

**SONOMA COUNTY RECORDER'S OFFICE
DOCUMENTARY TRANSFER TAX
GUIDELINES**

Background

The Documentary Transfer Tax (DTT) imposes a tax on each deed, instrument, or writing by which any lands, tenements, or any other realty sold, shall be granted, transferred, or otherwise conveyed to another person.

The State Revenue and Taxation Code 11902 - 11934 governs this tax. The abstracted text of these sections can be found in the County Recorder's Legal Manual. The Federal Regulations were adopted by Sonoma County Ordinance No. 1058 and became effective 1/1/68.

The tax code directs the Recorder to rely upon the tax declaration unless she/he has reason to believe otherwise.

The signature of the declarant, the statement of how tax is computed, and the name of the city or "unincorporated" must be shown in the statement.

Declaration Format

The DTT statement may appear on a document in one of two forms:

DOCUMENTARY TRANSFER TAX \$ _____ CO. \$ _____ CY.
<input type="checkbox"/> COMPUTED ON FULL VALUE OF PROPERTY CONVEYED, OR
<input type="checkbox"/> COMPUTED ON FULL VALUE LESS LIENS REMAINING AT TIME OF SALE
_____ Signature of declarant CITY OF <input type="checkbox"/> UNINCORPORATED

THE UNDERSIGNED GRANTOR DECLARES:
DOCUMENTARY TRANSFER TAX \$ _____ CO.
\$ _____ CY.
____ COMPUTED ON FULL VALUE OF PROP-
ERTY CONVEYED, OR
____ COMPUTED ON FULL VALUE LESS
LIENS REMAINING AT TIME OF SALE
CITY OF _____ UNINCORPORATED _____

As a separate signed statement on the document.

OR

Incorporated into the text of the document and signed with the signature of the grantor.

County Tax

Sonoma County DTT is based on 55¢ increments and is charged at 55¢ for every \$500 of consideration or portion thereof. Transfer Tax is paid on full consideration minus any loans assumed in the sale.

City Tax

Eight Sonoma County cities have enacted Property Transfer Tax Ordinances and charge an **additional** tax. These include:

City of Cloverdale at \$1.10 per \$1,000 of consideration or portion thereof. Minus any loans assumed in the sale.

City of Cotati at \$0.55 per \$500 of consideration or portion thereof. Minus any loans assumed in the sale.

City of Healdsburg at \$0.55 per \$500 of consideration or portion thereof. Minus any loans assumed in the sale.

City of Petaluma at \$2.00 per \$1,000 of consideration or portion thereof. There is no exemption for assumed loans.

City of Santa Rosa at \$2.00 per \$1,000 of consideration or portion thereof. There is no exemption for assumed loans.

City of Sebastopol at \$2.00 per \$1,000 of consideration or portion thereof. There is no exemption for assumed loans.

City of Sonoma at \$0.55 per \$500 of consideration or portion thereof. Minus any loans assumed in the sale.

Town of Windsor at \$0.55 per \$500 of consideration or portion thereof. Minus any loans assumed in the sale.

Most Common Exemptions

The following are examples of some of the most common conveyances that are exempt from Sonoma County Documentary Transfer Tax Ordinance No. 1058, Section 12-23. **A claimed exemption must be stated on the document.**

