

Attachment 2: California Documentary Transfer and Real Property Transfer Taxes

City	City Rate per \$1000 value	County Rate per \$1000 value	City	City Rate per \$1000 value	City Rate per \$1000 value
Alameda	\$ 12.00	\$ 1.10	San Jose	\$ 3.30	\$ 1.10
Albany	\$ 11.50	\$ 1.10	San Leandro	\$ 6.00	\$ 1.10
Culver City	\$ 4.50	\$ 1.10	San Rafael	\$ 2.00	\$ 1.10
El Cerrito	\$ 12.00	\$ 1.10	Santa Monica	\$ 3.00	\$ 1.10
Emeryville	\$ 12.00	\$ 1.10	Santa Rosa	\$ 2.00	\$ 1.10
Hayward	\$ 8.50	\$ 1.10	Vallejo	\$ 3.30	\$ 1.10
Los Angeles	\$ 4.50	\$ 1.10	All other cities	\$ 0.55	\$ 0.55
Mountain View	\$ 3.30	\$ 1.10	County Unincorporated Areas	n/a	\$ 1.10
Palo Alto	\$ 3.30	\$ 1.10			
Petaluma	\$ 2.00	\$ 1.10			
Piedmont	\$ 13.00	\$ 1.10	San Francisco		
Pomona	\$ 2.20	\$ 1.10		Sale Value	Rate
Redondo Beach	\$ 2.20	\$ 1.10		over \$100,000	0.50%
Riverside	\$ 1.10	\$ 1.10		over \$250,000	0.68%
Sacramento	\$ 2.75	\$ 1.10		over \$1 million	0.75%
				over \$5 million	2.00%
				over \$10 million	2.50%
	Sale value		City Rate percent of sale value	County Rate per \$1000 value	
Berkeley	up to \$1.5 million		1.50%	\$ 1.10	
	over \$1.5 million		2.50%	\$ 1.10	
Oakland	up to \$300,000		1.00%	\$ 1.10	
	\$300,000-\$2 million		1.50%	\$ 1.10	
	\$2 million-\$5 million		1.75%	\$ 1.10	
	over \$5 million		2.50%	\$ 1.10	
Richmond	under \$1 million		0.70%	\$ 1.10	
	\$1 million-\$3 million		1.25%	\$ 1.10	
	\$3 million-\$10 million		2.50%	\$ 1.10	
	over \$10 million		3.00%	\$ 1.10	
San Mateo			0.50%	\$ 1.10	

Source: Coleman, Michael: *Municipal Revenue Sources Handbook*