



LARRY W. WARD  
COUNTY OF RIVERSIDE  
ASSESSOR-COUNTY CLERK-RECORDER

Recorder  
P.O. Box 751  
Riverside, CA 92502-0751  
(951) 486-7000

Website: [www.riversideacr.com](http://www.riversideacr.com)

November 30, 2010

To: Title and Escrow Companies and Other Interested Parties

**Re: Documentary Transfer Tax Affidavit and New Preliminary Change of Ownership Report**

Please be aware of the existence a new form entitled "Documentary Transfer Tax Affidavit" (DTT Affidavit).

Effective January 1, 2011, the DTT Affidavit will be required to be completed and submitted with each document when Documentary Transfer Tax is being paid **or** when an exemption is being claimed from the payment of the tax. If a government agency is a party to the document, the form will not be required.

**In addition**, a new Preliminary Change of Ownership Report has been adopted by the State Board of Equalization, which becomes effective January 1, 2011.

For your information, I have attached the DTT Affidavit, the new Preliminary Change of Ownership Report and the DTT Information Sheet which describes Documentary Transfer Tax Ordinance No. 516 as well as many tax exemptions.

Should you have any questions, feel free to contact me.

Sincerely,

Danielle Rifilato  
Research and Policy Analyst  
Riverside County Assessor-Clerk-Recorder  
951-486-7030



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DOCUMENTARY TRANSFER TAX AFFIDAVIT

**WARNING**

ANY PERSON WHO MAKES ANY MATERIAL MISREPRESENTATION OF FACT FOR THE PURPOSE OF AVOIDING ALL OR ANY PART OF THE DOCUMENTARY TRANSFER TAX IS GUILTY OF A MISDEMEANOR UNDER SECTION 5 OF ORDINANCE 516 OF THE COUNTY OF RIVERSIDE AND IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.

ASSESSOR'S PARCEL NO. \_\_\_\_\_ -- \_\_\_\_\_ -- \_\_\_\_\_ I declare that the documentary transfer tax for this  
Property Address: \_\_\_\_\_ transaction is: \$ \_\_\_\_\_.

If this transaction is exempt from Documentary Transfer Tax, the reason must be identified below.

I CLAIM THAT THIS TRANSACTION IS EXEMPT FROM DOCUMENTARY TRANSFER TAX BECAUSE: (The Sections listed below are taken from the Revenue and Taxation Code. Please check one or explain in "Other".)

1. \_\_\_ Section 11911. The document is a lease for a term of **less** than thirty-five (35) years (including options).
2. \_\_\_ Section 11911. The easement is **not** perpetual, permanent, or for life.
3. \_\_\_ Section 11921. The instrument was given to secure a debt.
4. \_\_\_ Section 11922. The conveyance is to a governmental entity or political subdivision.
5. \_\_\_ Section 11925. The transfer is between individuals and a legal entity, or between legal entities, and does not change the proportional interests held.
6. \_\_\_ Section 11926. The instrument is from a trustor to a beneficiary, in lieu of foreclosure, and no additional consideration was paid.
7. \_\_\_ Section 11926. The grantee is the foreclosing beneficiary and the consideration paid by the foreclosing beneficiary does not exceed the unpaid debt.
8. \_\_\_ Section 11927. The conveyance relates to a dissolution of marriage or legal separation.
9. \_\_\_ Section 11930. The conveyance is an *inter vivos* gift\* or a transfer by death.  
\*Please be aware that information stated on this document may be given to and used by governmental agencies, including the Internal Revenue Service. Also, certain gifts in excess of the annual Federal gift tax exemption may trigger a Federal Gift Tax. In such cases, the Transferor (donor/grantor) may be required to file Form 709 (Federal Gift Tax Return) with the Internal Revenue Service.
10. \_\_\_ Section 11930. The conveyance is to the grantor's revocable living trust.
11. \_\_\_ Other (Include explanation and authority) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Executed this \_\_\_ day of \_\_\_\_\_, 20\_\_\_ at \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Printed Name of Affiant

\_\_\_\_\_  
Name of Firm (if applicable)

\_\_\_\_\_  
Address of Affiant

\_\_\_\_\_  
Telephone Number of Affiant (including area code)

**This form is subject to the California Public Records Act (Government Code 6250 et. seq.)**

For Recorder's Use:

Affix PCOR Label Here

**PRELIMINARY CHANGE OF OWNERSHIP REPORT**

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A *Preliminary Change of Ownership Report* must be filed with each conveyance in the County Recorder's office for the county where the property is located. Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars (\$20).

