

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 (\$0.55) 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.

Additional Tax Rates for Specific Cities

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

The County rate for these 5 special Cities is calculated at the full \$1.10 per \$1000.

City	City Code	Tax Rate
Culver City (Effective 4/1/2021)	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 https://culvercity.org/rppt for tax calculator and details
Los Angeles *	44	\$4.50 (Per \$1,000)
Pomona	57	\$2.20 (Per \$1,000)
Redondo Beach	59	\$2.20 (Per \$1,000)
Santa Monica (Effective 3/1/2021)	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 to \$8mil For more information: https://finance.smgov.net/fees-taxes/real-property-transfer-tax

How to Calculate Documentary Transfer Tax

For example, on a property valued at \$21,100, the amount of the County's Documentary Tax would be calculated by rounding up the amount to \$21,500, dividing \$21,500 by \$500, and multiplying that number by \$0.55 for a total of \$23.65.

However, if the property in this example were located within the City of Los Angeles, an additional \$4.50 per \$1,000 valuation will be assessed and collected at the time of recording for a total of \$96.75. County and City transfer tax must be listed separately.

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 \$	"Tax Amount" L.A. County 80	"Tax Amount" City Code
.....	COMPUTED ON FULL VALUE OF PROPERTY CONVEYED.	
.....	COMPUTED ON FULL VALUE LESS LIENS AND ENCUMBRANCES REMAINING AT TIME OF SALE.	

* \$40.00 (Per \$1,000) on amounts \$5,000,000 to \$10,000,000
 \$55.00 (Per \$1,000) on amounts \$10,000,000 and above > EFFECTIVE 4/1/23

*** 3/1/23 Third Tier \$56.00 (Per \$1,000) on amounts \$8,000,000 and above