



# SHASTA COUNTY ASSESSOR-RECORDER

---

**LESLIE MORGAN**  
ASSESSOR-RECORDER

## DOCUMENTARY TRANSFER TAX VALID EXEMPTION REASONS

Conveyances that exceed \$100 in net consideration or value are subject to this tax except in those situations listed below. The reason for exemption must be stated on the face of the document.

1. Gift Deed ( R & T 11930)
2. Transfer to or from revocable trust for the benefit of grantor (R & T 11930)
3. Transfer between agent and principal
4. Deed to confirm title already vested in grantee
5. Transfer by reason of death (R & T 11930)
6. Deed as a result of or in lieu of foreclosure (R & T 11926) **\*REQUIRES SPECIAL DTT STATEMENT**
7. Deed for the benefit of creditors
8. Transfer in connection with dissolution of marriage (R & T 11927)
9. Partition deed (unless for consideration some of the parties take shares greater in value than their undivided interests)
10. Transfer without a change in proportional ownership (R & T 11925) **\*REQUIRES PRIOR REVIEW OF SUPPORTING DOCUMENTATION – SEE AUTHORITY TO ASK FOR INFORMATION - LEGAL ENTITY REVIEW**
11. Conveyance to secure a debt (R & T 11921)
12. Conveyance upon payment of debt (R & T 11921)
13. Plan of reorganization and/or adjustment (R & T 11923)(Federal Bankruptcy Act)
14. Transfer involving governmental entity (R & T 11922, 11928, 11929)
15. Transfer pursuant to SEC orders (R & T 11924)