

Office of the County Recorder Debbie Conway Clark County Recorder

Declaration of Value Form Instructions

Complete the following sections:

- 1. Assessor parcel number(s) (APN) List all parcel numbers affected by the property transfer. If more than 4 parcel numbers, attach a list with remaining numbers.
- 2. Type of Property One box must be checked. If "other" fill in blank with description (i.e., Timeshare, Water Rights, etc.)
- Total Value/Sales Price of Property (see options below)
 - 3a Show full purchase price of real property (for Deeds in Lieu of Foreclosure amount of unpaid debt).
 - If there is NO SALE and does not fall under exemption; use the Assessor's Taxable Value or the last sales price within the previous five years, whichever is greater (NRS 375.010).
 - Trustee's deeds are taxable on the bid amount plus costs (if not foreclosing on first mortgage include first mortgage as part of costs).
 - 3b For Deeds in Lieu of Foreclosure Only the Total Value (3a) is the amount of the unpaid debt, same as the amount that will appear on 1099c. Insert at (3b) the fair market value of the property per NRS 375.010.
 - 3c Transfer Tax Value Subtract line 3b from line 3a to determine taxable value 3c. If the percentage of ownership being transferred is less than 100%, apply the percentage here. If the unpaid debt is greater than the fair market value of the property, the difference is taxable.
 - 3d Real Property Transfer Tax based on the value shown at line 3c the tax is calculated at the statutory rate of \$2.55 per each \$500.
- 4a. If you wish to claim an exemption, please refer to exemptions listed in NRS 375.090 and insert exemption number here.
- 4b. If an exemption is claimed, an explanation on line 4b is required. Certain exemptions require supporting documentation at the time of recording. Re-records and corrections require the book/instrument of the previously recorded document.
- 5. Partial Interest: Percentage being transferred required if the percentage is less than 100%.

Signature – One original signature required.

Capacity – Relationship of the person signing to the parties on the document. (Grantor, Grantee, Trustee, Attorney, etc.)

Seller/Grantor and Buyer/Grantee Information – Names and addresses of both parties <u>must</u> be completed (for contact purposes).

Company Requesting Recording – Must be completed if the party presenting the document for recording is neither the grantor nor the grantee. If there is an escrow number, it must be stated.

Though not an official record as defined in state statute, this document will be imaged 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.

STATE OF NEVADA DECLARATION OF VALUE

1. Assessor Parcel Numb	er(s)		
b			
2. Type of Property:			
a. Vacant Land	b. Single Fam. Res.		DERS OPTIONAL USE ONLY
c. Condo/Twnhse	d. 2-4 Plex	Book	Page:
e. Apt. Bldg	f. Comm'l/Ind'l	Date of Recor	ding:
	h. Mobile Home	Notes:	
Other	•		
3.a. Total Value/Sales Pr	rice of Property	\$	
		perty()
c. Transfer Tax Value:			
d. Real Property Transf	er Tax Due	\$	
1 7			
4. If Exemption Claim	ed:		
a. Transfer Tax Exe	emption per NRS 375.090,	Section	
	for Exemption:		
5. Partial Interest: Perc	entage being transferred:	%	
The undersigned declare	s and acknowledges, under	penalty of perjury, p	oursuant to NRS 375.060
	_		f their information and belief and
can be supported by doci	umentation if called upon to	substantiate the inf	formation provided herein.
			ion, or other determination of
additional tax due, may i	result in a penalty of 10% of	f the tax due plus in	terest at 1% per month. Pursuant
•		_	le for any additional amount owed.
	-		
Signature		Capacity:	
Signature		Capacity:	
SELLER (GRANTOR	<u>INFORMATION</u>	BUYER (GR	<u>ANTEE) INFORMATION</u>
(REQUI	RED)	(REQUIRED)
Print Name:		Print Name:	
Address:		Address:	
City:		City:	
State:	Zip:	State:	Zip:
	REOUESTING RECORI	_	<u>not seller or buyer)</u>
Print Name:		Escrow#	
Address:			
City:		State:	Zip:





