



**SHASTA COUNTY**  
**OFFICE OF THE ASSESSOR-RECORDER**  
**LESLIE MORGAN, ASSESSOR-RECORDER**  
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## MEMORANDUM

**To:** All Recording Customers

**From:** Leslie Morgan, Assessor-Recorder

**RE:** Government Code section 27388.1 – Affordable Housing & Jobs Act Fee (SB-2)  
Signed by the Governor and filed with the Secretary of State September 29, 2017,  
Effective January 1, 2018

**Date:** December 1, 2017

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Effective January 1, 2018, Government Code section 27388.1 requires that documents accepted for recording be charged an additional seventy-five dollars (\$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)...”*

*“...The fee shall not be imposed on any real estate instrument, paper, or notice recorded in connection with a transfer subject to the imposition of a documentary transfer tax as defined in Section 11911 of the Revenue and Taxation Code or on any real estate instrument, paper, or notice recorded in connection with a transfer of real property that is a residential dwelling to an owner-occupier..”*

When an exemption is applicable, a **valid declaration of exemption must be placed on the face of each document prior to submitting to the Recorder**, otherwise the fee will be collected. The following are samples of applicable statutory exemptions to be used on the first page of each document:

- A Documentary Transfer Tax (DTT) Declaration stating that the transfer is subject to payment of the DTT including the amount of DTT due and to be paid at the time of recording; and/or
- Exempt from fee per GC sec 27388.1(a)(2); recorded concurrently “in connection with” a transfer subject to the imposition of DTT; or
- Exempt from fee per GC sec 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 sec 27388.1(a)(1); fee cap of \$225 reached; or
- Exempt from fee per GC sec 27388.1(a)(1); not related to real property.

Failure to include a specified statutory exemption reason will result in the imposition of the \$75 Building Homes and Jobs 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.