

Customary Allocation of Closing Costs



County/Area	Escrow Fees	Title Fees Owner Policy	County Transfer Tax - Who Pays	County Transfer Tax Rate Per \$1000	City Transfer Tax - Who Pays	Current City Transfer Tax Rate / Detail
Alameda	Buyer Pays	Buyer Pays	Seller Pays (except City of Alameda 50/50)	1.1	50/50*	Alameda: 12.00; Albany: 15.00; Berkeley: 15.00 up to \$1.6M, 25.00 over \$1.6M effective 1/1/2027; Emeryville: 12.00 up to \$1M, 15.00 \$1M-\$1.5M, 25.00 over \$2M; Hayward: 8.50; Oakland: 10.00 up to \$300k, 15.00 \$300k-\$2M, 17.50 \$2M- \$5M, 25.00 over \$5M; Piedmont: 13.00; San Leandro: 11.00
Alpine (Calaveras Side)	50/50	50/50	Seller pays	1.1	None	None
Alpine (El Dorado Side)	50/50	Buyer Pays	Seller pays	1.1	None	None
Amador	50/50	Buyer Pays	50/50	1.1	None	None
Butte (Chico, Oroville)	50/50	50/50	Seller pays	1.1	None	None
Butte (Paradise)	50/50	50/50	Seller pays	1.1	None	None
Calaveras (Bear Valley)	50/50	Buyer Pays	Seller pays	1.1	None	None
Calaveras (San Andreas)	50/50	50/50	Seller pays	1.1	None	None
Colusa	50/50	50/50	Seller pays	1.1	None	None
Contra Costa	Buyer Pays	Buyer Pays	Seller pays	1.1	50/50	El Cerrito: 12.00; Richmond: 7.00 under \$1M, 12.50 \$1M- \$3M, 25.00 \$3M-\$10M, 30.00 over \$10M
Del Norte	Seller	Seller Pays	Seller pays	1.1	None	None
El Dorado	50/50	50/50	Seller pays	1.1	None	None
Fresno	50/50	Seller Pays	Seller pays	1.1	None	None
Glenn	50/50	50/50	Seller pays	1.1	None	None
Humboldt	50/50	50/50	50/50	1.1	None	None
Imperial	50/50	Seller Pays	Seller pays	1.1	None	None
Inyo	50/50	Seller Pays	Seller pays	1.1	None	None

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Kern	50/50	Seller Pays	Seller pays	1.1	None	None
Kings	50/50	Seller Pays	Seller pays	1.1	None	None
Lake	Buyer	Buyer Pays	Seller pays	1.1	None	None
Lassen	50/50	50/50	Seller pays	1.1	None	None
Los Angeles	50/50	Seller Pays	Seller Pays	1.1	Seller Pays	Los Angeles: \$4.50 per \$1,000 up to \$5.3M; total city tax including Measure ULA: 4.45% from \$5.3M-\$10.6M; 5.95% over \$10.6M. Culver City: 0.45% under \$1.5M; \$6,750 + 1.5% over \$1.5M from \$1.5M-\$3M; \$29,250 + 3.0% over \$3M from \$3M-\$10M; \$239,250 + 4.0% over \$10M. Pomona: \$2.20 per \$1,000. Redondo Beach: \$2.20 per \$1,000. Santa Monica: \$3.00 per \$1,000 up to \$5M; \$6.00 per \$1,000 from \$5M-\$8M; \$56.00 per \$1,000 at \$8M+.
Madera	50/50	Seller Pays	Seller pays	1.1	None	None
Marin	Buyer	Buyer Pays	Seller pays	1.1	Seller	San Rafael: 2.00
Mariposa	50/50	50/50	Seller pays	1.1	None	None
Mendocino	Buyer	Buyer Pays	Seller pays	1.1	None	None
Merced	50/50	50/50	Seller pays	1.1	None	None
Modoc	50/50	50/50	Seller pays	1.1	None	None
Mono	50/50	Seller Pays	Seller pays	1.1	None	None
Monterey (Salinas)	50/50	Seller Pays	Seller pays	1.1	None	None
Monterey (Peninsula)	Seller Pays	50/50	Seller pays	1.1	None	None
Napa	Buyer	Buyer Pays	Seller pays	1.1	None	None
Nevada	50/50	50/50	Seller pays	1.1	None	None
Orange	50/50	Seller Pays Owners;	Seller pays	1.1	None	None
Placer	50/50	Seller Pays	Seller pays	1.1	None	None
Plumas	50/50	50/50	Seller pays	1.1	None	None
Riverside	50/50	Seller Pays	Seller pays	1.1	Seller	City of Riverside: 1.10
Sacramento	Seller	Seller Pays	Seller Pays	1.1	50/50	Sacramento: 2.75
San Benito	Seller	Seller Pays	Seller Pays	1.1	None	None

