Print Form

City and County of San Francisco
Office of the Assessor-Recorder

TRANSFER TAX AFFIDAVIT

FOR RECORDER'S USE ONLY
Document Series Number:
_____

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

1. **LOCATION OF PROPERTY:** Block _____ Lot _____

   Street Address _____

   Describe document(s) to be recorded: _____

2. **IS THIS A FORECLOSURE / DEED IN LIEU OF FORECLOSURE** ☐ Yes ☐ No

   OR A TRUSTEE SALE ? (If yes, complete this section, if no, proceed to #3)

   a. Is the Transferee the foreclosing Beneficiary or Mortgagee ☐ Yes ☐ No

   b. Is the Transferee foreclosing a Senior Loan ☐ Yes ☐ No

   c. If no, enter the amount(s) of Senior Loan(s) and proceed to #6 $ _____

3. **IS THIS A LEASE?** ☐ Yes (If yes, complete this section) ☐ No (If no, proceed to #4).

   a. Is remaining term of lease including renewal options equal or greater than 35 years?

   ☐ Yes (If yes, please complete #6) ☐ No (no transfer tax is due)

   b. If yes, submit a copy of lease or summary of its terms

   Consideration or Value of leasehold Interest $ _____

   c. Enter amount on line 6a for tax calculation.

4. **IS THIS A GIFT IN WHOLE OR IN PART?** ☐ Yes ☐ No (If no, proceed to #5)

   If yes, enter the fair market value here $_____ and have the donor complete the section below and proceed to # 7.

   Name of Transferor/Donor: _____ Name of Transferee/Donee: _____

Please be aware that certain gifts in excess of $13,000 per calendar year may trigger a Federal Gift Tax. In such cases, the Transferor (donor) may be required to file Form 709 (Federal Gift Tax Return) with the Internal Revenue Service. Please also be aware that Information stated on this document may be given and used by governmental agencies, including the Internal Revenue Service.

I, as the Transferor (Donor) _____, declare under the penalty of perjury, that I have read the aforementioned paragraph and acknowledge that a Federal Gift Tax may be triggered.

_____
Signature

5. **DO YOU CONTEND THAT NO TRANSFER TAX IS DUE FOR A REASON NOT EXPLAINED ABOVE?**

☐ Yes ☐ No (If no, proceed to #6)

If yes, explain fully:

(1) The nature of this transaction; and

(2) The reason why you contend no transfer tax is due. (Use additional papers if necessary and attach copies of records or documents (i.e., Tax Returns, Entity Formation Documents) supporting your claim.

_____

_____

_____

6. TAXABLE TRANSACTIONS

Complete the following and calculate the tax below:

a. Consideration Paid $ _____

(including the value of any lien or encumbrance remaining thereon at the time of transfer)

b. Fair Market Value $_____

c. Tax due: $ _____

Effective December 17, 2010, as mandated through local ordinance, the transfer tax rates are as follows:

If entire value or consideration is:	**Tax rate for entire value or consideration is:**
More than $100 but Less than or Equal to $250,000	$2.50 for each $500 or portion thereof
More than $250,000 but Less than $1,000,000	$3.40 for each $500 or portion thereof
$1,000,000 or More but less than $5,000,000	$3.75 for each $500 or portion thereof
$5,000,000 or More but less than $10,000,000	$10.00 for each $500 or portion thereof
$10,000,000 or More	$12.50 for each $500 or portion thereof

7. CONTACT INFORMATION

a. NAME OF CONTACT PERSON :_____

b. TELEPHONE NUMBER :_____

c. MAILING ADDRESS:_____

_____

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

_____

Signature of Transferee | Print New Property Owner Name (Transferee)

_____

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

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