



**COUNTY OF LAKE**  
**COUNTY ASSESSOR-RECORDER**

**RICHARD A. FORD**  
**ASSESSOR-RECORDER**

255 N. Forbes Street  
Lakeport, California 95453  
Assessor's Office 707 / 263-2302  
Recorder's Office 707 / 263-2293  
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## MEMORANDUM

Date: 12/13/2017

To: All Recording Customers

From: Richard A. Ford, Assessor-Recorder

Re: Government Code section 27388.1 – Building Homes & Jobs Act Fee (SB-2)  
Signed by Governor Jerry Brown and filed with the Secretary of State Sept. 29, 2017,  
Effective January 1, 2018

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Effective **January 1, 2018**, in order to fund the State's Building Homes & Jobs Act (SB-2), Government Code section 27388.1 requires that documents accepted for recording, State-wide at a County level, 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)..."*

When an exemption is applicable, [the list of exemptions can be found in Government Code section 27388.1(a)(2)], **a valid declaration of exemption must be placed, written, or typed on the face of each document prior to being brought to the County Recorder's office for recording.**

Failure to include a specified statutory exemption reason will result in the imposition of the seventy-five dollar (\$75) Building Homes and Jobs Act fee. These 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. Please contact your State Representatives for any further clarification or concerns on this bill.

Thank you for your understanding.

**California Government Code § 27388.1 Buildings Homes and Jobs Act Fee Grid**

<b>DOCUMENTS W/Exemption</b>	
1 document, 1 document title = \$0 No DTT (Documentary Transfer Tax) <b>TOTAL = \$0</b>	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 <b>TOTAL = \$0</b>	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 <b>TOTAL = \$0</b>	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 <b>TOTAL = \$75</b>	1 <sup>st</sup> title charged \$75 includes any parcel
1 document, 2 document titles = \$150 No DTT <b>TOTAL = \$150</b>	
1 document, 4 document titles = \$225 No DTT <b>TOTAL = \$225</b>	\$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 <b>TOTAL = \$225</b>	
4 documents, 5 document titles = \$225 No DTT <b>TOTAL = \$225</b>	\$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, <b>non-related, but sent in together,</b>  <b>TOTAL: \$75.00 x 5 = \$375.00</b>	Because these documents are unrelated, each will be charged the \$75. For example, 5 lien releases mailed in together with 5 different names.

**NOTES:**

1. The definition of a parcel is, "a piece of land of any size that is in one ownership." (*1984, American Institute of Real Estate Appraisers; The Dictionary of Real Estate Appraisal*). The Recorder does not have the ability to determine or dissect parcel information as this is not a function of the Recorder. As such, the County Recorders Association of California (CRAC) has determined the SB2 fee will be calculated as one parcel being the same as one transaction with the single charge of \$75.
2. Transaction is defined and refers to "an instrument, paper or notice presented together and related to the same parties and property." (*CRAC*)
3. Calculation per title – Government Code **27361.1**. "Whenever two or more instruments, papers, or notices are serially incorporated on one form or sheet, or are attached to one another, except as an exhibit marked as such, each instrument, paper, or notice shall be considered to be a separate instrument, paper, or notice for the purpose of computing the fee established by Section 27361 of this code."