

CANDACE J. GRUBBS
COUNTY CLERK-RECORDER/REGISTRAR OF VOTERS
COUNTY OF BUTTE

155 Nelson Avenue
Oroville, CA 95965-3411

<http://clerk-recorder.buttecounty.net>
<http://buttevotes.net>
Twitter:@ButteCCRR



County Clerk-Recorder Division

530-538-7691
Fax: 530-538-7975

Elections Division

530-538-7761
Fax: 530-538-6853

Date: December 21, 2017
To: All Recording Customers
Subject: Building Homes and Jobs Act (SB2) Tax

REVISED

Effective **January 1, 2018**, in order to fund the State's Building Homes & Jobs Act, (SB-2), Government Code section 27388.1 requires that documents accepted for recording at the Butte County Recorder's Office may be charged an additional seventy-five dollars (\$75) as follows:

"...a fee of seventy-five dollars (\$75) shall be paid at the time of recording of every real estate instrument, paper, or notice required or permitted by law to be recorded, except those expressly exempted from payment of recording fees, per each single transaction per parcel of real property. The fee imposed by this section shall not exceed two hundred twenty-five dollars (\$225)..."

Only an expressly limited number of statutory exemptions exist regarding the collection of this tax. When an exemption is applicable there are two options for making the declaration: one, a valid declaration of exemption may be sited on the first page of each document prior to depositing with the Recorder, or two, the attached declaration may be completed and submitted for each exempt document; otherwise the tax will be assessed and collected. Following are samples of applicable statutory exemptions to be used on the first page of each document:

Document Exempt from Building Homes & Jobs Act Tax.... (Add one of the following):

- Per GC sec 27388.1(a)(2); recorded "in connection with" a transfer subject to the imposition of Documentary Transfer Tax.
- Per GC sec 27388.1(a)(2); recorded "in connection with" a transfer of real property that is a residential dwelling to an owner-occupier.
- Per GC sec 27388.1(a)(1); fee cap of \$225 reached.
- Per GC sec 27388.1(a)(1); not related to real property.

The County Recorders are mandated to collect the tax on behalf of the State, taxes collected are deposited with the State for funding of the Building Homes and Jobs Act program. This memo is for informational purposes only, final details for applying the tax are pending legal interpretation.

Sincerely,

Candace J. Grubbs
County Clerk-Recorder

**DECLARATION OF EXEMPTION FROM
BUILDING HOMES & JOBS TAX (SB2)**

TO: Candace J. Grubbs
Butte County Clerk-Recorder

THE UNDERSIGNED DECLARES THAT THIS DOCUMENT IS EXEMPT FROM GC 27388.1, BUILDING HOMES & JOBS TAX FOR THE FOLLOWING:

- Recording in connection with concurrent transfer that is subject to the imposition of documentary transfer tax;

- Recording in connection with a transfer that was subject to documentary transfer tax which was paid on document recorded previously on _____ (date) as document number _____ of Official Records;

- Due to the maximum \$225.00 tax cap being paid on documents in this transaction;

- Due to the maximum \$225.00 tax cap having been paid on documents in the transaction(s) recorded previously on _____ (date) as document number _____ of Official Records;

- Document transfers a residential dwelling to an owner-occupier;

- Recording in connection with concurrent transfer that is a residential dwelling to an owner-occupier;

- Recording in connection with a transfer of a residential dwelling to an owner-occupier. The recorded document transferring the dwelling to the owner-occupier was recorded on _____ (date) as document number _____ of Official Records;

- Not related to real property;

This declaration is true and correct to the best of my knowledge.

Signature _____ Date _____

Name & Address _____