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

101	100 500 1,000 1,500 2,000 2,500 3,000 3,500 4,000 4,500 5,500 6,000 6,500 7,000 7,500 8,000 8,500 9,000 10,500 11,000 11,500 11,500 12,000 12,500 13,000	TRANSFER NONE 2.55 5.10 7.65 10.20 12.75 15.30 17.85 20.40 22.95 25.50 28.05 30.60 33.15 35.70 38.25 40.80 43.35 45.90 48.45 51.00 53.55 56.10 58.65 61.20 63.75	25,001 25,501 26,001 26,501 27,001 27,501 28,001 29,001 29,501 30,001 30,501 31,001 32,501 33,001 33,501 34,001 34,501 35,001 35,001 36,001 36,001 36,001 36,001 37,001		25,500 26,000 26,500 27,000 27,500 28,000 28,500 29,500 30,000 31,500 31,000 32,500 33,500 33,500 34,000 34,500 35,500 36,000 36,500 37,000	TAX 130.05 132.60 135.15 137.70 140.25 142.80 145.35 147.90 150.45 153.00 155.55 158.10 160.65 163.20 165.75 168.30 170.85 173.40 175.95 178.50 181.05 183.60 186.15	50,0 50,5 51,0 51,5 52,0 52,5 53,0 54,5 55,0 55,5 56,0 56,5 57,0 57,5 58,0 59,0 59,5 60,0 60,5 61,0	01 01 01 01 01 01 01 01 01 01 01 01 01 0		50,500 51,000 51,500 52,000 52,500 53,000 53,500 54,000 55,500 56,000 56,500 57,000 57,500 58,000 58,500 59,000 59,500 60,000 60,500 61,000	257.55 260.10 262.65 265.20 267.75 270.30 272.85 275.40 277.95 280.50 283.05 285.60 288.15 290.70 293.25 295.80 298.35 300.90 303.45 306.00 308.55	TAXABLE VALUE	TAX
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15,501 - 16,001 - 16,501 - 17	15,000	76.50	40,001	-	40,500	206.55	65,0	01	-	65,500	334.05		
16,001 - 16 16,501 - 17	15,500	79.05	40,501	-	41,000	209.10	65,5	01	-	66,000	336.60		
16,501 - 17	16,000	81.60	41,001	-	41,500	211.65	66,0	01	-	66,500	339.15		
	16,500	84.15	41,501	-	42,000	214.20	66,5	01	-	67,000	341.70		
17 001 - 17	17,000	86.70	42,001	-	42,500	216.75	67,0	01	-	67,500	344.25		
17,001	17,500	89.25	42,501	-	43,000	219.30	67,5	01	-	68,000	346.80		
17,501 - 18	18,000	91.80	43,001	-	43,500	221.85	68,0	01	-	68,500	349.35		
18,001 - 18	18,500	94.35	43,501	-	44,000	224.40	68,5	01	-	69,000	351.90		
18,501 - 19	19,000	96.90	44,001	-	44,500	226.95	69,0	01	-	69,500	354.45		
19,001 - 19	19,500	99.45	44,501	-	45,000	229.50	69,5	01	-	70,000	357.00		
19,501 - 20	20,000	102.00	45,001	-	45,500	232.05	70,0	01	-	70,500	359.55		
20,001 - 20	20,500	104.55	45,501	-	46,000	234.60	70,5	01	-	71,000	362.10		
20,501 - 2 ⁻	21,000	107.10	46,001	-	46,500	237.15	71,0	01	-	71,500	364.65		
21,001 - 2	21,500	109.65	46,501	-	47,000	239.70	71,5	01	-	72,000	367.20		
	22,000	112.20	47,001	-	47,500	242.25	72,0	01	-	72,500	369.75		
	22,500	114.75	47,501	-	48,000	244.80	72,5	01	-	73,000	372.30		
	23,000	117.30	48,001	_	48,500	247.35	73,0	01	_	73,500	374.85		
	23,500	119.85	48,501	_	49,000	249.90	73,5	01	-	74,000	377.40		
		122.40	49,001	_	49,500	252.45	74,0	01	_	74,500	379.95		
	24 000		49,501	_	50,000	255.00	74,5	01	-	75,000	382.50		
24,001 - 24 24,501 - 25	24,000 24,500	124.95	70,001	-	50,000	255.00	ı -1 ,5	J1		70,000	302.30		

