



# COUNTY OF EL DORADO

Recorder – Clerk – Commissioner of Civil Marriages

Janelle K. Horne, Recorder-Clerk

Catrina M. Christensen, Asst. Recorder-Clerk

## Documentary Transfer Tax Exemptions

Below is a list of acceptable Documentary Transfer Tax exemptions under Revenue and Taxation (R & T) Code Sections 11911-11930. Documentary Transfer Tax is collected at the time of recording on realty sold within the County unless an acceptable exemption is listed. The R & T Code and required language must be listed on the face of the document. Recorder staff cannot provide legal advice on DTT Exemptions.

### **R & T 11911 – Consideration or value less than \$100**

- Easement Deed.
- Boundary Line Adjustment.
- A gift of **unencumbered** property where the grantee does not assume any debt or obligation. Situational examples are listed below:
  - Adding a spouse, child or grandchild.
  - Spouse deeding to remove any possible community property interest.
  - An individual name change.
  - Vesting Change

### **R & T 11921 – Securing a debt.**

- Instrument in writing given to secure a debt. Cannot be used without a Deed of Trust following.

### **R & T 11922 – Public Entity**

- Any deed to a political subdivision of the United States is exempt from transfer tax.

### **R & T 11923 – Court Order – List Case Number**

- Conveyance under bankruptcy, reorganization/adjustment or court ordered conveyance.

### **R & T 11925 – Same proportional interest**

- When the same proportional interest in realty, whether by stock, membership interest, partnership interest, co-tenancy interest or otherwise remain the same immediately after transfer.

### **R & T 11926 – Trustee’s Deed upon sale or Deed in lieu of Foreclosure.**

- A special tax statement is required to determine if any equity value exists.
- The tax exemption is for the value of the lien and does not include any equity value.

### **R & T 11927 – Dissolution**

- When property assets under a judgment of dissolution of marriage (divorce) or an agreement in contemplation of such judgment or order.

### **R & T 11930 – Gift or by reason of death**

- Reason of such inter vivos gift or by reason of the death of any person, such lands, tenements, realty, or interests therein are transferred outright to, or in trust for the benefit of, any person or entity. Situational examples are listed below:
  - Adding a spouse, child or grandchild.
  - A deed that transfers the grantor’s interest to or from a revocable trust, when the trust is to benefit of the grantor.