

Kent County Realty Transfer Tax Rates as of 2-04-2002

| Code | City / Town Name | City / Town Rate % | Deeds Collects | Delaware Rate % |
|------|------------------|--------------------|----------------|-----------------|
| 00 | Kent County* | 1.5 | YES | 1.5 |
| 01 | Bowers | 1.5 | | 1.5 |
| 02 | Camden | 1.5 | YES | 1.5 |
| 03 | Cheswold | 1.5 | YES | 1.5 |
| 04 | Clayton | 1.5 | YES | 1.5 |
| 05 | Dover | 1.5 | | 1.5 |
| 06 | Farmington | | | 2 |
| 07 | Felton | 1.5 | YES | 1.5 |
| 08 | Frederica | 1.5 | YES | 1.5 |
| 09 | Harrington | 1.5 | | 1.5 |
| 10 | Hartly | | | 2 |
| 11 | Houston | 1.5 | YES | 1.5 |
| 12 | Kenton | 1 | YES | 2 |
| 13 | Leipsic | 1.5 | YES | 1.5 |
| 14 | Little Creek | | | 2 |
| 15 | Magnolia | 1.5 | | 1.5 |
| 16 | Milford | 1.5 | YES | 1.5 |
| 17 | Smyrna | 1.5 | YES | 1.5 |
| 18 | Viola | 1.5 | YES | 1.5 |
| 19 | Woodside | | | 2 |
| 20 | Wyoming | 1.5 | YES | 1.5 |

* 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.