

**STATE OF NEVADA  
DECLARATION OF VALUE**

1. Assessor Parcel Number(s)  
 a) \_\_\_\_\_  
 b) \_\_\_\_\_  
 c) \_\_\_\_\_  
 d) \_\_\_\_\_

2. Type of Property:  
 a)  Vacant Land      b)  Single Fam. Res.  
 c)  Condo/Twnhse    d)  2-4 Plex  
 e)  Apt. Bldg          f)  Comm'/Ind'l  
 g)  Agricultural      h)  Mobile Home  
 Other

<b>FOR RECORDERS OPTIONAL USE ONLY</b>	
Document/Instrument #:	_____
Book _____	Page: _____
Date of Recording:	_____
Notes:	_____

3. Total Value/Sales Price of Property      \$ \_\_\_\_\_  
 Deed in Lieu of Foreclosure Only (value of property)      ( \_\_\_\_\_ )  
 Transfer Tax Value:      \$ \_\_\_\_\_  
 Real Property Transfer Tax Due      \$ \_\_\_\_\_

**4. If Exemption Claimed:**

- a. Transfer Tax Exemption per NRS 375.090, Section \_\_\_\_\_  
 b. Explain Reason for Exemption: \_\_\_\_\_

5. Partial Interest: Percentage being transferred: \_\_\_\_\_ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS.375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature \_\_\_\_\_ Capacity \_\_\_\_\_  
 Signature \_\_\_\_\_ Capacity \_\_\_\_\_

**SELLER (GRANTOR) INFORMATION**  
**(REQUIRED)**

**BUYER (GRANTEE) INFORMATION**  
**(REQUIRED)**

Print Name: _____	Print Name: _____
Address: _____	Address: _____
City: _____	City: _____
State: _____ Zip: _____	State: _____ Zip: _____

**COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)**

Print Name: \_\_\_\_\_ Escrow # \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_



# Clark County Recorder's Office

Frances Deane, Clark County Recorder

## Taxpayer's Bill of Rights

### with respect to Real Property Transfer Tax

#### Each and Every Taxpayer has the Right:

- To be treated with courtesy fairness, uniformity, consistency and common sense.
- To a prompt response to each communication.
- To information on minimum documentation reasonably required.
- To be notified in writing whenever it is determined that a tax has been overpaid.
- To written instructions indicating how to apply for a refund.
- To recover an overpayment of the tax promptly upon the determination of such an overpayment.
- To obtain specific advice from the County Recorder concerning real property transfer tax.
- To a meeting, including an audit, conference, interview or hearing:
  1. to an explanation of procedures and rights,
  2. to be represented by himself or anyone authorized under the law to represent him,
  3. to make an audio recording on taxpayer equipment at taxpayer cost; and
  4. to receive a copy of any document or recording upon payment of the cost to duplicate.
- To the immediate release of any lien for statutory cause.
- To be free from harassment and intimidation by an officer or employee of the Recorder's Office.



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## Completing the Declaration of Value Form

- The Declaration of Value (DV) form is approved by the Nevada Tax Commission and may not be materially altered or added to.
- A Declaration of Value must accompany any deed presented for recording pursuant to NRS 375.060, and may not be waived.
- A lease for a term of years, an easement, a deed of trust or common law mortgage, an affidavit of surviving tenant, or a conveyance of a right of way transfer an interest in real property but are defined in statute as non-taxable. Non-taxable documents do not require a Declaration of Value.
- Non-taxable transfers recorded via a document titled "deed" of any sort, require a Declaration of Value, however exemption 3 would apply.
- An incomplete DV presented may cause rejection of the deed for recording.

### Complete the following sections:

1. Assessor parcel number(s)
  - Four lines are provided to list the parcel numbers. Should there be additional parcel numbers affected by the transfer, a list may be attached. At least one parcel number should be provided on the DV form noting "see attached" as necessary.
2. Type of property
  - Check one box only. If "Other" is checked, a description of the type of property must be provided (such as Timeshare).
3. Total Value/Sales Price of Property
  - If there is a sale of real property, the full purchase price is shown. If a combination of real and personal property is in the full purchase price, provide the full value of the real property only.
    - Example: Mobile home and lot purchase price total is \$85,000 with a value given to the mobile home of \$50,000. The reported full value would be \$35,000 (not the full \$85,000 with a valuation deduction).
  - If a transfer is not pursuant to a sale and does not fall under a tax exemption (such as a transfer from a grandparent to a grandchild) then a fair market value would be estimated using the criteria defined in NRS 375.
  - Transfers previously exempt may now be taxable, such as HUD/VA resales which are taxable to the buyer.
  - Trustee's deeds are taxable on the bid amount plus costs.
  - For Deeds in Lieu of Foreclosure Only, the Total Value is the amount of the forgiven debt, not including interest and late charges. Insert this amount, offsetting the forgiven debt with the value of the property. *The line says Deed in Lieu of Foreclosure Only (value of property). This is for deeds in lieu only. This is a valuation line and is the fair market value of the property, as defined in statute. The amount is to be deducted from the forgiven debt on the first line. Note that there is no longer a deduction for encumbrances assumed by the buyer, so this line may only be used for the value of the property.*

(Over)

4. Transfer Tax Value
  - In most cases the total value will be the Taxable Value.
  - For Deeds in Lieu, subtract the value of the property to compute the transfer tax value.
  - In Clark County, the Real Property Transfer Tax due is based on the statutory rate of \$2.55 per each \$500 of transfer tax value.
  
