

Meeting Date: 12/05/17 (27)

ORDINANCE NO. 10511 (N.S.)

AN ORDINANCE AMENDING SECTIONS 22.306, 22.309, AND 22.311 OF THE SAN DIEGO COUNTY CODE OF REGULATORY ORDINANCES RELATING TO THE REAL PROPERTY TRANSFER TAX

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. The Board of Supervisors finds and determines it is necessary to amend Sections 22.306, 22.309, 22.311, and 22.312 of the San Diego County Code of Regulatory Ordinances relating to the Real Property Transfer Tax to be consistent with State law.

Section 2. Section 22.306 of the Code of Regulatory Ordinances is amended to read as follows:

Section 22.306. ADDITIONAL INSTANCES OF TAX NOT APPLICABLE

(a) The tax imposed pursuant to this chapter shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment that is any of the following:

- (1) Confirmed under the Federal Bankruptcy Act, as amended;
- (2) Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in section 101 of Title 11 of the United States Code, as amended;
- (3) Approved in an equity receivership proceeding in a court involving a corporation, as defined in section 101 of Title 11 of the United States Code, as amended;
- (4) Whereby a mere change in identity, form or place of organization is effected.

(b) Subdivision (a) shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five years from the date of the confirmation approval or change.

Section 3. Section 22.309 of the Code of Regulatory Ordinances is amended to read as follows:

Section 22.309. CREDIT FOR AMOUNT OF CITY'S TAX.

If the legislative body of any city in the County of San Diego imposes a tax pursuant to Part 6.7 of Division 2 of the Revenue and Taxation Code equal to one-half the amount specified in Section 22.302 of this chapter, a credit shall be granted against the taxes due under this ordinance in the amount of the city's tax. No credit shall be allowed against any county tax for a city tax which is not in conformity with that part.

Section 4. Section 22.311 of the Code of Regulatory Ordinances is amended to read as follows:

Section. 22.311. NO RECORDING UNLESS TAX PAID.

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(a) The Recorder shall not record any deed, instrument or writing subject to the tax imposed by this chapter unless the tax is paid at the time of recording. A declaration of the amount of tax due, signed by the party determining the tax or the party's agent, shall appear on the face of the document, in compliance with (c), and the Recorder may rely on the declaration unless the Recorder has reason to believe that the full amount of the tax due has not been paid. The declaration shall include a statement of the consideration or value on which the tax due was computed. The declaration shall also state whether or not the consideration or value on which the tax was computed was exclusive of the value of a lien or encumbrance remaining on the interest or property conveyed at the time of sale. Failure to collect the tax due shall not affect the constructive notice otherwise imparted by recording a deed, instrument, or writing.

(b) If the Recorder has reason to believe the amount of tax tendered with the document submitted for recording is not the full amount of the tax due, the Recorder may request additional information before recording the document.

(c) Every document subject to the tax imposed by this chapter which is submitted for recording shall show on the face of the document the amount of the tax due and the location of the lands, tenements, or other realty described in the document. If the lands, tenements or other realty are located within a city in the County, the name of the city shall be set forth. If the lands, tenements or other realty are located in the unincorporated area of the County, that fact shall be set forth.

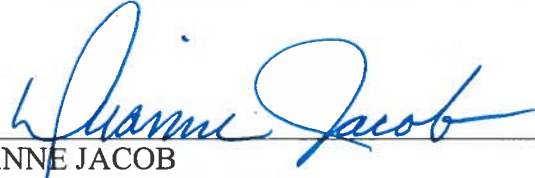
Section 5. This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in the Daily Transcript newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY
THOMAS E. MONTGOMERY, COUNTY COUNSEL

BY: Walter de Lorrell III, Senior Deputy Deputy County Counsel

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PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 5th day of December, 2017.



DIANNE JACOB
Chairwoman, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Gaspar, Roberts, Horn

ATTEST my hand and the seal of the Board of Supervisors this 5th day of December, 2017.

DAVID HALL
Clerk of the Board of Supervisors

By D. Lopez
Diana Lopez, Deputy



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