



COUNTY OF SAN LUIS OBISPO OFFICE OF THE CLERK-RECORDER

Elaina Cano - County Clerk-Recorder

Melanie Foster - Deputy Director Clerk-Recorder

INSTRUCTIONS FOR COMPLETION OF DECLARATION OF DOCUMENTARY TRANSFER TAX

NUMBER OF FORMS REQUIRED:

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

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 completion of one Declaration of Documentary Transfer Tax Form with all 10 parcels listed. Alternatively, a transfer of a shopping center, and a separate economically unrelated gas station would require two separate Declarations identifying the parcels associated with each economic unit.

**If more forms are necessary, you may photocopy the "Declaration of Documentary Transfer Tax" Form.

EXEMPTIONS:

If no documentary transfer tax is due, please state the reasons for the exemption on the Declaration of Documentary Transfer Tax Form and provide necessary supporting documentation.

EXAMPLES OF SUPPORTING DOCUMENTATION (may include, but is not limited to):

Board of Equalization Forms 100, Gift Tax Returns, Tax Returns, Death/Marriage Certificates, Living Trust, Revocable, Irrevocable, etc., Court Orders, San Luis Obispo County Assessment Appeals, Contracts, Recorded Deeds, etc. Please note that any documentation submitted may be subject to the provisions of the California Public Records Request Act (California Government Code 6250 et. Seq.)

