

NEVADA COUNTY RECORDERS

Carson City Clerk/Recorder

885 East Musser Street #1025
Carson City, NV 89701
775-887-2260 775-887-2146 fax

Churchill County Recorder

155 North Taylor Street #131
Fallon, NV 89406
775-423-6001 775-423-8933 fax

Clark County Recorder

PO Box 551510
Las Vegas, NV 89155-1510
702-455-4336 702-455-5644 fax

Douglas County Recorder

PO Box 218
Minden, NV 89423
775-782-9027 775-782-6413 fax

Elko County Recorder

571 Idaho Street
Elko, NV 89801
775-738-6526 775-738-3299 fax

Esmeralda County Recorder

PO Box 458
Goldfield, NV 89013
775-485-6337 775-485-6338 fax

Eureka County Recorder

PO Box 556
Eureka, NV 89316
775-237-5263 775-237-5614 fax

Humboldt County Recorder

25 West 4th Street
Winnemucca, NV 89445
775-623-6414 775-623-6337 fax

Lander County Recorder

315 South Humboldt
Battle Mountain, NV 89820
775-635-5173 775-635-8272 fax

Lincoln County Recorder

PO Box 218
Pioche, NV 89043
775-962-5495 775-962-5180 fax

Lyon County Recorder

27 South Main Street
Yerington, NV 89447
775-463-6581 775-463-6585 fax

Mineral County Recorder

PO Box 1447
Hawthorne, NV 89415
775-945-3676 775-945-1749 fax

Nye County Recorder

PO Box 1111
Tonopah, NV 89049
775-482-8119 775-482-8111 fax

Pershing County Recorder

PO Box 736
Lovelock, NV 89419
775-273-2408 775-273-1039 fax

Storey County Recorder

PO Box 493
Virginia City, NV 89440
775-847-0967 775-847-1009 fax

Washoe County Recorder

PO Box 11130
Reno, NV 89520
775-328-3661 775-325-8010 fax

White Pine County Recorder

801 Clark Street #1
Ely, NV 89301
775-293-6507 775-289-9686 fax



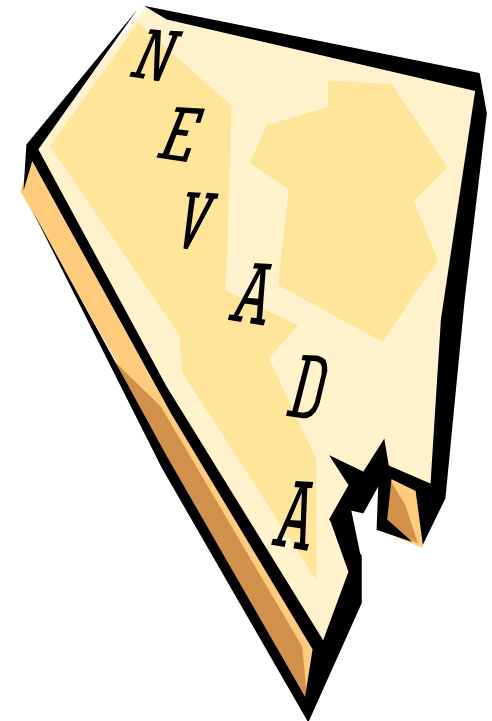
Department of Taxation

1550 College Parkway Ste 115
Carson City, NV 89706
(775) 684-2100 (775) 684-2020 fax
<http://tax.state.nv.us/>

REAL PROPERTY TRANSFER TAX

AN OVERVIEW OF TAX ON THE
TRANSFER OF REAL PROPERTY IN
NEVADA

Revised 7/2012



REAL PROPERTY TRANSFER TAX

Upon the transfer of any real property in the State of Nevada, a special tax called the Real Property Transfer Tax is imposed. The County Recorder in the county where the property is located is the agency responsible for the imposition and collection of the tax at the time the transfer is recorded. The Grantee and Grantor are jointly and severally liable for the payment of the tax. When all taxes and recording fees required are paid, the deed is recorded.

Each County Recorder's Office:

1. **Determines** the amount of the tax required based on the value as represented on the Declaration of Value.
2. **Reviews** applications for exemption and determines whether the transaction qualifies.
3. **Collects** the tax when the transfer of property is recorded.
4. **Transmits** to the State of Nevada all Real Property Transfer Taxes collected, minus a collection allowance granted by statute. See back page for contact information for the County Recorder's Offices in Nevada.

AUTHORITY

Chapter 375 of the Nevada Revised Statute (NRS) gives the counties of Nevada the authority to impose Taxes on Transfers of Real Property.

The 20th Special Session of the Nevada State Legislature in 2003, instituted, with the passage of Senate Bill 8, an additional tax rate for the General Fund and gave the Department of Taxation administrative authority and oversight.

RATES

For all counties:

- \$1.95 for each \$500 of value or fraction thereof if the value is over \$100.

In addition:

For Washoe and Churchill Counties:

- \$.10 is added.

For Clark County:

- \$.60 is added.

THE DECLARATION OF VALUE

The **Declaration of Value** is a form prescribed by the Nevada Tax Commission to provide information with regard to the transfer of real property. The form must be filled out completely and in compliance with recording standards. It may be obtained in any County Recorder's Office and/or website (if a website is available in your county). It may also be obtained from the State of Nevada, Department of Taxation website at <http://tax.state.nv.us>.

EXEMPTIONS

There are 13 possible exemptions to the imposition of the Real Property Transfer Tax (NRS 375.090). They include in abbreviated form:

1. A mere change of identity, form or place of organization, if the affiliated corporation has identical common ownership.
2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.
3. A transfer of title recognizing the true status.
4. A transfer of title without consideration from one joint tenant/tenant in common to one or more remaining joint tenants/tenants in common.
5. A transfer of real property if the is related to the person to whom it is conveyed within the first degree of lineal consanguinity or affinity.
6. A transfer of title between former spouses in compliance with a decree of divorce.

7. A transfer of title to or from a trust without consideration if a certificate of trust is present at the time of transfer.
8. Transfers, assignments or conveyances of unpatented mines or mining claims.
9. A transfer to a corporation or other business organization if the person conveying the property owns 100% of the corporation or organization to which the conveyance is made.
10. A conveyance of real property by deed which becomes effective upon the death of the grantor pursuant to NRS 111.655 to 111.699 inclusive.
11. The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment:
 - a. Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;
 - b. Approved in an equity receivership proceeding involving a railroad; or
 - c. Approved in an equity receivership proceeding involving a corporation, if it occurs within 5 years after the change.
12. A transfer to an educational foundation
13. A transfer to a university foundation.

TAXPAYERS BILL OF RIGHTS

As with most taxes prescribed by the State of Nevada, the taxpayer has certain rights to fair treatment and a course of action for appealing any action he or she believes is unfair or inequitable. These rights are listed in NRS 375.240.