1. **Gift Deed** - A gift of unencumbered property where the grantee does not assume any debt or obligation is exempt from tax. Revenue and Taxation Code Section 11930
2. **Confirms Title in Grantees Name** - A deed given to remove a cloud on title where the grantor has no interest in the property, such as one spouse deeding to the other to remove any possible community property interest, or a deed to remove an expired option to purchase, is exempt from tax. Revenue and Taxation Code Section 11911
3. Certain **Trust Transfers** - A deed that transfers the grantor's interest to or from a revocable trust, when the trust is for the benefit of the grantor, is exempt from the tax. Revenue and Taxation Code Section 11930
4. **Changes Manner in Which Title is Held** - This only applies to conveyance where the grantors and grantees are the same and their percentage of interest does not change. A deed changing joint tenants to community property is the most common example of this exemption. Revenue and Taxation Code Section 11911
5. Certain **Court Ordered Conveyances** - If a court orders that property be conveyed for no consideration the conveyance is exempt from tax. A court ordered deed to partition property between multiple owners is an example. Revenue and Taxation Code Section 11911
6. **Confirms Name Change** - This applies to a change in the name of the entity holding title, not a change in the entity. A name change upon marriage or a corporate name change are examples of this exemption. Revenue and Taxation Code Section 11911
7. **Agent Acting for Principal** - A deed wherein the grantor is acting as an agent for the grantee and is acting solely in his/her capacity as an agent is exempt for the tax. Revenue and Taxation Code Section 11911
8. Certain **Leases and Assignments of Lease** - A lease or assignment of lease with a term, plus any options for renewal, of less than 35 years is exempt from tax. Revenue and Taxation Code Section 11911
9. A change in the method of holding title to the realty and in which **proportional ownership interests** in the realty, whether represented by stock, membership interest, partnership interest, cotenancy interest, or otherwise **remain the same** immediately after the transfer. Revenue and Taxation Code Section 11925
10. A **transfer between spouses** that allocates property assets under a judgment of dissolution of marriage or an agreement in contemplation of such judgment or order. Revenue and Taxation Code Section 11927
11. **Deed to a Public Entity**. Any deed to a political subdivision of the United States is exempt from transfer tax. Revenue and Taxation Code Section 11922

Tax Computation

If property is located within the boundaries of one of the applicable cities tax must be computed for both county and city and shown separately on the deed.

If you need further assistance please call our office at (707) 565-2651 and speak with a Document Recorder.

Document Transfer Tax Table

Value of Transaction	Sonoma County Tax	S R, Petaluma Sebastopol Tax	Cotati Tax	Cloverdale Tax
\$ 0 - 100.00	None	None	None	None
100.01 - 500.00	\$0.55	\$2.00	\$1.90	\$1.10
500.01 - 1,000.00	1.10	"	"	"
1,000.01 - 1,500.00	1.65	4.00	3.80	2.20
1,500.01 - 2,000.00	2.20	"	"	"
2,000.01 - 2,500.00	2.75	6.00	5.70	3.30
2,500.01 - 3,000.00	3.30	"	"	"
3,000.01 - 3,500.00	3.85	8.00	7.60	4.40
3,500.01 - 4,000.00	4.40	"	"	"
4,000.01 - 4,500.00	4.95	10.00	9.50	5.50
4,500.01 - 5,000.00	5.50	"	"	"
5,000.01 - 5,500.00	6.05	12.00	11.40	6.60
5,500.01 - 6,000.00	6.60	"	"	"
6,000.01 - 6,500.00	7.15	14.00	13.30	7.70
6,500.01 - 7,000.00	7.70	"	"	"
7,000.01 - 7,500.00	8.25	16.00	15.20	8.80
7,500.01 - 8,000.00	8.80	"	"	"
8,000.01 - 8,500.00	9.35	18.00	17.10	9.90
8,500.01 - 9,000.00	9.90	"	"	"
9,000.01 - 9,500.00	10.45	20.00	19.00	11.00
9,500.01 - 10,000.00	11.00	"	"	"
10,000.01 - 10,500.00	11.55	22.00	20.90	12.10
10,500.01 - 11,000.00		"	"	"
11,000.01 - 11,500.00	12.65	24.00	22.80	13.20
11,500.01 - 12,000.00	13.20	"	"	"
12,000.01 - 12,500.00	13.75	26.00	24.70	14.30
12,500.01 - 13,000.00	14.30	"	"	"
13,000.01 - 13,500.00	14.85	28.00	26.60	15.40
13,500.01 - 14,000.00	15.40	"	"	"
14,000.01 - 14,500.00	15.95	30.00	28.50	16.50
14,500.01 - 15,000.00	16.50	"	"	"
15,000.01 - 15,500.00	17.05	32.00	30.40	17.60
15,500.01 - 16,000.00	17.60	"	"	"
16,000.01 - 16,500.00	18.15	34.00	32.30	18.70
16,500.01 - 17,000.00	18.70	"	"	"
17,000.01 - 17,500.00	19.25	36.00	34.20	19.80
17,500.01 - 18,000.00	19.80	"	"	"
18,000.01 - 18,500.00	20.35	38.00	36.10	20.90
18,500.01 - 19,000.00	20.90	"	"	"
19,000.01 - 19,500.00	21.45	40.00	38.00	22.00
19,500.01 - 20,000.00	22.00	"	"	"
20,000.01 - 20,500.00	22.55	42.00	39.90	23.10
20,500.01 - 21,000.00	23.10	"	"	"
21,000.01 - 21,500.00	23.65	44.00	41.80	24.20
21,500.01 - 22,000.00	24.20	"	"	"
22,000.01 - 22,500.00	24.75	46.00	43.70	25.30
22,500.01 - 23,000.00	25.30	"	"	"
23,000.01 - 23,500.00	25.85	48.00	45.60	26.40
23,500.01 - 24,000.00	26.40	"	"	"
24,000.01 - 24,500.00	26.95	50.00	47.50	27.50
24,500.01 - 25,000.00	27.50	"	"	"

