



DEPARTMENT OF TAXATION

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Division of Assessment Standards

# Real Property Transfer Tax Reporting Guide

DIVISION OF ASSESSMENT STANDARDS

# Real Property Transfer Tax Reporting Guide

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# Administration of the Real Property Transfer Tax

## *Authority, Oversight, and Reporting*

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

***The Department is required by NRS 375.019 to coordinate the collection and administration of the tax.***

The Nevada Tax Commission adopted regulations governing the Department's authority and oversight as well as the reporting of the Real Property Transfer Tax (RPTT) on March 1, 2004. Refer to Appendix I for NAC 375.400, 410, and 420.

The purpose of this Reporting Guide is as a reference to county officers regarding RPTT statutes and regulations. The Reporting Guide also provides information about the calculation, collection, and distribution of all components of the real property transfer tax so that county officers can complete their responsibilities in an efficient and consistent manner.

## Calculation and Collection of the Tax

### *Not all counties apply the same rate of tax.*

The RPTT was originally imposed in 1968 on transfers of real property. The current rate is \$0.65 per \$500 of value (NRS 375.020) for counties whose population is less than 400,000. For any county whose population is 400,000 or more, the rate is \$1.25 per \$500 of value. The only county eligible for the higher rate at the current time is Clark County.

The entire \$0.65 collected by each county, including Clark County, is transmitted to the State Controller. The remaining \$0.60 collected by the Clark County recorder as part of the \$1.25 rate is transmitted directly to the Clark County treasurer for deposit in the county school district fund for capital projects.

The Local Government Tax Act (LGTA) was passed in 1991, and provides an optional tax levy if county commissioners approve an ordinance to impose a Real

Property Transfer Tax, up to 10 cents for each \$500 of value. Currently, only Churchill County and Washoe County impose an additional \$0.10 levy.

NRS 375.026, passed by the Legislature in 2003, provides for the imposition of an additional levy of \$0.05 per \$500 of value. The taxes so levied are for use in the Plant Industry Program as required by NRS 561.355. To date, no counties have levied any taxes for this program.

Finally, NRS 375.023 provides for the imposition of \$1.30 per \$500 of value. This tax must also be transmitted to the State Controller for the State General Fund.

The following table shows each component of RPTT and when it was implemented.

**Table 1: Real Property Transfer Tax Rates, by Component Levied**

<b>Entity</b>	<b>Component Type</b>	<b>Effective Date</b>	<b>Rate (per \$500)</b>	<b>Total Rate</b>
Churchill County	County (now Consolidated Tax)	1/1/1968	\$0.55	
	Low Income Housing	7/1/1991	\$0.10	
	LGTA	7/1/1991	\$0.10	
	State General Fund	10/1/2003	<u>\$1.30</u>	<b>\$2.05</b>
Clark County	County (now Consolidated Tax)	1/1/1968	\$0.55	
	School District	8/1/1977	\$0.60	
	Low Income Housing	7/1/1991	\$0.10	
	State General Fund	10/1/2003	<u>\$1.30</u>	<b>\$2.55</b>
Washoe County	County (now Consolidated Tax)	1/1/1968	\$0.55	
	Low Income Housing	7/1/1991	\$0.10	
	LGTA	7/1/1991	\$0.10	
	State General Fund	10/1/2003	<u>\$1.30</u>	<b>\$2.05</b>
All other counties	County (now Consolidated Tax)	1/1/1968	\$0.55	
	Low Income Housing	7/1/1991	\$0.10	
	State General Fund	10/1/2003	<u>\$1.30</u>	<b>\$1.95</b>

***Appendices A, B, and C show the amount of taxes to impose by \$500 increments of value from \$0 to \$100,000 for each county.***

## Distribution of the Tax

### *Distribution is possible to six different funds.*

All components of the Real Property Transfer Tax are transmitted to the State Controller, with two exceptions. If and when any taxes are levied for the Plant Industry Program, they must be transmitted directly to the State Treasurer. The second exception is the school district component levied in Clark County, which is transmitted directly to the Clark County Treasurer.

NRS 375.070 requires the proceeds of the consolidated tax (CTX) component to be transmitted to the State Controller at the end of each quarter. Some counties transmit on a monthly basis and in turn receive back a monthly distribution of the CTX component.

The State Controller distributes \$0.55 of the \$0.65 CTX proceeds to the Local Government Tax Distribution Account, where it is combined with the proceeds of other taxes and becomes part of the Consolidated Tax distribution (CTX) administered by the Department of Taxation pursuant to NRS 360.660. The remaining \$0.10 of the \$0.65 is distributed by the State Controller to the Account for Low-Income Housing, created pursuant to NRS 319.500.

#### **Taxes may be distributed to:**

- 1.) **Local Government Tax Distribution Account;**
- 2.) **State General Fund;**
- 3.) **Account for Low-Income Housing**
- 4.) **Intergovernmental Trust Fund**
- 5.) **School District (Clark County)**
- 6.) **Plant Industry Program**

The Real Property Transfer Taxes collected pursuant to the Local Government Tax Act (LGTA) are also transmitted to the State Controller and are distributed to the Intergovernmental Trust Fund which accrues interest. The real property transfer taxes are distributed back to the participating counties, along with the proceeds of other types of taxes collected pursuant to LGTA, by the Department of Taxation.

**Taxes collected for the State General Fund must be transmitted to the State Controller within 30 days after the end of the calendar quarter during which the tax was collected.**

The taxes collected by counties on behalf of the state are distributed by the State Controller to the State General Fund. The taxes collected on behalf of the state, however, are required to be transmitted within 30 days after the end of the calendar quarter *during which the tax was collected*. (NRS 375.023(3)). For instance, taxes collected by the County Recorder in January must be remitted to the State Controller no later than April 30. Taxes collected in January may be remitted monthly as other components of the RPTT are transmitted, but cannot be remitted later than 30 days after the last day of the calendar quarter.

If the County Treasurer or County Controller is responsible for transmitting the taxes to the State Controller, please remember the transmittal report must reflect the time period when the taxes were actually collected by the Recorder, not when the Treasurer or Controller received the monies from the Recorder. If the State conducts an audit, the period to be audited would be when the monies were first received from the taxpayer (“the collection period”). The collection period must balance to the transmittal reports.

**Appendices D, E, and F show the distribution of taxes by county and fund.**

## Collection Allowance

Pursuant to NRS 375.023(4), counties are entitled to deduct and withhold a collection allowance for the cost of collecting the tax. Per the 2005 Legislative Session, all counties may deduct 1% of the State’s portion of the taxes collected.

**Example**  
**\$10,000 of General Fund tax**  
**was collected in Eureka**  
**County. The appropriate**  
**collection fee to be retained is**  
**\$100 (\$10,000 x .01).**

Please deduct the collection allowance prior to transmitting any funds to the State Controller. Report the collection allowance taken on the reporting form found in Appendix J.

## Reporting to the State

***Transmittals should balance to the sum of the Recorder’s monthly reports.***

Transmittals by the county treasurer or controller must be made to the State on forms provided by the State Controller. See Appendix K for an example. Please send a copy of the transmittal form:

By Mail: Department of Taxation  
Division of Assessment Standards  
Real Property Transfer Tax Section  
1550 College Parkway, Suite 115  
Carson City, NV 89706

By Fax: 775-684-2020 Attn: DOAS RPTT

By Email: [sulewis@tax.state.nv.us](mailto:sulewis@tax.state.nv.us)

Pursuant to NAC 375.400, County Recorders must provide the Department

the following information each month:

- a) Total number of deeds subject to RPTT during the prior month;
- b) Total taxes collected during the prior month;
- c) Total number of exemptions granted by type of exemption;
- d) Such other information that may be useful in coordinating the collection and administration of the taxes (under this category, a line item on the report form for the total collection allowance that may be retained by the county, based on the General Fund taxes collected during the prior month)

Please submit the report to the Department at the address listed above.

## Questions?

### ***Just give us a call.***

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# Appendix A: REAL PROPERTY TRANSFER TAX TABLE-

## All Counties Except Churchill, Clark, Washoe

TAXABLE VALUE	TRANSFER TAX
0 - 100	NONE
101 - 500	1.95
501 - 1,000	3.90
1,001 - 1,500	5.85
1,501 - 2,000	7.80
2,001 - 2,500	9.75
2,501 - 3,000	11.70
3,001 - 3,500	13.65
3,501 - 4,000	15.60
4,001 - 4,500	17.55
4,501 - 5,000	19.50
5,001 - 5,500	21.45
5,501 - 6,000	23.40
6,001 - 6,500	25.35
6,501 - 7,000	27.30
7,001 - 7,500	29.25
7,501 - 8,000	31.20
8,001 - 8,500	33.15
8,501 - 9,000	35.10
9,001 - 9,500	37.05
9,501 - 10,000	39.00
10,001 - 10,500	40.95
10,501 - 11,000	42.90
11,001 - 11,500	44.85
11,501 - 12,000	46.80
12,001 - 12,500	48.75
12,501 - 13,000	50.70
13,001 - 13,500	52.65
13,501 - 14,000	54.60
14,001 - 14,500	56.55
14,501 - 15,000	58.50
15,001 - 15,500	60.45
15,501 - 16,000	62.40
16,001 - 16,500	64.35
16,501 - 17,000	66.30
17,001 - 17,500	68.25
17,501 - 18,000	70.20
18,001 - 18,500	72.15
18,501 - 19,000	74.10
19,001 - 19,500	76.05
19,501 - 20,000	78.00
20,001 - 20,500	79.95
20,501 - 21,000	81.90
21,001 - 21,500	83.85
21,501 - 22,000	85.80
22,001 - 22,500	87.75
22,501 - 23,000	89.70
23,001 - 23,500	91.65
23,501 - 24,000	93.60
24,001 - 24,500	95.55
24,501 - 25,000	97.50

TAXABLE VALUE	TRANSFER TAX
25,101 - 25,500	99.45
25,501 - 26,000	101.40
26,001 - 26,500	103.35
26,501 - 27,000	105.30
27,001 - 27,500	107.25
27,501 - 28,000	109.20
28,001 - 28,500	111.15
28,501 - 29,000	113.10
29,001 - 29,500	115.05
29,501 - 30,000	117.00
30,001 - 30,500	118.95
30,501 - 31,000	120.90
31,001 - 31,500	122.85
31,501 - 32,000	124.80
32,001 - 32,500	126.75
32,501 - 33,000	128.70
33,001 - 33,500	130.65
33,501 - 34,000	132.60
34,001 - 34,500	134.55
34,501 - 35,000	136.50
35,001 - 35,500	138.45
35,501 - 36,000	140.40
36,001 - 36,500	142.35
36,501 - 37,000	144.30
37,001 - 37,500	146.25
37,501 - 38,000	148.20
38,001 - 38,500	150.15
38,501 - 39,000	152.10
39,001 - 39,500	154.05
39,501 - 40,000	156.00
40,001 - 40,500	157.95
40,501 - 41,000	159.90
41,001 - 41,500	161.85
41,501 - 42,000	163.80
42,001 - 42,500	165.75
42,501 - 43,000	167.70
43,001 - 43,500	169.65
43,501 - 44,000	171.60
44,001 - 44,500	173.55
44,501 - 45,000	175.50
45,001 - 45,500	177.45
45,501 - 46,000	179.40
46,001 - 46,500	181.35
46,501 - 47,000	183.30
47,001 - 47,500	185.25
47,501 - 48,000	187.20
48,001 - 48,500	189.15
48,501 - 49,000	191.10
49,001 - 49,500	193.05
49,501 - 50,000	195.00

