

NOTICE — Collection of documentary transfer tax for legal entity changes in ownership

The Tehama County Clerk & Recorder ("TCCR") is now enforcing collection of Documentary Transfer Tax ("DTT") on transfers of controlling interests in legal entities where no document is recorded, but which result in a "change in ownership" as defined under the property tax laws, for the property owned by the entity. The collection is made pursuant to Chapter 4.08 of the Tehama County Code, and California Revenue and Taxation Code (" RTC ") sections 11911 and 11925, and is consistent with case law which defines "realty sold" as having the same meaning as changes in ownership for property tax purposes in RTC section 64(c)(1). In addition, effective January 1, 2010, RTC section 408 was amended to allow recorders to obtain information pertaining to these transfers from the Assessor. As a result, in an effort to collect the tax, the TCCR will continue to identify, and send notices for, legal entity ownership transfers which result in a "change in ownership" for the properties owned by the entity thereby creating a liability for the DTT.

Payment for taxable changes in legal entity control is due and payable as of the date the change in ownership occurred. Taxpayers may make current payments by submitting the form Declaration of Documentary Transfer Tax, together with the appropriate payment to Tehama County Clerk & Recorder, P.O Box 250, Red Bluff, CA 96080, ATTENTION: Recorder's Office. Please contact Recorder's Office at 530-527-3350 for questions.

For your convenience, click [here](#) for a Declaration of Documentary Transfer Tax for Legal Entity Changes in Ownership Form.