

TRANSFER FEES UNDER THE CABIN FEE ACT

Revised July 8, 2019

Transfer Fee		Scenario	Reference
	Yes	Voluntary sale, transfer, foreclosure, or other change of ownership due to operation of law, including gift, inheritance, and distribution of a trust to beneficiaries	36 CFR 251.59
No		Holder wants recreation residence permit to reflect change in holder's legal name with no change in ownership of recreation residence	36 CFR 251.59
No		Holder wants to add name of co-owner spouse with no change in ownership of recreation residence	36 CFR 251.59 and CFA Q&A 25
	Yes	Holder marries, and spouse becomes co-owner of recreation residence	36 CFR 251.59
	Yes	Holder marries, spouse becomes co-owner of recreation residence, couple divorces, and one spouse gets ownership of recreation residence under divorce decree	36 CFR 251.59 and CFA Q&A 24
No		Holder marries, but spouse does not become co-owner of recreation residence	36 CFR 251.59
No		Holder marries, spouse does not become co-owner of recreation residence, couple divorces, and holder retains ownership of recreation residence under divorce decree	36 CFR 251.59
No		Spouses hold permit, and one spouse dies	36 CFR 251.59 and FS-2700-5a, clause VIII.E.2.a
	Yes	Spouses hold permit, one spouse dies, surviving spouse remarries, and new spouse becomes co-owner of recreation residence	36 CFR 251.59 and CFA Q&A 25
	Yes	Spouses hold permit, one spouse dies, then other spouse dies	36 CFR 251.59 and FS-2700-5a, clause VIII.E.2.b
	Yes	Recreation residence is placed in living trust	36 CFR 251.59 and CFA Q&A 22
	Yes	A recreation residence permit is signed by and managed by the Trustee of a living trust. A new trustee is assigned to manage the recreation residence permit.	36 CFR 251.59, CFA Q&A 27, and clauses I.F and VIII.E.1 of form FS-2700-5a and clauses I.E and VIII.E.1 of form FS-2700-5a Grand Island
No		Recreation residence is placed in living trust by co-owner spouses, one or both spouses die, and trust continues in accordance with its terms	36 CFR 251.59

	Yes	Recreation residence is placed in living trust by co-owner spouses, one or both spouses die, and trust terminates in accordance with its terms	36 CFR 251.59
	Yes	Recreation residence is placed in living trust by co-owner spouses, and upon death of one spouse is placed in bypass trust to avoid estate taxes	36 CFR 251.59