



ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK
AUDITOR-CONTROLLER/CLERK-RECORDER

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

CITY TAX:

In addition to the Countywide documentary transfer tax of \$1.10 per \$1,000.00, an additional City documentary transfer tax has been imposed on all documents that convey real property within the cities of Alameda, Albany, Berkeley, Emeryville, Hayward, Oakland, Piedmont, and San Leandro. Both the Countywide and additional City documentary transfer tax is collected and administered pursuant to Revenue and Taxation Code sections 11911 through 11935.

The City documentary transfer tax rate is computed on consideration or value of the property conveyed, exclusive of existing liens and encumbrances, and is added to the Countywide \$1.10 per \$1,000.00 documentary transfer tax.

Please mail documentation to:

Alameda County Clerk-Recorder
ATTN: Consolidated Accounting Unit
1106 Madison Street
Oakland, CA 94607

PLEASE USE CAUTION TO APPROPRIATELY ALLOT THE CORRECT ADDITIONAL CITY TAX IF APPLICABLE.

FOR CITY TAX RATE INFORMATION PLEASE VISIT OUR WEBPAGE LOCATED HERE:

<https://www.acgov.org/auditor/clerk/transfertax.htm>





ALAMEDA COUNTY AUDITOR-CONTROLLER AGENCY MELISSA WILK

AUDITOR-CONTROLLER/CLERK-RECORDER

DECLARATION OF DOCUMENTARY TRANSFER TAX

The undersigned having knowledge of the transaction does hereby disclose the following information to the Alameda County Clerk-Recorder 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.**

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

APN: _____ STREET ADDRESS, CITY, ZIP: _____

Change in Legal Entity Controlling Interest

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

DOCUMENTARY TRANSFER TAX DUE: (If paying documentary transfer tax, please complete this section.)

COMPUTATION INFORMATION (as of the date of conveyance)

Fair Market Value of the Real Property	\$ _____
Value obtained by appraisal	Yes ___ No ___ If yes, please provide appraisal documentation.
LESS: Encumbrances or liens remaining at the time of transfer (i.e., loans assumed) (See RT&C 11911)	\$ _____
Amount tax based on	\$ _____
Countywide Tax (\$.55 per \$500, or \$1.10 per \$1000)	\$ _____
City Tax (if applicable) – See Instructions	\$ _____

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 securing a debt for collateral purposes. (RTC § 11921)
- _____ Governmental agency acquiring title. (RTC § 11922)
- _____ Conveyance involving bankruptcy, reorganization, or court order. Federal Case No. _____ (RTC § 11923)
- _____ Transfer by order of the Securities and Exchange Commission Case No. _____ (RTC § 11924)
- _____ Transfer of Realty held by a continuing partnership. (RTC § 11925)
- _____ Transfer between individual(s) and legal entity(ies) which proportional interest remains the same. (RTC § 11925)
- _____ Instrument taken in lieu of foreclosure. (RTC § 11926)
- _____ Dissolution of marriage. (RTC § 11927)
- _____ Transfer is a gift, or by reason of 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 THE NAME OF PERSON MAKING AFFIDAVIT	TITLE	EMAIL ADDRESS

Office of the Auditor-Controller
1221 Oak St., Suite 249
Oakland, CA 94612
Tel: (510) 272-6565
Fax: (510) 272-6502

Central Collections Division
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 208-9900
Fax: (510) 208-9932

Clerk-Recorder's Office, Oakland
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 272-6362
Fax: (510) 208-9858

Clerk-Recorder's Office, Tri-Valley
7600 Dublin Blvd.
Dublin, CA 94568
Tel: (510) 272-6362
Fax: (510) 208-9858