

Based on Revenue and Taxation Code 11911, Documentary Transfer Tax will not apply to the following:

1. Conveyances that transfer to a revocable living trust by the grantor or from a revocable living trust to a beneficiary.
2. Conveyances that change the manner in which title is held; grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest.
3. Conveyances that confirm title to the grantee(s) who continue to hold the same interest acquired (the date the interest was acquired, the recording reference to the document that created the interest, and the amount of Documentary Transfer that was paid must be provided).
4. Conveyances that are court ordered and not pursuant to a sale.
5. Conveyances establishing the sole and separate property of a spouse.
6. Conveyances confirming a name change and the grantor and grantee are the same party.
7. Conveyances of easement oil and gas leases and the consideration and value is \$100.00 or less.
8. Conveyances where the value of the property, exclusive of any liens and encumbrances, is \$100.00 or less and there is no additional consideration received by the grantor.

This list is for informational purposes only and is not intended to be all-encompassing. It is correct as the date of printing, but is subject to change without notice.

***NOTE: Cal-Vet transactions are taxed as shown below:**

- A. Third Party to Cal-Vet, NOT taxable
- B. Memorandum Agreement of sale and/or Assignment, taxable
- C. Deed from Cal-Vet to Veteran, NOT taxable

FORMOREINFORMATION
Please contact us at one of the following locations:

Main Office

2724 Gateway Dr.
Riverside, CA 92507
Telephone: (951) 486-7000
Fax: (951) 486-7007

Downtown Riverside Office

4080 Lemon St., 1st. Floor
Riverside, CA 92502-0751
Telephone: (951) 955-6200
Fax: (951) 955-6160

Blythe Office

270 N Broadway
Blythe, CA 92225
Telephone (760) 921-5050
Fax: (760) 921-5055
(Limited hours of operation)

Hemet Office

880 N. State St.
Hemet, CA 92543-496
Telephone: (951) 766-2500
Fax: (951) 766-2530

Palm Desert Office

38-686 El Cerrito Road
Palm Desert, CA 92211
Telephone: (951) 955-6200
Fax: (760) 863-7495

Temecula Office

41002 County Center Dr., Ste. 230
Temecula, CA 92591-6027
Telephone: (951) 600-6200
Fax: (951) 600-6205

Documentary Transfer Tax Exemptions



Peter Aldana
Riverside County
Assessor-County Clerk-Recorder

2724 Gateway Dr.
Riverside, CA 92507
Telephone: 951-486-7000

For hours of operation, current fees, and additional information, please call our office or visit our website at www.riversideacr.com

Riverside County Property Tax Portal:
www.riversidetaxinfo.com

DOCUMENTARY TRANSFER TAX EXEMPTIONS

Documentary Transfer Tax is a Tax collected when an interest in real property is conveyed. It is collected by the County Recorder at the time of recording. Conveyances that exceed \$100 in consideration or value are subject to Documentary Transfer Tax EXCEPT those listed herein.

A declaration of the amount of Tax due, signed by the party determining the Tax or his agent, shall appear on the face of the document to be recorded. In addition, the reason for exemption must be stated in the Documentary Transfer Tax declaration when the document is not subject to any Tax, or is exempt from Tax.

A Documentary Transfer Affidavit will be required to be completed and submitted with each document when Documentary Transfer Tax is being paid or an exemption is being claimed from paying the Tax. This form is available at www.riversideacr.com or by visiting our office.

1. **Conveyances to secure a debt** (Revenue and Taxation Code 11921).
2. **Conveyances to governmental entities** (Revenue and Taxation Code 11922)
3. **Conveyances under reorganization or adjustment plans** (Revenue and Taxation Code 11923)
4. **Conveyances under order of the Securities and Exchange Commission** (Revenue and Taxation Code 11924)

5. **Transfers of certain partnership property** (Revenue and Taxation Code 11925)
6. **Conveyances taken in lieu of foreclosure and exception to exemption** (Revenue and Taxation Code 11926) The Tax shall not apply with respect to any document to a beneficiary or mortgagee, which is taken from the mortgagor or trustor as a result or in lieu of foreclosure; provided that such Tax shall apply to the extent that the consideration exceeds the unpaid debt, including accrued interest and cost of foreclosure. Consideration, unpaid debt amount, and identification of grantee as beneficiary or mortgagee must be noted on the document.
7. **Conveyances in dissolution of marriage** (Revenue and Taxation Code 11927) The Tax shall not apply with respect to any document which purports to transfer, divide, or allocate community, quasi-community, or quasi-marital property which is required by a judgment decreeing a dissolution of the marriage or legal separation, by a judgment of nullity, or by a written agreement between spouses, executed in contemplation of any such judgment or order. In order to qualify the document must include a written recital signed by either spouse stating the document is entitled to the exemption.
8. **Conveyances by governmental entities with agreements by purchasers to reconvey** (Revenue and Taxation Code 11928)

9. **Conveyances by governmental entities to certain nonprofit corporations** (Revenue and Taxation Code 11929)
10. **Conveyances by inter vivos gifts or death** (Revenue and Taxation Code 11930) The Tax shall not apply to any document which conveys land if by reason of such inter vivos gift or by reason of the death of any person when the land is transferred outright, or in trust for the benefit of, any person or entity.
11. **Mobile homes that are not installed on a foundation system** (Section 7 of Riverside County Ordinance 516.4) The decal number and value of the mobile home must be provided. The Tax will apply to the real property (land) being conveyed unless another exemption is being claimed.
12. **Easements that are not for a substantial period of time** (**NOT** perpetual, for life or for a fixed period of years that can be renewed by the easement holder or is of sufficient length so as to approximate a perpetual easement) (Section 8 of Riverside County Ordinance 516.4)
13. **Leases that are for a term of less than 35 years (including renewal options)** (Section 9 of Riverside County Ordinance 516.4)