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San Bernardino	50/50	Seller Pays	Seller Pays	1.1	None	None
San Diego	50/50	Seller Pays Owners;	Seller Pays	1.1	None	None
San Francisco	Buyer Pays	Buyer Pays	Seller Pays	Included/tiered	Included with County Transfer Tax	San Francisco: City/county transfer tax based on entire value or consideration: 0.50% over \$100-\$250k; 0.68% over \$250k-\$1M; 0.75% over \$1M-\$5M; 2.25% over \$5M-\$10M; 5.50% over \$10M-\$25M; 6.00% over \$25M. Rate applies to the entire transaction value within the applicable tier.
San Joaquin	50/50	50/50	Seller Pays	1.1	None	None
San Luis Obispo	50/50	Seller Pays or split	Seller Pays	1.1	None	None
San Mateo	Buyer Pays	Buyer Pays	Seller Pays	1.1	50/50	San Mateo: 0.5% up to \$10M; 1.5% \$10M or more
Santa Barbara	50/50	Seller Pays	Seller Pays	1.1	None	None
Santa Clara	Seller Pays	Seller Pays	Seller Pays	1.1	50/50	Mountain View: 3.30 up to \$6M, 15.00 over \$6M. Palo Alto: 3.30. San Jose: \$3.30 per \$1,000; \$2M-\$5M: \$3.30 per \$1,000 plus 0.75%; \$5M-\$10M: \$3.30 per \$1,000 plus 1.00%; over \$10M: \$3.30 per \$1,000 plus 1.50%.
Santa Cruz	50/50	50/50	Seller Pays	1.1	Seller Pays?	City of Santa Cruz: Effective 7/1/2026, Measure C adds a graduated real property transfer tax on value in excess of thresholds: 0.5% over \$1.8M; 1.0% over \$2.5M; 1.5% over \$3.5M; 2.0% over \$4.5M; capped at \$200,000.
Shasta	50/50	50/50	Seller Pays	1.1	None	None

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Sierra	50/50	Seller Pays	Seller Pays	1.1	None	None
Siskiyou	50/50	50/50	Seller Pays	1.1	None	None
Solano	Buyer	Buyer Pays	Seller Pays	1.1	Seller	Vallejo: 3.30
Sonoma	Buyer Pays	Buyer Pays	Seller Pays	1.1	Seller Pays	Petaluma: 2.00; Santa Rosa: 2.00. County rate: 1.10 countywide; other listed cities are at standard total 1.10
Stanislaus	50/50	50/50	Seller Pays	1.1	None	None
Stanislaus - Turlock	50/50	50/50	Seller Pays	1.1	None	None
Stanislaus - Modesto (City)	50/50	Seller Pays or as negotiated	Seller Pays	1.1	None	None
Stanislaus - Patterson (City)	50/50	50/50 or as negotiated	Seller Pays	1.1	None	None
Sutter	Seller	Seller Pays	Seller Pays	1.1	None	None
Tehama	50/50	50/50	Seller Pays	1.1	None	None
Trinity	50/50	50/50	Seller Pays	1.1	None	None
Tulare	50/50	Seller Pays	Seller Pays	1.1	None	None
Tuolumne	50/50	50/50	Seller Pays	1.1	None	None
Ventura	50/50	Seller Pays	Seller Pays	1.1	None	None
Yolo (Davis)	50/50	50/50	Seller Pays	1.1	None	None
Yolo (Woodland)	50/50	Seller Pays	Seller/Buyer negotiated	1.1	None	None
Yuba	Seller	Seller Pays	Seller Pays	1.1	None	None