



## Documentary Transfer Tax Overpayment Refund Request

Effective March 1, 2021 and March 1, 2023 respectively, the Real Property Transfer Tax (Documentary Transfer Tax) Ordinance of the City of Santa Monica was amended to adopt second and third tiers to the tax as follows:

- (a) for sales or transfers when the consideration or value of the interest or property conveyed is less than \$5,000,000.00, the First Tier Tax Rate of \$3 per \$1,000 of consideration or property valuation; and
- (b) for sales or transfers when the consideration or value of the interest or property conveyed is greater than or equal to \$5,000,000.00, the Second Tier Tax Rate of \$6 per \$1,000 of consideration or property valuation.
- (c) for sales or transfers when the consideration or value of the interest or property conveyed is greater than or equal to \$8,000,000.00, the Third Tier Tax Rate of \$56 per \$1,000 of consideration or property valuation.

Per Section 6.96.030 of the Santa Monica Municipal Code (SMMC), the documentary transfer tax shall be paid by: (1) any person who makes, signs or issues any document or instrument subject to the tax; (2) any person for whose use or benefit any document or instrument subject to the tax is made, signed or issued; or (3) any combination thereof. The obligation to pay any tax imposed pursuant to Section 6.96.020 shall be a joint and several liability of the parties involved in the transaction.

Requests for a refund of overpayment of taxes can be made using this form and must be made by the party that made the initial payment of the transfer tax. Request must be accompanied by proof of payment. Refunds will be administered per Section 6.96.100 of the SMMC.

Information for requests for Affordable Housing Exemptions/Refunds can be found at [Documentary Transfer Tax \(Real Property Transfer Tax\) - Finance Department - City of Santa Monica \(smgov.net\)](http://www.santamonica.gov/Documentary-Transfer-Tax-Real-Property-Transfer-Tax-Finance-Department-City-of-Santa-Monica-smgov.net)

PROPERTY ADDRESS	
BUYER'S NAME	SELLER'S NAME
RECORDER'S RECORD NUMBER	PROPERTY PARCEL NUMBER
VALUE OF PROPERTY CONVEYED	CITY TRANSFER TAX PAID AT TIME OF RECORDATION
TRANSFER TAX PAID BY	AMOUNT OF REQUESTED REFUND
TITLE COMPANY	TITLE COMPANY CONTACT
ESCROW COMPANY	ESCROW COMPANY CONTACT

I declare under penalty of perjury that the foregoing is true and correct.		
SIGNATURE	DATE	TELEPHONE
PRINT NAME	EMAIL ADDRESS	
MAILING ADDRESS		

Return completed form to:

By email:

[Treasury@santamonica.gov](mailto:Treasury@santamonica.gov)

By mail or in person:

Treasury Division  
City Hall East  
1685 Main Street, Mailstop 9  
Santa Monica, CA 90401

CITY USE ONLY		
<input type="checkbox"/> Approved	<input type="checkbox"/> Not Approved	Date (mm/dd/yyyy)
Approver Print Name		Approver Signature