**NOTICE:** The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

SELLER/TRANSFEROR	ASSESSOR'S PARCEL NUMBER
BUYER/TRANSFEEE	BUYER'S DAYTIME TELEPHONE NUMBER (      )
STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY	
MAIL PROPERTY TAX INFORMATION TO (NAME)	

ADDRESS	CITY	STATE	ZIP CODE
<input type="checkbox"/> YES <input type="checkbox"/> NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.		MO	DAY YEAR

**PART 1. TRANSFER INFORMATION** *Please complete all statements.*

- YES NO
- A. This transfer is solely between spouses (*addition or removal of a spouse, death of a spouse, divorce settlement, etc.*).
  - B. This transfer is solely between domestic partners currently registered with the California Secretary of State (*addition or removal of a partner, death of a partner, termination settlement, etc.*).
  - \*C. This is a transfer between:  parent(s) and child(ren)  grandparent(s) and grandchild(ren).
  - \*D. This transaction is to replace a principal residence by a person 55 years of age or older. Within the same county?  YES  NO
  - \*E. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county?  YES  NO
  - F. This transaction is only a correction of the name(s) of the person(s) holding title to the property (*e.g., a name change upon marriage*). If YES, please explain: \_\_\_\_\_
  - G. The recorded document creates, terminates, or reconveys a lender's interest in the property.
  - H. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (*e.g., cosigner*). If YES, please explain: \_\_\_\_\_
  - I. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
  - J. This is a transfer of property:
    - 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of  the transferor, and/or  the transferor's spouse  registered domestic partner.
    - 2. to/from a trust that may be revoked by the creator/grantor/trustor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the creator/grantor/trustor dies.
    - 3. to/from an irrevocable trust for the benefit of the  creator/grantor/trustor and/or  grantor's/trustor's spouse  grantor's/trustor's registered domestic partner.
    - 4. to/from an irrevocable trust from which the property reverts to the creator/grantor/trustor within 12 years.
  - K. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
  - L. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.
  - M. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.
  - \*N. This transfer is to the first purchaser of a new building containing an active solar energy system.

\* If you checked YES to statements C, D, or E, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your previous tax base. If you checked YES to statement N, you may qualify for a property tax new construction exclusion. A claim form must be filed and all requirements met in order to obtain any of these exclusions. Contact the Assessor for claim forms.

Please provide any other information that will help the Assessor understand the nature of the transfer.

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

**PART 2. OTHER TRANSFER INFORMATION**

*Check and complete as applicable.*

A. Date of transfer, if other than recording date: \_\_\_\_\_

B. Type of transfer:

- Purchase  Foreclosure  Gift  Trade or exchange  Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: \_\_\_\_\_  Inheritance. Date of death: \_\_\_\_\_
- Sale/leaseback  Creation of a lease  Assignment of a lease  Termination of a lease. Date lease began: \_\_\_\_\_
- Original term in years (including written options): \_\_\_\_\_ Remaining term in years (including written options): \_\_\_\_\_
- Other. Please explain: \_\_\_\_\_

C. Only a partial interest in the property was transferred.  YES  NO If YES, indicate the percentage transferred: \_\_\_\_\_ %

**PART 3. PURCHASE PRICE AND TERMS OF SALE**

*Check and complete as applicable.*

A. Total purchase or acquisition price. Do not include closing costs or mortgage insurance.

\$ \_\_\_\_\_

Down payment: \$ \_\_\_\_\_ Interest rate: \_\_\_\_\_ % Seller-paid points or closing costs: \$ \_\_\_\_\_

Balloon payment: \$ \_\_\_\_\_

Loan carried by seller  Assumption of Contractual Assessment\* with a remaining balance of: \$ \_\_\_\_\_

\* An assessment used to finance property-specific improvements that constitutes a lien against the real property.

