

TRANSFER TAX RATE HISTORY IN SAN FRANCISCO

Note that the convention in San Francisco is that the Seller pays the transfer tax, although that has started to become negotiable in 2021.

Prior to 1948	- \$1.00/\$1,000
1948 to 9/11/1975	- \$1.10/\$1,000
9/12/1975 to 10/16/1994	- \$5.00/\$1,000 (except for 6/78 to 8/78 - \$15/\$1,000)

10/17/1994 to present time:

Up to \$250,000	- \$5.00/\$1,000
Up to \$999,999	- \$6.80/\$1,000
\$1,000,000 and up	- \$7.50/\$1,000 (now just to \$4,999,999)

12/19/2008 to 12/16/2010, the following rate was in effect:

\$5,000,000 and up	- \$15/\$1,000
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12/17/2010 to 12/26/2016, the following rates were in effect:

\$5,000,000 to \$9,999,999	- \$20/\$1,000
\$10,000,000 and up	- \$25/\$1,000

12/27/2016 to 12/31/2020:

\$5,000,000 to \$9,999,999	- \$22.50/\$1,000
\$10,000,000 to \$24,999,999	- \$27.50/\$1,000
\$25,000,000 and up	- \$30.00/\$1,000

1/2/2021 to present time:

\$10,000,000 to \$24,999,999	- \$55.00/\$1,000
\$25,000,000 and up	- \$60.00/\$1,000

If you see the transfer tax amount on a Grant Deed and wish to compute the Sale Price:

Transfer tax paid up to \$1,250	- multiply by 1000 and divide by 5
Transfer tax \$1,700 to \$6,800	- multiply by 1000 and divide by 6.8
Transfer tax \$7,500 to \$37,500	- multiply by 1000 and divide by 7.5
Transfer tax \$112,500 to \$225,000	- multiply by 1000 and divide by 22.5
Transfer tax \$550,000 to \$1,375,000	- multiply by 1000 and divide by 55
Transfer tax \$1,375,000 or more	- multiply by 1000 and divide by 60