

Michigan Real Estate Transfer Tax

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MCL 207.505 Sec. 5 (County) MCL 207.526 Sec. 6 (State)

County = \$1.10 per 1000 State = \$7.50 per 1000

A written instrument subject to the tax imposed by MCL 207.505 Section 5 and MCL 207.526 Section 6 shall state on its face the **TOTAL CONSIDERATION** of the real property, or a **Real Estate Transfer Valuation Affidavit** disclosing the total consideration shall be filed at the time the instrument is presented for recording (See above named acts for details).

No filing fee is charged for the filing of the "Real Estate Transfer Valuation Affidavit", but a statement must be made on the face of the instrument that a real estate transfer valuation affidavit is being filed.

Transfer tax imposed by **each act** shall be collected unless said instrument of transfer is exempt from either or both acts. **Any exemptions to the above named acts** must be **stated on the face of the instrument** presented for recording.

The tax shall be upon the person who is the seller or the grantor.

In case of an exchange of two properties, the deeds transferring title to each are subject to Michigan Real Estate Transfer tax, and in each case shall be computed on the basis of the **actual value of the property conveyed**.

Documentary stamps shall be purchased **only** in the county in which the property is located.

Conveyances affecting **property situated in more than one county** must state the portion of the sale price attributable to each parcel lying in the separate counties and transfer tax must be **paid to each county** for that portion of the sale price.

An **instrument of foreclosure** is subject to transfer tax based on the sale price stated on the face of the instrument.

A conveyance of an easement or a right of way is subject to transfer tax.

If the value of the real estate transferred is \$100 or more, payment of State and County transfer tax is required.

Rate of County tax - \$.55 for each \$500 or fraction thereof

Rate of State tax - \$3.75 for each \$500 or fraction thereof

Sale price at least	Sale price at most	State .0075	County .0011	Total
100.00	500.00	3.75	0.55	4.30
500.01	1,000	7.50	1.10	8.60
1,000.01	1,500	11.25	1.65	12.90
1,500.01	2,000	15.00	2.20	17.20

2,000.01	2,500	18.75	2.75	21.50
2,500.01	3,000	22.50	3.30	25.80
3,000.01	3,500	26.25	3.85	30.10
3,500.01	4,000	30.00	4.40	34.40
4,000.01	4,500	33.75	4.95	38.70
4,500.01	5,000	37.50	5.50	43.00
5,000.01	5,500	41.25	6.05	47.30
5,500.01	6,000	45.00	6.60	51.60
6,000.01	6,500	48.75	7.15	55.90
6,500.01	7,000	52.50	7.70	60.20
7,000.01	7,500	56.25	8.25	64.50
7,500.01	8,000	60.00	8.80	68.80
8,000.01	8,500	63.75	9.35	73.10
8,500.01	9,000	67.50	9.90	77.40
9,000.01	9,500	71.25	10.45	81.70
9,500.01	10,000	75.00	11.00	86.00
10,000.01	10,500	78.75	11.55	90.30
10,500.01	11,000	82.50	12.10	94.60
11,000.01	11,500	86.25	12.65	98.90
11,500.01	12,000	90.00	13.20	103.20
12,000.01	12,500	93.75	13.75	107.50
12,500.01	13,000	97.50	14.40	111.80
13,000.01	13,500	101.25	14.85	116.10
13,500.01	14,000	105.00	15.40	120.40
14,000.01	14,500	108.75	15.95	124.70
14,500.01	15,000	112.50	16.50	129.00
15,000.01	15,500	116.25	17.05	133.30
15,500.01	16,000	120.00	17.60	137.60
16,000.01	16,500	123.75	18.15	141.90
16,500.01	17,000	127.50	18.70	146.20
17,000.01	17,500	131.25	19.25	150.50
17,500.01	18,000	135.00	19.80	154.80
18,000.01	18,500	138.75	20.35	159.10
18,500.01	19,000	142.50	20.90	163.40
19,000.01	19,500	146.25	21.45	167.70
19,500.01	20,000	150.00	22.00	172.00
20,000.01	20,500	153.75	22.55	176.30
20,500.01	21,000	157.50	23.10	180.60
21,000.01	21,500	161.25	23.65	184.90
21,500.01	22,000	165.00	24.20	189.20
22,000.01	22,500	168.75	24.75	193.50
22,500.01	23,000	172.50	25.30	197.80

23,000.01	23,500	176.25	25.85	202.10
23,500.01	24,000	180.00	26.40	206.40
24,000.01	24,500	183.75	26.95	210.70
24,500.01	25,000	187.50	27.50	215.00
25,000.01	25,500	191.25	28.05	219.30
25,500.01	26,000	195.00	28.60	223.60
26,000.01	26,500	198.75	29.15	227.90
26,500.01	27,000	202.50	29.70	232.20
27,000.01	27,500	206.25	30.25	236.50
27,500.01	28,000	210.00	30.80	240.80
28,000.01	28,500	213.75	31.35	245.10
28,500.01	29,000	217.50	31.90	249.40
29,000.01	29,500	221.25	32.45	253.70
29,500.01	30,000	225.00	33.00	258.00
30,000.01	30,500	228.75	33.55	262.30
30,500.01	31,000	232.50	34.10	266.60
31,000.01	31,500	236.25	34.65	270.90
31,500.01	32,000	240.00	35.20	275.20
32,000.01	32,500	243.75	35.75	279.50
32,500.01	33,000	247.50	36.30	283.80
33,000.01	33,500	251.25	36.85	288.10
33,500.01	34,000	255.00	37.40	292.40
34,000.01	34,500	258.75	37.95	296.70
34,500.01	35,000	262.50	38.50	301.00
35,000.01	35,500	266.25	39.05	305.30
35,500.01	36,000	270.00	39.60	309.60
36,000.01	36,500	273.75	40.15	313.90
36,500.01	37,000	277.50	40.70	318.20
37,000.01	37,500	281.25	41.25	322.50
37,500.01	38,000	285.00	41.80	326.80
38,000.01	38,500	288.75	42.35	331.10
38,500.01	39,000	292.50	42.90	335.40
39,000.01	39,500	296.25	43.45	339.70
39,500.01	40,000	300.00	44.00	344.00
40,000.01	40,500	303.75	44.55	348.30
40,500.01	41,000	307.50	45.10	352.60
41,000.01	41,500	311.25	45.65	356.90
41,500.01	42,000	315.00	46.20	361.20
42,000.01	42,500	318.75	46.75	365.50
42,500.01	44,000	322.50	47.30	369.80
43,000.01	43,500	326.25	47.85	374.10
43,500.01	43,000	330.00	48.40	378.40

44,000.01	44,500	333.75	48.95	382.70
44,500.01	45,000	337.50	49.50	387.00
45,000.01	45,500	341.25	50.05	391.30
45,500.01	46,000	345.00	50.60	395.60
46,000.01	46,500	348.75	51.15	399.90
46,500.01	47,000	352.50	51.70	404.20
47,000.01	47,500	356.25	52.25	408.50
47,500.01	48,000	360.00	52.80	412.80
48,000.01	48,500	363.75	53.35	417.10
48,500.01	49,000	367.5	53.90	421.40
49,000.01	49,500	371.25	54.45	425.70
49,500.01	50,000	375.00	55.00	430.00
50,000.01	50,500	378.75	55.55	434.30