Document Transfer Tax Table

Value of Transaction	Sonoma County Tax	S R, Petaluma Sebastopol Tax	Cotati Tax	Cloverdale Tax
\$ 25,000.01 - 25,500.00	\$28.05	\$52.00	\$49.40	\$28.60
25,500.01 - 26,000.00	28.60	"	"	"
26,000.01 - 26,500.00	29.15	54.00	51.30	29.70
26,500.01 - 27,000.00	29.70	"	"	"
27,000.01 - 27,500.00	30.25	56.00	53.20	30.80
27,500.01 - 28,000.00	30.80	"	"	"
28,000.01 - 28,500.00	31.35	58.00	55.10	31.90
28,500.01 - 29,000.00	31.90	"	"	"
29,000.01 - 29,500.00	32.45	60.00	57.00	33.00
29,500.01 - 30,000.00	33.00	"	"	"
30,000.01 - 30,500.00	33.55	62.00	58.90	34.10
30,500.01 - 31,000.00	34.10	"	"	"
31,000.01 - 31,500.00	34.65	64.00	60.80	35.20
31,500.01 - 32,000.00	35.20	"	"	"
32,000.01 - 32,500.00	35.75	66.00	62.70	36.30
32,500.01 - 33,000.00	36.30	"	"	"
33,000.01 - 33,500.00	36.85	68.00	64.60	37.40
33,500.01 - 34,000.00	37.40	"	"	"
34,000.01 - 34,500.00	37.95	70.00	66.50	38.50
34,500.01 - 35,000.00	38.50	"	"	"
35,000.01 - 35,500.00	39.05	72.00	68.40	39.60
35,500.01 - 36,000.00	39.60	"	"	"
36,000.01 - 36,500.00	40.15	74.00	70.30	40.70
36,500.01 - 37,000.00	40.70	"	"	"
37,000.01 - 37,500.00	41.25	76.00	72.20	41.80
37,500.01 - 38,000.00	41.80	"	"	"
38,000.01 - 38,500.00	42.35	78.00	74.10	42.90
38,500.01 - 39,000.00	42.90	"	"	"
39,000.01 - 39,500.00	43.45	80.00	76.00	44.00
39,500.01 - 40,000.00	44.00	"	"	"
40,000.01 - 40,500.00	44.55	82.00	77.90	45.10
40,500.01 - 41,000.00	45.10	"	"	"
41,000.01 - 41,500.00	45.65	84.00	79.80	46.20
41,500.01 - 42,000.00	46.20	"	"	"
42,000.01 - 42,500.00	46.75	86.00	81.70	47.30
42,500.01 - 43,000.00	47.30	"	"	"
43,000.01 - 43,500.00	47.85	88.00	83.60	48.40
43,500.01 - 44,000.00	48.40	"	"	"
44,000.01 - 44,500.00	48.95	90.00	85.50	49.50
44,500.01 - 45,000.00	49.50	"	"	"
45,000.01 - 45,500.00	50.05	92.00	87.40	50.60
45,500.01 - 46,000.00	50.60	"	"	"
46,000.01 - 46,500.00	51.15	94.00	89.30	51.70
46,500.01 - 47,000.00	51.70	"	"	"
47,000.00 - 47,500.00	52.25	96.00	91.20	52.80
47,500.01 - 48,000.00	52.80	"	"	"
48,000.01 - 48,500.00	53.35	98.00	93.10	53.90
48,500.01 - 49,000.00	53.90	"	"	"
49,000.01 - 49,500.00	54.45	100.00	95.00	55.00
49,500.01 - 50,000.00	55.00	"	"	"