TAXABLE VALUE	TRANSFER TAX
50,001 - 50,500	196.95
50,501 - 51,000	198.90
51,001 - 51,500	200.85
51,501 - 52,000	202.80
52,001 - 52,500	204.75
52,501 - 53,000	206.70
53,001 - 53,500	208.65
53,501 - 54,000	210.60
54,001 - 54,500	212.55
54,501 - 55,000	214.50
55,001 - 55,500	216.45
55,501 - 56,000	218.40
56,001 - 56,500	220.35
56,501 - 57,000	222.30
57,001 - 57,500	224.25
57,501 - 58,000	226.20
58,001 - 58,500	228.15
58,501 - 59,000	230.10
59,001 - 59,500	232.05
59,501 - 60,000	234.00
60,001 - 60,500	235.95
60,501 - 61,000	237.90
61,001 - 61,500	239.85
61,501 - 62,000	241.80
62,001 - 62,500	243.75
62,501 - 63,000	245.70
63,001 - 63,500	247.65
63,501 - 64,000	249.60
64,001 - 64,500	251.55
64,501 - 65,000	253.50
65,001 - 65,500	255.45
65,501 - 66,000	257.40
66,001 - 66,500	259.35
66,501 - 67,000	261.30
67,001 - 67,500	263.25
67,501 - 68,000	265.20
68,001 - 68,500	267.15
68,501 - 69,000	269.10
69,001 - 69,500	271.05
69,501 - 70,000	273.00
70,001 - 70,500	274.95
70,501 - 71,000	276.90
71,001 - 71,500	278.85
71,501 - 72,000	280.80
72,001 - 72,500	282.75
72,501 - 73,000	284.70
73,001 - 73,500	286.65
73,501 - 74,000	288.60
74,001 - 74,500	290.55
74,501 - 75,000	292.50

TAXABLE VALUE	TRANSFER TAX
75,001 - 75,500	294.45
75,501 - 76,000	296.40
76,001 - 76,500	298.35
76,501 - 77,000	300.30
77,001 - 77,500	302.25
77,501 - 78,000	304.20
78,001 - 78,500	306.15
78,501 - 79,000	308.10
79,001 - 79,500	310.05
79,501 - 80,000	312.00
80,001 - 80,500	313.95
80,501 - 81,000	315.90
81,001 - 81,500	317.85
81,501 - 82,000	319.80
82,001 - 82,500	321.75
82,501 - 83,000	323.70
83,001 - 83,500	325.65
83,501 - 84,000	327.60
84,001 - 84,500	329.55
84,501 - 85,000	331.50
85,001 - 85,500	333.45
85,501 - 86,000	335.40
86,001 - 86,500	337.35
86,501 - 87,000	339.30
87,001 - 87,500	341.25
87,501 - 88,000	343.20
88,001 - 88,500	345.15
88,501 - 89,000	347.10
89,001 - 89,500	349.05
89,501 - 90,000	351.00
90,001 - 90,500	352.95
90,501 - 91,000	354.90
91,001 - 91,500	356.85
91,501 - 92,000	358.80
92,001 - 92,500	360.75
92,501 - 93,000	362.70
93,001 - 93,500	364.65
93,501 - 94,000	366.60
94,001 - 94,500	368.55
94,501 - 95,000	370.50
95,001 - 95,500	372.45
95,501 - 96,000	374.40
96,001 - 96,500	376.35
96,501 - 97,000	378.30
97,001 - 97,500	380.25
97,501 - 98,000	382.20
98,001 - 98,500	384.15
98,501 - 99,000	386.10
99,001 - 99,500	388.05
99,501 - 100,000	390.00

## Appendix B: REAL PROPERTY TRANSFER TAX - Clark Co

TAXABLE VALUE	TRANSFER TAX	TAXABLE VALUE	TRANSFER TAX	TAXABLE VALUE	TRANSFER TAX	TAXABLE VALUE	TRANSFER TAX
0 - 100	NONE	25,101 - 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						

## Appendix C: REAL PROPERTY TAX TABLE - Churchill & Washoe

TAXABLE VALUE	TRANSFER TAX
0 - 100	NONE
101 - 500	2.05
501 - 1,000	4.10
1,001 - 1,500	6.15
1,501 - 2,000	8.20
2,001 - 2,500	10.25
2,501 - 3,000	12.30
3,001 - 3500	14.35
3,501 - 4,000	16.40
4,001 - 4,500	18.45
4,501 - 5,000	20.50
5,001 - 5,500	22.55
5,501 - 6,000	24.60
6,001 - 6,500	26.65
6,501 - 7,000	28.70
7,001 - 7,500	30.75
7,501 - 8,000	32.80
8,001 - 8,500	34.85
8,501 - 9,000	36.90
9,001 - 9,500	38.95
9,501 - 10,000	41.00
10,001 - 10,500	43.05
10,501 - 11,000	45.10
11,001 - 11,500	47.15
11,501 - 12,000	49.20
12,001 - 12,500	51.25
12,501 - 13,000	53.30
13,001 - 13,500	55.35
13,501 - 14,000	57.40
14,001 - 14,500	59.45
14,501 - 15,000	61.50
15,001 - 15,500	63.55
15,501 - 16,000	65.60
16,001 - 16,500	67.65
16,501 - 17,000	69.70
17,001 - 17,500	71.75
17,501 - 18,000	73.80
18,001 - 18,500	75.85
18,501 - 19,000	77.90
19,001 - 19,500	79.95
19,501 - 20,000	82.00
20,001 - 20,500	84.05
20,501 - 21,000	86.10
21,001 - 21,500	88.15
21,501 - 22,000	90.20
22,001 - 22,500	92.25
22,501 - 23,000	94.30
23,001 - 23,500	96.35
23,501 - 24,000	98.40
24,001 - 24,500	100.45
24,501 - 25,000	102.50

TAXABLE VALUE	TRANSFER TAX
25,101 - 25,500	104.55
25,501 - 26,000	106.60
26,001 - 26,500	108.65
26,501 - 27,000	110.70
27,001 - 27,500	112.75
27,501 - 28,000	114.80
28,001 - 28,500	116.85
28,501 - 29,000	118.90
29,001 - 29,500	120.95
29,501 - 30,000	123.00
30,001 - 30,500	125.05
30,501 - 31,000	127.10
31,001 - 31,500	129.15
31,501 - 32,000	131.20
32,001 - 32,500	133.25
32,501 - 33,000	135.30
33,001 - 33,500	137.35
33,501 - 34,000	139.40
34,001 - 34,500	141.45
34,501 - 35,000	143.50
35,001 - 35,500	145.55
35,501 - 36,000	147.60
36,001 - 36,500	149.65
36,501 - 37,000	151.70
37,001 - 37,500	153.75
37,501 - 38,000	155.80
38,001 - 38,500	157.85
38,501 - 39,000	159.90
39,001 - 39,500	161.95
39,501 - 40,000	164.00
40,001 - 40,500	166.05
40,501 - 41,000	168.10
41,001 - 41,500	170.15
41,501 - 42,000	172.20
42,001 - 42,500	174.25
42,501 - 43,000	176.30
43,001 - 43,500	178.35
43,501 - 44,000	180.40
44,001 - 44,500	182.45
44,501 - 45,000	184.50
45,001 - 45,500	186.55
45,501 - 46,000	188.60
46,001 - 46,500	190.65
46,501 - 47,000	192.70
47,001 - 47,500	194.75
47,501 - 48,000	196.80
48,001 - 48,500	198.85
48,501 - 49,000	200.90
49,001 - 49,500	202.95
49,501 - 50,000	205.00

TAXABLE VALUE	TRANSFER TAX
50,001 - 50,500	207.05
50,501 - 51,000	209.10
51,001 - 51,500	211.15
51,501 - 52,000	213.20
52,001 - 52,500	215.25
52,501 - 53,000	217.30
53,001 - 53,500	219.35
53,501 - 54,000	221.40
54,001 - 54,500	223.45
54,501 - 55,000	225.50
55,001 - 55,500	227.55
55,501 - 56,000	229.60
56,001 - 56,500	231.65
56,501 - 57,000	233.70
57,001 - 57,500	235.75
57,501 - 58,000	237.80
58,001 - 58,500	239.85
58,501 - 59,000	241.90
59,001 - 59,500	243.95
59,501 - 60,000	246.00
60,001 - 60,500	248.05
60,501 - 61,000	250.10
61,001 - 61,500	252.15
61,501 - 62,000	254.20
62,001 - 62,500	256.25
62,501 - 63,000	258.30
63,001 - 63,500	260.35
63,501 - 64,000	262.40
64,001 - 64,500	264.45
64,501 - 65,000	266.50
65,001 - 65,500	268.55
65,501 - 66,000	270.60
66,001 - 66,500	272.65
66,501 - 67,000	274.70
67,001 - 67,500	276.75
67,501 - 68,000	278.80
68,001 - 68,500	280.85
68,501 - 69,000	282.90
69,001 - 69,500	284.95
69,501 - 70,000	287.00
70,001 - 70,500	289.05
70,501 - 71,000	291.10
71,001 - 71,500	293.15
71,501 - 72,000	295.20
72,001 - 72,500	297.25
72,501 - 73,000	299.30
73,001 - 73,500	301.35
73,501 - 74,000	303.40
74,001 - 74,500	305.45
74,501 - 75,000	307.50

TAXABLE VALUE	TRANSFER TAX
75,001 - 75,500	309.55
75,501 - 76,000	311.60
76,001 - 76,500	313.65
76,501 - 77,000	315.70
77,001 - 77,500	317.75
77,501 - 78,000	319.80
78,001 - 78,500	321.85
78,501 - 79,000	323.90
79,001 - 79,500	325.95
79,501 - 80,000	328.00
80,001 - 80,500	330.05
80,501 - 81,000	332.10
81,001 - 81,500	334.15
81,501 - 82,000	336.20
82,001 - 82,500	338.25
82,501 - 83,000	340.30
83,001 - 83,500	342.35
83,501 - 84,000	344.40
84,001 - 84,500	346.45
84,501 - 85,000	348.50
85,001 - 85,500	350.55
85,501 - 86,000	352.60
86,001 - 86,500	354.65
86,501 - 87,000	356.70
87,001 - 87,500	358.75
87,501 - 88,000	360.80
88,001 - 88,500	362.85
88,501 - 89,000	364.90
89,001 - 89,500	366.95
89,501 - 90,000	369.00
90,001 - 90,500	371.05
90,501 - 91,000	373.10
91,001 - 91,500	375.15
91,501 - 92,000	377.20
92,001 - 92,500	379.25
92,501 - 93,000	381.30
93,001 - 93,500	383.35
93,501 - 94,000	385.40
94,001 - 94,500	387.45
94,501 - 95,000	389.50
95,001 - 95,500	391.55
95,501 - 96,000	393.60
96,001 - 96,500	395.65
96,501 - 97,000	397.70
97,001 - 97,500	399.75
97,501 - 98,000	401.80
98,001 - 98,500	403.85
98,501 - 99,000	405.90
99,001 - 99,500	407.95
99,501 - 100,000	410.00

