



# TRANSFER TAX AFFIDAVIT

**NOTICE: ANY MATERIAL MISREPRESENTATION OF FACT IN THIS AFFIDAVIT IS A MISDEMEANOR UNDER SECTION 32-47 OF THE SANTA BARBARA COUNTY REAL PROPERTY TRANSFER TAX CODE. ANY PERSON WHO MAKES SUCH A MISREPRESENTATION IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.**

**THE CLERK-RECORDER RESERVES THE RIGHT TO REPORT POTENTIALLY FRAUDULENT RECORDINGS TO THE DISTRICT ATTORNEY'S REAL ESTATE FRAUD UNIT.**

1. LOCATION OF PROPERTY: Assessor's Parcel Number: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
Describe the document(s) to be recorded: \_\_\_\_\_

2. IS THIS A TRANSFER INTO OR OUT OF A TRUST?  Yes  No (If yes, complete this section. If no, proceed to #3.)
- a. Is this transfer solely to reflect a change of trustee?  Yes  No (if yes, sign at bottom of page 2. If no, proceed to #2b.)
- b. Is this to/from a revocable trust wherein the trustors/settlors are the grantors/grantees?  Yes  No (if yes, sign at bottom of page 2. If no, proceed to #2c.)
- c. Is this a transfer for refinancing purposes only?  Yes  No (if yes, sign at bottom of page 2. If no, proceed to #2d.)
- d. Is there any consideration for this transfer, such as a sale to or from a trust?  Yes  No (If yes, proceed to #9. If no, proceed to #3)

3. IS THIS AN INTERSPOUSAL TRANSFER?  
 Yes  No (If yes sign at the bottom of Page 2. If no, proceed to #4.)

4. IS THIS A FORECLOSURE OR A TRUSTEE'S SALE?  
 Yes  No (If yes, complete this section. If no, proceed to #5.)
- a. Is the transferee the Beneficiary or Mortgagee?  
 Yes  No (If yes, complete this section. If no, proceed to #5.)
- b. Please provide Name of Trustee \_\_\_\_\_  
Date of original deed of Trust \_\_\_\_\_
- c. Enter the amount of consideration paid or value and on line 9a \$ \_\_\_\_\_

5. IS THIS A GIFT IN WHOLE OR IN PART?  
 Yes  No (if yes, give a complete explanation and **sign both as Donor and at the bottom of Page 2.** If no, proceed to #6.)

Name of Transferor/Donor: \_\_\_\_\_

Name of Transferee/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 file Form 709 (Federal Gift Tax Return) with the Internal Revenue Service. Please also be aware that information stated on this document may be given and used by governmental agencies, including the Internal Revenue Service.

I, as the Transferor (Donor) \_\_\_\_\_, declare under the penalty of perjury, that I have read the aforementioned paragraph and acknowledge that a Federal Gift Tax may be triggered.

\_\_\_\_\_  
Donor Signature

\_\_\_\_\_  
Donor Phone Number

6. IS THIS A NON-OIL AND GAS LEASE?

Yes  No (If yes, complete this section. If no, proceed to #7.)

**If this is an Oil and Gas Lease, a Mineral Deed or Assignment of Oil and Gas Lease, the document is subject to tax, REGARDLESS OF THE TERM OF THE LEASE. Proceed to #9.**

- a. Is remaining term of lease including renewal options greater than 35 years?  Yes  No
- b. **If yes, submit a copy of lease or summary or terms**
- c. Enter the value of the lease interest and on line 9a (for tax calculation) \$ \_\_\_\_\_

7. IS THIS A TRANSFER GIVEN TO SECURE A DEBT?

Yes  No (If yes, complete this section. If no, proceed to #8.)

- a. If adding or removing a co-owner for refinancing purposes, please initial \_\_\_\_\_  
*"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."*
- b. If removing a co-owner for refinancing purposes, please initial \_\_\_\_\_ and explain in #8 a. below.

8. DO YOU CONTEND THAT NO TRANSFER TAX IS DUE FOR A REASON NOT EXPLAINED IN #1-7?

Yes  No (If yes, complete this section. If you are paying tax, proceed to #9.)

- a. If yes, explain the exemption of R & T Code section 11911  or section 11930  below:

(1) The nature of this transaction; and

(2) The reason why you contend no transfer tax is due **(Use additional papers if necessary and attach copies of records or documents supporting your claim.)**

**Transfers involving legal entities must provide:**

- Articles of Incorporation, Operating Agreement of an LLC, or Partnership Agreement
- Provide the names of individuals and specific percentages held by each individual both prior to and following this transfer.

9. TAXABLE TRANSACTIONS (No tax due if value or consideration is less than \$100.00.)

Complete the following and calculate the tax below:

- 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 – Line C) \$ \_\_\_\_\_
- e. Tax Due, calculate tax as \$0.55 per \$500 of Line D \$ \_\_\_\_\_

Example: \$100,000 value / \$500 increments = 200  
200 increments X \$0.55 = \$110 in tax due

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

Transferee  Transferor **OR** Agent of Transferee  or Agent of Transferor

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Address

**Check here if address in Question #1 is the same as the claimant's mailing address**

\_\_\_\_\_  
Phone Number

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

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