



OFFICE OF
**ASSESSOR-COUNTY CLERK-
RECORDER & ELECTIONS**
COUNTY OF SAN MATEO

MARK CHURCH
ASSESSOR-COUNTY CLERK-
RECORDER & CHIEF ELECTIONS OFFICER

On September 29, 2017, Governor Brown signed into law Senate Bill 2, The Building Homes and Jobs Act, codified as amended Government Code Section 27388.1. The new law requires all County Recorders in the State of California to collect an additional fee of \$75, for the recording of certain real estate instruments as specified by law.

Effective January 1, 2018, the San Mateo County Clerk-Recorder's Office will commence collecting the new \$75 recording fee in accordance with the following provisions of the amended statute:

Gov. Code Sec. 27388.1(a)(1): "In addition to any other recording fees specified in this code, a fee of seventy-five dollars (\$75) 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 title) per parcel of real property.

The fee imposed by this section shall not exceed two hundred twenty-five dollars (\$225).

Gov. Code Sec. 27388.1(a)(2): 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.

When an exemption is applicable, a valid declaration of exemption must be placed on the face of each document prior to submitting with the Recorder, otherwise the fee will be assessed and collected. Only a limited number of statutory exemptions exist regarding the collection of this fee.

Failure to include a specified statutory exemption will result in the imposition of the \$75 Building Homes and Jobs Act fee. The County Recorder collects fees on behalf of the State only. Fees are deposited with the State to fund the State program.

When an exemption is applicable, a valid declaration of exemption must be placed on the face of each document prior to submitting with the Recorder, otherwise the fee will be assessed and collected. Only a limited number of statutory exemption exist regarding the collection of this fee. The following are applicable statutory exemption to be used on the first page of each document.

1. A Documentary Transfer Tax (DTT) Declaration stating that the transfer is subject to payment of the DTT including the amount of DTT due and to be paid at the time of recording;

2. Exempt from fee per GC Sec 27388.1(a)(2); recorded concurrently (marked CONCURRENT) with a transfer subject to the imposition of DTT;
3. Exempt from fee per GC Sec 27388.1(a)(2); recorded transfer of real property that is a residential dwelling to an owner-occupier (marked OWNER OCCUPIED / OWNER OCCUPIER);
4. Exempt from fee per GC Sec 27388.1(a)(2); recorded concurrently (marked CONCURRENT) with a transfer of real property that is a residential dwelling to an owner-occupier;
5. Exempt from fee per GC Sec 27388.1(a)(1); fee cap of \$225 reached on concurrent documents (marked CONCURRENT; CAP REACHED); or
6. Exempt from fee per GC Sec 27388.1(a)(1); not related to real property except those with legal descriptions or APN identified.