5. If Exemption Claimed:
  - Exemptions are listed in NRS 375.090 and in NAC 375.
  - Provide an explanation on line b as to how the transfer specifically qualifies for the exemption.
  
6. Partial Interest: Percentage being transferred:
  - If less than 100% interest in the real property is being transferred, indicate the percent transferred or the transfer tax will be calculated on the full 100%.
  - One original signature is required.

**Seller/Grantor and Buyer/Grantee Information.**

- The names and addresses of both parties must be completed (for contact purposes).

**Company Requesting Recording**

- This area must be completed if the requesting party is neither the grantor or grantee. If there is no escrow number (such as in an accommodation or foreclosure) that must be stated.

As a Public Record This Form May be Recorded/Microfilmed

Although not an official record as defined in statute, this document will be microfilmed with the deed it accompanies. There is no statute that allows a recording to take place without a Declaration of Value, or revealing the amount of tax paid on the recording stamp.

## Real Property Transfer Tax Table (Effective 10/01/03)

TAXABLE VALUE	TRANSFER TAX	TAXABLE VALUE	TRANSFER TAX	TAXABLE VALUE	TRANSFER TAX	TAXABLE VALUE	TRANSFER TAX
0 - 100	NONE	25,001 - 25,500	130.05	50,001 - 50,500	257.55	75,001 - 75,500	385.05
101 - 500	2.55	25,501 - 26,000	132.60	50,501 - 51,000	260.10	75,501 - 76,000	387.60
501 - 1,000	5.10	26,001 - 26,500	135.15	51,001 - 51,500	262.65	76,001 - 76,500	390.15
1,001 - 1,500	7.65	26,501 - 27,000	137.70	51,501 - 52,000	265.20	76,501 - 77,000	392.70
1,501 - 2,000	10.20	27,001 - 27,500	140.25	52,001 - 52,500	267.75	77,001 - 77,500	395.25
2,001 - 2,500	12.75	27,501 - 28,000	142.80	52,501 - 53,000	270.30	77,501 - 78,000	397.80
2,501 - 3,000	15.30	28,001 - 28,500	145.35	53,001 - 53,500	272.85	78,001 - 78,500	400.35
3,001 - 3,500	17.85	28,501 - 29,000	147.90	53,501 - 54,000	275.40	78,501 - 79,000	402.90
3,501 - 4,000	20.40	29,001 - 29,500	150.45	54,001 - 54,500	277.95	79,001 - 79,500	405.45
4,001 - 4,500	22.95	29,501 - 30,000	153.00	54,501 - 55,000	280.50	79,501 - 80,000	408.00
4,501 - 5,000	25.50	30,001 - 30,500	155.55	55,001 - 55,500	283.05	80,001 - 80,500	410.55
5,001 - 5,500	28.05	30,501 - 31,000	158.10	55,501 - 56,000	285.60	80,501 - 81,000	413.10
5,501 - 6,000	30.60	31,001 - 31,500	160.65	56,001 - 56,500	288.15	81,001 - 81,500	415.65
6,001 - 6,500	33.15	31,501 - 32,000	163.20	56,501 - 57,000	290.70	81,501 - 82,000	418.20
6,501 - 7,000	35.70	32,001 - 32,500	165.75	57,001 - 57,500	293.25	82,001 - 82,500	420.75
7,001 - 7,500	38.25	32,501 - 33,000	168.30	57,501 - 58,000	295.80	82,501 - 83,000	423.30
7,501 - 8,000	40.80	33,001 - 33,500	170.85	58,001 - 58,500	298.35	83,001 - 83,500	425.85
8,001 - 8,500	43.35	33,501 - 34,000	173.40	58,501 - 59,000	300.90	83,501 - 84,000	428.40
8,501 - 9,000	45.90	34,001 - 34,500	175.95	59,001 - 59,500	303.45	84,001 - 84,500	430.95
9,001 - 9,500	48.45	34,501 - 35,000	178.50	59,501 - 60,000	306.00	84,501 - 85,000	433.50
9,501 - 10,000	51.00	35,001 - 35,500	181.05	60,001 - 60,500	308.55	85,001 - 85,500	436.05
10,001 - 10,500	53.55	35,501 - 36,000	183.60	60,501 - 61,000	311.10	85,501 - 86,000	438.60
10,501 - 11,000	56.10	36,001 - 36,500	186.15	61,001 - 61,500	313.65	86,001 - 86,500	441.15
11,001 - 11,500	58.65	36,501 - 37,000	188.70	61,501 - 62,000	316.20	86,501 - 87,000	443.70
11,501 - 12,000	61.20	37,001 - 37,500	191.25	62,001 - 62,500	318.75	87,001 - 87,500	446.25
12,001 - 12,500	63.75	37,501 - 38,000	193.80	62,501 - 63,000	321.30	87,501 - 88,000	448.80
12,501 - 13,000	66.30	38,001 - 38,500	196.35	63,001 - 63,500	323.85	88,001 - 88,500	451.35
13,001 - 13,500	68.85	38,501 - 39,000	198.90	63,501 - 64,000	326.40	88,501 - 89,000	453.90
13,501 - 14,000	71.40	39,001 - 39,500	201.45	64,001 - 64,500	328.95	89,001 - 89,500	456.45
14,001 - 14,500	73.95	39,501 - 40,000	204.00	64,501 - 65,000	331.50	89,501 - 90,000	459.00
14,501 - 15,000	76.50	40,001 - 40,500	206.55	65,001 - 65,500	334.05	90,001 - 90,500	461.55
15,001 - 15,500	79.05	40,501 - 41,000	209.10	65,501 - 66,000	336.60	90,501 - 91,000	464.10
15,501 - 16,000	81.60	41,001 - 41,500	211.65	66,001 - 66,500	339.15	91,001 - 91,500	466.65
16,001 - 16,500	84.15	41,501 - 42,000	214.20	66,501 - 67,000	341.70	91,501 - 92,000	469.20
16,501 - 17,000	86.70	42,001 - 42,500	216.75	67,001 - 67,500	344.25	92,001 - 92,500	471.75
17,001 - 17,500	89.25	42,501 - 43,000	219.30	67,501 - 68,000	346.80	92,501 - 93,000	474.30
17,501 - 18,000	91.80	43,001 - 43,500	221.85	68,001 - 68,500	349.35	93,001 - 93,500	476.85
18,001 - 18,500	94.35	43,501 - 44,000	224.40	68,501 - 69,000	351.90	93,501 - 94,000	479.40
18,501 - 19,000	96.90	44,001 - 44,500	226.95	69,001 - 69,500	354.45	94,001 - 94,500	481.95
19,001 - 19,500	99.45	44,501 - 45,000	229.50	69,501 - 70,000	357.00	94,501 - 95,000	484.50
19,501 - 20,000	102.00	45,001 - 45,500	232.05	70,001 - 70,500	359.55	95,001 - 95,500	487.05
20,001 - 20,500	104.55	45,501 - 46,000	234.60	70,501 - 71,000	362.10	95,501 - 96,000	489.60
20,501 - 21,000	107.10	46,001 - 46,500	237.15	71,001 - 71,500	364.65	96,001 - 96,500	492.15
21,001 - 21,500	109.65	46,501 - 47,000	239.70	71,501 - 72,000	367.20	96,501 - 97,000	494.70
21,501 - 22,000	112.20	47,001 - 47,500	242.25	72,001 - 72,500	369.75	97,001 - 97,500	497.25
22,001 - 22,500	114.75	47,501 - 48,000	244.80	72,501 - 73,000	372.30	97,501 - 98,000	499.80
22,501 - 23,000	117.30	48,001 - 48,500	247.35	73,001 - 73,500	374.85	98,001 - 98,500	502.35
23,001 - 23,500	119.85	48,501 - 49,000	249.90	73,501 - 74,000	377.40	98,501 - 99,000	504.90
23,501 - 24,000	122.40	49,001 - 49,500	252.45	74,001 - 74,500	379.95	99,001 - 99,500	507.45
24,001 - 24,500	124.95	49,501 - 50,000	255.00	74,501 - 75,000	382.50	99,501 - 100,000	510.00
24,501 - 25,000	127.50						



