

## Documentary Tax Exemptions

**All property transfers are subject to documentary transfer tax unless they fall into the following category of exemption:**

1. Minimal value: Under \$100.00
2. Securing Debt: Mortgage or Deed of Trust
3. Gift & Death: Inter vivos gift or by reason of death
4. Dissolution of Marriage:
5. In lieu of foreclosure

**The Recorder will evaluate and follow through recommended processes those documents that claim to be exempt under the following County codes and Revenue and Taxation statutes:**

### **County Ordinance Sec. 8-5.15. Submission of Records**

Whenever the County Recorder has reason to believe that the full amount of tax due under the provisions of this chapter has not been paid, he may, by notice served upon any person liable therefore, require him to furnish a true copy of his records relevant to the amount of the consideration or value of the interest or property conveyed.

### **County Ordinance Sec. 8-5.16. Misrepresentation of Facts**

Any person who makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, and who submits, or causes to be submitted, for recordation any deed, instrument, or writing subject to the tax imposed by the provisions of this chapter and makes any material misrepresentation of fact for the purpose of avoiding all or any part of the tax imposed by the provisions of this chapter shall be guilty of a misdemeanor.

### **Revenue & Taxation**

Section 11921-11930

Parcel number(s): \_\_\_\_\_

Value of property \_\_\_\_\_

Reason for Exemption: \_\_\_\_\_

“I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.”

Date & Place \_\_\_\_\_ Signature \_\_\_\_\_

Doc Tax Exemption  
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