



## Rebecca Martinez, County Clerk-Recorder and Registrar of Voters

### INSTRUCTIONS FOR COMPLETING DECLARATION OF DOCUMENTARY TRANSFER TAX

Please complete one (1) Declaration of Documentary Transfer Tax form for each *economic appraisal unit*\* that transferred as part of a change in control of a legal entity. **DO NOT COMPLETE THIS FORM WHEN RECORDING A DOCUMENT (I.E. GRANT DEED OR QUITCLAIM DEED)**

If more than one economic appraisal unit has changed ownership or controlling interest and additional forms are necessary, please submit photocopies of the "Declaration of Documentary Transfer Tax" form.

#### DOCUMENTARY TRANSFER TAX (DTT) CALCULATION:

DTT is due on all conveyances in which the Fair Market Value or Consideration paid, excluding any existing liens or encumbrances remaining on the property at the time of the conveyance, is in excess of \$100 at a rate of \$0.55 per \$500 or fractional portion as provided in Revenue and Taxation Code section 11911 and Madera County Code Section 3.12.

#### EXEMPTIONS:

If you believe that no DTT is due, please check the appropriate reason for the exemption found on the declaration. If additional information is required, you may submit materials along with the declaration.

#### SEND COMPLETED DTT FORMS TO:

Madera County Recorder  
Attn: Documentary Transfer Tax  
200 W. 4<sup>th</sup> Street  
Madera CA, 93637

\*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 one form with all 10 parcels listed. Alternatively, a transfer of a shopping center, and a separate economically unrelated gas station would require 2 separate Declarations identifying the parcels associated with each economic appraisal unit.*



**DECLARATION OF DOCUMENTARY TRANSFER TAX**

The undersigned having knowledge of the transaction, does hereby disclose the following information to the Recorder of Madera County for the purpose of determining transfer tax on a conveyance of real property in which controlling interest of legal entity has transferred.

Name of Acquired Legal Entity: \_\_\_\_\_

Assessor's Parcel Number: \_\_\_\_\_

Property Address: \_\_\_\_\_

City, State, and Zip Code: \_\_\_\_\_

**DOCUMENTARY TRANSFER TAX (DTT) CALCULATION (as of date of conveyance):**

Fair Market Value: \$ \_\_\_\_\_

Percentage Transferred: \_\_\_\_\_ %

Less: Encumbrances or Liens Transferring: \$ \_\_\_\_\_

Amount Tax is Based On: \$ \_\_\_\_\_

Documentary Transfer Tax (\$0.55 per \$500) \$ \_\_\_\_\_

**EXEMPTIONS:**

I CLAIM THAT THE ABOVE DESCRIBED TRAFNER IS EXEMPT FROM DTT:

- Transfer is a bona fide gift; value is less than \$100; or is liened to full value (RTC 11911)
- Transfer is given to secure a debt. Not valid on deeds (RTC 11921)
- Governmental agency is acquiring title (RTC 11922)
- Transfer involving bankruptcy; court order; or reorganization (RTC 11923)
- Securities and Exchange Commission Order conveyance (RTC 11924)
- Transfer of grantors and grantees held by individual(s) and legal entity(ies) in which proportionate interest remains the same (RTC 11925)
- Transfer taken in lieu of foreclosure (RTC 11926)
- Transfer of marital property in dissolution of marriage (RTC 11927)
- Transfer into or out of trust instrument in inter vivos gift or upon death (RTC 11930)

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

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_.

\_\_\_\_\_  
Firm Name/Print Name of Person Making Affidavit

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Name of Acquiring Entity