



COUNTY CLERK - RECORDER

REBECCA TURNER

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CLERK-RECORDER

MEMORANDUM

Date: December 6, 2017
To: All Recording Customers
From: Rebecca Turner, Clerk-Recorder
Re: Government Code section 27388.1 – Affordable Housing & Jobs Act Fee (SB-2)-
Effective January 1, 2018

Pursuant to the State's Affordable Housing & Jobs Act (SB-2), beginning January 1, 2018, Government Code section 27388.1 requires that documents accepted for recording be charged an additional seventy-five dollars (\$75) fee 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)..."

There are a limited number of statutory exemptions that exist regarding the collection of this fee. If an exemption applies a **valid declaration of exemption must be on the face of each document before depositing with the Recorder**; otherwise, the fee will be assessed and collected. The following exemptions may apply:

- a) A Documentary Transfer Tax (DTT) Declaration stating that the transfer is subject to payment of the DTT including the amount of DTT due and to be paid at the time of recording; and/or
- b) Exempt from fee per GC sec 27388.1(a)(2); recorded concurrently "in connection with" a transfer subject to the imposition of DTT; or
- c) Exempt from fee per GC sec 27388.1(a)(2); recorded concurrently "in connection with" a transfer of real property that is a residential dwelling to an owner-occupier; or
- d) Exempt from fee per GC sec 27388.1(a)(1); fee cap of \$225 reached; or
- e) Exempt from fee per GC sec 27388.1(a)(1); not related to real property.

Failure to include a valid specified statutory exemption reason will result in the imposition of the \$75 Building Homes and Jobs Act fee. Please note that the County Recorder collects these fees on behalf of the State; fees are deposited with the State for funding of the State program.

The Fee will be applied to all relevant documents effective January 1, 2018, regardless of the postmark date.