



KAENAN WHITMAN  
Assessor-Recorder

# 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)