

SEPTEMBER 1, 2007 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**	\$6.50*	.5	1st \$30,000 exempt from co. t.t. if owner-occupied. (Affidavit required) *Effective 08.01.07 / ** Effective 07-01-05
ANNE ARUNDEL	1.0	\$7.00	.5	
BALTIMORE CITY	1.5**	\$10.00*	.5	* Effective 09-01-04 1st \$22,000 exempt from recordation tax if owner occupied for 7 out of 12 months (Affidavit required). ** 1st \$22,000 exempt from co. t.t. on consideration less than \$250,000.
BALTIMORE COUNTY	1.5	\$5.00*	.5	1st \$22,000 exempt from co. t.t. if owner-occupied. (Affidavit required) * Note: Effective 07-01-01: paid to Baltimore County (<u>separate check</u>).
CALVERT	0.0	\$10.00	.5	Stamps eff. 11-01-99
CAROLINE	0.5	\$10.00*	.5	1st \$25,000 exempt from co. t.t. if owner-occupied. (Affidavit required) 1st \$75,000 exempt from co. t.t. if owner-occupied AND 1st time homebuyer. (Affidavit required) * As to instruments dated 08-01-03 and thereafter.
CARROLL	0.0	\$10.00*	.5	* Effective 07-01-03: Collected by Tax Office - Payable to Commissioners of Carroll County
CECIL	\$10.00*	\$8.20**	.5	* Note: \$3.00 if agriculturally assessed. Flat fee. / ** Eff. 07-01-05
CHARLES	0.0	\$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 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. 05.15.07.
GARRETT	1.0*	\$7.00	.5	* 1st \$50,000 exempt from co. t.t. for all transactions
HARFORD	1.0	\$6.60	.5	1st \$30,000 exempt from co. t.t. if owner-occupied. (Affidavit required)
HOWARD	1.0	\$5.00	.5	
KENT	0.5	\$6.60	.5	
MONTGOMERY	1.0*	\$6.90**	.5	* for transactions over \$70,000 and all unimproved and commercial. < \$40,000 = .25% (co. t.t.) \$40,000 - \$70,000 = .50 % (co. t.t.) ** Effective 07-01-02 (1st \$50,000 exempt if principal residence): Collected by Treasurer - Payable to Montgomery County.
PRINCE GEORGE'S	1.4	\$4.40	.5	Co. t.t. applies to DOT and Mortgages (not Purchase Money)
QUEEN ANNE'S	0.5*	\$6.60	.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 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*	\$6.60	.5	* 1st \$50,000 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	* Effective 08-07-03 (.25% payable by seller if buyer is a "first-time homebuyer," i.e., buyer never owned residence in Washington County; has been a resident in Washington County continuously for past 12 months; and purchase price is less than \$115,000) 1st \$50,000 exempt from co. t.t. on all transactions.
WICOMICO	0.0*	\$7.00**	.5	* Note: Effective 12-08-00 ** Effective 09-01-03
WORCESTER	0.5	\$6.60	.5	1st \$50,000 exempt from co. t.t. if owner-occupied. (Affidavit 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.