



ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK
AUDITOR-CONTROLLER/CLERK-RECORDER

IMPORTANT NOTICE

DATE: December 20, 2017

TO: ALL INTERESTED PARTIES

FROM: County of Alameda, Clerk-Recorder's Office

SUBJECT: SB2 EXEMPTIONS - Effective January 1, 2018

The California Legislature passed and the Governor signed Senate Bill 2, Chapter 2.5 of the Statutes of 2017. 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 at the time of recording to 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.

A limited number of statutory exemptions exist regarding the collection of this fee. When an exemption is applicable, **a valid declaration of exemption must be placed on the face of each document, or on the cover page, prior to depositing with the Recorder**, otherwise the fee will be assessed and collected. Following are samples of applicable statutory exemptions to be used on the first page of each document:

- Exempt from fee per GC 27388.1 (a) (2); Document is subject to the imposition of documentary transfer tax and includes a declaration showing the amount of documentary transfer tax paid at the time of recording.
- Exempt from fee per GC 27388.1 (a) (2); recorded concurrently "in connection with" a transfer subject to the imposition of documentary transfer tax
- Exempt from fee per GC 27388.1 (a) (2); Document represents a transfer of real property that is a residential dwelling to an owner-occupier
- 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
- Exempt from fee per GC 27388.1 (a) (1); fee cap of \$225 reached
- Exempt from the fee per GC 27388.1 (a) (1) Not related to real property
- Exempt from fee per GC 27388.1 (a) (2); Document is executed or recorded by the federal government in accordance with the Uniform Federal Lien Registration Act (Title 7 (commencing with Section 2100) of Part 4 of the Code of Civil Procedure).
- Exempt from fee per GC 27388.1 (a) (2); Document is executed or recorded by the state or any county, municipality, or other political subdivision of the state.

Failure to include an exemption reason will result in the imposition of the \$75 Building Homes and Jobs Act fee. Fees collected are deposited to the state and may not be available for refund.

For questions regarding the specific application of this fee to recorded documents, please contact the Alameda County Clerk-Recorder's Office Customer Service Unit at (510) 272-6362.

Office of the Auditor-Controller
1221 Oak St., Suite 249
Oakland, CA 94612
Tel: (510) 272-6565
Fax: (510) 272-6502

Central Collections Division
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 208-9900
Fax: (510) 208-9932

Clerk-Recorder's Office, Main
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 272-6362
Fax: (510) 208-9858

Clerk-Recorder's Office, Tri-Valley
7600 Dublin Blvd.
Dublin, CA 94568
Tel: (510) 272-6362
Fax: (510) 208-9858