

CHUCK STOREY
CLERK/RECORDER



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REAL ESTATE TRANSFERS UNDER THE DOCUMENTARY TRANSFER TAX ACT

Following is a list of Real Estate transactions that are exempt from Documentary Transfer Tax under the Documentary Transfer Tax Act. A statement and/or appropriate Revenue and Taxation code shall be revealed on the face of all documents to be recorded that are exempt from Transfer Tax.

Please contact the Recorder's Office staff at 760-482-4272 if you have further questions.

1. Conveyances Confirming Title in Grantee

"This conveyance confirms title to the grantee(s) who continues to hold the same interest.
R&T – 11911"

2. Conveyances in Dissolution of Marriages

"This conveyance is in dissolution of marriage by one spouse to the other. **R&T – 11927"**

3. Conveyances to Secure a Debt

"This conveyance is to secure a debt. **R&T – 11921"**

4. Reconveyances Upon Satisfaction of a Debt

"This is a reconveyance of realty upon satisfaction of a debt. **R&T – 11921"**

5. Conveyances Transferring Grantor's Interest Into a Revocable Living Trust

"This conveyance transfers the grantor's interest into his or her revocable living trust. **R&T – 11930"**

6. Conveyances 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 For No Value

"This is a bonafide gift and the grantor received nothing in return. **R&T – 11911"**

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 Change of Name

“This conveyance confirms change of name and the grantor & grantee are the same party.
R&T – 11911”

11. Conveyances 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”**

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. **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 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 in Lieu of Foreclosure to a Beneficiary or Mortgagee Only

“This conveyance transfers the grantors interest to the beneficiary or mortgagee due to an unpaid debt.
R&T – 11926”

16. Conveyances for governmental agencies

“This conveyance establishes governmental entities acquiring title. **R&T – 11922”**

17. Conveyances 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

“The grantors and 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)”**

18. Conveyances to Confirm Dissolution of a Partnership

“This conveyance confirms a dissolution or termination of a partnership. **R&T – 11925(b)”**