

**Effective January 1, 2018**, the San Mateo County Clerk-Recorder's Office will commence collecting the new \$75 recording fee in accordance with the following provisions of the amended statute:

Gov. Code Sec. 27388.1(a)(1): "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 title) per parcel of real property.

The fee imposed by this section shall not exceed two hundred twenty-five dollars (\$225).

Gov. Code Sec. 27388.1(a)(2): The fee shall not be imposed on 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 or on 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.

When an exemption is applicable, a valid declaration of exemption must be placed on the face of each document prior to submitting with the Recorder, otherwise the fee will be assessed and collected. Only a limited number of statutory exemptions exist regarding the collection of this fee.

Failure to include a specified statutory exemption will result in the imposition of the \$75 Building Homes and Jobs Act fee. The County Recorder collects fees on behalf of the State only. Fees are deposited with the State to fund the State program.