Real estate excise and transfer taxes are used by states and local government. However, little research has been done to catalog or assess the impacts of these taxes. The Lincoln Land Institute has an active research program to survey these fees and taxes by state and local government. These data are summarized in the map below as of 2017. The Lincoln Land Institute of Land Policy is a nonprofit foundation that seeks to improve quality of life through the effective use, taxation, and stewardship of land as a solution to economic, social, and environmental challenges.

**SUMMARY FINDINGS**

- There are 14 states that do not charge real estate excise or transfer taxes.
- Washington already has one of the highest state excise tax rates in the country. There are only four states with higher rates.
- Washington is one of three state with additional local option real estate excise or transfer taxes.

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**NAIOP**

NAIOP has asked ECONorthwest, an economic consulting firm advising governments, business, and foundations, to provide perspective and commentary on the community and economic development impacts of land excise taxes related to proposals to expand these taxes in Washington. We relied on data available through the Lincoln Land Institute to create this map and summary.

Source: https://www.lincolninst.edu/research-data/data-toolkits/significant-features-property-tax/topics/real-estate-transfer-charges

Note: The current transfer tax rate in Delaware is 3% of the property's value. If the local jurisdiction where the property is located taxes the same transfer at the full 1.5% authorized by state statute, the state tax is reduced to 2.5% and the total tax on the transaction becomes 4%. This became effective in August 2017.