



Yolo County Clerk/Recorder

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To: All Document Recording Customers

From: Yolo County Clerk/Recorder's Office

Date: December 5, 2017

Subject: SB 2 Exemptions / Government Code Section 27388.1 – Affordable Housing & Jobs Act Fee

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 \$75.00 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, not to exceed \$225.00

Documents believed to be exempt from paying the \$75.00 Building Homes and Jobs Act fee must have an exemption on the face of the document, or on the cover page, prior to depositing with the Recorder's Office. The following exemptions 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 \$225.00 reached **OR**
- ❖ 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 \$75.00 Building Homes and Jobs Act fee.

Fees Collected are deposited to the State and may not be available for refund.

Public Notice

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

Effective January 1, 2018, pursuant to SB2, document accepted for recording at the Yolo County Clerk/Recorder Office, may be charged an additional \$75.00 as follows:

A fee of \$75.00 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 \$225.00

- **This fee will be calculated per document, with a maximum of \$225.00 based on the number of documents and titles.**
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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 charged.**

Recording Requested by:

When Recorded Mail to:

THIS SPACE FOR RECORDERS USE ONLY

DOCUMENT TITLE

The undersigned declares that the document to which this page is affixed and made a part of is exempt from the fee imposed by the Building Homes & Jobs Act (SB2-2017) (GC 27388.1)

Reason for exemption:

- Not related to real property - GC 27388.1(a)(1)
- Recorded concurrently "in connection with" a transfer subject to the imposition of Documentary Transfer Tax - GC 27388.1(a)(2)
- Transfer of real property that is a residential dwelling to an owner-occupier - GC 27388.1(a)(2)
- Recorded concurrently "in connection with" a transfer of real property that is a residential dwelling to an owner-occupier - GC 27388.1(a)(2)
- Maximum \$225.00 fee per transaction reached - GC 27388.1(a)(1)

Signature

Date

**THIS PAGE IS ADDED TO PROVIDE DECLARATION OF BUILDING
HOMES & JOBS ACT (SB2-2017) FEE EXEMPTION**

ADDITIONAL RECORDING FEE APPLIES

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

\$75.00

DOCUMENTS W/Exemption	
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.
INDIVIDUAL & CONCURRENT DOCUMENTS- DTT PAID	
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.
INDIVIDUAL DOCUMENTS- NO DTT	
1 document, 1 document title = \$75 No DTT TOTAL - \$75	1 st 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.
CONCURRENT DOCUMENTS	
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.
No CAP – Unrelated Documents	
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:

- NOTE:** 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). Recorders do not have the capability to decipher or interpret parcel information as this is not a function of the Recorder. As such, the Association has determined SB2 fees will be calculated as one parcel being the same as one transaction with the single charge of \$75.
- Transaction is defined and "refers to an instrument, paper or notice presented together and related to the same parties and property." (CRAC)
- Calculation per title - GC § 27361.1, states in part: "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 § 27361 of this code."