

# COUNTY OF EL DORADO

## RECORDER- CLERK - REGISTRAR OF VOTERS - VETERANS AFFAIRS

William E. Schultz



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## 2017 SB2 Exemption Declaration

To declare an exemption, the exemption must be declared on the first page of each document title, or on the cover sheet, indicating which document title(s) is/are exempt.

The Recorder's Office will make exemption stamps available at the counter for public use, or in the alternative the person filing may handwrite, type or stamp "2017 SB2 Exempt" anywhere on the first page or cover sheet indicating which document title(s) is/are exempt.

The declaration of exemption must be in a font size 11 or greater, it must **not** be typed, written, or stamped over other letters, words, or symbols on the document, and it must be placed below the line which indicates for Recorder's Use.

**Any document not complying with the above format requirements will be rejected** and another document will need to be provided.

Below is an example of the stamp the Recorder's Office will have available for public use at the front counter.

California Government Code § 27388.1 Buildings Homes and Jobs Act

**EXEMPTIONS:**

**A declaration of valid exemption may be placed on the face of each document, or on a document cover page, which shall become part of the document, prior to depositing with the Recorder. If no valid exemption is declared, the fee will be assessed.**

The following exemptions which may apply include:

1. GC 27388.1 (a) (2) – documents subject to the imposition of documentary transfer tax (DTT) and the DTT is paid at the time of recording;
2. GC 27388.1 (a) (2) - documents recorded concurrently "in connection with" a transfer subject to the DTT;
3. GC 27388.1 (a) (2) - documents recorded concurrently "in connection with" a transfer of real property that is an owner occupied residential dwelling;
4. GC 27388.1 (a) (1) - documents recorded concurrently "in connection with" a transfer in which fee cap of \$225 has been already reached; or,
5. GC 27388.1 (a) (1) - documents not related to real property.

Failure to declare an exemption will result in the imposition of the \$75 Building Homes and Jobs Act fee. Fees collected are deposited to the state and may not be available for refund.

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## 2017 SB2 Exemption Worksheet

The 2017 SB2 imposes a State mandate on County Recorders to charge an additional \$75.00 tax at the time of recording for every instrument permitted by law to be recorded.

However, the bill contains five (5) exemptions, if any apply to your document title and are declared, the Recorder's office will not charge the \$75.00 tax. The following questions are designed to help determine whether an exemption applies. If you answer "yes" to any one of the questions below, you may claim an exemption for that document title.

- YES      NO
- Is the Document subject to documentary Transfer Tax? (If yes, then it is exempt)
- Is the document recorded in connection with another document that was subject to Documentary Transfer Tax (DTT)? (If you answer yes to the 2 questions below your document(s) is exempt)
- Does the document reference the same party(s) and property(s) referenced by the document that was subject to Documentary Transfer Tax (DTT)? Yes  No
  - Is the document recorded concurrently with the document that paid documentary Transfer Tax (DTT)? Yes  No
- Does the Document transfer real property that is an owner occupied residential dwelling? (If you answer yes to the 2 questions below your document is exempt)
- Is the property a residential property? Yes  No
  - Is the property or will the property become your primary residence. Yes  No
- Is the document recorded in connection with a transfer of real property that is an owner occupied residential dwelling? (If you answer yes to the 2 questions below your document is exempt)
- Does the document reference the same party(s) and property(s) referenced by the document that was used to transfer real property of an owner-occupied residential dwelling? Yes  No
  - Is the document recorded concurrently with the document used to transfer real property of an owner-occupied residential dwelling? YES  NO
- Is the document NOT related to real property? (If yes, then it is exempt)
- For this transaction, do you have 3 document titles subject to the SB2 tax? If yes, the fourth and any additional document title is exempt if declared. (The tax is capped at \$225.00 per transaction)

**\*\*\*Failure to declare any exemption will result in the imposition of the SB2 \$75.00 tax.\*\*\***