

## **Office of County Recorder**

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## **PUBLIC NOTICE**

Date: December 1, 2017

To: All Document Recording Customers From: Lassen County Clerk/Recorder

Re: Affordable Housing & Jobs Act Fee, Senate Bill 2 (SB-2) Effective January 1, 2018

The California Legislature passed and the Governor signed the Affordable Housing and Jobs Act, Government Code section 27388.1, effective January 1, 2018, which mandates a fee be charged on certain recorded documents, not to exceed \$225. County Recorders are required by law to collect this state imposed fee.

Effective January 1, 2018, documents accepted for recording at the County Recorder's Office will 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)..."

Only an expressly limited number of statutory exemptions exist regarding the collection of this fee. When an exemption is applicable, a valid declaration of exemption must be placed on the face of each document prior to depositing with the Recorder; otherwise the fee will be assessed and collected. Following are samples of applicable statutory exemptions to be used on the first page of each document:

- 1. 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
- 2. Exempt from fee per GC sec 27388.1(a)(2); recorded concurrently "in connection with" a transfer subject to the imposition of DTT; or
- 3. 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
- 4. Exempt from fee per GC sec 27388.1(a)(1); fee cap of \$225 reached; or
- 5. 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 program. The County Recorder is required by law to collect the fee on behalf of the State.