

PLUMAS COUNTY CLERK~RECORDER

Recorder Division (530) 283-6218
Elections Division (530) 283-6256



520 Main Street, Room 102, Courthouse
Quincy, CA 95971 Fax: (530) 283-6155

DATE: December 1, 2017
TO: Customers of the Recorder's Office
FROM: Kathy Williams, Plumas County Clerk-Recorder
SUBJECT: Collection of Fee for the Affordable Housing and
Jobs Act - SB2

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Effective January 1, 2018, in order to fund the State's Affordable Housing & Job Act (SB-2), Government Code section 27388.1 requires that documents accepted for recording at the Plumas County Clerk-Recorder's Office be charged an additional seventy-five dollar (\$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)..."

A limited number of statutory exemptions exist regarding the collection of this fee. A valid declaration of exemption must be placed on the face of each document prior to presenting it for recording.

List of statutory exemptions acceptable:

Exempt from tax per GC 27388.1 (a) (2); recorded concurrently in connection with a transfer subject to the imposition of documentary transfer tax

Exempt from tax per GC27388.1: recorded in connection with a previous transfer that was subject to documentary transfer tax (requires date and document number of previous recording)

Exempt from tax per GC 27388.1 (a) (2); recorded concurrently in connection with a transfer of real property that is a residential dwelling to an owner-occupier

Exempt from tax per GC 27388.1 (a) (2); recorded in connection with a previous transfer of real property that is a residential dwelling to an owner-occupier (requires date and document number of previous recording)

Exempt from tax per GC 27388.1 (a) (1); Cap of \$225 reached

Exempt from tax per GC 27388.1 (a) (1); Cap of \$225 previously reached (requires date and document number of previous recording)

Exempt from tax per GC 27388.1 (a) (1); Not related to real property

Failure to include a specified statutory exemption will result in the imposition of the \$75 Affordable Housing and Job Act fee.

Fees are collected on behalf of the State and are deposited with the State for funding of the State program. The County Recorder only collects the fee on behalf of the State.