charles County, MD
<b>DORCHESTER</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Dorchester County, MD
<b>FREDERICK</b>	Frederick County, MD	NONE	Clerk of the Circuit Court	Frederick County, MD
<b>GARRETT</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Garrett County, MD
<b>HARFORD</b>	Clerk of the Circuit Court	Harford County, MD	Clerk of the Circuit Court	Harford County, MD
<b>HOWARD</b>	Director of Finance, Howard County, MD	Clerk of the Circuit Court	Clerk of the Circuit Court	Howard County, MD
<b>KENT</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Kent County, MD
<b>MONTGOMERY</b>	Montgomery County, MD	Montgomery County, MD	Clerk of the Circuit Court	Montgomery County, MD
<b>PRINCE GEORGE'S</b>	Prince George's County, MD	Prince George's County, MD	Clerk of the Circuit Court	Prince George's County, MD
<b>QUEEN ANNE'S</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Queen Anne's County, MD
<b>ST. MARY'S</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	St. Mary's County, MD
<b>SOMERSET</b>	Clerk of the Circuit Court	NONE	Clerk of the Circuit Court	Somerset County, MD
<b>TALBOT</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Talbot County, MD
<b>WASHINGTON</b>	Clerk of the Circuit Court	Clerk of the Circuit Court	Clerk of the Circuit Court	Washington County, MD
<b>WICOMICO</b>	Clerk of the Circuit Court	NONE	Clerk of the Circuit Court	Wicomico County, MD
<b>WORCESTER</b>	Clerk of the Circuit Court	Worcester County, MD	Clerk of the Circuit Court	Worcester County, MD

\*NOTE: State transfer tax payable to Clerk of the Circuit Court (for all counties)

Revised 11/1/11