Realty Transfer Tax Rates

Town	Local Rate %	State Rate %	Taxes Collected by County?
Kent County <i>(unincorporated areas)</i>	1.5	2.5	Yes
Bowers	1.5	2.5	No
Camden	1.5	2.5	Yes
Cheswold	1.5	2.5	Yes
Clayton	1.5	2.5	Yes
Dover	1.5	2.5	No
Farmington	1.5	2.5	Yes
Felton	1.5	2.5	Yes
Frederica	1.5	2.5	Yes
Harrington	1.5	2.5	No
Hartly	1	3	Yes
Houston	1.5	2.5	Yes
Kenton	1	3	Yes
Leipsic	1.5	2.5	Yes
Little Creek	1.5	2.5	Yes
Magnolia	1.5	2.5	No
Milford	1.5	2.5	Yes
Smyrna	1.5	2.5	Yes
Viola	1.5	2.5	Yes
Woodside	-	3	No
Wyoming	1.5	2.5	Yes

All transfer checks must be made payable to: Kent County Recorder of Deeds

First time home buyers in certain jurisdictions <u>may</u> be eligible for a transfer tax exemption. <u>Please consult your legal and real estate advisors</u> for requirements.

Notice: Please note that deeds located in the City of Dover, must go to the City of Dover Assessors Office first to be stamped before they can record them. (example: xx-05-xxx.xx-xx-xx.xxx)

For questions concerning this matter, you can reach the City of Dover at (302) 736-7022.