

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

Kathy Williams
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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.

Recording Requested By:

Return To:

Cover page to provide adequate recording
and exemption information pursuant to SB2
Additional recording fees apply

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE ONLY

DOCUMENT TITLE:

DOCUMENTARY TRANSFER TAX

- COMPUTED ON FULL VALUE OF PROPERTY CONVEYED, OR
- COMPUTED ON FULL VALUE LESS LIENS & ENCUMBRANCES REMAINING AT TIME OF SALE
- EXEMPT FROM DOCUMENTARY TRANSFER TAX PURSUANT TO: _____

Signature of declarant or agent determining tax

SB 2 - AFFORDABLE HOUSING AND JOBS - TAX EXEMPTION

- 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 on _____; document number(s) _____
- 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 on _____; document number(s) _____
- 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 reached previously on _____; document number(s) _____
- Exempt from tax per GC 27388.1 (a) (1); Not related to real property

State of California

GOVERNMENT CODE

Section 27388.1

27388.1. (a) (1) Commencing January 1, 2018, and except as provided in paragraph (2), in addition to any other recording fees specified in this code, 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). “Real estate instrument, paper, or notice” means a document relating to real property, including, but not limited to, the following: deed, grant deed, trustee’s deed, deed of trust, reconveyance, quit claim deed, fictitious deed of trust, assignment of deed of trust, request for notice of default, abstract of judgment, subordination agreement, declaration of homestead, abandonment of homestead, notice of default, release or discharge, easement, notice of trustee sale, notice of completion, UCC financing statement, mechanic’s lien, maps, and covenants, conditions, and restrictions.

(2) The fee described in paragraph (1) 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.

(b) The county recorder shall remit quarterly, on or before the last day of the month next succeeding each calendar quarterly period, the fees, after deduction of any actual and necessary administrative costs incurred by the county recorder in carrying out this section, to the Controller for deposit in the Building Homes and Jobs Trust Fund established by Section 50470 of the Health and Safety Code, to be expended for the purposes set forth in that section. In addition, the county shall pay to the Controller interest, at the legal rate, on any funds not paid to the Controller before the last day of the month next succeeding each quarterly period.

(c) If the Department of Housing and Community Development determines that any moneys derived from fees collected are being allocated by the state for a purpose not authorized by Section 50470 of the Health and Safety Code, the county recorder shall, upon notice of the determination, immediately cease collection of the fees, and shall resume collection of those fees only upon notice that the moneys derived from the fees collected are being allocated by the state only for a purpose authorized by Section 50470 of the Health and Safety Code.

(Added by Stats. 2017, Ch. 364, Sec. 3. (SB 2) Effective September 29, 2017.)