



2026 CALIFORNIA CUSTOMARY PRACTICES GUIDE - POPULAR COUNTIES

COUNTY	ESCROW CHARGES / FEES	TITLE FEE (OWNER'S POLICY)	COUNTY TRANSFER TAX TAX PER THOUSAND	CITY TRANSFER TAX TAX PER THOUSAND
Alameda	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Split - Buyer/Seller: Alameda \$12.00 Albany \$15.00 Berkeley ¹ \$15.00 for Purchase Price up to \$1.7 Million, \$25 over \$1.7 Million Emeryville ¹ \$12.00 for less than \$1 Million; \$15 for \$1-\$2 Million; \$25 over \$2 Million Hayward \$8.50 Oakland 1% of Purchase Price up to \$300,000, 1.5% for \$300,001 to \$2 Million, 1.75% over \$2 Million and up to \$5 Million, 2.5% over \$5 Million Piedmont \$13.00 San Leandro - \$11.00
Colusa	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Contra Costa	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Split - Buyer/Seller: Richmond Under \$1 million = \$7/\$1,000 of purchase price, \$1-\$3 million = \$12.50/thousand of purchase price, \$3-\$10 million = \$25/\$1,000 of purchase price, over \$10 million = \$30/\$1,000 of purchase price (see remarks below) El Cerrito \$12.00
El Dorado	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Fresno	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Glenn	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Kern	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Los Angeles	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	Seller Pays: Culver City - 0.45% under \$1.5M; 1.5% for \$1.5M to \$2,999,999; 3% for \$3M to \$9,999,999; 4% for \$10M+ Los Angeles ² - Below \$5,400,000 - \$4.50/\$1,000; 4% for \$5,400,000 - \$10,900,000; 5.5% for \$10,900,000+ Pomona - \$2.20/\$1,000 Redondo Beach - \$2.20/\$1,000 Santa Monica - \$3/\$1,000 under \$5 million; \$6/\$1,000 over \$5 million - \$7,999,999; \$56/\$1,000 on \$8 million & above
Marin	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Seller Pays: San Rafael - \$2.00
Merced	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Monterey	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Napa	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	None
Orange	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Placer	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
Riverside	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	Seller Pays: Riverside - \$1.10
Sacramento	Split Buyer/Seller	Seller Pays	Seller Pays - \$1.10	Split - Buyer/Seller: Sacramento - \$2.75
San Benito	Seller Pays	Seller Pays	Seller Pays - \$1.10	None
San Bernardino	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
San Diego	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
San Francisco	Buyer Pays	Buyer Pays	Included in the City Transfer Tax	Seller Pays: \$5.00 for less than \$250,000, \$6.80 from \$250,001 to \$999,999, \$7.50 from \$1,000,000 to \$4,999,999, \$22.50 from \$5,000,000 to \$9,999,999, \$55.00 from \$10,000,000 to \$24,999,999, \$60.00 for \$25,000,000+
San Joaquin	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	None
San Mateo	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Split - Buyer/Seller: San Mateo - \$5.00/\$15 over \$10 Million Hillsborough \$0.30
Santa Clara	Seller Pays	Seller Pays	Seller Pays - \$1.10	Split Buyer/Seller: Mountain View \$3.30/\$15 over \$6 Million Palo Alto \$3.30 San Jose \$3.30 For San Jose: additional transfer tax applied on sales over \$2.3 Million, based on full sales price: 0.75% - \$2,300,000.01 to \$5,000,000; 1.0% - \$5,000,000.01 to \$10,000,000; 1.5% - \$10,000,000.01 and higher
Santa Cruz	Split - Buyer / Seller	Split - Buyer / Seller	Seller Pays - \$1.10	Split Buyer/Seller: City of Santa Cruz ³ : Under \$1.8 Million: No new city tax. \$1.8M - \$2.5M: 0.5% on the portion in this tier. Over \$2.5M - \$3.5M: 1.0% on the portion in this tier. Over \$3.5M - \$4.5M: 1.5% on the portion in this tier. Over \$4.5M: 2.0% on the portion in this tier (capped at \$200,000 per transaction).
Solano	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Seller Pays: Vallejo - \$3.30
Sonoma	Buyer Pays	Buyer Pays	Seller Pays - \$1.10	Seller Pays: Cotati - \$1.90 Santa Rosa - \$2.00 Petaluma - \$2.00
Stanislaus	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Sutter	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Ventura	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None
Yolo	Split - Buyer / Seller	Buyer - Davis Seller - All Other	Buyer - Davis Seller - All Other	Seller Pays: Woodland - \$1.10
Yuba	Split - Buyer / Seller	Seller Pays	Seller Pays - \$1.10	None

1/. Effective January 1, 2026. 2/. Effective for transactions closing after June 30, 2026, the new thresholds for ULA will be \$5,400,000 and \$10,900,000. 3/. City of Santa Cruz Graduated Transfer Tax (Measure C) goes into effect July 1, 2026. Remarks regarding City Transfer Tax, which is based on the sale price of the property and is rounded up to the nearest \$1,000.00. Here are two examples to help you understand the calculation: 1. City of Richmond: If the sale price is \$999,001.00, it will be rounded up to \$1,000,000.00. The applicable tax rate is \$12.50 per thousand dollars. 2. City of Berkeley: For properties sold over \$1.7 million, such as a sale price of \$1,700,500.00, the amount is rounded up to \$1,800,000.00. The tax rate is \$25.00 per thousand dollars. Please ensure that you are aware of these calculations to avoid any discrepancies. For more detailed information, visit the city's official website or contact the city's tax department. Revised 07/2026.