

**State Real Estate Transfer Taxes, New England**  
**As of May 2021**

**Vermont:** Depends upon property.

- Paid by the buyer

| <b>VT Property Transfer Tax Table</b> |                     |  |
|---------------------------------------|---------------------|--|
| <b>Property Type</b>                  | <b>First \$100K</b> | <b>Over \$100K</b>                         |
| Principal Residence                   | 0.50%               | 1.25%+ 0.2% (CWS)                          |
| VHFA, VHCB, USDA (first \$110K)       | No Tax              | 1.25% + (0.2% CWS on amounts above \$200k) |
| All Other                             | 1.25% +(0.2% CWS)   |  |

**Connecticut:** Depends on the property.

- Residences:
  - 0.75% on the first \$800,000 for residential dwellings.
  - 1.25% on the amount above \$800,000 but less than \$2.5 million
  - 2.25% on amount above \$2.5 million
- 1.25% on nonresidential property.
- Municipal taxes on top that range from 0.25% to 0.5%.
- Paid by the seller

**New York:** State tax of 0.4% for transactions under \$3M, 0.65% on transactions over.

- New York city has a 1% transfer tax for value under \$500,000 and 1.425% if the transaction is higher.
- Paid by the seller

**Massachusetts:** State rate of 0.46%

- Some counties on Cape Cod charge an additional 0.15%.
- Paid by the seller

**Maine:** 0.44% state tax. No local taxes

- Paid evenly between the buyer and seller

**New Hampshire:** 0.75% on both the buyer and the seller (total rate of 1.5%)

**Rhode Island:** State rate of 0.46%

- Paid by the seller.