6-27/830.00 Real Property Deed of Sale

When the purchaser of an interest in real property pays the amount due, the levying officer shall execute and deliver a deed of sale to the purchaser and record a signed duplicate of the deed of sale in the office of the county recorder. (CCP 701.660) A real property transfer tax is required to be paid at the time the deed is recorded if the sale price is in excess of $100. The tax is imposed at the rate of 55¢ on each $500 or fraction thereof of the purchase price. (RTC 11911)