

SUPPLEMENTAL FEE TO THE REALTY TRANSFER FEE INCREASE EXPLAINED



The Fiscal Year 2026 New Jersey budget calls for an increase to the Supplemental Fee to the Realty Transfer Fee, effective July 10, 2025.



The Realty Transfer Fee, in place since 1968, is separate from the Supplemental Fee to the Realty Transfer Fee.



The Supplemental Fee to the Realty Transfer Fee (previously known as the “mansion tax”) was implemented starting in 2004 and, until this most recent budget was signed into law, was paid for by the buyer.



Effective July 10, 2025, the Supplemental Fee to the Realty Transfer Fee will now be entirely paid for by the seller.

SUPPLEMENTAL FEE TO THE REALTY TRANSFER FEE

PRICE POINT	NEW FEE	FEE CHANGE	WHO PAYS THE FEE?
\$1,000,000.01 to \$2,000,000	1% Fee Existing Fee Changed from Buyer to Seller	Changed from Buyer to Seller	Changed from Buyer to Seller
\$2,000,000.01 to \$2,500,000	2% Fee	Increase of 1%	Seller
\$2,500,000.01 to \$3,000,000	2.5% Fee	Increase of 1.5%	Seller
\$3,000,000.01 to \$3,500,000	3% Fee	Increase of 2%	Seller
\$3,500,000.01 and Above	3.5% Fee	Increase of 2.5%	Seller



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