



Notice of Exempt Transactions Under the Documentary Transfer Tax*

Following is a list of real estate transactions that are exempt from the Documentary Transfer Tax under Los Angeles County's amended Ordinance and State Revenue and Taxation Code § 11902, et seq. A statement as shown below must appear on the face of all documents to be recorded that are exempt from the tax. Please contact the Recorder's Office staff at (800) 201-8999 if you have any further questions.

- 1. Conveyance Confirming Title in Grantee**
"This conveyance confirms title to the grantee(s) who continue to hold the same interest acquired on Date _____, Document No. _____ wherein \$ _____ Documentary Transfer Tax was paid, R & T 11911."
- 2. Conveyance in Dissolution of Marriage**
"This conveyance is in dissolution of marriage by one spouse to the other, R & T 11927."
- 3. Conveyance to Secure a Debt**
"This conveyance is to secure a debt, R & T 11921."
- 4. Reconveyance upon Satisfaction of a Debt**
"This is a reconveyance of realty upon satisfaction of a debt, R & T 11921."
- 5. Conveyances transferring Interests into or out of a Living Trust**
"This conveyance transfers an interest into or out of a Living Trust, R & T 11930."
- 6. Conveyance Changing Manner in Which Title is Held**
"This conveyance changes the manner in which title is held, grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest, R & T 11911."
- 7. Court Ordered Conveyances Not Pursuant to Sale**
"This is a court-ordered conveyance or decree that is not pursuant to sale, R & T 11911."
- 8. Conveyance Given by Reason of Inter Vivos Gift or by Reason of Death of Person Holding Title**
"This is a gift and the grantor received nothing in return or conveyance by reason of death, R & T 11930".
- 9. Conveyance to Establish Sole and Separate Property of a Spouse**
"This conveyance establishes sole and separate property of a spouse, R & T 11911."
- 10. Conveyance to Confirm a Community Property Interest when property was purchased with Community Property Funds**
"This conveyance confirms a community property interest, which was purchased with Community Property Funds, R & T 11911."
- 11. Conveyances to Confirm a Change of Name**
"This conveyance confirms a change of name, and the grantor and grantee are the same party, R & T 11911."
- 12. Conveyances of an Easement or Oil and Gas Lease Where the Consideration and Value is Less Than \$100.00**
"This is a conveyance of an easement (Oil and Gas Lease) and the consideration and value is less than \$100.00, R & T 11911."
- 13. Conveyances Where the Liens and Encumbrances Are Equal or More Than the Value of Property, and No Further Consideration is Given**
"The value of the property in this conveyance, exclusive of liens and encumbrances is \$100.00 or less, and there is no additional consideration received by the grantor, R & T 11911."
- 14. Conveyance from a Trustee Under a Land Contract at the Consummation of the Contract**
"This is a conveyance of equitable title from a trustee, under a land contract, to the vendee at the consummation of the contract, R & T 11911."
- 15. Conveyance from Individual(s)/Legal Entity(ies) to Individual(s)/Legal Entity(ies) Where the Grantors and Grantees Are Comprised of the Same Parties, and Parties Continue to Hold the Same Proportionate Interest. (Exception: Dissolution of a Partnership. R & T 11925(b))**
"The grantors and the grantees in this conveyance are comprised of the same parties who continue to hold the same proportionate interest in the property, R & T 11925(d)."

*Subject to change, check with your County Recorder or visit: <https://www.lavote.net/docs/rccc/documents/documentary-transfer-tax-statutes.pdf>

