



# COUNTY OF SAN LUIS OBISPO OFFICE OF THE CLERK-RECORDER

**Elaina Cano -** County Clerk-Recorder

Melanie Foster - Deputy Director Clerk-Recorder

## INSTRUCTIONS FOR COMPLETION OF DECLARATION OF DOCUMENTARY TRANSFER TAX

#### **NUMBER OF FORMS REQUIRED:**

Please complete <u>one</u> (1) Declaration of Documentary Transfer Tax Form for each economic appraisal unit that transferred as part of a change in corporate control. <u>DO NOT COMPLETE THIS</u> <u>FORM WHEN RECORDING A DOCUMENT (I.E. GRANT DEED, QUITCLAIM DEED)</u>.

An economic appraisal unit is a collection of real estate assets that persons in the marketplace commonly buy and sell as a unit, or that is normally valued separately from other property. For example, a shopping center containing 10 parcels will only require completion of one Declaration of Documentary Transfer Tax Form with all 10 parcels listed. Alternatively, a transfer of a shopping center, and a separate economically unrelated gas station would require two separate Declarations identifying the parcels associated with each economic unit.

\*\*If more forms are necessary, you may photocopy the "Declaration of Documentary Transfer Tax" Form.

#### **EXEMPTIONS:**

If no documentary transfer tax is due, please state the reasons for the exemption on the Declaration of Documentary Transfer Tax Form and provide necessary supporting documentation.

#### **EXAMPLES OF SUPPORTING DOCUMENTATION (may include, but is not limited to):**

Board of Equalization Forms 100, Gift Tax Returns, Tax Returns, Death/Marriage Certificates, Living Trust, Revocable, Irrevocable, etc..., Court Orders, San Luis Obispo County Assessment Appeals, Contracts, Recorded Deeds, etc. Please note that any documentation submitted may be subject to the provisions of the California Public Records Request Act (California Government Code 6250 et. Seq.)

### **DECLARATION OF DOCUMENTARY TRANSFER TAX**

The undersigned having knowledge of the transaction does hereby disclose the following information to the Recorder of San Luis Obispo County for the purpose of determining transfer tax on a conveyance of real property in which the controlling interest of a legal entity has transferred. You are required to read the enclosed instruction sheet prior to completing this form.

| NAME OF THE ACQUIRED LEGAL ENTITY  |  | CONTACT PERSON TELEPHON       | CONTACT PERSON TELEPHONE NUMBER |  |
|--|--|-------------------------------|---------------------------------|--|
| NAME OF THE ACQUIRING PERSON OR LEGAL ENTITY   |  | EMAIL ADDRESS                 |                                 |  |
| CONTACT MAILING ADDRESS  | CITY   | STATE                         | ZIP CODE                        |  |
| APN:   | STREET ADDRESS, CITY, ZIP  |                               |                                 |  |
| APN:   | STREET ADDRESS, CITY, ZIP  |                               |                                 |  |
| APN:   | STREET ADDRESS, CITY, ZIP  |                               |                                 |  |
| Date ownership control (i.e.,  | Change in Legal Entity Controlling transfer of more than 50 percent of the owners          | ·                             |                                 |  |
|  | COMPUTATION INFORMATION (as o  | of the date of conveyance     | <u> </u>                        |  |
| Fair Market Value of the Real Property   | \$   |                               |                                 |  |
| Value obtained by appraisal  | Yes  | No                            |                                 |  |
| LESS: Encumbrances or liens rema<br>loans assumed)<br>(See RT&C 11911)                               | ining at the \$  | time of                       | transfer (i.e.,                 |  |
| Amount tax based on  | \$   | \$Countyw                     | ride Tax (\$.55                 |  |
| per \$500, or \$1.10 per \$1000- See   | Instructions and Tax Bulletin  |                               |                                 |  |
|  | fer is exempt from the documentary transfer to entation. Failure to provide supporting doc |                               |                                 |  |
| Instrument given to secure a debt. (RTC  | § 11921)   |                               |                                 |  |
| Instrument or writing to which the US or a   | any state or political subdivision is a party. (RTC §1                                     | 1922)                         |                                 |  |
| Instrument involving bankruptcy, reorgan   | ization, receivership, or change of identity. (RTC §1                                      | 1923)                         |                                 |  |
| Securities and Exchange Commission O   | rder Conveyance. (RTC § 11924)   |                               |                                 |  |
| Transfer of Realty held by a continuing p  | artnership. (RTC § 11925, )  |                               |                                 |  |
| Instrument taken in lieu of foreclosure. (F  | RTC § 11926)   |                               |                                 |  |
| Instrument transferring marital property.  | RTC § 11927)   |                               |                                 |  |
| Transfer involving an inter vivos gift, or u   | pon death (RTC § 11930)  |                               |                                 |  |
|  | CERTIFICATION  |                               |                                 |  |
| I certify (or declare) under penalty of perjury that documents, is true and correct to the best of n | at the foregoing and all information hereon, including<br>By knowledge and belief.         | any accompanying statements o | r                               |  |
| SIGNATURE:   | DATE   | TEL /                         | EPHONE                          |  |
| PRINT/TYPE THE NAME OF PERSON MAKING AFFIDAVIT   | TITLE  | EMA                           | )<br>AIL ADDRESS                |  |
|  |  |                               |                                 |  |