

Document #

Date:

Notice: Any Material Misrepresentation of Fact to Avoid All or Part of Tax is a Misdemeanor
Government Code 25132 Penal Code 129 § 7 (YC Ord 5.10.170)

AFFIDAVIT OF DOCUMENTARY TRANSFER TAX

The undersigned, having knowledge of the transaction, does hereby disclose the following information to the Yuba County Recorder's Office for the purpose of confirming or determining the amount of Documentary Transfer Tax payable.

Substantiating documentation may be required. (Refer To: R&T 11933, YC Ord 5.10.150)

Name of Transferor: _____

Name of Transferee: _____

APN: _____ Street Address: _____

Type of Transaction: _____

Note: Leases, Lease Assignments & Lease Terminations of 35 years or more (including renewal options) are subject to Documentary Transfer Tax. (Thrifty Corp v. County of Los Angeles (1989) 210 Cal.App.3d 881)

COMPUTATION INFORMATION

New Loan(s) Financing: \$ _____

Sale Price of Property: \$ _____

OR

Value if Other than Sale: \$ _____

Value obtained by appraisal: Yes ___ No ___

Subtract Existing Encumbrance or Liens Assumed: \$ _____

Total Consideration, Sales Price or Property Value: \$ _____

Tax (\$0.55 per \$500, or portion thereof) \$ _____

REASON FOR NO TAX DUE: The Yuba County Documentary Transfer Tax Guidelines handout contains some samples of real estate transactions that are exempt from Documentary Transfer Tax. Documents that are exempt **must cite on the face of the document the particular Revenue & Taxation Code section under which the exemption is claimed and appropriate wording citing the use of the code.**

Reason why you contend no transfer tax is due: _____

I DECLARE OR AFFIRM UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signature: _____ Date: _____

Name typed or printed _____ Phone # _____

Firm Name: _____ City & State Signed: _____

Note: This information is not made a part of the recorded document but is a public record which may be made available to the Internal Revenue Service and other taxing agencies.



The recorder shall not record any deed, instrument or writing subject to the tax imposed unless the tax is paid at the time of recording. (R&T 11933)

The Affidavit of Documentary Transfer Tax is not required on those documents that may be taxable but the required consideration/value information is supplied on the Preliminary Change of Ownership Report (PCOR), provided the information supplied on the PCOR allows the recorder to determine or confirm the correct amount of tax due. The PCOR must be signed under penalty of perjury by the transferee or officer of the transferee. **(R&T 480.3)**

In those cases where no PCOR or an incomplete PCOR is supplied and the recorder is unable to confirm or determine the amount of documentary transfer tax, an Affidavit of Documentary Transfer Tax will be required.

The Affidavit of Documentary Transfer Tax is not required on those documents that may be taxable but cite a Revenue and Taxation (R&T) code section applicable to the transfer under which an exemption is claimed and the appropriate wording citing the use of the code is noted on the face of the document. **YC Ord 5.10.120 (d)**

Submission of the Affidavit of Documentary Transfer Tax does not alleviate the obligation to submit a Preliminary Change of Ownership Report concurrent with the recordation of any document affecting a change in ownership. If a document affecting a change in ownership is submitted for recording without the concurrent filing of a Preliminary Change of Ownership Report, the recorder may charge an additional recording fee of \$20.00. **(R&T 480.3 a, b)**

**Yuba County Clerk-Recorder
915 8th Street – Suite 107
Marysville, CA 95901
(530) 749-7850**