



Contra  
Costa  
County

To: Board of Supervisors  
From: Deborah R. Cooper, Clerk-Recorder  
Date: June 23, 2020

Subject: Documentary Transfer Tax - City of El Cerrito

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**RECOMMENDATION(S):**

AUTHORIZE the Clerk-Recorder or designee to execute an Agreement with the City of El Cerrito for documentary transfer tax collection services provided by the County to the City, effective July 1, 2020 until terminated.

**FISCAL IMPACT:**

The County will receive administrative costs associated with collecting documentary transfer tax for the City of El Cerrito. 100% General Fund.

**BACKGROUND:**

On December 4, 2018, the City of El Cerrito, a charter City, adopted Ordinance 2018-03 to increase its documentary transfer tax to \$12.00 per \$1,000 of value transferred. This tax rate is beyond the limit set by Revenue and Taxation Code 11911(b) for general law cities. The Code stipulates that if a City sets a tax not in accordance with Section 11911(b), then the County is not required to split with the City the County documentary transfer tax for transfers which occur within that City.

Prior to December 4, 2018, the City of El Cerrito charged a documentary transfer tax in

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☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

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Action of Board On: **06/23/2020** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Diane Burgis, District III Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: June 23, 2020

David Twa, County Administrator and Clerk of the Board of Supervisors

By: Laura Cassell, Deputy

Contact: Laura Wilson,  
925-335-7921

cc:

conformance with the Revenue and Taxation Code 11911(b) and the County split the \$1.10 tax per \$1,000 of value transferred

BACKGROUND: (CONT'D)

within the City (\$.55 to the County and \$.55 to the City). Because the City raised its tax to \$12.00 per \$1,000, the County may legally retain the entire \$1.10 tax per \$1,000 value.

The City has requested that the County Recorder collect the City's documentary transfer tax, and the City and County have agreed that reasonable costs incurred by the County in collecting the City's tax shall be reimbursed to the County. The County Recorder's experience is that recording staff will expend considerable time and effort explaining the new tax to customers and collecting the tax.

CONSEQUENCE OF NEGATIVE ACTION:

None.