Appendix D: REAL PROPERTY DISTRIBUTION TABLE,  
All Counties Except Churchill, Clark, Washoe

TAXABLE VALUE	TRANSFER TAX	CLLCTN ALLWNC	HOUSING SHARE	LOCAL GOV SHARE
101 - 500	1.95	0.0130	0.10	1.84
501 - 1,000	3.90	0.0260	0.20	3.67
1,001 - 1,500	5.85	0.0390	0.30	5.51
1,501 - 2,000	7.80	0.0520	0.40	7.35
2,001 - 2,500	9.75	0.0650	0.50	9.19
2,501 - 3,000	11.70	0.0780	0.60	11.02
3,001 - 3,500	13.65	0.0910	0.70	12.86
3,501 - 4,000	15.60	0.1040	0.80	14.70
4,001 - 4,500	17.55	0.1170	0.90	16.53
4,501 - 5,000	19.50	0.1300	1.00	18.37
5,001 - 5,500	21.45	0.1430	1.10	20.21
5,501 - 6,000	23.40	0.1560	1.20	22.04
6,001 - 6,500	25.35	0.1690	1.30	23.88
6,501 - 7,000	27.30	0.1820	1.40	25.72
7,001 - 7,500	29.25	0.1950	1.50	27.56
7,501 - 8,000	31.20	0.2080	1.60	29.39
8,001 - 8,500	33.15	0.2210	1.70	31.23
8,501 - 9,000	35.10	0.2340	1.80	33.07
9,001 - 9,500	37.05	0.2470	1.90	34.90
9,501 - 10,000	39.00	0.2600	2.00	36.74
10,001 - 10,500	40.95	0.2730	2.10	38.58
10,501 - 11,000	42.90	0.2860	2.20	40.41
11,001 - 11,500	44.85	0.2990	2.30	42.25
11,501 - 12,000	46.80	0.3120	2.40	44.09
12,001 - 12,500	48.75	0.3250	2.50	45.93
12,501 - 13,000	50.70	0.3380	2.60	47.76
13,001 - 13,500	52.65	0.3510	2.70	49.60
13,501 - 14,000	54.60	0.3640	2.80	51.44
14,001 - 14,500	56.55	0.3770	2.90	53.27
14,501 - 15,000	58.50	0.3900	3.00	55.11
15,001 - 15,500	60.45	0.4030	3.10	56.95
15,501 - 16,000	62.40	0.4160	3.20	58.78
16,001 - 16,500	64.35	0.4290	3.30	60.62
16,501 - 17,000	66.30	0.4420	3.40	62.46
17,001 - 17,500	68.25	0.4550	3.50	64.30
17,501 - 18,000	70.20	0.4680	3.60	66.13
18,001 - 18,500	72.15	0.4810	3.70	67.97
18,501 - 19,000	74.10	0.4940	3.80	69.81
19,001 - 19,500	76.05	0.5070	3.90	71.64
19,501 - 20,000	78.00	0.5200	4.00	73.48
20,001 - 20,500	79.95	0.5330	4.10	75.32
20,501 - 21,000	81.90	0.5460	4.20	77.15
21,001 - 21,500	83.85	0.5590	4.30	78.99
21,501 - 22,000	85.80	0.5720	4.40	80.83
22,001 - 22,500	87.75	0.5850	4.50	82.67
22,501 - 23,000	89.70	0.5980	4.60	84.50
23,001 - 23,500	91.65	0.6110	4.70	86.34
23,501 - 24,000	93.60	0.6240	4.80	88.18
24,001 - 24,500	95.55	0.6370	4.90	90.01
24,501 - 25,000	97.50	0.6500	5.00	91.85

TAXABLE VALUE	TRANSFER TAX	CLLCTN ALLWNC	HOUSING SHARE	LOCAL GOV SHARE
25,101 - 25,500	99.45	0.6630	5.10	93.69
25,501 - 26,000	101.40	0.6760	5.20	95.52
26,001 - 26,500	103.35	0.6890	5.30	97.36
26,501 - 27,000	105.30	0.7020	5.40	99.20
27,001 - 27,500	107.25	0.7150	5.50	101.04
27,501 - 28,000	109.20	0.7280	5.60	102.87
28,001 - 28,500	111.15	0.7410	5.70	104.71
28,501 - 29,000	113.10	0.7540	5.80	106.55
29,001 - 29,500	115.05	0.7670	5.90	108.38
29,501 - 30,000	117.00	0.7800	6.00	110.22
30,001 - 30,500	118.95	0.7930	6.10	112.06
30,501 - 31,000	120.90	0.8060	6.20	113.89
31,001 - 31,500	122.85	0.8190	6.30	115.73
31,501 - 32,000	124.80	0.8320	6.40	117.57
32,001 - 32,500	126.75	0.8450	6.50	119.41
32,501 - 33,000	128.70	0.8580	6.60	121.24
33,001 - 33,500	130.65	0.8710	6.70	123.08
33,501 - 34,000	132.60	0.8840	6.80	124.92
34,001 - 34,500	134.55	0.8970	6.90	126.75
34,501 - 35,000	136.50	0.9100	7.00	128.59
35,001 - 35,500	138.45	0.9230	7.10	130.43
35,501 - 36,000	140.40	0.9360	7.20	132.26
36,001 - 36,500	142.35	0.9490	7.30	134.10
36,501 - 37,000	144.30	0.9620	7.40	135.94
37,001 - 37,500	146.25	0.9750	7.50	137.78
37,501 - 38,000	148.20	0.9880	7.60	139.61
38,001 - 38,500	150.15	1.0010	7.70	141.45
38,501 - 39,000	152.10	1.0140	7.80	143.29
39,001 - 39,500	154.05	1.0270	7.90	145.12
39,501 - 40,000	156.00	1.0400	8.00	146.96
40,001 - 40,500	157.95	1.0530	8.10	148.80
40,501 - 41,000	159.90	1.0660	8.20	150.63
41,001 - 41,500	161.85	1.0790	8.30	152.47
41,501 - 42,000	163.80	1.0920	8.40	154.31
42,001 - 42,500	165.75	1.1050	8.50	156.15
42,501 - 43,000	167.70	1.1180	8.60	157.98
43,001 - 43,500	169.65	1.1310	8.70	159.82
43,501 - 44,000	171.60	1.1440	8.80	161.66
44,001 - 44,500	173.55	1.1570	8.90	163.49
44,501 - 45,000	175.50	1.1700	9.00	165.33
45,001 - 45,500	177.45	1.1830	9.10	167.17
45,501 - 46,000	179.40	1.1960	9.20	169.00
46,001 - 46,500	181.35	1.2090	9.30	170.84
46,501 - 47,000	183.30	1.2220	9.40	172.68
47,001 - 47,500	185.25	1.2350	9.50	174.52
47,501 - 48,000	187.20	1.2480	9.60	176.35
48,001 - 48,500	189.15	1.2610	9.70	178.19
48,501 - 49,000	191.10	1.2740	9.80	180.03
49,001 - 49,500	193.05	1.2870	9.90	181.86
49,501 - 50,000	195.00	1.3000	10.00	183.70

## Appendix D con't

TAXABLE VALUE	TRANSFER TAX	CLLCTN ALLWNC	HOUSING SHARE	LOCAL GOV SHARE
50,001 - 50,500	196.95	1.3130	10.10	185.54
50,501 - 51,000	198.90	1.3260	10.20	187.37
51,001 - 51,500	200.85	1.3390	10.30	189.21
51,501 - 52,000	202.80	1.3520	10.40	191.05
52,001 - 52,500	204.75	1.3650	10.50	192.89
52,501 - 53,000	206.70	1.3780	10.60	194.72
53,001 - 53,500	208.65	1.3910	10.70	196.56
53,501 - 54,000	210.60	1.4040	10.80	198.40
54,001 - 54,500	212.55	1.4170	10.90	200.23
54,501 - 55,000	214.50	1.4300	11.00	202.07
55,001 - 55,500	216.45	1.4430	11.10	203.91
55,501 - 56,000	218.40	1.4560	11.20	205.74
56,001 - 56,500	220.35	1.4690	11.30	207.58
56,501 - 57,000	222.30	1.4820	11.40	209.42
57,001 - 57,500	224.25	1.4950	11.50	211.26
57,501 - 58,000	226.20	1.5080	11.60	213.09
58,001 - 58,500	228.15	1.5210	11.70	214.93
58,501 - 59,000	230.10	1.5340	11.80	216.77
59,001 - 59,500	232.05	1.5470	11.90	218.60
59,501 - 60,000	234.00	1.5600	12.00	220.44
60,001 - 60,500	235.95	1.5730	12.10	222.28
60,501 - 61,000	237.90	1.5860	12.20	224.11
61,001 - 61,500	239.85	1.5990	12.30	225.95
61,501 - 62,000	241.80	1.6120	12.40	227.79
62,001 - 62,500	243.75	1.6250	12.50	229.62
62,501 - 63,000	245.70	1.6380	12.60	231.46
63,001 - 63,500	247.65	1.6510	12.70	233.30
63,501 - 64,000	249.60	1.6640	12.80	235.14
64,001 - 64,500	251.55	1.6770	12.90	236.97
64,501 - 65,000	253.50	1.6900	13.00	238.81
65,001 - 65,500	255.45	1.7030	13.10	240.65
65,501 - 66,000	257.40	1.7160	13.20	242.48
66,001 - 66,500	259.35	1.7290	13.30	244.32
66,501 - 67,000	261.30	1.7420	13.40	246.16
67,001 - 67,500	263.25	1.7550	13.50	247.99
67,501 - 68,000	265.20	1.7680	13.60	249.83
68,000 - 68,500	267.15	1.7810	13.70	251.67
68,501 - 69,000	269.10	1.7940	13.80	253.51
69,001 - 69,500	271.05	1.8070	13.90	255.34
69,501 - 70,000	273.00	1.8200	14.00	257.18
70,001 - 70,500	274.95	1.8330	14.10	259.02
70,501 - 71,000	276.90	1.8460	14.20	260.85
71,001 - 71,500	278.85	1.8590	14.30	262.69
71,501 - 72,000	280.80	1.8720	14.40	264.53
72,001 - 72,500	282.75	1.8850	14.50	266.36
72,501 - 73,000	284.70	1.8980	14.60	268.20
73,001 - 73,500	286.65	1.9110	14.70	270.04
73,501 - 74,000	288.60	1.9240	14.80	271.88
74,001 - 74,500	290.55	1.9370	14.90	273.71
74,501 - 75,000	292.50	1.9500	15.00	275.55

