

1. Mortgages or deeds of trust for refinancing, to the extent that the amount of the refinancing is not more than the outstanding principal amount of the existing mortgage at the time of refinancing, by the original mortgagor, of property used as the original mortgagor's principal residence if the mortgagor furnishes a statement that he is the original mortgagor, that the property is his principal residence, and specifying the amount of unpaid principal on the existing mortgage that is being financed, and the statement shall be in the mortgage instrument offered for record as part of its recitals or as part of the acknowledgment, or in a separate affidavit accompanying the instrument signed under the penalties of perjury by the mortgagor;

2. Mechanic's liens, crop liens, or security agreements relating to farm products or equipment used in farming operations;

3. Purchase-money mortgages;

4. Assignments of mortgages or deeds of trust;

5. Conditional sales contracts, [other], purchase-money security agreements or security agreements relating to the assignment of contract rights, accounts, general intangibles or inventory as those terms are defined in the Uniform Commercial Code;

6. A filed financing statement under the Uniform Commercial Code used to publicize any of the instruments listed in sub-subparagraph 5. of this subparagraph;

7. Judgments;

8. Releases;

9. Orders of satisfaction; or

10. A participation agreement showing an interest by a party in a note, mortgage or deed of trust based on a prior recorded loan to the mortgagor or grantor under a deed of trust.

(k) If the total amount of the debt which may become secured by any instrument securing a debt shall not have been incurred at the time such instrument is offered for record, [the tax shall be computed solely in the principal amount of the debt then incurred and secured by such instrument. Before any additional debt is incurred which is to be secured by an instrument previously recorded, the debtor shall file with the clerks of the courts with which such instrument has been recorded a duly verified statement showing the amount of such additional debt and shall pay the tax with respect thereto upon, but only