

**Yuba County Recorder  
Affidavit of Documentary Transfer Tax**

**WARNING**

ANY PERSON WHO MAKES ANY MATERIAL MISREPRESENTATION OF FACT FOR THE PURPOSE OF AVOIDING ALL OR ANY PART OF THE DOCUMENTARY TRANSFER TAX IS GUILTY OF A MISDEMEANOR.

The undersigned, having knowledge of the transaction, does hereby disclose the following information to the Yuba County Recorder's Office for the purpose of confirming or determining the amount of Documentary Transfer Tax payable. Substantiating documentation may be required. (Refer to Revenue & Taxation Code 11933, Yuba County Ordinance 5.10.150)

Name of Transferor: \_\_\_\_\_

Name of Transferee: \_\_\_\_\_

Type of Transaction: \_\_\_\_\_

**Note:** Leases, Lease Assignments & Lease Terminations of 35 years or more (including renewal options) are subject to Documentary Transfer Tax. (Thrifty Corp v. County of Los Angeles (1989) 210 Cal. App. 3d 881)

**TAX COMPUTATION**

- a. Sale price of property **OR** value if other than sale: \$ \_\_\_\_\_
- b. Amount of existing encumbrance or liens assumed - \$ \_\_\_\_\_
- c. Adjusted consideration/value (step a – step b) = \$ \_\_\_\_\_
- d. If partial interest conveyed indicate percentage conveyed % \_\_\_\_\_
- e. Total consideration conveyed (step c x step d) \$ \_\_\_\_\_
- f. **TRANSFER TAX DUE: \$0.55 per \$500, or portion thereof (step e x tax rate)** \$ \_\_\_\_\_

**DOCUMENTARY TRANSFER TAX CLAIM OF EXEMPTION**

When claiming a document is exempt from Documentary Transfer Tax you must write the Revenue & Taxation Code section under which the exemption is claimed and the appropriate wording citing the use of the code **on the front of the document**. A list of common exemptions can be found on the reverse side of this form. Other exemptions may apply.

The following Documentary Transfer Tax Exemption applies to the document submitted:

R&T Code Section: \_\_\_\_\_ Required Description of Exemption: \_\_\_\_\_

***I DECLARE UNDER PENTALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.***

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_  
City State

\_\_\_\_\_  
Firm Name Signature

\_\_\_\_\_  
Print Name Here

*This information is not made a part of the recorded document but is a public record which may be made available to the Internal Revenue Service and other taxing agencies.*

## Documentary Transfer Tax – Common Claims of Exemption

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Underlined text identifies wording required on the front of the document for which the exemption is claimed.

**R&T Code §11911**      Value or Consideration of Conveyance Does Not Exceed \$100

Liened to Full Value: Conveyance where the liens & considerations are equal or more than the value of the property and no further consideration is given.

Conveyance Confirming Title: Conveyance confirms title to the grantee who continues to hold the same proportionate interest. (May be required to supply date & document No. when the grantee acquired title)

Changing Manner in Which Title is Held: Grantor & grantee are the same & continue to hold the same proportionate interest. Transfer from joint tenants to community property is an example of this exemption.

Conveyance to Confirm Name Change: To confirm a change in the name of the entity holding title, not a change in the entity. A name change upon marriage is an example of this exemption.

Court Ordered Conveyance Case No. \_\_\_\_\_: Court orders property conveyance for no consideration.

Conveyance From Agent to His Principal: Grantor is acting solely in his/her capacity as agent for the grantee using the funds of the grantee & receives no consideration. (deeds record concurrently).

**R&T Code §11922**      Conveyance to Government Agency: Including national banks.

**R&T Code §11925 (d)**      Transfers between individuals and a legal entity or between legal entities that does not change the proportional interests held. Please provide copies of the partnership agreement or operating agreement of the LLC/Corporation to substantiate this transaction.

**R&T Code §11927**      Conveyance Between Spouses: Transfer between spouses in dissolution or agreement in contemplation of marriage dissolution.

**R&T Code §11930**      Transfer by inter vivos gift.

Transfer by death.

Trust Transfer: Transfer to a trust by grantor or from trust to beneficiary.