TAXABLE VALUE	TRANSFER TAX	CLLCTN ALLWNC	HOUSING SHARE	LOCAL GOV SHARE
75,001 - 75,500	294.45	1.9630	15.10	277.39
75,501 - 76,000	296.40	1.9760	15.20	279.22
76,001 - 76,500	298.35	1.9890	15.30	281.06
76,501 - 77,000	300.30	2.0020	15.40	282.90
77,001 - 77,500	302.25	2.0150	15.50	284.73
77,501 - 78,000	304.20	2.0280	15.60	286.57
78,001 - 78,500	306.15	2.0410	15.70	288.41
78,501 - 79,000	308.10	2.0540	15.80	290.25
79,001 - 79,500	310.05	2.0670	15.90	292.08
79,501 - 80,000	312.00	2.0800	16.00	293.92
80,001 - 80,500	313.95	2.0930	16.10	295.76
80,501 - 81,000	315.90	2.1060	16.20	297.59
81,001 - 81,500	317.85	2.1190	16.30	299.43
81,501 - 82,000	319.80	2.1320	16.40	301.27
82,001 - 82,500	321.75	2.1450	16.50	303.10
82,501 - 83,000	323.70	2.1580	16.60	304.94
83,001 - 83,500	325.65	2.1710	16.70	306.78
83,501 - 84,000	327.60	2.1840	16.80	308.62
84,001 - 84,500	329.55	2.1970	16.90	310.45
84,501 - 85,000	331.50	2.2100	17.00	312.29
85,001 - 85,500	333.45	2.2230	17.10	314.13
85,501 - 86,000	335.40	2.2360	17.20	315.96
86,001 - 86,500	337.35	2.2490	17.30	317.80
86,501 - 87,000	339.30	2.2620	17.40	319.64
87,001 - 87,500	341.25	2.2750	17.50	321.47
87,501 - 88,000	343.20	2.2880	17.60	323.31
88,001 - 88,500	345.15	2.3010	17.70	325.15
88,501 - 89,000	347.10	2.3140	17.80	326.99
89,001 - 89,500	349.05	2.3270	17.90	328.82
89,501 - 90,000	351.00	2.3400	18.00	330.66
90,001 - 90,500	352.95	2.3530	18.10	332.50
90,501 - 91,000	354.90	2.3660	18.20	334.33
91,001 - 91,500	356.85	2.3790	18.30	336.17
91,501 - 92,000	358.80	2.3920	18.40	338.01
92,001 - 92,500	360.75	2.4050	18.50	339.84
92,501 - 93,000	362.70	2.4180	18.60	341.68
93,001 - 93,500	364.65	2.4310	18.70	343.52
93,501 - 94,000	366.60	2.4440	18.80	345.36
94,001 - 94,500	368.55	2.4570	18.90	347.19
94,501 - 95,000	370.50	2.4700	19.00	349.03
95,001 - 95,500	372.45	2.4830	19.10	350.87
95,501 - 96,000	374.40	2.4960	19.20	352.70
96,001 - 96,500	376.35	2.5090	19.30	354.54
96,501 - 97,000	378.30	2.5220	19.40	356.38
97,001 - 97,500	380.25	2.5350	19.50	358.21
97,501 - 98,000	382.20	2.5480	19.60	360.05
98,001 - 98,500	384.15	2.5610	19.70	361.89
98,501 - 99,000	386.10	2.5740	19.80	363.73
99,001 - 99,500	388.05	2.5870	19.90	365.56
99,501 - 100,000	390.00	2.6000	20.00	367.40

# Appendix E: REAL PROPERTY TRANSFER TAX DISTRIBUTION TABLE - Clark Co

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	SCHOOL SHARE	LOCAL GOV SHARE
101- 500	2.55	0.0130	0.10	0.60	1.84
501 - 1,000	5.10	0.0260	0.20	1.20	3.67
1,001 - 1,500	7.65	0.0390	0.30	1.80	5.51
1,501 - 2,000	10.20	0.0520	0.40	2.40	7.35
2,001 - 2,500	12.75	0.0650	0.50	3.00	9.19
2,501 - 3,000	15.30	0.0780	0.60	3.60	11.02
3,001 - 3500	17.85	0.0910	0.70	4.20	12.86
3,501 - 4,000	20.40	0.1040	0.80	4.80	14.70
4,001 - 4,500	22.95	0.1170	0.90	5.40	16.53
4,501 - 5,000	25.50	0.1300	1.00	6.00	18.37
5,001 - 5,500	28.05	0.1430	1.10	6.60	20.21
5,501 - 6,000	30.60	0.1560	1.20	7.20	22.04
6,001 - 6,500	33.15	0.1690	1.30	7.80	23.88
6,501 - 7,000	35.70	0.1820	1.40	8.40	25.72
7,001 - 7,500	38.25	0.1950	1.50	9.00	27.56
7,501 - 8,000	40.80	0.2080	1.60	9.60	29.39
8,001 - 8,500	43.35	0.2210	1.70	10.20	31.23
8,501 - 9,000	45.90	0.2340	1.80	10.80	33.07
9,001 - 9,500	48.45	0.2470	1.90	11.40	34.90
9,501 - 10,000	51.00	0.2600	2.00	12.00	36.74
10,001 - 10,500	53.55	0.2730	2.10	12.60	38.58
10,501 - 11,000	56.10	0.2860	2.20	13.20	40.41
11,001 - 11,500	58.65	0.2990	2.30	13.80	42.25
11,501 - 12,000	61.20	0.3120	2.40	14.40	44.09
12,001 - 12,500	63.75	0.3250	2.50	15.00	45.93
12,501 - 13,000	66.30	0.3380	2.60	15.60	47.76
13,001 - 13,500	68.85	0.3510	2.70	16.20	49.60
13,501 - 14,000	71.40	0.3640	2.80	16.80	51.44
14,001 - 14,500	73.95	0.3770	2.90	17.40	53.27
14,501 - 15,000	76.50	0.3900	3.00	18.00	55.11
15,001 - 15,500	79.05	0.4030	3.10	18.60	56.95
15,501 - 16,000	81.60	0.4160	3.20	19.20	58.78
16,001 - 16,500	84.15	0.4290	3.30	19.80	60.62
16,501 - 17,000	86.70	0.4420	3.40	20.40	62.46
17,001 - 17,500	89.25	0.4550	3.50	21.00	64.29
17,501 - 18,000	91.80	0.4680	3.60	21.60	66.13
18,001 - 18,500	94.35	0.4810	3.70	22.20	67.97
18,501 - 19,000	96.90	0.4940	3.80	22.80	69.81
19,001 - 19,500	99.45	0.5070	3.90	23.40	71.64
19,501 - 20,000	102.00	0.5200	4.00	24.00	73.48
20,001 - 20,500	104.55	0.5330	4.10	24.60	75.32
20,501 - 21,000	107.10	0.5460	4.20	25.20	77.15
21,001 - 21,500	109.65	0.5590	4.30	25.80	78.99
21,501 - 22,000	112.20	0.5720	4.40	26.40	80.83
22,001 - 22,500	114.75	0.5850	4.50	27.00	82.66
22,501 - 23,000	117.30	0.5980	4.60	27.60	84.50
23,001 - 23,500	119.85	0.6110	4.70	28.20	86.34
23,501 - 24,000	122.40	0.6240	4.80	28.80	88.18
24,001 - 24,500	124.95	0.6370	4.90	29.40	90.01
24,501 - 25,000	127.50	0.6500	5.00	30.00	91.85

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	SCHOOL SHARE	LOCAL GOV SHARE
25,101 - 25,500	130.05	0.6630	5.10	30.60	93.69
25,501 - 26,000	132.60	0.6760	5.20	31.20	95.52
26,001 - 26,500	135.15	0.6890	5.30	31.80	97.36
26,501 - 27,000	137.70	0.7020	5.40	32.40	99.20
27,001 - 27,500	140.25	0.7150	5.50	33.00	101.04
27,501 - 28,000	142.80	0.7280	5.60	33.60	102.87
28,001 - 28,500	145.35	0.7410	5.70	34.20	104.71
28,501 - 29,000	147.90	0.7540	5.80	34.80	106.55
29,001 - 29,500	150.45	0.7670	5.90	35.40	108.38
29,501 - 30,000	153.00	0.7800	6.00	36.00	110.22
30,001 - 30,500	155.55	0.7930	6.10	36.60	112.06
30,501 - 31,000	158.10	0.8060	6.20	37.20	113.89
31,001 - 31,500	160.65	0.8190	6.30	37.80	115.73
31,501 - 32,000	163.20	0.8320	6.40	38.40	117.57
32,001 - 32,500	165.75	0.8450	6.50	39.00	119.41
32,501 - 33,000	168.30	0.8580	6.60	39.60	121.24
33,001 - 33,500	170.85	0.8710	6.70	40.20	123.08
33,501 - 34,000	173.40	0.8840	6.80	40.80	124.92
34,001 - 34,500	175.95	0.8970	6.90	41.40	126.75
34,501 - 35,000	178.50	0.9100	7.00	42.00	128.59
35,001 - 35,500	181.05	0.9230	7.10	42.60	130.43
35,501 - 36,000	183.60	0.9360	7.20	43.20	132.26
36,001 - 36,500	186.15	0.9490	7.30	43.80	134.10
36,501 - 37,000	188.70	0.9620	7.40	44.40	135.94
37,001 - 37,500	191.25	0.9750	7.50	45.00	137.78
37,501 - 38,000	193.80	0.9880	7.60	45.60	139.61
38,001 - 38,500	196.35	1.0010	7.70	46.20	141.45
38,501 - 39,000	198.90	1.0140	7.80	46.80	143.29
39,001 - 39,500	201.45	1.0270	7.90	47.40	145.12
39,501 - 40,000	204.00	1.0400	8.00	48.00	146.96
40,001 - 40,500	206.55	1.0530	8.10	48.60	148.80
40,501 - 41,000	209.10	1.0660	8.20	49.20	150.63
41,001 - 41,500	211.65	1.0790	8.30	49.80	152.47
41,501 - 42,000	214.20	1.0920	8.40	50.40	154.31
42,001 - 42,500	216.75	1.1050	8.50	51.00	156.15
42,501 - 43,000	219.30	1.1180	8.60	51.60	157.98
43,001 - 43,500	221.85	1.1310	8.70	52.20	159.82
43,501 - 44,000	224.40	1.1440	8.80	52.80	161.66
44,001 - 44,500	226.95	1.1570	8.90	53.40	163.49
44,501 - 45,000	229.50	1.1700	9.00	54.00	165.33
45,001 - 45,500	232.05	1.1830	9.10	54.60	167.17
45,501 - 46,000	234.60	1.1960	9.20	55.20	169.00
46,001 - 46,500	237.15	1.2090	9.30	55.80	170.84
46,501 - 47,000	239.70	1.2220	9.40	56.40	172.68
47,001 - 47,500	242.25	1.2350	9.50	57.00	174.52
47,501 - 48,000	244.80	1.2480	9.60	57.60	176.35
48,001 - 48,500	247.35	1.2610	9.70	58.20	178.19
48,501 - 49,000	249.90	1.2740	9.80	58.80	180.03
49,001 - 49,500	252.45	1.2870	9.90	59.40	181.86
49,501 - 50,000	255.00	1.3000	10.00	60.00	183.70

