



A Tradition of Stewardship  
A Commitment to Service

**Assessor-Recorder-County Clerk**  
Recorder-County Clerk Division

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**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

TO: All Document Recording Customers  
FROM: Napa County Recorder Division  
DATE: December 21, 2017  
SUBJECT: HOUSING TAX NOT TO EXCEED \$225 EFFECTIVE JANUARY 1, 2018

The California Legislature passed and the Governor signed Government Code section 27388.1 effective January 1, 2018 mandating that a Housing Tax not to exceed \$225 be charged on certain recorded documents. The relevant text of Government Code § 27388.1 is provided at the end of this memo. County Recorders must enforce the Housing Tax. The Housing Tax will be paid 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 per single transaction.

Persons presenting documents that they believe to be exempt from paying the Housing Tax must have a declaration of exemption specifying the reason for exemption from the fee on the face of the document, or on a separate claim of exemption from Housing Tax. (CLAIM FORM ON REVERSE)

**Failure to claim an exemption will result in the imposition of the Housing Tax.**

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.