

| CODE # | CITY/TOWN NAME | CITY/TOWN RATE - % | DELAWARE RATE - % | DEEDS COLLECTS |
|--------|----------------|--------------------|-------------------|----------------|
| * 00   | KENT COUNTY    | 1.5                | 1.5               | YES            |
| 01     | BOWERS         | 1.5                | 1.5               |                |
| 02     | CAMDEN         | 1.5                | 1.5               | YES            |
| 03     | CHESWOLD       | 1.5                | 1.5               | YES            |
| 04     | CLAYTON        | 1.5                | 1.5               | YES            |
| 05     | DOVER          | 1.5                | 1.5               |                |
| 06     | FARMINGTON     | 1.5                | 1.5               | YES            |
| 07     | FELTON         | 1.5                | 1.5               | YES            |
| 08     | FREDERICA      | 1.5                | 1.5               | YES            |
| 09     | HARRINGTON     | 1.5                | 1.5               |                |
| 10     | HARTLY         |                    | 2                 |                |
| 11     | HOUSTON        | 1.5                | 1.5               | YES            |
| 12     | KENTON         | 1                  | 2                 | YES            |
| 13     | LEIPSIC        | 1.5                | 1.5               | YES            |
| 14     | LITTLE CREEK   | 1.5                | 1.5               | YES            |
| 15     | MAGNOLIA       | 1.5                | 1.5               |                |
| 16     | MILFORD        | 1.5                | 1.5               | YES            |
| 17     | SMYRNA         | 1.5                | 1.5               | YES            |
| 18     | VIOLA          | 1.5                | 1.5               | YES            |
| 19     | WOODISDE       |                    | 2                 |                |
| 20     | WYOMING        | 1.5                | 1.5               | YES            |

REVISED KENT COUNTY REALTY TRANSFER TAX RATES AS OF 08-01-2007

\* A second copy of Delaware Division of Revenue form 5402, "REALTY TAX RETURN..." is required for the transfer of any real property located in Kent County, but NOT totally in a city or town. Properties located entirely within the limits of a city or town do NOT owe Kent County Transfer Tax, but do owe tax at the rate shown above to the city or town.