## Appendix E con't

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	SCHOOL SHARE	LOCAL GOV SHARE
50,001 - 50,500	257.55	1.3130	10.10	60.60	185.54
50,501 - 51,000	260.10	1.3260	10.20	61.20	187.37
51,001 - 51,500	262.65	1.3390	10.30	61.80	189.21
51,501 - 52,000	265.20	1.3520	10.40	62.40	191.05
52,001 - 52,500	267.75	1.3650	10.50	63.00	192.89
52,501 - 53,000	270.30	1.3780	10.60	63.60	194.72
53,001 - 53,500	272.85	1.3910	10.70	64.20	196.56
53,501 - 54,000	275.40	1.4040	10.80	64.80	198.40
54,001 - 54,500	277.95	1.4170	10.90	65.40	200.23
54,501 - 55,000	280.50	1.4300	11.00	66.00	202.07
55,001 - 55,500	283.05	1.4430	11.10	66.60	203.91
55,501 - 56,000	285.60	1.4560	11.20	67.20	205.74
56,001 - 56,500	288.15	1.4690	11.30	67.80	207.58
56,501 - 57,000	290.70	1.4820	11.40	68.40	209.42
57,001 - 57,500	293.25	1.4950	11.50	69.00	211.26
57,501 - 58,000	295.80	1.5080	11.60	69.60	213.09
58,001 - 58,500	298.35	1.5210	11.70	70.20	214.93
58,501 - 59,000	300.90	1.5340	11.80	70.80	216.77
59,001 - 59,500	303.45	1.5470	11.90	71.40	218.60
59,501 - 60,000	306.00	1.5600	12.00	72.00	220.44
60,001 - 60,500	308.55	1.5730	12.10	72.60	222.28
60,501 - 61,000	311.10	1.5860	12.20	73.20	224.11
61,001 - 61,500	313.65	1.5990	12.30	73.80	225.95
61,501 - 62,000	316.20	1.6120	12.40	74.40	227.79
62,001 - 62,500	318.75	1.6250	12.50	75.00	229.63
62,501 - 63,000	321.30	1.6380	12.60	75.60	231.46
63,001 - 63,500	323.85	1.6510	12.70	76.20	233.30
63,501 - 64,000	326.40	1.6640	12.80	76.80	235.14
64,001 - 64,500	328.95	1.6770	12.90	77.40	236.97
64,501 - 65,000	331.50	1.6900	13.00	78.00	238.81
65,001 - 65,500	334.05	1.7030	13.10	78.60	240.65
65,501 - 66,000	336.60	1.7160	13.20	79.20	242.48
66,001 - 66,500	339.15	1.7290	13.30	79.80	244.32
66,501 - 67,000	341.70	1.7420	13.40	80.40	246.16
67,001 - 67,500	344.25	1.7550	13.50	81.00	248.00
67,501 - 68,000	346.80	1.7680	13.60	81.60	249.83
68,000 - 68,500	349.35	1.7810	13.70	82.20	251.67
68,501 - 69,000	351.90	1.7940	13.80	82.80	253.51
69,001 - 69,500	354.45	1.8070	13.90	83.40	255.34
69,501 - 70,000	357.00	1.8200	14.00	84.00	257.18
70,001 - 70,500	359.55	1.8330	14.10	84.60	259.02
70,501 - 71,000	362.10	1.8460	14.20	85.20	260.85
71,001 - 71,500	364.65	1.8590	14.30	85.80	262.69
71,501 - 72,000	367.20	1.8720	14.40	86.40	264.53
72,001 - 72,500	369.75	1.8850	14.50	87.00	266.37
72,501 - 73,000	372.30	1.8980	14.60	87.60	268.20
73,001 - 73,500	374.85	1.9110	14.70	88.20	270.04
73,501 - 74,000	377.40	1.9240	14.80	88.80	271.88
74,001 - 74,500	379.95	1.9370	14.90	89.40	273.71
74,501 - 75,000	382.50	1.9500	15.00	90.00	275.55

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	SCHOOL SHARE	LOCAL GOV SHARE
75,001 - 75,500	385.05	1.9630	15.10	90.60	277.39
75,501 - 76,000	387.60	1.9760	15.20	91.20	279.22
76,001 - 76,500	390.15	1.9890	15.30	91.80	281.06
76,501 - 77,000	392.70	2.0020	15.40	92.40	282.90
77,001 - 77,500	395.25	2.0150	15.50	93.00	284.74
77,501 - 78,000	397.80	2.0280	15.60	93.60	286.57
78,001 - 78,500	400.35	2.0410	15.70	94.20	288.41
78,501 - 79,000	402.90	2.0540	15.80	94.80	290.25
79,001 - 79,500	405.45	2.0670	15.90	95.40	292.08
79,501 - 80,000	408.00	2.0800	16.00	96.00	293.92
80,001 - 80,500	410.55	2.0930	16.10	96.60	295.76
80,501 - 81,000	413.10	2.1060	16.20	97.20	297.59
81,001 - 81,500	415.65	2.1190	16.30	97.80	299.43
81,501 - 82,000	418.20	2.1320	16.40	98.40	301.27
82,001 - 82,500	420.75	2.1450	16.50	99.00	303.11
82,501 - 83,000	423.30	2.1580	16.60	99.60	304.94
83,001 - 83,500	425.85	2.1710	16.70	100.20	306.78
83,501 - 84,000	428.40	2.1840	16.80	100.80	308.62
84,001 - 84,500	430.95	2.1970	16.90	101.40	310.45
84,501 - 85,000	433.50	2.2100	17.00	102.00	312.29
85,001 - 85,500	436.05	2.2230	17.10	102.60	314.13
85,501 - 86,000	438.60	2.2360	17.20	103.20	315.96
86,001 - 86,500	441.15	2.2490	17.30	103.80	317.80
86,501 - 87,000	443.70	2.2620	17.40	104.40	319.64
87,001 - 87,500	446.25	2.2750	17.50	105.00	321.48
87,501 - 88,000	448.80	2.2880	17.60	105.60	323.31
88,001 - 88,500	451.35	2.3010	17.70	106.20	325.15
88,501 - 89,000	453.90	2.3140	17.80	106.80	326.99
89,001 - 89,500	456.45	2.3270	17.90	107.40	328.82
89,501 - 90,000	459.00	2.3400	18.00	108.00	330.66
90,001 - 90,500	461.55	2.3530	18.10	108.60	332.50
90,501 - 91,000	464.10	2.3660	18.20	109.20	334.33
91,001 - 91,500	466.65	2.3790	18.30	109.80	336.17
91,501 - 92,000	469.20	2.3920	18.40	110.40	338.01
92,001 - 92,500	471.75	2.4050	18.50	111.00	339.85
92,501 - 93,000	474.30	2.4180	18.60	111.60	341.68
93,001 - 93,500	476.85	2.4310	18.70	112.20	343.52
93,501 - 94,000	479.40	2.4440	18.80	112.80	345.36
94,001 - 94,500	481.95	2.4570	18.90	113.40	347.19
94,501 - 95,000	484.50	2.4700	19.00	114.00	349.03
95,001 - 95,500	487.05	2.4830	19.10	114.60	350.87
95,501 - 96,000	489.60	2.4960	19.20	115.20	352.70
96,001 - 96,500	492.15	2.5090	19.30	115.80	354.54
96,501 - 97,000	494.70	2.5220	19.40	116.40	356.38
97,001 - 97,500	497.25	2.5350	19.50	117.00	358.22
97,501 - 98,000	499.80	2.5480	19.60	117.60	360.05
98,001 - 98,500	502.35	2.5610	19.70	118.20	361.89
98,501 - 99,000	504.90	2.5740	19.80	118.80	363.73
99,001 - 99,500	507.45	2.5870	19.90	119.40	365.56
99,501 - 100,000	510.00	2.6000	20.00	120.00	367.40

Appendix F: REAL PROPERTY TRANSFER TAX  
DISTRIBUTION TABLE - Churchill Co/Washoe Co

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	LOCAL GOV SHARE
0 - 100	NONE			
101 - 500	2.05	0.0130	0.10	1.94
501 - 1,000	4.10	0.0260	0.20	3.87
1,001 - 1,500	6.15	0.0390	0.30	5.81
1,501 - 2,000	8.20	0.0520	0.40	7.75
2,001 - 2,500	10.25	0.0650	0.50	9.69
2,501 - 3,000	12.30	0.0780	0.60	11.62
3,001 - 3500	14.35	0.0910	0.70	13.56
3,501 - 4,000	16.40	0.1040	0.80	15.50
4,001 - 4,500	18.45	0.1170	0.90	17.43
4,501 - 5,000	20.50	0.1300	1.00	19.37
5,001 - 5,500	22.55	0.1430	1.10	21.31
5,501 - 6,000	24.60	0.1560	1.20	23.24
6,001 - 6,500	26.65	0.1690	1.30	25.18
6,501 - 7,000	28.70	0.1820	1.40	27.12
7,001 - 7,500	30.75	0.1950	1.50	29.06
7,501 - 8,000	32.80	0.2080	1.60	30.99
8,001 - 8,500	34.85	0.2210	1.70	32.93
8,501 - 9,000	36.90	0.2340	1.80	34.87
9,001 - 9,500	38.95	0.2470	1.90	36.80
9,501 - 10,000	41.00	0.2600	2.00	38.74
10,001 - 10,500	43.05	0.2730	2.10	40.68
10,501 - 11,000	45.10	0.2860	2.20	42.61
11,001 - 11,500	47.15	0.2990	2.30	44.55
11,501 - 12,000	49.20	0.3120	2.40	46.49
12,001 - 12,500	51.25	0.3250	2.50	48.43
12,501 - 13,000	53.30	0.3380	2.60	50.36
13,001 - 13,500	55.35	0.3510	2.70	52.30
13,501 - 14,000	57.40	0.3640	2.80	54.24
14,001 - 14,500	59.45	0.3770	2.90	56.17
14,501 - 15,000	61.50	0.3900	3.00	58.11
15,001 - 15,500	63.55	0.4030	3.10	60.05
15,501 - 16,000	65.60	0.4160	3.20	61.98
16,001 - 16,500	67.65	0.4290	3.30	63.92
16,501 - 17,000	69.70	0.4420	3.40	65.86
17,001 - 17,500	71.75	0.4550	3.50	67.80
17,501 - 18,000	73.80	0.4680	3.60	69.73
18,001 - 18,500	75.85	0.4810	3.70	71.67
18,501 - 19,000	77.90	0.4940	3.80	73.61
19,001 - 19,500	79.95	0.5070	3.90	75.54
19,501 - 20,000	82.00	0.5200	4.00	77.48
20,001 - 20,500	84.05	0.5330	4.10	79.42
20,501 - 21,000	86.10	0.5460	4.20	81.35
21,001 - 21,500	88.15	0.5590	4.30	83.29
21,501 - 22,000	90.20	0.5720	4.40	85.23
22,001 - 22,500	92.25	0.5850	4.50	87.16
22,501 - 23,000	94.30	0.5980	4.60	89.10
23,001 - 23,500	96.35	0.6110	4.70	91.04
23,501 - 24,000	98.40	0.6240	4.80	92.98
24,001 - 24,500	100.45	0.6370	4.90	94.91
24,501 - 25,000	102.50	0.6500	5.00	96.85

