

Chapter 3.12 - DOCUMENTARY TRANSFER TAX

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3.12.010 - Title—Authority.

This chapter shall be known as the "documentary transfer tax law of the city." It is adopted pursuant to the authority set forth in Part 6.7 (commencing with Section 11901) of [Division 2](#) of the Revenue and Taxation Code of the state.

(Prior code § 3-3.101)

3.12.020 - Imposed—Rate.

There is imposed a tax on each deed, instrument or writing by which any lands, tenements or other realty sold within the city shall be granted, assigned, transferred or otherwise conveyed to or vested in, the purchaser or any other person, by his or her direction, upon the value and in the amounts specified by subsection (b) of Section 11911 of the Revenue and Taxation Code of the state.

(Prior code § 3-3.102)

3.12.030 - Payment.

The tax imposed by the provisions of [Section 3.12.020](#) of this chapter shall be paid by those persons specified in Section 11912 of the Revenue and Taxation Code of the state.

(Prior code § 3-3.103)

3.12.040 - Exemptions.

The tax imposed by the provisions of [Section 3.12.020](#) of this chapter shall not apply to those entities or under those conditions specified in Sections 11921 through 11925 of the Revenue and Taxation Code of the state.

(Prior code § 3-3.104)

Title 3 - REVENUE AND FINANCE

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3.12.050 - Administration.

The county recorder shall administer the provisions of this chapter in conformity with the provisions of Section 11933 of the Revenue and Taxation Code of the state. Money received by the county through the county recorder shall be allocated by the county auditor pursuant to the provisions of Section 11931 of said code. The provisions of this chapter shall be deemed to be in conformity with Part 6.7 of [Division 2](#) of said code.

(Prior code § 3-3.105)

3.12.060 - Refunds—Claims.

Claims for the refund of the taxes imposed by the provisions of this chapter shall be governed by the provisions of Section 11934 of the Revenue and Taxation Code of the state.

(Prior code § 3-3.106)