B. The property was purchased:  Through real estate broker. Broker name: \_\_\_\_\_ Phone number: ( ) \_\_\_\_\_

Direct from seller  From a family member

Other. Please explain: \_\_\_\_\_

C. Please explain any special terms, seller concessions, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

**PART 4. PROPERTY INFORMATION**

*Check and complete as applicable.*

A. Type of property transferred

- Single-family residence  Co-op/Own-your-own  Manufactured home
- Multiple-family residence. Number of units: \_\_\_\_\_  Condominium  Unimproved lot
- Other. Description: (i.e., timber, mineral, water rights, etc.)  Timeshare  Commercial/Industrial

B.  YES  NO Personal/business property, or incentives, are included in the purchase price. Examples are furniture, farm equipment, machinery, club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: \$ \_\_\_\_\_

C.  YES  NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: \$ \_\_\_\_\_

YES  NO The manufactured home is subject to local property tax. If NO, enter decal number: \_\_\_\_\_

D.  YES  NO The property produces rental or other income.

If YES, the income is from:  Lease/rent  Contract  Mineral rights  Other: \_\_\_\_\_

E. The condition of the property at the time of sale was:  Good  Average  Fair  Poor

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief. This declaration is binding on each and every buyer/transferee.*

SIGNATURE OF BUYER/TRANSFEEE OR CORPORATE OFFICER	DATE
NAME OF BUYER/TRANSFEEE/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE

E-MAIL ADDRESS

The Assessor's office may contact you for additional information regarding this transaction.



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Assessor  
P.O. Box 12004  
Riverside, CA 92502-2204  
(951) 955-6200

County Clerk-Recorder  
P.O. Box 751  
Riverside, CA 92502-0751  
(951) 486-7000

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**DOCUMENTARY TRANSFER TAX**

(Sections 11901-11934 of the Revenue & Taxation Code and  
Riverside County Board of Supervisors Ordinance NO. 516.3)

**Section 2** of Ordinance 516.3 imposes a Documentary Transfer Tax on each deed, instrument or writing by which any lands, tenements, or other realty sold within the County of Riverside shall be granted, assigned, transferred, or conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her or their direction, when the net consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance thereon at the time of sale, e.g., an assumed loan) exceeds one hundred dollars (\$100).

**Section 3** of Ordinance 516.3 describes how the Documentary Transfer Tax is to be computed. The tax rate is \$0.55 for each \$500 or fraction thereof when the net consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining at the time of sale, exceeds \$100. Within the **City of Riverside** the tax rate is \$1.10 per \$500. **EXAMPLES – Not in the City of Riverside (for City of Riverside Double Tax Due) #1: Sales Price-\$200,000. Less existing trust deed assumed by purchaser- \$80,000. Amount Taxable: \$120,000. Tax Due-\$132.00 Formula: \$120,000 x .55/500=\$132.00 #2: Sales Price-\$200,000. Trust deed of \$50,000 paid off and new loan \$150,000-Amount Taxable: \$200,000. Tax Due-\$220.00 Formula: \$200,000 x .55/500=\$220.00**

TAX TABLE (in \$500 increments, do not prorate.)

Net Value (Consideration)	Total Tax	Net Value(Consideration)	Total Tax	Net Value(Consideration)	Total Tax
\$101 - \$500 =	\$0.55	\$10,001 - \$10,500 =	\$11.55	\$20,001 - \$20,500 =	\$22.55
\$501 - \$1,000 =	\$1.10	\$10,501 - \$11,000 =	\$12.10	\$20,501 - \$21,000 =	\$23.10
\$1,001 - \$1,500 =	\$1.65	\$11,001 - \$11,500 =	\$12.65	\$21,001 - \$21,500 =	\$23.65
\$1,501 - \$2,000 =	\$2.20	\$11,501 - \$12,000 =	\$13.20	\$21,501 - \$22,000 =	\$24.20
\$2,001 - \$2,500 =	\$2.75	\$12,001 - \$12,500 =	\$13.75	\$22,001 - \$22,500 =	\$24.75
\$2,501 - \$3,000 =	\$3.30	\$12,501 - \$13,000 =	\$14.30	\$22,501 - \$23,000 =	\$25.30
\$3,001 - \$3,500 =	\$3.85	\$13,001 - \$13,500 =	\$14.85	\$23,001 - \$23,500 =	\$25.85
\$3,501 - \$4,000 =	\$4.40	\$13,501 - \$14,000 =	\$15.40	\$23,501 - \$24,000 =	\$26.40
\$4,001 - \$4,500 =	\$4.95	\$14,001 - \$14,500 =	\$15.95	\$24,001 - \$24,500 =	\$26.95
\$4,501 - \$5,000 =	\$5.50	\$14,501 - \$15,000 =	\$16.50	\$24,501 - \$25,000 =	\$27.50
\$5,001 - \$5,500 =	\$6.05	\$15,001 - \$15,500 =	\$17.05	\$25,001 - \$25,500 =	\$28.05
\$5,501 - \$6,000 =	\$6.60	\$15,501 - \$16,000 =	\$17.60	\$25,501 - \$26,000 =	\$28.60
\$6,001 - \$6,500 =	\$7.15	\$16,001 - \$16,500 =	\$18.15	\$26,001 - \$26,500 =	\$29.15
\$6,501 - \$7,000 =	\$7.70	\$16,501 - \$17,000 =	\$18.70	\$26,501 - \$27,000 =	\$29.70
\$7,001 - \$7,500 =	\$8.25	\$17,001 - \$17,500 =	\$19.25	\$27,001 - \$27,500 =	\$30.25
\$7,501 - \$8,000 =	\$8.80	\$17,501 - \$18,000 =	\$19.80	\$27,501 - \$28,000 =	\$30.80
\$8,001 - \$8,500 =	\$9.35	\$18,001 - \$18,500 =	\$20.35	\$28,001 - \$28,500 =	\$31.35
\$8,501 - \$9,000 =	\$9.90	\$18,501 - \$19,000 =	\$20.90	\$28,501 - \$29,000 =	\$31.90
\$9,001 - \$9,500 =	\$10.45	\$19,001 - \$19,500 =	\$21.45	\$29,001 - \$29,500 =	\$32.45
\$9,501 - \$10,000 =	\$11.00	\$19,501 - \$20,000 =	\$22.00	\$29,501 - \$30,000 =	\$33.00