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	LOCAL GOV SHARE
25,101 - 25,500	104.55	0.6630	5.10	98.79
25,501 - 26,000	106.60	0.6760	5.20	100.72
26,001 - 26,500	108.65	0.6890	5.30	102.66
26,501 - 27,000	110.70	0.7020	5.40	104.60
27,001 - 27,500	112.75	0.7150	5.50	106.54
27,501 - 28,000	114.80	0.7280	5.60	108.47
28,001 - 28,500	116.85	0.7410	5.70	110.41
28,501 - 29,000	118.90	0.7540	5.80	112.35
29,001 - 29,500	120.95	0.7670	5.90	114.28
29,501 - 30,000	123.00	0.7800	6.00	116.22
30,001 - 30,500	125.05	0.7930	6.10	118.16
30,501 - 31,000	127.10	0.8060	6.20	120.09
31,001 - 31,500	129.15	0.8190	6.30	122.03
31,501 - 32,000	131.20	0.8320	6.40	123.97
32,001 - 32,500	133.25	0.8450	6.50	125.91
32,501 - 33,000	135.30	0.8580	6.60	127.84
33,001 - 33,500	137.35	0.8710	6.70	129.78
33,501 - 34,000	139.40	0.8840	6.80	131.72
34,001 - 34,500	141.45	0.8970	6.90	133.65
34,501 - 35,000	143.50	0.9100	7.00	135.59
35,001 - 35,500	145.55	0.9230	7.10	137.53
35,501 - 36,000	147.60	0.9360	7.20	139.46
36,001 - 36,500	149.65	0.9490	7.30	141.40
36,501 - 37,000	151.70	0.9620	7.40	143.34
37,001 - 37,500	153.75	0.9750	7.50	145.28
37,501 - 38,000	155.80	0.9880	7.60	147.21
38,001 - 38,500	157.85	1.0010	7.70	149.15
38,501 - 39,000	159.90	1.0140	7.80	151.09
39,001 - 39,500	161.95	1.0270	7.90	153.02
39,501 - 40,000	164.00	1.0400	8.00	154.96
40,001 - 40,500	166.05	1.0530	8.10	156.90
40,501 - 41,000	168.10	1.0660	8.20	158.83
41,001 - 41,500	170.15	1.0790	8.30	160.77
41,501 - 42,000	172.20	1.0920	8.40	162.71
42,001 - 42,500	174.25	1.1050	8.50	164.65
42,501 - 43,000	176.30	1.1180	8.60	166.58
43,001 - 43,500	178.35	1.1310	8.70	168.52
43,501 - 44,000	180.40	1.1440	8.80	170.46
44,001 - 44,500	182.45	1.1570	8.90	172.39
44,501 - 45,000	184.50	1.1700	9.00	174.33
45,001 - 45,500	186.55	1.1830	9.10	176.27
45,501 - 46,000	188.60	1.1960	9.20	178.20
46,001 - 46,500	190.65	1.2090	9.30	180.14
46,501 - 47,000	192.70	1.2220	9.40	182.08
47,001 - 47,500	194.75	1.2350	9.50	184.02
47,501 - 48,000	196.80	1.2480	9.60	185.95
48,001 - 48,500	198.85	1.2610	9.70	187.89
48,501 - 49,000	200.90	1.2740	9.80	189.83
49,001 - 49,500	202.95	1.2870	9.90	191.76
49,501 - 50,000	205.00	1.3000	10.00	193.70

**STATE SHARE INCLUDES \$0.10 LGTA TAX**

## Appendix F con't

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	LOCAL GOV SHARE
50,001 - 50,500	207.05	1.3130	10.10	195.64
50,501 - 51,000	209.10	1.3260	10.20	197.57
51,001 - 51,500	211.15	1.3390	10.30	199.51
51,501 - 52,000	213.20	1.3520	10.40	201.45
52,001 - 52,500	215.25	1.3650	10.50	203.39
52,501 - 53,000	217.30	1.3780	10.60	205.32
53,001 - 53,500	219.35	1.3910	10.70	207.26
53,501 - 54,000	221.40	1.4040	10.80	209.20
54,001 - 54,500	223.45	1.4170	10.90	211.13
54,501 - 55,000	225.50	1.4300	11.00	213.07
55,001 - 55,500	227.55	1.4430	11.10	215.01
55,501 - 56,000	229.60	1.4560	11.20	216.94
56,001 - 56,500	231.65	1.4690	11.30	218.88
56,501 - 57,000	233.70	1.4820	11.40	220.82
57,001 - 57,500	235.75	1.4950	11.50	222.76
57,501 - 58,000	237.80	1.5080	11.60	224.69
58,001 - 58,500	239.85	1.5210	11.70	226.63
58,501 - 59,000	241.90	1.5340	11.80	228.57
59,001 - 59,500	243.95	1.5470	11.90	230.50
59,501 - 60,000	246.00	1.5600	12.00	232.44
60,001 - 60,500	248.05	1.5730	12.10	234.38
60,501 - 61,000	250.10	1.5860	12.20	236.31
61,001 - 61,500	252.15	1.5990	12.30	238.25
61,501 - 62,000	254.20	1.6120	12.40	240.19
62,001 - 62,500	256.25	1.6250	12.50	242.13
62,501 - 63,000	258.30	1.6380	12.60	244.06
63,001 - 63,500	260.35	1.6510	12.70	246.00
63,501 - 64,000	262.40	1.6640	12.80	247.94
64,001 - 64,500	264.45	1.6770	12.90	249.87
64,501 - 65,000	266.50	1.6900	13.00	251.81
65,001 - 65,500	268.55	1.7030	13.10	253.75
65,501 - 66,000	270.60	1.7160	13.20	255.68
66,001 - 66,500	272.65	1.7290	13.30	257.62
66,501 - 67,000	274.70	1.7420	13.40	259.56
67,001 - 67,500	276.75	1.7550	13.50	261.50
67,501 - 68,000	278.80	1.7680	13.60	263.43
68,000 - 68,500	280.85	1.7810	13.70	265.37
68,501 - 69,000	282.90	1.7940	13.80	267.31
69,001 - 69,500	284.95	1.8070	13.90	269.24
69,501 - 70,000	287.00	1.8200	14.00	271.18
70,001 - 70,500	289.05	1.8330	14.10	273.12
70,501 - 71,000	291.10	1.8460	14.20	275.05
71,001 - 71,500	293.15	1.8590	14.30	276.99
71,501 - 72,000	295.20	1.8720	14.40	278.93
72,001 - 72,500	297.25	1.8850	14.50	280.87
72,501 - 73,000	299.30	1.8980	14.60	282.80
73,001 - 73,500	301.35	1.9110	14.70	284.74
73,501 - 74,000	303.40	1.9240	14.80	286.68
74,001 - 74,500	305.45	1.9370	14.90	288.61
74,501 - 75,000	307.50	1.9500	15.00	290.55

TAXABLE VALUE	TRNFR TAX	COLL ALLOW	HOUSING SHARE	LOCAL GOV SHARE
75,001 - 75,500	309.55	1.9630	15.10	292.49
75,501 - 76,000	311.60	1.9760	15.20	294.42
76,001 - 76,500	313.65	1.9890	15.30	296.36
76,501 - 77,000	315.70	2.0020	15.40	298.30
77,001 - 77,500	317.75	2.0150	15.50	300.24
77,501 - 78,000	319.80	2.0280	15.60	302.17
78,001 - 78,500	321.85	2.0410	15.70	304.11
78,501 - 79,000	323.90	2.0540	15.80	306.05
79,001 - 79,500	325.95	2.0670	15.90	307.98
79,501 - 80,000	328.00	2.0800	16.00	309.92
80,001 - 80,500	330.05	2.0930	16.10	311.86
80,501 - 81,000	332.10	2.1060	16.20	313.79
81,001 - 81,500	334.15	2.1190	16.30	315.73
81,501 - 82,000	336.20	2.1320	16.40	317.67
82,001 - 82,500	338.25	2.1450	16.50	319.61
82,501 - 83,000	340.30	2.1580	16.60	321.54
83,001 - 83,500	342.35	2.1710	16.70	323.48
83,501 - 84,000	344.40	2.1840	16.80	325.42
84,001 - 84,500	346.45	2.1970	16.90	327.35
84,501 - 85,000	348.50	2.2100	17.00	329.29
85,001 - 85,500	350.55	2.2230	17.10	331.23
85,501 - 86,000	352.60	2.2360	17.20	333.16
86,001 - 86,500	354.65	2.2490	17.30	335.10
86,501 - 87,000	356.70	2.2620	17.40	337.04
87,001 - 87,500	358.75	2.2750	17.50	338.98
87,501 - 88,000	360.80	2.2880	17.60	340.91
88,001 - 88,500	362.85	2.3010	17.70	342.85
88,501 - 89,000	364.90	2.3140	17.80	344.79
89,001 - 89,500	366.95	2.3270	17.90	346.72
89,501 - 90,000	369.00	2.3400	18.00	348.66
90,001 - 90,500	371.05	2.3530	18.10	350.60
90,501 - 91,000	373.10	2.3660	18.20	352.53
91,001 - 91,500	375.15	2.3790	18.30	354.47
91,501 - 92,000	377.20	2.3920	18.40	356.41
92,001 - 92,500	379.25	2.4050	18.50	358.35
92,501 - 93,000	381.30	2.4180	18.60	360.28
93,001 - 93,500	383.35	2.4310	18.70	362.22
93,501 - 94,000	385.40	2.4440	18.80	364.16
94,001 - 94,500	387.45	2.4570	18.90	366.09
94,501 - 95,000	389.50	2.4700	19.00	368.03
95,001 - 95,500	391.55	2.4830	19.10	369.97
95,501 - 96,000	393.60	2.4960	19.20	371.90
96,001 - 96,500	395.65	2.5090	19.30	373.84
96,501 - 97,000	397.70	2.5220	19.40	375.78
97,001 - 97,500	399.75	2.5350	19.50	377.72
97,501 - 98,000	401.80	2.5480	19.60	379.65
98,001 - 98,500	403.85	2.5610	19.70	381.59
98,501 - 99,000	405.90	2.5740	19.80	383.53
99,001 - 99,500	407.95	2.5870	19.90	385.46
99,501 - 100,000	410.00	2.6000	20.00	387.40

**STATE SHARE INCLUDES \$0.10 LGTA TAX**

# Appendix G: Applicable Statutes

## LOCAL GOVERNMENT TAX ACT OF 1991

### CHAPTER 491, STATUTES OF NEVADA 1991

AN ACT relating to taxation; requiring the Department of Taxation to establish uniform standards and required training concerning the assessment of property by county assessors; revising the provisions governing the assessment roll of county assessors; revising the formula for the distribution of the proceeds of the Supplemental City-County Relief Tax; authorizing certain counties to impose certain additional taxes to replace revenue lost as a result of the revision of the formula making an appropriation; and providing other matters properly relating thereto.

