



PUBLIC NOTICE

Senate Bill (SB) 2 – Building Homes and Jobs Act Tax

Effective **January 1, 2018**, pursuant to SB2 (Atkins), documents accepted for recording at the Contra Costa County Clerk-Recorder may be charged an additional **\$75** as follows:

A tax 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 parcel of real property. The tax imposed by this section shall not exceed two hundred twenty-five dollars (\$225).

- **This tax will be calculated per document, with a maximum of \$225 based on the number of documents and titles.**

The tax 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.

- **A declaration of valid exemption must be placed on the face of each document, or on a document cover page, which shall become part of the document, prior to depositing with the Recorder. If no valid exemption is declared, the tax will be assessed.**

This requirement is being made in accordance with the legislative amendment of Government Code § 27388.1

Want to learn more about the law?

