

## WFG Underwriting Bulletin



To: All District of Columbia Policy Issuing Agents of WFG National Title Insurance Company  
From: WFG Underwriting Department  
Date: October 9, 2017  
Bulletin No. DC 2017-03  
Subject: Reduced Recordation Tax Rate for First-Time D.C. Homebuyers

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For deeds recorded on or after October 1, 2017, the recordation tax rate for a "first-time District homebuyer" will be reduced as follows:

- For improved residential property, the recordation tax rate is 0.725%. Transfer taxes owed by the seller of 1.1% or 1.45% are unchanged.
- For transfers of economic interests in a cooperative housing unit, the recordation tax rate is reduced from 2.2% to 1.825% for units under \$400,000, and from 2.9% to 2.175% for units \$400,000 and higher. There is no transfer tax.

An application for the reduced rate must be made at the time the deed is submitted for recordation by using Form ROD 11, which can be found at this link:

<https://otr.cfo.dc.gov/book/recorder-deeds-tax-forms/rod-tax-forms-page-1>

Instructions on how to fill out the form may be found here:

<https://otr.cfo.dc.gov/node/1272871>

**\*\*Please note that income, eligibility, and housing eligibility requirements apply.\*\***

Please contact a WFG underwriter if you have any questions about this topic.

**NOTE:** The information contained in this Bulletin is intended solely for the use of employees of WFG National Title Insurance Company, its title insurance agents and approved attorneys. Disclosure to any other person is expressly prohibited unless approved in writing by the WFG National Title Insurance Company's Underwriting Department.

**The Agent may be held responsible for any loss sustained as a result of the failure to follow the standards set forth above.**