



## Real Property Transfer Tax Exemptions

Exemption Number	SUMMARY EXPLANATION (For complete text refer to NRS 375.090)
01 *	Transfer between affiliated business entities with identical common ownership or between parent and direct subsidiary companies. <a href="#">Click here for Guidelines</a>
02	Transfer to a government entity.
03 *	Recognize true status—must show complete explanation on Declaration of Value form. (i.e. re-record to correct legal description) <a href="#">Click here for Guidelines</a>
04	Remove co-owner or joint tenant without consideration.
05 *	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) <a href="#">Click here for Guidelines</a>
06 *	Transfer between spouses in compliance with a divorce. (Divorce decree required)
07 *	Transfer without consideration to or from a trust. <a href="#">Click here for Guidelines</a>
08	Transfer of UNPATENTED mining claims or UNPATENTED mineral claims. (Patented claims are taxable and have an Assessor's Parcel Number)
09 *	Transfer to a business entity of which grantor is 100% owner. (Grantor must have direct and total ownership of the Grantee) <a href="#">Click here for Guidelines</a>
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)

\* 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.