Note: To calculate a value over \$100,000.00, add the value over \$100,000.00 to the amount already determined for the \$100,000.00 value, i.e., if the value is \$233,333.00 the calculation would be as follows: \$510.00 + 510.00 + 170.85 = \$1,190.85



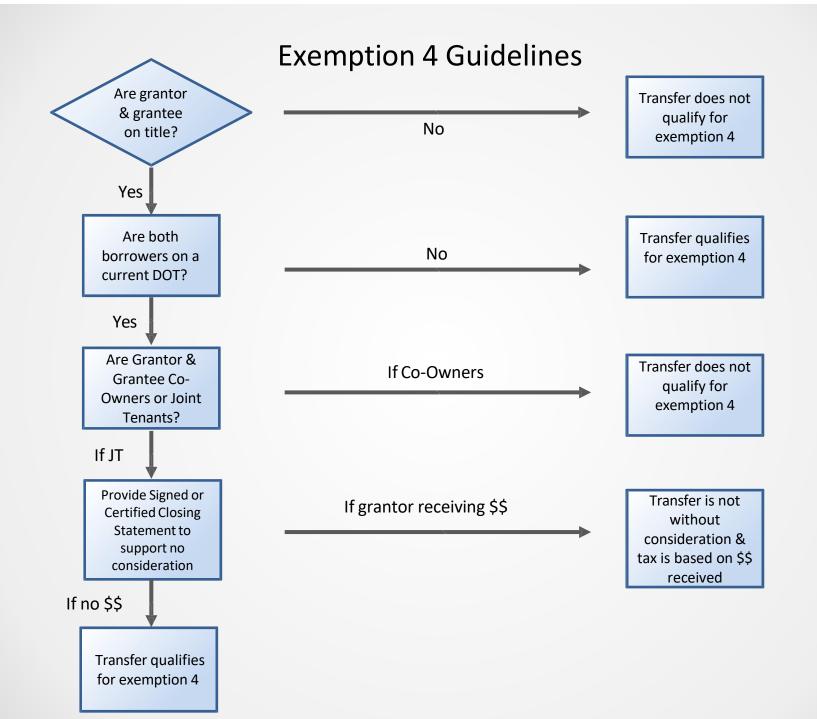
Office of the County Recorder Debbie Conway Clark County Recorder

Real Property Transfer Tax Exemptions

Exemption Number	SUMMARY EXPLANATION (For complete text refer to NRS 375.090)
1 *	Transfer between affiliated business entities with identical common ownership OR between parent and direct subsidiary companies. <u>Click here for Guidelines</u>
2	Transfer to a government entity.
3 *	Recognize true status—must show complete explanation on Declaration of Value form. (i.e., re-record to correct legal description) Click here for Guidelines
4 *	Remove co-owner or joint tenant without consideration. Click here for Guidelines
5 *	Transfer between parents and children, spouse to spouse, or between registered Nevada domestic partners – must state relationship on Declaration of Value. (i.e., from mother to son; parents to daughter & son-in-law) <u>Click here for Guidelines</u>
6 *	Transfer between spouses in compliance with a divorce. (Divorce decree required)
7 *	Transfer without consideration to or from a trust. Click here for Guidelines
8	Transfer of UNPATENTED mining claims or UNPATENTED mineral claims. (Patented claims are taxable and have an Assessor's Parcel Number)
9 *	Transfer to a business entity of which grantor is 100% owner. (Grantor must have direct and total ownership of the Grantee) Click here for Guidelines
10	Transfer of real property by deed which becomes effective upon the death of grantor pursuant to NRS 111.655 to 111.699 inclusive.
11	Transfer in compliance with bankruptcy proceedings. (Proceeds must go to bankruptcy – BK number required)
12	Transfer to a Nevada educational foundation grades K-12. (Must comply with NRS 388.750 Nevada school for Nevada students)
13	Transfer to a Nevada university foundation. (Must comply with NRS 396.405 Nevada school for Nevada students)
14 *	Transfer to a library foundation. "Library foundation" has the meaning ascribed to it in NRS 379.0056.

