



# County of Fresno

Paul Dictos, CPA  
Assessor-Recorder

*"Never Underestimate the Value"*

TO: All Documents Recording Customers

FROM: Paul Dictos, CPA  
Assessor-Recorder

DATE: August 12, 2019

SUBJECT: Change in Recording Fee – Senate Bill 2 (SB2 – Atkins) Building Homes and Jobs Act - \$75 Fee in Effect January 1, 2018

---

The California Legislature passed, and on September 29, 2017 Governor Brown signed, SB2, Chapter 364 of the Statutes of 2017, the Building Homes and Jobs Act, which provides that effective January 1, 2018, certain recorded documents shall be charged an additional fee, as provided in Government Code section 27388.1. A few months later, on March 13, 2018, the Governor signed AB 110, Chapter 8 of the Statutes of 2018, to amend the fee. The full text Government Code section 27388.1, as amended, is provided at the end of this memo.

Government Code section 27388.1 requires County Recorders to charge an additional \$75 at the time of recording every real estate instrument, paper, or notice required or permitted by law to be recorded, except those expressly exempted from payment of recording fees, per each transaction per parcel of real property, not to exceed \$225 per single transaction.

Documents believed to be exempt from paying the \$75 Building Homes and Jobs Act fee must have a declaration of exemption specifying the reason for exemption from the fee on the face of the document, or on a coversheet to be recorded with the document, when submitted for recording. For example:

This document is exempt from the \$75 fee under California Government Code § 27388.1 because:

- Document is a transfer of real property subject to the imposition of transfer tax
- Document is a transfer of real property that is a residential dwelling to an owner-occupier
- Document is executed or recorded by the federal government in accordance with the Uniform Federal Lien Registration Act
- Document is executed or recorded by the State of California or any county, municipality, or other political subdivision of the State of California
- The maximum fee of \$225 per transaction is reached
- Document is not related to real property

A sample exemption coversheet is attached and will also be available at the recording window.

**Failure to include a complete declaration of exemption, including the reason for exemption, on the face of the document or on a separate coversheet will result in the imposition of the Building Homes and Jobs Act fee.**

**Government Code §27388.1**

(a)(1) Commencing January 1, 2018, and except as provided in paragraph (2), in addition to any other recording fees specified in this code, a fee of seventy-five dollars (\$75) shall be paid at the time of recording of every real estate instrument, paper, or notice required or permitted by law to be recorded, except those expressly exempted from payment of recording fees, per each single transaction per parcel of real property. The fee imposed by this section shall not exceed two hundred twenty-five dollars (\$225). "Real estate instrument, paper, or notice" means a document relating to real property, including, but not limited to, the following: deed, grant deed, trustee's deed, deed of trust, reconveyance, quit claim deed, fictitious deed of trust, assignment of deed of trust, request for notice of default, abstract of judgment, subordination agreement, declaration of homestead, abandonment of homestead, notice of default, release or discharge, easement, notice of trustee sale, notice of completion, UCC financing statement, mechanic's lien, maps, and covenants, conditions, and restrictions.

(2) The fee described in paragraph (1) shall not be imposed on any of the following documents:

(A) Any real estate instrument, paper, or notice recorded in connection with a transfer subject to the imposition of a documentary transfer tax as defined in Section 11911 of the Revenue and Taxation Code.

(B) Any real estate instrument, paper, or notice recorded in connection with a transfer of real property that is a residential dwelling to an owner-occupier.

(C) Any real estate instrument, paper, or notice executed or recorded by the federal government in accordance with the Uniform Federal Lien Registration Act (Title 7 (commencing with Section 2100) of Part 4 of the Code of Civil Procedure).

(D) Any real estate instrument, paper, or notice executed or recorded by the state or any county, municipality, or other political subdivision of the state.

(b) The county recorder shall remit quarterly, on or before the last day of the month next succeeding each calendar quarterly period, the fees, after deduction of any actual and necessary administrative costs incurred by the county recorder in carrying out this section, to the Controller for deposit in the Building Homes and Jobs Trust Fund established by Section 50470 of the Health and Safety Code, to be expended for the purposes set forth in that section. In addition, the county shall pay to the Controller interest, at the legal rate, on any funds not paid to the Controller before the last day of the month next succeeding each quarterly period.

(c) If the Department of Housing and Community Development determines that any moneys derived from fees collected are being allocated by the state for a purpose not authorized by Section 50470 of the Health and Safety Code, the county recorder shall, upon notice of the determination, immediately cease collection of the fees, and shall resume collection of those fees only upon notice that the moneys derived from the fees collected are being allocated by the state only for a purpose authorized by Section 50470 of the Health and Safety Code.

(d)

(1) Subparagraph (C) of paragraph (2) of subdivision (a), as added by the act adding this subdivision, shall apply to any real estate instrument, paper, or notice executed or recorded by the federal government on or after January 1, 2018, and the fee imposed by this section shall not be imposed or billed for any real estate instrument, paper, or notice executed or recorded by the federal government in accordance with the Uniform Federal Lien Registration Act (Title 7 (commencing with Section 2100) of Part 4 of the Code of Civil Procedure) on or after that date.

(2) The Legislature finds and declares that subparagraph (D) of paragraph (2) of subdivision (a), as added by the act adding this subdivision, reflects the original intent of the Legislature in enacting this section and is therefore not a change in, but is declaratory of, existing law. Subparagraph (D) of paragraph (2) of subdivision (a), as added by the act adding this subdivision, shall apply to any real estate instrument, paper, or notice executed or recorded by the state or any county, municipality, or other political subdivision of the state on or after January 1, 2018, and the fee imposed by this section shall not be imposed or billed for any real estate instrument, paper, or notice executed or recorded by the state or any county, municipality, or other political subdivision of the state on or after that date.