



# County of Fresno

Paul Dictos, CPA  
Assessor-Recorder

December 18, 2017

To: All Document Recording Customers

From: Paul Dictos, CPA, and Assessor-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 a cover page, prior to depositing with the Recorder. The following exemption(s) 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.

*"ASSESSOR – Never Underestimate The Value of the Office"*



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## ---PUBLIC NOTICE---

### Senate Bill (SB) 2 - Affordable Housing and Jobs Act Fee

Effective **January 1, 2018**, pursuant to SB2, documents accepted for recording at the Fresno County Recorder may be charged an additional **\$75** 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).

- **This fee will be calculated per document, with a maximum of \$225 based on the number of documents and titles.**

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.

- **A declaration of valid exemption may be placed on the face of each document, or on a document cover page, which shall become part of the document, prior to depositing with the Recorder. If no valid exemption is declared, the fee will be assessed.**

This requirement is being made in accordance with the legislative amendment of Government Code Section 27388.

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## AFFORDABLE HOUSING AND JOBS ACT FEE

Effective January 1, 2018, pursuant to SB2, documents accepted for recording at the Fresno County Recorder may be charged an additional \$75 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).

This fee will be calculated per document, with a maximum of \$225 based on the number of documents and titles.

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.

A declaration of valid exemption may be placed on the face of each document, or on a document cover page, which shall become part of the document, prior to depositing with the Recorder. If no valid exemption is declared, the fee will be assessed.

This requirement is being made in accordance with the legislative amendment of Government Code Section 27388.1.

<b>DOCUMENTS WITH EXEMPTION</b>	
1 document, 1 document title = \$0 No DTT (Documentary Transfer Tax) TOTAL - \$0	All documents which have a valid exemption stated on the face of the document are exempt and NO fee will be assessed.
<b>INDIVIDUAL &amp; CONCURRENT DOCUMENTS - DTT PAID</b>	
1 document, 1 document title = \$0 DTT Paid TOTAL - \$0	Any document with paid DTT is exempt and NO fee will be assessed.

4 documents each with 1 document title = \$0 DTT Paid on one document TOTAL - \$0	Any document(s) submitted in the same transaction "in connection with" documents that has DTT paid are exempt and NO fee will be assessed.
<b>INDIVIDUAL DOCUMENTS - NO DTT</b>	
1 document, 1 document title = \$75 No DTT TOTAL - \$75	1st title charged \$75 includes any parcel
1 document, 2 document titles = \$150 No DTT TOTAL = \$150	
1 document, 4 document titles = \$225 No DTT TOTAL = \$225	\$75 cannot be assessed on remaining documents, titles or parcels because the cap is reached.
<b>CONCURRENT DOCUMENTS</b>	
3 documents, 3 document titles = \$225 No DTT TOTAL = \$225	
4 documents, 5 document titles = \$225 No DTT TOTAL = \$225	\$75 cannot be assessed on remaining documents, titles or parcels because the cap is reached.
<b>NO CAP – UNRELATED DOCUMENTS</b>	
5 documents– 1 title each No DTT, non-related, but sent in together TOTAL: \$75.00 x 5 = \$375.00	Because these documents are unrelated, each will be charged the \$75. For example, 5 lien releases mailed in together with 5 different names.

## NOTES: