OFFICE OF THE ASSESSOR-RECORDER
SAN FRANCISCO

PHIL TING
ASSESSOR-RECORDER

General Information

After January 1, 2009 any deed, instrument or writing shall be exempt from up to one third (1/3) of any Real Property Transfer Tax imposed pursuant to The San Francisco Business and Tax Regulations Code if: (1) it transfers an interest in real property used as a residence; AND (2) the transferor has installed an active solar system, as that term is defined in Revenue & Taxation Code §73(b) OR has made seismic retrofitting improvements or improvements utilizing earthquake hazard mitigation technologies, as those terms are defined in Revenue & Taxation Code §74.5(b), and the Assessor has approved an exclusion from reassessment for the value of that system or those improvements.

This partial exemption shall only apply to the initial transfer by the person who installed the active solar system or made the seismic safety improvements. The amount of this partial exemption shall not exceed the transferor's cost of seismic retrofitting improvements or the active solar system. Multi-family residential properties are eligible for this partial exemption.

To qualify for this exemption:

- The construction, installations or modifications must be completed on or after January 1, 2009;
- The deed, instrument, or writing transfers an interest in real property used as a residence;
- The transferor installed an active solar system OR;
- The transferor has made seismic retrofitting improvements or improvements utilizing earthquake hazard mitigation technologies, as those terms are defined in Revenue & Taxation Code §74.5(b) AND;
- The Assessor has approved an exclusion from reassessment for the value of that system or those improvements;

To claim the transfer tax solar/seismic exemption, the taxpayer must:

- Pay the full documentary transfer tax at the time of recording;
- Submit the transfer tax solar/seismic exemption form to the office of the Assessor-Recorder;
- Provide written documentation of proof of exemption when submitting solar/seismic exemption form;
- Receive an approved solar/seismic exemption form from the office of the Assessor-Recorder;
- Submit within one year from the date of payment of the documentary transfer tax a claim for transfer tax refund with all necessary documents including the approved solar/seismic exemption form;

The following documents are necessary to support exemptions for installation of active solar systems:

- Copy of any documents necessary to identify the true costs of the active energy system including:
  - Copy of the deed, instrument or writing transferring an interest in real property
  - Certification of Completion
  - Contracts
  - Cancelled checks
  - Itemized costs report

The following documents are necessary to support exemptions for seismic retrofitting improvements:

- BOE-64, Claim for Seismic Safety Construction Exclusion from Assessment form
- Copy of any documents necessary to identify the true costs of the seismic retrofitting improvements:
  - Copy of the deed, instrument or writing transferring an interest in real property
  - Certification of Completion and/or Certification of Compliance
  - Contracts
  - Cancelled checks
  - Itemized costs report

NOTICE: ANY MATERIAL MISREPRESENTATION OF FACT IN THIS AFFIDAVIT IS A MISDEMEANOR UNDER SECTION 1116 OF THE REAL PROPERTY TRANSER TAX ORDINANCE. ANY PERSON WHO MAKES SUCH A MISREPRESENTATION IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.

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SEISMIC/SOLAR DOCUMENTARY TRANSFER TAX EXEMPTION FORM

In order to qualify for this exemption, this exemption form must be completed, signed by the person who installed the active solar system or made the seismic safety improvements and filed with the Assessor-Recorder. Please refer to the General Information section for details.

FOR ASSESSOR'S USE ONLY
Received_____
Amount Approved_____
Denied_____

CLAIMANT NAME (LAST, FIRST, MIDDLE INITIAL)			
ADDRESS	CITY	STATE	ZIP
EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER		
ASSESSOR'S PARCEL NUMBER	SOLAR/SEISMIC INSTALLATION DATE		

Statements

1. A copy of the deed, instrument or writing that transferred an interest in real property used as a residence is attached:
   Yes No

   Document Number:_____

2. After January 1, 2009, the transferor has installed an active solar system, as defined in Revenue & Taxation Code §73(b):

   Yes No (If yes, complete this section, if no, proceed to #3)

   a) What are the costs attributable to the active solar energy system? $

   b) The total amount of rebates received for the active solar energy system? $
   c) Copies of any documents necessary to identify the costs of the active energy system are attached:

   Yes No

3. After January 1, 2009, the transferor has made seismic retrofitting improvements or improvements utilizing earthquake hazard mitigation technologies, as those terms are defined in Revenue & Taxation Code §74.5(b).

   Yes No (If yes, complete this section)

   a) What is the total cost of the seismic retrofitting improvements? $
   b) Copies of any documents necessary to identify the cost of the seismic improvements are attached:

   Yes No

I DECLARE OR AFFIRM UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING AND ALL INFORMATION HEREON, INCLUDING ANY ACCOMPANYING STATEMENTS OR DOCUMENTS, ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Signature of Claimant | Printed Name

Place of Execution (City, County, State where executed) | Date of Execution

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