



# LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK



DEAN C. LOGAN

Registrar-Recorder/County Clerk

## DOCUMENTARY TRANSFER TAX BULLETIN

A Documentary Transfer Tax is imposed on all documents that convey real property within the cities of Los Angeles County (Per Revenue & Taxation Code Sections 11911-11933). Documentary Transfer Tax is computed when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) exceeds one hundred dollars (\$100), at the rate of fifty-five cents (\$.55) for each five hundred dollars (\$500), or fractional part thereof. The Recorder’s Office collects the tax on behalf of the Cities at the time the document is recorded.

Special rates apply to the following 5 cities: Culver City, Los Angeles, Pomona, Redondo Beach and Santa Monica as shown below.

CITY	CITY CODE	TAX RATE
Culver City	20	0.45% on amounts of \$1,499,999 or less 1.5% on amounts from \$1,500,000 to \$2,999,999; 3% on amounts from \$3,000,000 to \$9,999,999; 4% on amounts \$10,000,000 and above. See <a href="http://www.culvercity.org/rppt">www.culvercity.org/rppt</a> for tax calculator and details
Los Angeles (prior to 4/1/23)	44	\$4.50 (Per \$1,000)
Los Angeles ( <b>Effective 4/1/23</b> )	44	0.45% on sales above \$100 but not exceeding \$5,000,000; or 4.45% on sales above \$5,000,000 but below \$10,000,000; or 5.95% on sales \$10,000,000 and above
Pomona	57	\$2.20 (Per \$1,000)
Redondo Beach	59	\$2.20 (Per \$1,000)
Santa Monica (prior to 3/1/23)	68	\$3.00 (Per \$1,000) on amounts \$4,999,999 or less \$6.00 (Per \$1,000) on amounts \$5,000,000 and above <a href="https://finance.smgov.net/fees-taxes/real-property-transfer-tax">https://finance.smgov.net/fees-taxes/real-property-transfer-tax</a>
Santa Monica ( <b>Effective 3/1/23</b> )	68	\$3.00 (Per \$1,000) on amounts \$4,999,999 or less \$6.00 (Per \$1,000) on amounts \$5,000,000 thru \$7,999,999 \$56.00 (Per \$1,000) on amounts \$8,000,000 and above

**Note – the County rate for these 5 special Cities is calculated at the full \$1.10 per \$1000**

The tax calculations are the responsibility of the document preparer and NOT the County Recorder. The following is the format that should be used for the tax declaration on the first page of the document:

DOCUMENTARY TRANSFER TAX \$ <u>“Tax Amount”</u> L.A. County 80	<u>“Tax Amount”</u> City Code
_____ COMPUTED ON FULL VALUE OF PROPERTY CONVEYED	
_____ COMPUTED ON FULL VALUE LESS LIENS AND ENCUMBRANCES REMAINING AT TIME OF SALE.	
_____ SIGNATURE OF DECLARANT OR AGENT DETERMINING TAX FIRM NAME	

Please call (800) 201-8999 if you have any questions regarding this matter.

Rev 2/1/2023