## Clark County Recorder's Office

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### ILLUSTRATIONS OF NON-TAXABLE TRANSFERS

(Not an Exclusive List)

Exemption Number	Explanation
1	Transfer between affiliated entities with identical common ownership.
2	Transfer to a government entity.
3	Recognize true status—must show complete explanation on Declaration of Value form.
4	Transfer to remove co-owner—without consideration.
5	Transfer between spouses (or former spouses in compliance with a divorce decree.)
6	Transfer without consideration to or from a trust. Must have certificate of trust.
7	Transfer of UNPATENTED mining claims or UNPATENTED mineral rights.
8	Transfer to a business entity of which grantor is 100% owner.
9	Transfer between parent and offspring—must state relationship on Declaration of Value form, e.g. from mother to son (note: in-laws on same deed are taxable.)
10	Transfer required by bankruptcy proceedings.
12	Transfer to or from a Nevada educational foundation, which supports kindergarten through the twelfth grade.
13	Transfer to or from a Nevada university foundation.
99	Applies when numerous deeds are filed separately by numerous grantors to convey their portion of interest in the property. It means look to first or last deed for total amount of full value and transfer tax.
403	Transfer to correct a flaw in title—must state what is being corrected on Declaration of Value form.
404	Transfer made by an administrator or executor in accordance with a will.
405	Transfer from an agent to the principal who supplied all the purchase funds.

**NOTE: IF NOT COVERED BY AN EXEMPTION, TRANSFER TAX IS DUE.**