



## Realty Transfer Tax Rates Kent County, DE - Recorder of Deeds

Make all transfer checks payable to: Kent County Recorder of Deeds.

The Delaware code stipulates circumstances, such as a first-time home buyer, or a transfer among spouses, in which one may be eligible for a transfer tax exemption. Please consult your legal and real estate advisors for requirements.

Delaware Code, Title 30, Chapter 54. Realty Transfer Tax:  
<https://delcode.delaware.gov/title30/c054/sc01/index.html>

First Time Home Byer (FTHB) for State of DE is calculated at 2% up to \$400,000 (caped at @ \$2,000) anything over is calculated at 2.5%.

Code	County/Town	County/Town Rate %	State Rate %	Taxes Collected by Kent County	First Time Home Byer County/Town
00	Kent County	1.5	2.5	Yes	Exempt
01	Bowers	1.5	2.5	No	
02	Camden	1.5	2.5	Yes	
03	Cheswold	1.5	2.5	Yes	
04	Clayton	1.5	2.5	Yes	
05	Dover	1.5	2.5	No	Buyer Exempt - Seller ½ 0.75%
06	Farmington	1.5	2.5	Yes	
07	Felton	1.5	2.5	Yes	Buyer Exempt – Seller ½ 0.75%
08	Frederica	1.5	2.5	Yes	
09	Harrington	1.5	2.5	No	
10	Hartly	1	3	No	
11	Houston	1.5	2.5	Yes	
12	Kenton	1	3	Yes	
13	Leipsic	1.5	2.5	Yes	
14	Little Creek	1.5	2.5	Yes	
15	Magnolia	1.5	2.5	No	
16	Milford	1.5	2.5	Yes	Exempt
17	Smyrna	1.5	2.5	Yes	
18	Viola	1.5	2.5	Yes	
19	Woodside	1	3	Yes	
20	Wyoming	1.5	2.5	Yes	