

## 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.)

**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.**

NAME OF THE <b>ACQUIRED LEGAL ENTITY</b>		CONTACT PERSON TELEPHONE NUMBER	
NAME OF THE <b>ACQUIRING PERSON OR LEGAL ENTITY</b>		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: \_\_\_\_\_  
 APN: \_\_\_\_\_ STREET ADDRESS, CITY, ZIP: \_\_\_\_\_  
 APN: \_\_\_\_\_ STREET ADDRESS, CITY, ZIP: \_\_\_\_\_

Change in Legal Entity Controlling Interest

**COMPUTATION INFORMATION (as of date of conveyance)**

Total Consideration/Value of the interest or property	\$ _____ / Percentage transferred _____ %
Value obtained by appraisal	Yes _____ No _____
LESS: Liens or encumbrances remaining at the time of transfer (i.e., loans assumed)	\$ _____
Amount tax based on	\$ _____
Countywide Tax (\$.55 per \$500, or \$1.10 per \$1000)	\$ _____

**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.**

SIGNATURE:	DATE	TELEPHONE ( )
PRINT/TYPE NAME OF PERSON MAKING AFFIDAVIT	TITLE	EMAIL ADDRESS

