

**JANUARY 3, 2019 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 \$30,000.00 exempt from co. t.t. if owner-occupied. (Affidavit required) *Effective 08-01-03 / ** Effective 07-01-05
ANNE ARUNDEL	1.0	\$7.00	.5	
BALTIMORE CITY	1.5 and ***Yield Tax of 0.15% of calculated tax rate, if applicable	\$10.00* and ***Yield Tax of 0.6% of calculated tax rate, if applicable	.5	* Effective 09-01-04 1st \$22,000.00 exempt from recordation tax if owner occupied for 7 out of 12 months (Affidavit required). ** 1 <sup>st</sup> \$22,000.00 exempt from co. t.t. on consideration less than \$250,000.00 ***Effective 1-11-2019 Yield Tax is assessed on all documents for which the consideration exceeds \$1,000,000.00. Yield Tax must be on a separate check from transfer tax and recordation tax. However, if paying Yield Tax, the recordation tax portion and transfer tax portion of the Yield Tax and be combined in a single check.
BALTIMORE COUNTY	1.5	\$5.00*	.5	1st \$22,000.00 exempt from co. t.t. if owner-occupied. (Affidavit required) * Note: Eff. 07-01-01: paid to Baltimore County (separate check).
CALVERT	0.0	\$10.00	.5	Stamps eff. 11-01-99
CAROLINE	0.5	\$10.00*	.5	1st \$25,000.00 exempt from co. t.t. if owner-occupied. (Affidavit required) 1st \$75,000.00 exempt from co. t.t. if owner-occupied AND 1st time homebuyer. (Affidavit required) * As to instruments dated <b>08-01-03</b> and thereafter.
CARROLL	0.0	\$10.00*	.5	* Effective 07-01-03: Collected by Tax Office - Payable to Commissioners of Carroll County
CECIL	0.5	\$8.20**+	.5	* Note: \$3.00 if agriculturally assessed. Flat fee. / ** Eff. 07-01-05 + Payable to Cecil County or Treasurer Eff., 07-01-09
CHARLES	0.5	\$10.00*	.5	* Effective 07-01-01: Collected by Treasurer - Payable to Treasurer
DORCHESTER	0.75*	\$10.00*	.5	* Effective 07-01-03 1st \$30,000.00 exempt from co. t.t. if owner-occupied principal residence. (Affidavit required)
FREDERICK	0.0	\$12.00*	.5	* Note: Stamps eff. 05-15-07 - Effective 07-01-01: Collected by Treasurer - Payable to Treasurer. Rate increase eff. 5-15-07
GARRETT	1.0	\$7.00	.5	
HARFORD	1.0	\$6.60	.5	1st \$30,000.00 exempt from co. t.t. if owner-occupied. (Affidavit required)
HOWARD	1.0	\$5.00*	.5	*Eff. 10-1-08 payable to Director of Finance Eff. 07.01.09 Lien/Tax Status Required \$35.00
KENT	0.5	\$6.60	.5	
MONTGOMERY	1.0*	\$8.90/13.50*	.5	* Effective 09-01-16 (1st \$100,000 exempt if principal residence): <b>Effective 09-01-2016:</b> Transfers: 1 <sup>st</sup> \$500,000 @ \$4.45 per \$500 / Over \$500,000 @ \$6.75 per \$500 IF PROPERTY IS COMING OUT OF AGRICULTURAL USE, IN ADDITION TO THE AG. TRANSFER TAX ASSESSED BY THE STATE, MONTGOMERY COUNTY WILL ALSO ASSESS A SEPARATE AG. TRANSFER TAX
PRINCE GEORGE'S	1.4	\$5.50	.5	Co. t.t. applies to DOT and Mortgages (not Purchase Money) *Eff. 7-5-08
QUEEN ANNE'S	0.5*	\$9.90	.5	* Note: Co. t.t. = .25% if 1st time homebuyer. (Affidavit required)
ST. MARY'S	1.0	\$8.00*	.5	* Eff. 09-01-01 (recordation stamps) 1st \$30,000.00 exempt from co. t.t. if owner-occupied. (Affidavit required - must state: "primary" residence and will occupy 7 out of 12 months)
SOMERSET	0.0	\$6.60	.5	
TALBOT	1.0	\$12.00	.5	1st \$50,000.00 exempt from co. t.t. if owner-occupied. (Affidavit required - must state: "primary" residence and will occupy 7 out of 12 months)
WASHINGTON	0.5*	\$7.60	.5	* 1st \$50,000 exempt from co. t.t. on all transactions. IF PROPERTY IS COMING OUT OF AGRICULTURAL USE, IN ADDITION TO THE AG. TRANSFER TAX ASSESSED BY THE STATE, WASHINGTON COUNTY WILL ALSO ASSESS A SEPARATE AG. TRANSFER TAX OF 2%
WICOMICO	0.0*	\$7.00**	.5	* Note: Effective 12-08-00 ** Effective 09-01-03
WORCESTER	0.5	\$6.60	.5	1st \$50,000.00 exempt from co. t.t. if owner-occupied. (Aff. required)

**NOTE:** Eff. September 1, 1995, Maryland's First-Time Homebuyer Law reduces State Transfer Tax to .25% (paid by seller), if homebuyer qualifies as "1st-time home buyer". AFFIDAVIT REQUIRED.