



Documentary Transfer Tax Exemptions

Following is a list of real estate transactions that are exempt from the Documentary Transfer Tax under Los Angeles County's amended Ordinance and State Revenue and Taxation Code Section 11902, et seq. A statement as shown below must appear on the face of all documents to be recorded that are exempt from the tax. Please contact the Recorder's Office staff at (562) 462-2125 if you have any further questions.

1. **Conveyances Confirming Title in Grantee**
 "This conveyance confirms title to the grantee(s) who continue to hold the same interest acquired on Date _____, Document No. wherein \$_____ Documentary Transfer was paid, R & T 1911."
2. **Conveyances in Dissolution of Marriage**
 "This conveyance is in dissolution of marriage by one spouse to the other, R & T 11927."
3. **Conveyances to Secure a Debt**
 "This conveyance is to secure a debt, R & T 11921."
4. **Reconveyances Upon Satisfaction of a Debt**
 "This is a reconveyance of realty upon satisfaction of a debt, R & T 11921."
5. **Conveyances Transferring Interests Into or out of a Living Trust**
 "This conveyance transfers an interest into or out of a Living Trust, R & T 11930."
6. **Conveyances Changing Manner in Which Title is Held**
 "This conveyance changes the manner in which title is held, grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest, R & T 11911."
7. **Court Ordered Conveyances Not Pursuant to Sale**
 "This is a court-ordered conveyance or decree that is not pursuant to sale, R & T 11911."
8. **Conveyances Given For No Value**
 "This is a bonafide gift and the grantor received nothing in return, R & T 11911."
9. **Conveyances to Establish Sole and Separate Property of a Spouse**
 "This conveyance establishes sole and separate property of a spouse, R & T 11911."
10. **Conveyances to Confirm a Community Property Interest when property was purchased with Community Property Funds**
 "This conveyance confirms a community property interest, which was purchased with Community Property Funds, R & T 11911."
11. **Conveyances to Confirm a Change of Name**
 "This conveyance confirms a change of name, and the grantor and grantee are the same party, R & T 11911."
12. **Conveyance of An Easement or Oil and Gas Lease Where the Consideration and Value is Less Than \$100**
 "This is a conveyance of an easement (Oil and Gas Lease) and the consideration and value is less than \$100, R & T 11911."
13. **Conveyances Where the Liens and Encumbrances Are Equal or More Than the Value of Property, and No Further Consideration is Given**
 "The value of the property in this conveyance, exclusive of liens and encumbrances is \$100 or less, and there is no additional consideration received by the grantor, R & T 11911."
14. **Conveyances From a Trustee Under a Land Contract at the Consummation of the Contract**
 "This is a conveyance of equitable title from a trustee, under a land contract, to the vendee at the consummation of the contract, R & T 11911."
15. **Conveyances From Individual(s)/Legal Entity(ies) to Individual(s)/Legal Entity(ies) Where the Grantors and Grantees Are Comprised of the Same Parties, and Parties Continue to Hold the Same Proportionate Interest. (Exception: Dissolution of a Partnership. R & T 11925 (b))**
 "The grantors and the grantees in this conveyance are comprised of the same parties who continue to hold the same proportionate interest in the property, R & T 11923 (d)"

