



**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 Return, Tax Returns, Death/Marriage Certificates, Living Trust, Revocable, Irrevocable, etc., Court Orders, LA 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.)



Kern County Assessor-Recorder

Jon Lifquist

Assistant Assessor
Lee Smith
Assistant Recorder
Brian Pace

DECLARATION OF DOCUMENTARY TRANSFER TAX

The undersigned having knowledge of the transaction, does hereby disclose the following information to the Recorder of Kern County for the purpose of determining transfer tax on a conveyance of real property in which the controlling interest of a legal entity has transferred. You are required to read the enclosed instruction sheet prior to completing this form. You may wish to consult your legal advisor.

Form with fields: NAME OF THE ACQUIRED LEGAL ENTITY, CONTACT PERSON TELEPHONE NUMBER, NAME OF THE ACQUIRING PERSON OR LEGAL ENTITY, EMAIL ADDRESS, CONTACT MAILING ADDRESS, CITY, STATE, ZIP CODE

Date ownership control (i.e., transfer of more than 50 percent of the ownership interests) was obtained:

APN: STREET ADDRESS, CITY, ZIP: (repeated three times)

Change in Legal Entity Controlling Interest

COMPUTATION INFORMATION (as of date of conveyance)

Table with 2 columns: Description (Total Consideration/Value of the interest or property, Value obtained by appraisal, LESS: Liens or encumbrances remaining at the time of transfer (i.e., loans assumed), Amount tax based on, Countywide Tax) and Amount/Percentage (\$ / Percentage transferred %)

REASON FOR NO TAX DUE: (If this transfer is exempt from the documentary transfer tax, please complete this section, indicate the reason and submit supporting documentation. Failure to provide supporting documentation may result in denial of your request.)

- Instrument given to secure a debt. (RTC § 11921, KCO § 4.20.040)
Instrument or writing to which the US or any state or political subdivision is a party. (RTC §11922, KCO § 4.20.050)
Instrument involving bankruptcy, reorganization, receivership or change of identity. (RTC §11923, KCO § 4.20.060)
Securities and Exchange Commission Order Conveyance. (RTC § 11924, KCO § 4.20.070)
Transfer of Realty held by a continuing partnership. (RTC § 11925, KCO § 4.20.080)
Instrument taken in lieu of foreclosure. (RTC § 11926, KCO § 4.20.100(A))
Instrument transferring marital property. (RTC § 11927, KCO § 4.20.100(B))
Transfer involving an Inter vivos gift, or upon death (RTC § 11930)

CERTIFICATION

I certify (or declare) under penalty of perjury that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

Form with fields: SIGNATURE, DATE, TELEPHONE, PRINT/TYPE NAME OF PERSON MAKING AFFIDAVIT, TITLE, EMAIL ADDRESS