



# MIKE MALLORY, ASSESSOR - RECORDER

## County of Siskiyou

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## Recorder Announcement

### Re: Collection of Senate Bill 2 Housing and Job Act \$75 Fee (Tax)

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The California Legislature passed and the Governor signed Senate Bill 2, Chapter 2.5 of the Statutes of 2017 providing that effective January 1, 2018, recordable documents may be charged a fee to support the Building Homes and Jobs Act.

The bill imposes a mandate on County Recorders to charge an additional \$75 at the time of recording 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 transaction per parcel of real property, not to exceed \$225. Multi-title documents will be assessed a \$75 fee per title, subject to the \$225 cap.

Documents believed to be exempt from paying the \$75 Building Homes and Jobs Act fee must have an exemption on the face of the document, or on a cover page, prior to being submitted for recordation. Exemptions to the fee include:

- GC 27388.1 (a)(2) – Documents recorded concurrently, in connection with a transfer subject to the documentary transfer tax (DTT);
- GC 27388.1 (a)(2) – Documents recorded concurrently, in connection with a transfer of real property that is an owner occupied residential dwelling;
- GC 27388.1 (a)(1) – Documents recorded concurrently, in connection with a transfer in which fee cap of \$225 has been already reached; or,
- GC 27388.1 (a)(1) – Documents are not related to real property.

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

We are in the process of developing a fee grid describing how the fee/tax will be implemented in Siskiyou County. Formatting for exemption declaration on the face of the document is also in the process of being developed.

This information is being offered for those needing to prepare closing disclosures for transactions to be recorded after January 1, 2018, and further updates will be provided as known. Please contact Recording Staff at (530) 842-8065 with questions, and be cognizant of the fact that this is a State Law handed down by the Legislature and Governor.