

	Proceeds	
	<u>To Seller</u>	<u>From Seller</u>
Sell Price	\$105,000	
Commission		(\$7,350)
Loan Payoff		(\$56,000)
Purchase Money Mortgage		(\$25,000)
Real Property Tax	\$150	
Personal Tax (see note below)	\$0	
Deed Prep		(\$50)
Excise Tax		(\$210)
	✓ <u>\$105,150</u>	✓ <u>(\$88,610)</u>
Net Proceeds to Seller		\$16,540

Property Tax Calculation:

Closing date: November 30

Smiths will have owned home 11 months x 30 days = 330 days

Property Tax is \$1,800 annually. Daily rate is $\$1,800 / 360 = \$5.00/\text{day}$

330 days x \$5 = \$1,650 is the Smith's portion

$\$1,800 - \$1,650 = \$150$ is what buyer owes the seller

Excise Tax Calculation:

North Carolina excise tax is \$1 for \$500 of consideration

$\$105,000 / \$500 = \$210$

Personal Property Note:

Not enough information to determine if buyer will owe seller for the personal property tax

Just in case, the calculation will be:

$\$120 / 360 \text{ days} = \$0.3333/\text{daily rate} \times 330 \text{ days} = \110 (rounding up)

$\$120 - \$110 = \$10$ is what the buyers will potentially owe the Smith's

So if it's determined that the buyer does owe then deduct that from the \$16,540 to get your answer of \$16,530

Real Estate Math

George Gaines, David S. Coleman

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the authors' names.

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