



What Users Need to Know About Recent Transfer Tax Updates:

California

Berkeley

On November 6, 2018 the City of Berkeley voted in favor of Measure P, which amends the city transfer tax rate to:

- \$0 for properties with consideration of \$100 or less
- \$15 per \$1000 or fraction thereof for properties with consideration up to \$1.5 million
- \$25 per \$1000 or fraction thereof for properties with consideration greater than \$1.5 million

The new tax rates went into effect on December 21, 2018.

Our system was updated on December 20, 2018 to reflect the new city transfer tax rates.

El Cerrito

On November 6, 2018 the City of El Cerrito voted in favor of imposing a city transfer tax at the rate of \$12 per \$1,000 of consideration or fraction thereof, effective January 14, 2019.

Our system was updated on December 20, 2018 to reflect the new city transfer tax rate when the settlement date is January 14, 2019 or later.

Hayward

On November 6, 2018, the City of Hayward voted in favor of Measure T, to increase the city transfer tax rate from \$4.50 to \$8.50 per \$1000 or fraction thereof. This tax rate increase went into effect on January 1, 2019.

Our system was updated on December 20, 2018 to reflect the new city transfer tax rate.

Oakland

On November 6, 2018 the City of Oakland voted in favor of Measure X, which amends the city transfer tax rate to:

- \$0 for properties with consideration of \$100 or less
- \$10 per \$1000 or fraction thereof for properties with consideration up to \$300,000
- \$15 per \$1000 or fraction thereof for properties with consideration up to \$2 million
- \$17.50 per \$1000 or fraction thereof for properties with consideration up to \$5 million
- \$25 per \$1000 or fraction thereof for properties with consideration greater than \$5 million

The new tax rates went into effect on January 1, 2019.

Our system was updated on December 20, 2018 to reflect the new city transfer tax rates.



California - Continued

Richmond

On November 6, 2018 the City of Richmond voted in favor of Measure H, which amends the city transfer tax rate to:

- \$0 for properties with consideration of \$100 or less
- \$7 per \$1000 or fraction thereof for properties with consideration less than \$1 million
- \$12.50 per \$1000 or fraction thereof for properties with consideration of \$1 million up to \$3 million
- \$25 per \$1000 or fraction thereof for properties with consideration greater than \$3 million up to \$10 million
- \$30 per \$1000 or fraction thereof for properties with consideration greater than \$10 million

The new tax rates went into effect on December 28, 2018. Our system was updated on December 20, 2018 to reflect the new city transfer tax rates.

Ohio

Hamilton County adopted Resolution No. 65 imposing an increase of the county permissive transfer tax rate from \$0.20 per \$100 of consideration or fraction thereof to \$0.30 per \$100 of consideration or fraction thereof. This tax rate increase will go into effect on January 11, 2019.

Our system was updated on December 21, 2018 to reflect the new tax rate when the settlement date is January 11, 2019 or later.

West Virginia

Mingo County has implemented SB 433, which allows each county in West Virginia to increase their county transfer tax, typically paid by the seller. The county transfer tax increased from \$0.55 per \$500 of consideration to \$1.65 per \$500 of consideration or fraction thereof, effective January 1, 2019.

Our system was updated on December 27, 2018 to reflect the new tax rate.