[Approved June 28, 1991]

#### **Sec. 32. Certain counties and Carson City authorized to impose tax on transfer of real property; requirements of ordinance imposing tax; deposit of proceeds of tax with State Treasurer for credit to Tax Distribution Fund.**

1. Except as otherwise provided in section 34 of this act and in addition to all other taxes imposed on transfers of real property, the Board of County Commissioners of Churchill, Elko, Humboldt, Washoe and Lander counties and the Board of Supervisors of Carson City may by ordinance, but not as in a case of emergency, impose a tax at the rate of up to 10 cents for each \$500 of value or fraction thereof on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining on the interest of property at the time of sale, exceeds \$100. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to [NRS 375.060](#).

2. The ordinance imposing the tax must include:

(a) Provisions substantially identical to those contained in chapter 375 of NRS, insofar as applicable; and

(b) A provision that all amendments to chapter 375 of NRS after the date of enactment of the ordinance, not inconsistent with the chapter, automatically become a part of the ordinance imposing the tax.

3. The tax imposed pursuant to this section applies throughout the county, including incorporated cities in the county.

4. The proceeds of the tax must be deposited with the State Treasurer for credit to the Tax Distribution Fund for the county in which it was collected.

## LOCAL GOVERNMENT TAX ACT OF 1993

### CHAPTER 475, STATUTES OF NEVADA 1993

AN ACT relating to taxation; requiring the provisions governing the distribution of the proceeds of the Supplemental City-County Relief Tax; authorizing the waiver of certain statutory provisions concerning the tax; allowing certain counties to impose certain taxes for the Fiscal Years 1993-1994; requiring the reduction of the tax rate in Washoe County in certain fiscal years; making an appropriation; and providing other matters properly relating thereto.

[Approved July 9, 1993]

#### **Sec. 11. Certain counties authorized to impose tax on transfer of real property; requirements of ordinance imposing tax; deposit for credit to Tax Distribution Fund.**

1. Except as otherwise provided in section 14 of this act and in addition to all other taxes imposed on transfers of real property, the Board of County Commissioners of Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties may by ordinance, in the manner provided in section 13 of this act, impose a tax at the rate of up to 10 cents for each \$500 of value or fraction thereof on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining on the interest of property at the time of sale, exceeds \$100. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to [NRS 375.060](#).

2. The ordinance imposing the tax must include:

(a) Provisions substantially identical to those contained in [chapter 375](#) of NRS, insofar as applicable; and

(b) A provision that all amendments to [chapter 375](#) of NRS after the date of enactment of the ordinance, not inconsistent with the chapter, automatically become a part of the ordinance imposing the tax.

3. The tax imposed pursuant to this section applies throughout the county, including incorporated cities in the county.

4. The proceeds of the tax must be deposited with the State Treasurer for credit to the Tax Distribution Fund for the county in which it was collected.

(Ch. 475, Stats. 1993 p. 1953)

## NEVADA REVISED STATUTES

### CHAPTER 375 - TAXES ON TRANSFERS OF REAL PROPERTY

#### GENERAL PROVISIONS

[NRS 375.010](#) Definitions.  
[NRS 375.015](#) Regulations of Department.

#### ADMINISTRATION

[NRS 375.018](#) Principles for administration by county recorder.  
[NRS 375.0185](#) Questions of law by county recorder; Duties of county recorder and district attorney.  
[NRS 375.019](#) Powers and duties of Department.  
[NRS 375.020](#) Imposition and rate of tax.  
[NRS 375.023](#) Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.  
[NRS 375.026](#) Optional imposition of additional tax in certain counties; rate and collection of tax; disposition and use of proceeds.  
[NRS 375.030](#) Payment of taxes, penalties and interest.  
[NRS 375.060](#) Declaration of value of property.  
[NRS 375.070](#) Disposition and use of proceeds of tax imposed by [NRS 375.020](#).  
[NRS 375.090](#) Exemptions.  
[NRS 375.100](#) Recording prohibited when tax not paid; county recorder not subject to liability.  
[NRS 375.110](#) Penalty for falsifying value of property.

#### ENFORCEMENT

[NRS 375.120](#) Policy of uniform enforcement of procedures and equitable collection of tax.  
[NRS 375.130](#) Power of county recorder to audit records and issue subpoenas.  
[NRS 375.140](#) Audits by county recorder: Notification of taxpayer and extension of date for completion.  
[NRS 375.150](#) Refund to taxpayer after audit.  
[NRS 375.160](#) Recordation of certificate of delinquency; resulting lien; duration and extension of lien.  
[NRS 375.170](#) Authority of county to bring action for collection; prosecution by district attorney; issuance of writ of attachment; effect of certificate of county recorder showing delinquency.  
[NRS 375.180](#) Manner of service of process.  
[NRS 375.190](#) Extension of lien.  
[NRS 375.200](#) Warrant: Issuance; effect.  
[NRS 375.210](#) Fees for services of sheriff or constable; approval of fees for publication.  
[NRS 375.220](#) Cases of priority; subordination to prior recorded lien and certain other debts.  
[NRS 375.230](#) Evidentiary effect of certificate of release.

#### RIGHTS AND RESPONSIBILITIES OF TAXPAYERS

[NRS 375.240](#) Citation of [NRS 375.250](#).  
[NRS 375.250](#) Taxpayers' Bill of Rights for Taxes on Transfer of Real Property.  
[NRS 375.260](#) Preparation and distribution of pamphlet regarding Taxpayers' Bill of Rights for Taxes on Transfer of Real Property.  
[NRS 375.270](#) Provision of instructions to taxpayer.

<a href="#">NRS 375.280</a>	Notice of determination that taxpayer is entitled to exemption or has been taxed more than is required by law.
<a href="#">NRS 375.290</a>	Refund to taxpayer of overpayment together with payment of interest.
<a href="#">NRS 375.300</a>	Provision of response to request submitted by taxpayer.
<a href="#">NRS 375.310</a>	Petition for refund; appeal of denial of refund.
<a href="#">NRS 375.320</a>	Appeal of decision of county recorder.
<a href="#">NRS 375.330</a>	Waiver of tax, penalty and interest.

## GENERAL PROVISIONS

### **NRS 375.010 Definitions.**

1. The following terms, wherever used or referred to in this chapter, have the following meaning unless a different meaning clearly appears in the context:

(a) “Buyer” means a person or other legal entity acquiring title to any estate or present interest in real property in this State by deed, including, without limitation, a grantee or other transferee of real property.

(b) “Deed” means every instrument in writing, whatever its form and by whatever name it is known in law, by which title to any estate or present interest in real property, including a water right, permit, certificate or application, is conveyed or transferred to, and vested in, another person, except that the term does not include:

- (1) A lease for any term of years;
- (2) An easement;
- (3) A deed of trust or common-law mortgage instrument that encumbers real property;
- (4) A last will and testament;
- (5) A distribution of the separate property of a decedent pursuant to [chapter 134](#) of NRS;
- (6) An affidavit of a surviving tenant;
- (7) A conveyance of a right-of-way; or
- (8) A conveyance of an interest in gas, oil or minerals.

(c) “Escrow” means the delivery of a deed by the seller into the hands of a third person, including an attorney, title company, real estate broker or other person engaged in the business of administering escrows for compensation, to be held by the third person until the happening of a contingency or performance of a condition, and then to be delivered by the third person to the buyer.

(d) “Seller” means a person or other legal entity transferring title to any estate or present interest in real property in this State by deed, including, without limitation, a grantor or other transferor of real property.

(e) “Value” means:

(1) In the case of any deed which is not a gift, the amount of the full purchase price paid or to be paid for the real property.

(2) In the case of a gift, or any deed with nominal consideration or without stated consideration, the estimated fair market value of the property.

2. As used in paragraph (e) of subsection 1, “estimated fair market value” means the estimated price the real property would bring on the open market in a sale between a willing buyer and a willing seller. Such price may be derived from the assessor’s taxable value or the prior purchase price, if the prior purchase was within the 5 years immediately preceding the date of valuation, whichever is higher.

(Added to NRS by 1967, 1759; A 1985, 515; 1989, 1503; 1995, 438; 1997, 1583; [1999, 1067](#); [2001, 1591](#); [2005, 2055](#))

**NRS 375.015 Regulations of Department.** The Department may prescribe such regulations as it may deem necessary to carry out the purposes of this chapter.

(Added to NRS by 1967, 1761; A 1975, 1740)—(Substituted in revision for NRS 375.080)

## ADMINISTRATION

**NRS 375.018 Principles for administration by county recorder.** With regard to the administration of any tax imposed by this chapter, the county recorder shall apply the following principles:

1. Forms, instructions and regulations governing the computation of the amount of tax due must be brief and easily understood.

2. In cases where another authority, such as the United States or this state, also imposes a tax upon the same property or revenue, the mechanism for collecting the tax imposed by the county must be as nearly compatible with the collection of the other taxes as is feasible.

3. Unless a change is made necessary by statute or to preserve compatibility with a tax imposed by another authority, the forms, instructions and regulations must remain the same from year to year, to make the taxpayer's liability as predictable as is feasible.

4. Exemptions or waivers, where permitted by statute, must be granted:

(a) Equitably among eligible taxpayers; and

(b) As sparingly as is consistent with the legislative intent, to retain the broadest feasible base for the tax.

(Added to NRS by [2001, 1587](#); A [2003, 3485](#); [2003, 20th Special Session, 170](#))

**NRS 375.0185 Questions of law by county recorder: Duties of county recorder and district attorney.**

1. A county recorder who has any question of law regarding the imposition or collection of any tax imposed by this chapter shall request an opinion from the district attorney pursuant to [NRS 252.160](#). The district attorney shall request an opinion on the question from the Attorney General pursuant to [NRS 228.150](#) if:

(a) The county recorder informs the district attorney that there is a conflict between the opinions of two or more district attorneys in this State on the question; or

(b) The district attorney:

(1) Chooses not to render an opinion on the question; or

(2) Determines that he will not be able to render an opinion on the question within a reasonable time.

2. A county recorder shall not delay the recordation of any document pending the issuance of an opinion requested from the Attorney General pursuant to subsection 1 if the appropriate fees and taxes, as determined by the county recorder, have been paid.

3. If, according to an opinion issued by the Attorney General in response to a request submitted pursuant to subsection 1, the amount of any taxes received by a county recorder differs from the amount required by law, the county recorder shall cause the notice required by [NRS 375.280](#) to be given to the taxpayer.

(Added to NRS by [2005, 2055](#))

**NRS 375.019 Powers and duties of Department.**

1. The Department shall, to ensure that the tax imposed by [NRS 375.023](#) is collected fairly and equitably in all counties, coordinate the collection and administration of that tax. For this purpose, the Department may conduct such audits of the records of the various counties as are necessary to carry out the provisions of [NRS 375.023](#).

2. When requested, the Department shall render assistance to the county recorder of a county whose population is less than 30,000 relating to the imposition and collection of the tax imposed by [NRS 375.023](#).