**Section 4** of Ordinance 516.3 provides that the Documentary Transfer Tax is due and payable at the time of delivery of the conveyance document to the County Recorder for recordation. The County Recorder shall not record any document subject to the documentary transfer tax unless the documentary transfer tax is paid in full.

Every Document subject to the Documentary Transfer Tax and which is submitted for recordation shall show on the face of the document, or on a separate document, a declaration of the amount of the Documentary Transfer Tax due, or a declaration stating one or more reasons for exemption from the Documentary Transfer Tax as provided in Section 11 of the ordinance.

(SEE REVERSE FOR SECTION 11 PROVISIONS)

**Section 11** of Ordinance 516.3 lists the exemptions that may be claimed. The most commonly occurring exemptions are:

- A. "This conveyance confirms title to the grantee(s) who continue to hold the same interest acquired on (date) by (Recorder's Instrument No.), wherein (\$) Documentary Transfer Tax was paid. (R&T Code 11911.)"
- B. "This conveyance is a dissolution of marriage by one spouse to the other. (R&T Code 11927.)"
- C. "This conveyance is to secure a debt. (R&T Code 11921.)"
- D. "This is a conveyance of realty upon satisfaction of a debt. (R&T Code 11921.)"
- E. "This conveyance transfers the grantor's interest into his or her revocable living trust. (R&T Code 11911.)"
- F. "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 Code 11911.)"
- G. "This is a court-ordered conveyance or decree that is not pursuant to sale. (R&T Code 11911.)"
- H. "This is a bonafide gift and the grantor received nothing in return. (R&T Code 11911.)"
- I. "This conveyance establishes sole and separate property of a spouse. (R&T Code 11911.)"
- J. "This conveyance confirms a community property interest which was purchased with community property funds. (R&T Code 11911.)"
- K. "This conveyance confirms a change of name and the grantor and the grantee are the same party. (R&T Code 11911.)"
- L. "This is a conveyance of an easement oil and gas lease and the consideration and value is \$100 or less. (R&T Code 11911.)"
- M. "The value of the property in this conveyance, exclusive of liens and encumbrances, is \$100 or less, and there is no additional consideration received by the grantor. (R&T Code 11911.)"
- N. "This conveyance is an acquisition of title by an exempt government entity. (R&T Code 11922.)"
- O. "This conveyance is under a reorganization or adjustment plan exempt by statue. (R&T Code 11923.)"
- P. "This conveyance is made under order of the securities and exchange commission (R&T Code 11924.)"
- Q. "This conveyance is by reason of a transfer of an interest in a partnership exempt by statue. (R&T Code 11925(a).)"
- R. "This is taken in lieu of foreclosure and is exempt in whole or in part. (R&T Code 11926.)"
- S. "This conveyance is from a governmental entity wherein the purchaser has agreed to immediately reconvey the realty to the grantor. (R&T Code 11928.)"
- T. "This conveyance is from a governmental entity to a nonprofit corporation in a transaction exempt by statue. (R&T Code 11929.)"