



LARRY W. WARD  
COUNTY OF RIVERSIDE  
ASSESSOR-COUNTY CLERK-RECORDER

Recorder  
P.O. Box 751  
Riverside, CA 92502-0751  
(951) 486-7000

Website: [www.riversideacr.com](http://www.riversideacr.com)

November 30, 2010

To: Title and Escrow Companies and Other Interested Parties

**Re: Documentary Transfer Tax Affidavit and New Preliminary Change of Ownership Report**

Please be aware of the existence a new form entitled "Documentary Transfer Tax Affidavit" (DTT Affidavit).

Effective January 1, 2011, the DTT Affidavit will be required to be completed and submitted with each document when Documentary Transfer Tax is being paid **or** when an exemption is being claimed from the payment of the tax. If a government agency is a party to the document, the form will not be required.

**In addition**, a new Preliminary Change of Ownership Report has been adopted by the State Board of Equalization, which becomes effective January 1, 2011.

For your information, I have attached the DTT Affidavit, the new Preliminary Change of Ownership Report and the DTT Information Sheet which describes Documentary Transfer Tax Ordinance No. 516 as well as many tax exemptions.

Should you have any questions, feel free to contact me.

Sincerely,

Danielle Rifilato  
Research and Policy Analyst  
Riverside County Assessor-Clerk-Recorder  
951-486-7030



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DOCUMENTARY TRANSFER TAX AFFIDAVIT

**WARNING**

ANY PERSON WHO MAKES ANY MATERIAL MISREPRESENTATION OF FACT FOR THE PURPOSE OF AVOIDING ALL OR ANY PART OF THE DOCUMENTARY TRANSFER TAX IS GUILTY OF A MISDEMEANOR UNDER SECTION 5 OF ORDINANCE 516 OF THE COUNTY OF RIVERSIDE AND IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.

ASSESSOR'S PARCEL NO. \_\_\_\_\_ -- \_\_\_\_\_ -- \_\_\_\_\_ I declare that the documentary transfer tax for this  
Property Address: \_\_\_\_\_ transaction is: \$ \_\_\_\_\_.

If this transaction is exempt from Documentary Transfer Tax, the reason must be identified below.

I CLAIM THAT THIS TRANSACTION IS EXEMPT FROM DOCUMENTARY TRANSFER TAX BECAUSE: (The Sections listed below are taken from the Revenue and Taxation Code. Please check one or explain in "Other".)

1. \_\_\_ Section 11911. The document is a lease for a term of **less** than thirty-five (35) years (including options).
2. \_\_\_ Section 11911. The easement is **not** perpetual, permanent, or for life.
3. \_\_\_ Section 11921. The instrument was given to secure a debt.
4. \_\_\_ Section 11922. The conveyance is to a governmental entity or political subdivision.
5. \_\_\_ Section 11925. The transfer is between individuals and a legal entity, or between legal entities, and does not change the proportional interests held.
6. \_\_\_ Section 11926. The instrument is from a trustor to a beneficiary, in lieu of foreclosure, and no additional consideration was paid.
7. \_\_\_ Section 11926. The grantee is the foreclosing beneficiary and the consideration paid by the foreclosing beneficiary does not exceed the unpaid debt.
8. \_\_\_ Section 11927. The conveyance relates to a dissolution of marriage or legal separation.
9. \_\_\_ Section 11930. The conveyance is an *inter vivos* gift\* or a transfer by death.  
\*Please be aware that information stated on this document may be given to and used by governmental agencies, including the Internal Revenue Service. Also, certain gifts in excess of the annual Federal gift tax exemption may trigger a Federal Gift Tax. In such cases, the Transferor (donor/grantor) may be required to file Form 709 (Federal Gift Tax Return) with the Internal Revenue Service.
10. \_\_\_ Section 11930. The conveyance is to the grantor's revocable living trust.
11. \_\_\_ Other (Include explanation and authority) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Executed this \_\_\_ day of \_\_\_\_\_, 20\_\_\_ at \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_.

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Printed Name of Affiant

\_\_\_\_\_  
Name of Firm (if applicable)

\_\_\_\_\_  
Address of Affiant

\_\_\_\_\_  
Telephone Number of Affiant (including area code)

**This form is subject to the California Public Records Act (Government Code 6250 et. seq.)**

For Recorder's Use:

Affix PCOR Label Here

