



# County of San Mateo TRANSFER TAX AFFIDAVIT

# DTT AFFIDAVIT

## Per San Mateo County Ordinance Code 2.93.050

**NOTICE:** Any material misrepresentation of fact in this affidavit is a misdemeanor under section 2.93.120 of the San Mateo County real property tax code. Any person who makes such a representation is subject to prosecution for such offense.

The Assessor-Clerk-Recorder reserves the right to report potentially fraudulent recordings to the District Attorney's Real Estate Fraud Unit.

This form must accompany any document that requires a Documentary Transfer Tax declaration, including but not limited to; Agreement for Sale; Assignment of Lease; Deed in Lieu of Foreclosure; Easement; Grant Deed; Land Contract; Lease; Memorandum of Lease;

1. LOCATION OF PROPERTY: Assessor's Parcel Number: \_\_\_\_\_ - \_\_\_\_\_ City: \_\_\_\_\_

Street Address: \_\_\_\_\_ Document To Be Recorded: \_\_\_\_\_

2. IS THIS A FORECLOSURE OR TRUSTEE SALE?  Yes  No (If yes, complete this section.)

a. Is the transferee the Beneficiary or Mortgagee?  Yes  No

b. Please provide. Name of Trustee: \_\_\_\_\_

Date of original Deed of Trust: \_\_\_\_\_

3. IS THIS A LEASE?  Yes  No (If yes or no, complete this section.)

a. Is remaining term of lease, including renewal options, greater than 35 years?  Yes  No

b. If NO, submit a copy of the lease, or summary, or terms.

c. If YES, enter the value of the lease interest on line 9a. (For tax calculations.)

4. IS THIS A GIFT IN WHOLE OR IN PART?  Yes  No (If yes, give a complete explanation.)

Name of the Donor: \_\_\_\_\_

Name of the Donee: \_\_\_\_\_

Please be aware that certain gifts in excess of \$14,000 per calendar year may trigger a Federal Gift Tax. In such cases, the Transferor/Donor may be required to fill out a Form 709 (Federal Gift Tax Return) with the Internal Revenue Service. Please also be aware that the information stated on this document may be given to and used by governmental agencies, including the Internal Revenue Service.

*I, as the Transferor/Donor declare under penalty of perjury that I have read the above paragraph and acknowledge that a Federal Gift Tax may be triggered.*

▶ \_\_\_\_\_  
Signature of Donor:  
SIGNATURE ON REVERSE STILL REQUIRED.

\_\_\_\_\_ ( )  
Print Donor Name:

\_\_\_\_\_  
Donor Phone:

5. ARE YOU ADDING OR REMOVING A CO-OWNER FOR REFINANCING PURPOSES?  Yes  No Initial here: \_\_\_\_\_  
If yes, initial to the right to indicate your agreement with the statement below and sign on reverse. ▶

*The proportional ownership interest will revert back to its original holding within one (1) month from the date of recording; otherwise I will pay the applicable transfer tax.*

**TRANSFER TAX AFFIDAVIT, pg. 2**

6. ARE YOU MOVING TITLE INTO OR OUT OF A TRUST?  Yes  No /  Into  Out of /  Revocable  Irrevocable

a. Name of Trust: \_\_\_\_\_ b. Date of Trust: \_\_\_\_\_

c. Name of Trustor(s): \_\_\_\_\_

d. Name(s) of Currently Active Trustee(s): \_\_\_\_\_

e. If this transaction changes who is on title or the proportional interest of how title is held, further explanation is required and may require additional time to review.

Attach additional page(s) if necessary.

7. DO YOU CONTEND THAT NO TRANSFER TAX IS DUE FOR A REASON NOT EXPLAINED IN #1-6?  Yes  No  
(If yes, give a complete explanation.)


a. The nature of the transaction is: \_\_\_\_\_


b. The reason (exemption) you claim no tax is due: \_\_\_\_\_


8. IS THIS A TRANSFER BETWEEN LEGAL ENTITIES?  Yes  No

IF YES, TRANSFERS INVOLVING LEGAL ENTITIES MUST PROVIDE, PREFERABLY ONE (1) WEEK IN ADVANCE, APPLICABLE DOCUMENTATION. SOME EXAMPLES ARE LISTED BELOW. THIS TYPE OF TRANSACTION WILL REQUIRE 1-3 BUSINESS DAYS TO REVIEW.

Entity ownership documentation is required if you are a:

 **Corporation**—A copy of the Articles of Incorporation amendments and any other documents showing the shares issued and share ownership; or

 **LLC**—A copy of the Operating Agreement, amendments, and any other documentation showing the partners and ownership percentage; or

 **Partnership**— A copy of the Partner Agreement, amendments and any other documents showing the partners and ownership percentage.

For all legal entities, provide the names of individuals and specific percentages held by each individual prior to and following the transfer.

9. **TAXABLE TRANSACTIONS:** Complete the following and calculate the tax below. Tax is calculated as \$0.55 per \$500 of line 9D. Example, \$100,000 value/\$500 increments = 200. 200 increments x \$0.55 = \$110 in tax due. You may also use \$1.10

A) Consideration paid or value. \$ \_\_\_\_\_

B)  Full cash value.  Less liens.


C) If less liens, loan amount assumed. \$ \_\_\_\_\_

D) Total consideration or value less liens. (Line A minus line C.) \$ \_\_\_\_\_

E) Tax due. \$ \_\_\_\_\_

**I DECLARE OR AFFIRM UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.**


Are you the  Transferee,  Transferor,  Both, or  Representative with full knowledge of foregoing. Signature still required.

 \_\_\_\_\_  
Signature of Transferee:

\_\_\_\_\_  
Print Name:

\_\_\_\_\_  
Address of Transferee:

\_\_\_\_\_  
Phone Number of Transferee: ( )

 \_\_\_\_\_  
Signature of Transferor:

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Address of Transferor:

\_\_\_\_\_  
Phone Number of Transferor: ( )

\_\_\_\_\_  
Place of Execution: (City, County, State where executed.)

\_\_\_\_\_  
Date of Execution