

California Government Code § 27388.1 (SB2 Atkins - Buildings Homes and Jobs Act)

Illustrative Fee Calculation Grid – Various Scenarios

SINGLE and MULTIPLE DOCUMENTS (Recorded as part of the same Transaction) - Exemption Stated	
1 document, 1 document title, 1 APN No Transfer Tax paid TOTAL - \$0	All documents which have a <u>valid exemption stated on the face of document or on cover sheet</u> (e.g., transfer tax paid, recorded in connection with transfer document where transfer tax was paid, transfer document to owner-occupier, recorded in connection with transfer document to owner-occupier, not related to real property, or if the \$225 fee cap is reached) are exempt and NO fee will be assessed.
SINGLE and MULTIPLE DOCUMENTS (Recorded as part of the same Transaction) – Transfer Tax Paid	
1 transfer document, 1 document title, 1 parcel (APN); Transfer Tax paid on one transfer document TOTAL = \$0	Any document with transfer tax is exempt and NO fee will be assessed.
1 transfer document and 3 additional documents each with 1 document title, 2 parcels (APNs) Transfer Tax paid on one transfer document TOTAL = \$0	Any document(s) submitted in the same transaction “in connection with” a transfer documents that has paid transfer tax are exempt and NO fee will be assessed. Must be related to same transaction and have exemption stated.
SINGLE and MULTIPLE DOCUMENTS (Recorded as part of the same Transaction) – No Transfer Tax	
1 document, 1 document title, 1 parcel (APN) No Transfer Tax TOTAL = \$75	1 st title charged \$75
1 document, 2 document titles, 1 parcel (APN) No Transfer Tax TOTAL = \$150	A single document that contains two or more instruments, papers, or notices serially incorporated into that one document, such as a Substitution of Trust and Reconveyance = two separate titles and two SB2 fees; see GC 27361.1
1 document, 4 document titles, 1 parcel (APN) No Transfer Tax TOTAL = \$225	\$75 cannot be assessed on remaining documents, titles or parcels because the \$225 cap is reached.
1 document, 1 document title, 2 parcels (APNs) No Transfer Tax TOTAL = \$150	\$75 fee is charged for each assessor parcel (APN)
1 transfer document and 3 additional single-title documents, 1 parcel (APN) No Transfer Tax, Grantee is owner-occupier TOTAL = \$0	Any document(s) submitted in the same transaction “in connection with” a transfer document to an owner-occupier of a residential dwelling unit are exempt and NO fee will be assessed.
4 single-title, 1-parcel (APN) documents No Transfer Tax TOTAL = \$225	\$225 per transaction cap is reached. Must be related to same transaction and have exemption stated.
2 single-title document and two 2-title documents No Transfer Tax TOTAL = \$225	\$75 cannot be assessed on remaining documents, titles or parcels because the \$225 cap is reached. Must be related to same transaction and have exemption stated.
No CAP – Unrelated Documents	
5 documents– 1 title each No Transfer Tax, non-related, but sent in together, TOTAL: \$75 x 5 = \$375	Because these documents are unrelated, each will be charged the \$75 fee. For example, 5 lien releases mailed in together with 5 different names or relating to different properties.

NOTES:

- SB2 fees are imposed on each parcel. “Parcel” is defined as the Assessor Parcel Number(s) (APN). Documents relating to multiple APNs will incur multiple SB2 fees, up to the maximum of \$225 per transaction.
- Transaction is defined and “refers to an instrument, paper or notice presented together and related to the same parties and property.” For example a group of documents that relate to a sale or transfer transaction of real property. A batch of documents received from one party for recording may include multiple SB2 transactions.
- Fee calculation per title - GC § 27361.1, states in part: “Whenever two or more instruments, papers, or notices are serially incorporated on one form or sheet, or are attached to one another, except as an exhibit marked as such, each instrument, paper, or notice shall be considered to be a separate instrument, paper, or notice for the purpose of computing the fee established by § 27361 of this code.”