

L.A. COUNTY CODE: 80  
REDONDO BEACH CODE: 59

**Redondo Beach Municipal Code**  
**CHAPTER 7. REAL PROPERTY TRANSFER TAX**

**Section 8-7.02. Tax imposed.**

There is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the City shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrances remaining thereon at the time of sale) exceeds One Hundred and no/100ths (\$100.00) Dollars a tax at the rate of One and 10/100ths (\$1.10) Dollars for each Five Hundred and no/100ths (\$500.00) Dollars of fractional part thereof.

**Section 8-7.03. Persons required to pay tax.**

Any person who makes a transfer which is subject to the tax imposed by Section 8-7.02 of this chapter and any person to whom such a transfer is made shall be jointly and severally liable for the payment of the tax imposed by said Section 8-7.02.

**Section 8-7.10. Due dates, delinquencies penalties, and interest.**

The tax imposed under this chapter shall be due and payable at the time the deed, instrument, or writing effecting a transfer subject to the tax is delivered and shall be delinquent if unpaid at the time of the recordation thereof. In the event the tax is not paid prior to becoming delinquent, a delinquency penalty of ten (10%) percent of the amount of tax due shall accrue. In the event a portion of the tax is unpaid prior to becoming delinquent, the penalty shall only accrue as to the portion remaining unpaid. An additional penalty of ten (10%) percent shall accrue if the tax remains unpaid on the ninetieth (90th) day following the date of the original delinquency. Interest shall accrue at the rate of one-half (%) of one percent a month, or fraction thereof, on the amount of tax, exclusive of penalties, from the date the tax becomes delinquent to the date of payment. The interest and penalties accrued shall become part of the tax.

**Section 8-7.19. Tax a debt to City.**

The amount of any tax, penalty, and interest imposed under the provisions of this chapter shall be deemed a debt to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount.

(S 3, Ord. 2206 c.s., eff. June 30, 1977)