



**COUNTY OF SAN LUIS OBISPO
OFFICE OF THE CLERK-RECORDER**

Tommy Gong - County Clerk Recorder

2017 SB2 Exemption Worksheet

The 2017 SB2 imposes a State mandate on County Recorders to charge an additional \$75.00 fee at the time of recording for every real estate instrument permitted by law to be recorded.

However, the bill contains five (5) exemptions. If any apply to your document title **and are declared**, the Recorder's office will not charge the \$75.00 fee. The following questions are designed to help determine whether an exemption applies. If you answer "yes" to any of the questions below, you may claim an exemption for that document title.

YES NO

- Is the document subject to Documentary Transfer Tax?** (If yes, then it is exempt)
- Is the document recorded in connection with another document that was subject to Documentary Transfer Tax (DTT)?** (If you answer "yes" to both questions below your document(s) is exempt)
 - Does the document reference the same party(s) and property(s) referenced by the document that was subject to Documentary Transfer Tax (DTT)?
 - Is the document recorded concurrently with the document that paid Documentary Transfer Tax (DTT)?
- Does the document transfer real property that is an owner occupied residential dwelling?** (If you answer "yes" to both questions below your document is exempt)
 - Is the property a residential property?
 - Is the property or will the property become your primary residence?
- Is the document recorded in connection with a transfer of real property that is an owner occupied residential dwelling?** (If you answer "yes" to both questions below your document is exempt)
 - Does the document reference the same party(s) and property(s) referenced by the document that was used to transfer real property of an owner-occupied residential dwelling?
 - Is the document recorded concurrently with the document used to transfer real property of an owner-occupied residential dwelling?
- Is the document NOT related to real property?** (If yes, then it is exempt)
- For this transaction, do you have three (3) document titles subject to the SB2 fee?** If yes, the fourth and any additional titles are exempt if declared. (The fee is capped at \$225.00 per single transaction)

*****Failure to declare any exemption will result in the imposition of the SB2 \$75.00 Fee*****