^{*} The Office of the Clark County recorder audits documents subject to real property transfer tax at the time they are presented for recording. Documentation in support of the declared value or exemption is required at the time of recording. Click here for an explanation of the audit process and suggested documentation.

500 S. Grand Central Pkwy Box 551510 Las Vegas, NV 89155-1510





Guidelines for the Transfer To or From a Trust

The State of Nevada, Department of Taxation has revised the guidelines for the administration of exemption from RPTT under NRS 375.090 (7): A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of transfer. To qualify for this exemption, a copy of the TRUST or a certificate of trust must be presented at the time of recording. Whether the item is a declaration of trust or a certificate of trust, it must contain the name and date of the trust and be signed by all the currently acting trustees of the trust. If the item is a certificate of trust, the signatures of the trustees must be acknowledged.

If the transfer is to or from a business entity or to or from a party not named in the trust as a trustor or trustee of the trust, business entity documentation or relationship documentation to the trustor may be required to verify that the transfer is without consideration.

Certificate of Trust

The taxpayer must present a Certificate of Trust or the actual Trust Instrument at the time of transfer if claiming exemption 7. NRS 164.400 and 164.410 regulate the terms under which the certificate can be accepted including, but not limited to, the elements that must be present to qualify the certificate. The Certificate of Trust must contain the following:

- 1. A statement that the trust has not been revoked or amended to make any representation contained in the certification incorrect.
- 2. Be signed by all currently acting trustees.
- 3. The trustees' signatures must be notarized.

Below, we have summarized the other elements that the Certificate of Trust should contain:

- A. The identity of the creator of the trust and each currently acting trustee
- B. The powers of the trustee(s) and any restrictions imposed upon them in dealing with assets of the trust
- C. The revocability or irrevocability of the trust and the person holding the power to revoke it
- D. If there is more than one trustee, whether all of the trustees must exercise the powers of the trustee
- E. The form in which title to assets of the trust are to be taken.
- F. The certificate should state whether the identifying number of the trust is a social security number or an employer identification number.

This document is not recorded, nor is it made public. Once the trust is verified, the documents are returned to the customer or destroyed.

Estate Planning is at the Heart of Exemption #7. The State of Nevada, Department of Taxation has advised us that the transfers to or from estate planning trusts (i.e., discretionary, living/intervivos trusts) without consideration are exempt under NRS 375.090(7). Per their guidance, a transfer to any other type of trust may be taxable. Please call and speak with a member of the audit team if you have any question as to the taxability of a transfer.

If you have any questions regarding Real Property Transfer Tax, please contact the Clark County Recorder's Office at: (702) 455-4336 or send an email to: <a href="mailto:ccora="



Supporting Documentation for Exemptions 1 & 9

Due to recent developments, we have found it necessary to reiterate that the documentation required in support of exemption under NRS 375.090(1) and NRS 375.090(9) are business entity documents that show who the owners of the business entity are at the time of recording. The types of business entities and their owners are:

Type of Business Entity
Limited Liability Company (LLC)
Corporation (Corp/Inc)
Partnerships (LP, GP, LLP)

Owner(s)
member(s)
stockholder(s)
partners

Documents that show only the manager(s), resident agent(s), officer(s) or incorporator(s) are **not** sufficient to support an exemption.

