



Riverside County Recorder's office has clarified what are acceptable as valid exemptions to Documentary Transfer Tax. They will continue to accept pursuant to their earlier pamphlet their exemptions and those recognized by the Los Angeles County recorder's office as well.

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

R&T 11930 "this conveyance transfers an interest into or out of a living trust" will meet the requirement for any transfer from an individual into their trust or from their trust to themselves as an individual. *It will not however cover the addition of another party to title.*

1. Conveyances that transfer property from the grantor to his/her trust.

- 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.

R&T 11911 "this conveyance establishes sole and separate property of a spouse" will meet the requirement for any interspousal transfer where a spouse is conveying off their interest. It would not be applicable if they are being added to title. *In other words John Doe acquired property as a single man and then at a future date adds his spouse. There is currently no exemption for this transfer.*

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.

These transfer tax exemptions must not only be included on the recording deed but completed with a Documentary Transfer Tax Affidavit with every recording in Riverside County. For more information visit the Riverside County website at: <http://www.asrcrkrec.com>



CHICAGO TITLE