



COUNTY OF SUTTER... *established 1850*

Donna M. Johnston

County Clerk-Recorder-Registrar of Voters – Clerk of the Board of Supervisors

TO: All Document Recording Customers

FROM: Sutter County Clerk Recorder

SUBJECT: SB2 EXEMPTIONS

The California Legislature passed and the Governor signed Senate Bill 2, Chapter 2.5 of the Statutes of 2017 changing 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.

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 the cover page, prior to depositing with the Recorder. The following exemptions may apply:

- Exempt from fee per GC 27388.1 (a) (2); recorded concurrently “in connection with” a transfer subject to the imposition of documentary transfer tax”, **or**
- Exempt from fee 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”, **or**
- Exempt from fee per GC 27388.1 (a) (1); fee cap of \$225 reached”
- Exempt from the fee per GC 27388.1 (a) (1) Not related to real property

Failure to include an exemption reason 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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