The following are examples of the types of documents that usually show ownership for a particular type of business entity. These are only suggestions, so please review your supporting documentation for proof of ownership before the transfer is submitted for recording.

For Limited Liability Companies

Operating Agreements
Articles of Organization
Most Current and Complete Federal Tax Return

For Corporations

Stock Certificates and Stock Ledgers
IRS Form 2553
Most Current and Complete Federal Tax Return

Partnerships, Limited Partnerships, and Limited Liability Partnerships

Partnership Agreement
Most Current and Complete 1065 Federal Tax Return

Please be aware that the documentation provided in support of an exemption is not recorded or made public but either returned or destroyed.

Thank you in advance for your cooperation. If you have any questions, please contact the Clark County Recorder's Office at: (702) 455-4336 or CCORAuditTeam@ClarkCountyNV.gov

REAL PROPERTY TRANSFER TAX

OVER THE COUNTER AUDITS

Effective Thursday, July 1, 2010, the Office of the Clark County Recorder will audit transfers of interest for real property transfer tax prior to or at the time of recording. Customers must include documentation to support the value declared and/or exemption claimed at the time of recording. This procedure will improve customer service by reducing the need to produce and provide supporting documents at a later date.

For your convenience, a list of the exemptions for real property transfer tax and the suggested supporting documentation are provided.

To support the value declared for real property transfer tax purposes, please provide whichever of the following is applicable: Closing Statement, HUD Statement, Purchase Agreement, Bid Instructions and Title Guarantee or the Auction Receipt.

Each transfer is unique, and the documentation suggested is merely that, suggested documentation, and may not apply to your transfer. However, providing documentation in support of the exemption or value declared will allow us to record your document as presented. Failure to provide the supporting documentation may result in the document being returned to you unrecorded.

If you have additional questions, please contact the Clark County Recorder's Office Audit Division at (702) 455-5587 or E-Mail

CCORAuditTeam@ClarkCountyNV.gov

EXEMPTIONS AND SUGGESTED SUPPORTING DOCUMENTATION

 Transfer between affiliated business entities with identical common ownership OR between parent and direct subsidiary companies.

Signed Ownership documents for each of the business entities OR ownership documents for the subsidiary company

2. Transfer to a government entity.

No documentation needed as the Department of Taxation provides list of entities approved for this exemption

3. Recognize true status.

Show complete explanation on Declaration of Value form. May require supporting documentation

Evaluated per transaction

4. Remove co-owner or joint tenant without consideration.

None, ownership status will be validated with Assessor's Office data

5. Transfer between parents and children, spouse to spouse, or registered Nevada domestic partners.

Must state relationship on Declaration of Value

If last names are different, provide <u>certified</u> <u>copies</u> of the Birth Certificate, Marriage Certificate, court order, Nevada Certificate of Domestic Partnership, etc.

Transfer between spouses in compliance with a divorce.

Divorce decree and/or marital settlement agreement

7. Transfer without consideration to or from a trust.

Certificate of Trust or Trust Agreement

8. Transfer of UNPATENTED mining claims or UNPATENTED mineral claims.

No documentation necessary as deed should state that it is a transfer of an "unpatented" claim

9. Transfer to a business entity of which grantor is 100% owner.

Signed ownership documents for the business entity

10. Transfer of real property by deed which becomes effective upon the death of grantor pursuant to NRS 111.655 to 111.699 inclusive.

Deed Upon Death/Affidavit of Death of Grantor are exempt from real property transfer tax under NRS 375.090 (10)

11. Transfer in compliance with bankruptcy proceedings or receivership.

Bankruptcy or Receivership Order

12. Transfer to a Nevada educational foundation grades K-12.

No documentation needed

13. Transfer to a Nevada university foundation.

No documentation needed

14. Transfer to a library foundation. "Library foundation" has the meaning ascribed to it in NRS 379.0056.

Documentation is required to show the grantor's proof of ownership and transfer to the grantee (library foundation).