

Clean Water Surcharge

The Clean Water Surcharge is applied to certain property transfers and is presently the sole revenue source for the Clean Water Fund. It generated \$4.65 million in fiscal year 2016, and it is projected to generate \$4.9 million in 2017. This .2% surcharge was created as part of legislative Act 64 of 2015, and it is set for repeal on July 1, 2018. To understand how the surcharge is applied, please see the table below.

When to Apply the Property Transfer Tax and the Clean Water Surcharge				
Type of Property	Value Taxed	0.5% Property Transfer Tax	1.25% Property Transfer Tax	0.2% Clean Water Surcharge
Not Principal Residence	All		✓	✓
Principal Residence	\$0-\$100,000	✓		
	Marginal Value > \$100,000		✓	✓
Principal Residence purchased w/ VHFA, VCTF, or USDA Assistance	\$0-\$110,000			
	\$110,000 - \$200,000		✓	
	Marginal Value > \$200,000		✓	✓