



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 REAL PROPERTY TRANSFER TAX ORDINANCE SECTION 1116. ANY PERSON WHO MAKES SUCH A MISREPRESENTATION IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.

1. LOCATION OF PROPERTY: Block: \_\_\_\_\_ Lot: \_\_\_\_\_
Street Address: \_\_\_\_\_
Type of document to be recorded: \_\_\_\_\_

2. IS THIS A FORECLOSURE/DEED IN LIEU OF FORECLOSURE OR A TRUSTEE SALE?
[ ] Yes (Complete this section) [ ] 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 (Enter amount(s) of Senior Loan(s) \$\_\_\_\_\_ and proceed to #6

3. IS THIS A LEASE? [ ] Yes (Complete this section) [ ] No (Proceed to #4)
a. Is remaining term of lease including renewal options equal or greater than 35 years?
[ ] Yes (Complete i and ii) [ ] No (No transfer tax is due)
i. If yes, submit copy of lease or summary of terms and indicate consideration or Value of leasehold interest: \$\_\_\_\_\_
ii. Enter amount on line 6a for tax calculation

4. IS THIS A GIFT IN WHOLE OR IN PART?
[ ] Yes (Complete this section and proceed to #7) [ ] No (Proceed to #5)
Enter the fair market value: \$\_\_\_\_\_
Name of Transferor/Donor: \_\_\_\_\_
Name of Transferee/Donee: \_\_\_\_\_

Please be aware that certain gifts in excess of \$14,000 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 penalty of perjury, that I have read the aforementioned paragraph and acknowledge that a Federal Gift Tax may be triggered.
\_\_\_\_\_ (Transferor/Donor signature)

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

Yes - Provide full explanation why you contend no transfer tax is due (Use additional papers if necessary). Transfers involving legal entities/trusts **must** provide copies of formation documents, such as LLC Operating Agreement, Partnership Agreement, Corporate Bylaws/Minutes/Registers, Declaration of Trust in all cases other than transferring to the individual's own trust wherein the name of the trust is that of the individual.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

No (Proceed to #6)

6. TAXABLE TRANSACTIONS

Complete the following and calculate taxes below:

- a. Consideration Paid \$ \_\_\_\_\_  
 (Includes value of any lien or encumbrance remaining thereon at the time of transfer)
- b. Fair Market Value \$ \_\_\_\_\_
- c. Documentary Transfer Tax (Payment due at time of recording) \$ \_\_\_\_\_

Transfer tax rates, as mandated through local ordinance, are as follows:

If entire value or consideration is:	Tax rate for entire value or consideration is:
More than \$100 but less than/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	\$11.25 for each \$500 or portion thereof
\$10,000,000 or more but less than \$25,000,000	\$13.75 for each \$500 or portion thereof
\$25,000,000 or more	\$15.00 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)

\_\_\_\_\_  
Date of Execution