3. The Department is not entitled to receive any fee for rendering any assistance pursuant to subsection 2.

(Added to NRS by [2003, 20th Special Session, 170](#))

**NRS 375.020 Imposition and rate of tax.**

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

↪ for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to [NRS 375.060](#).

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; [2001, 1592](#))

**NRS 375.023 Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.**

1. In addition to all other taxes imposed on transfers of real property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to [NRS 375.060](#).

3. The county recorder of each county shall collect the tax in the manner provided in [NRS 375.030](#), except that the amount collected must be transmitted to the State Controller for deposit in the State General Fund within 30 days after the end of the calendar quarter during which the tax was collected.

4. The county recorder of each county may deduct and withhold from the taxes collected 1 percent of those taxes to reimburse the county for the cost of collecting the tax.

(Added to NRS by [2003, 20th Special Session, 170](#); A [2005, 2056](#))

**NRS 375.026 Optional imposition of additional tax in certain counties; rate and collection of tax; disposition and use of proceeds.**

1. In addition to all other taxes imposed on transfers of real property, the board of county commissioners of a county whose population is less than 400,000 may impose a tax at the rate of up to 5 cents for each \$500 of value, or fraction thereof, on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred real property as declared pursuant to [NRS 375.060](#).

3. The county recorder shall collect the tax in the manner provided in [NRS 375.030](#), except that he shall transmit all the proceeds from the tax imposed pursuant to this section to the State Treasurer for use in the Plant Industry Program as required by [NRS 561.355](#).

(Added to NRS by [2003, 3484](#))

**NRS 375.030 Payment of taxes, penalties and interest.**

1. If any deed evidencing a transfer of title subject to the tax imposed by [NRS 375.020](#) and [375.023](#) and, if applicable, [NRS 375.026](#) is offered for recordation, the county recorder shall compute the amount of the tax due and shall collect that amount before acceptance of the deed for recordation.

2. The buyer and seller are jointly and severally liable for the payment of the taxes imposed by [NRS 375.020](#), [375.023](#) and [375.026](#) and any penalties and interest imposed pursuant to subsection 3. The escrow holder is not liable for the payment of the taxes imposed by [NRS 375.020](#), [375.023](#) and [375.026](#) or any penalties or interest imposed pursuant to subsection 3.

3. If after recordation of the deed, the county recorder disallows an exemption that was claimed at the time the deed was recorded or through audit or otherwise determines that an additional amount of tax is due, the county recorder shall promptly notify the person who requested the recording of the deed and the buyer and seller of the additional amount of tax due. If the additional amount of tax is not paid within 30 days after the date the buyer and seller are notified, the county recorder shall impose a penalty of 10 percent of the additional amount due in addition to interest at the rate of 1 percent per month, or portion thereof, of the additional amount due calculated from the date of the original recordation of the deed on which the additional amount is due through the date on which the additional amount due, penalty and interest are paid to the county recorder.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; [1999, 1068](#); [2001, 1592](#); [2003, 3485](#); [2003, 20th Special Session, 171](#))

**NRS 375.060 Declaration of value of property.**

1. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada Tax Commission.

2. A county recorder shall not charge or collect any fees for recording the declaration of value required pursuant to this section.

(Added to NRS by 1967, 1761; A 1989, 1504; [2005, 2056](#))

**NRS 375.070 Disposition and use of proceeds of tax imposed by [NRS 375.020](#).**

1. The county recorder shall transmit the proceeds of the tax imposed by [NRS 375.020](#) at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the State Controller who shall deposit that amount in the Account for Low-Income Housing created pursuant to [NRS 319.500](#).

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to [NRS 387.328](#), to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the State Controller for deposit in the Local Government Tax Distribution Account created by [NRS 360.660](#) for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that

percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are disabled or elderly.

3. The expenses authorized by subsection 2 include, but are not limited to:

- (a) The costs to acquire land and developmental rights;
- (b) Related predevelopment expenses;
- (c) The costs to develop the land, including the payment of related rebates;
- (d) Contributions toward down payments made for the purchase of affordable housing; and
- (e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; [1999, 18, 439, 440](#); [2001, 2925](#); [2003, 3486](#); [2003, 20th Special Session, 172](#))

**NRS 375.090 Exemptions.** The taxes imposed by [NRS 375.020](#), [375.023](#) and [375.026](#) do not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation 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 of ownership of the real property.

4. A transfer of title without consideration from one joint tenant or tenant in common to one or more remaining joint tenants or tenants in common.

5. A transfer, assignment or other conveyance of real property if the owner of the property 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 presented at the time of transfer.

8. Transfers, assignments or conveyances of unpatented mines or mining claims.

9. A transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent 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 111.109](#).

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, as defined in the Bankruptcy Act; or

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act, if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

12. The making or delivery of conveyances of real property to make effective any order of the Securities and Exchange Commission if:

(a) The order of the Securities and Exchange Commission in obedience to which the transfer or conveyance is made recites that the transfer or conveyance is necessary or appropriate to effectuate the provisions of section 11 of the Public Utility Holding Company Act of 1935, 15 U.S.C. § 79k;

(b) The order specifies and itemizes the property which is ordered to be transferred or conveyed; and

(c) The transfer or conveyance is made in obedience to the order.

13. A transfer to an educational foundation. As used in this subsection, “educational foundation” has the meaning ascribed to it in subsection 3 of [NRS 388.750](#).

14. A transfer to a university foundation. As used in this subsection, “university foundation” has the meaning ascribed to it in subsection 3 of [NRS 396.405](#).

(Added to NRS by 1967, 1761; A 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 2053; 1993, 2308, 2624; 1995, 716, 1037; [2001, 1593](#); [2003, 3486](#); [2003, 20th Special Session, 172, 174](#); [2005, 962, 2057, 2488](#))

**NRS 375.100 Recording prohibited when tax not paid; county recorder not subject to liability.** The county recorder shall refuse to record any deed or conveyance upon which a tax is imposed by this chapter if the tax has not been paid and is not subject to liability for refusing to record a deed or conveyance for which a tax imposed pursuant to this chapter has not been paid.

(Added to NRS by 1967, 1761; A 1971, 118, 247; 1973, 212; 1979, 1403; 1981, 844; 1989, 1505; [2001, 1594](#))

**NRS 375.110 Penalty for falsifying value of property.** Any person who willfully falsely declares the value of transferred real property pursuant to [NRS 375.060](#) is guilty of a misdemeanor and shall pay the amount of any additional tax required on account of the falsification.

(Added to NRS by 1967, 1762; A 1971, 81; 1973, 213; 1989, 1505)

## ENFORCEMENT

**NRS 375.120 Policy of uniform enforcement of procedures and equitable collection of tax.** The county recorder shall:

1. Conduct and apply audits and other procedures for enforcement as uniformly as is feasible.
2. Collect any tax that is due pursuant to the provisions of this chapter in an equitable manner so that every taxpayer pays the full amount imposed by law.

(Added to NRS by [2001, 1588](#); A [2003, 3488](#); [2003, 20th Special Session, 175](#))

**NRS 375.130 Power of county recorder to audit records and issue subpoenas.**

1. The county recorder may audit all records relating to the collection and calculation of any tax imposed by this chapter. If the county recorder deems it necessary to conduct an audit, the audit must be completed within 3 years after the date of the original recording of the document that evidences the transfer of property for which the tax was imposed.

2. The county recorder may issue subpoenas to require the production of documents necessary for him to determine the amount of the tax due pursuant to this chapter or to determine whether a person qualifies for an exemption from taxes pursuant to this chapter. The county recorder may have the subpoenas served, and upon application of the district attorney, to any court of competent jurisdiction, enforced in the manner provided by law for the service and enforcement of subpoenas in a civil action.

(Added to NRS by [2001, 1588](#); A [2003, 3488](#); [2003, 20th Special Session, 175](#))

**NRS 375.140 Audits by county recorder: Notification of taxpayer and extension of date for completion.**

1. If an audit is conducted by the county recorder pursuant to the provisions of this chapter, the date on which the audit will be completed must be included in the notice to the taxpayer that the audit will be conducted.

2. The date on which the audit will be completed may be extended by the county recorder if the county recorder gives prior written notice of the extension to the taxpayer. The notice must include an explanation of the reason or reasons that the extension is required.

3. If, after the audit, the county recorder determines that delinquent taxes are due, interest and penalties may not be imposed for the period of the extension if the taxpayer did not request the extension or was not otherwise the cause of the extension.

(Added to NRS by [2001, 1588](#))

**NRS 375.150 Refund to taxpayer after audit.** Any amount determined to be refundable by the county recorder after an audit must be refunded to the taxpayer. If it is not possible to determine who paid the tax, the refund must be split equally between the seller and buyer.

(Added to NRS by [2001, 1589](#))

**NRS 375.160 Recordation of certificate of delinquency; resulting lien; duration and extension of lien.**

1. If any tax imposed pursuant to this chapter is not paid when due, the county may, within 3 years after the date that the tax was due, record a certificate in the office of the county recorder which states:

- (a) The amount of the tax and any interest or penalties due;
- (b) The name and address of the person who is liable for the amount due as they appear on the records of the county; and

(c) That the county recorder has complied with all procedures required by law for determining the amount due.

2. From the time of the recording of the certificate, the amount due, including interest and penalties, constitutes:

- (a) A lien upon the real property for which the tax was due if the person who owes the tax still owns the property; or

(b) A demand for payment if the property has been sold or otherwise transferred to another person.

3. The lien has the effect and priority of a judgment lien and continues for 5 years after the time of the recording of the certificate unless sooner released or otherwise discharged.

4. Within 5 years after the date of recording the certificate or within 5 years after the date of the last extension of the lien pursuant to this subsection, the lien may be extended by recording a new certificate in the office of the county recorder. From the time of recording the new certificate, the lien is extended for 5 years, unless sooner released or otherwise discharged.

(Added to NRS by [2001, 1591](#); A [2003, 59, 3488](#); [2003, 20th Special Session, 175](#))

**NRS 375.170 Authority of county to bring action for collection; prosecution by district attorney; issuance of writ of attachment; effect of certificate of county recorder showing delinquency.**

1. If a person is delinquent in the payment of any tax imposed by this chapter or has not paid the amount of a deficiency determination, the county may bring an action in a court of this state, a court of any other state or a court of the United States that has competent jurisdiction to collect the delinquent or deficient amount, penalties and interest. The action:

(a) May not be brought if the decision that the payment is delinquent or that there is a deficiency determination is on appeal to a hearing officer pursuant to [NRS 375.320](#).

(b) Must be brought not later than 3 years after the payment became delinquent or the determination became final.

2. The district attorney shall prosecute the action. The provisions of the Nevada Revised Statutes, Nevada Rules of Civil Procedure and Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings. In the action, a writ of attachment may issue. A bond or affidavit is not required before an attachment may be issued.

3. In an action, a certificate by the county recorder showing the delinquency is prima facie evidence of:

(a) The determination of the tax or the amount of the tax;

(b) The delinquency of the amounts; and

(c) The compliance by the county recorder with all the procedures required by law relating to the computation and determination of the amounts.

(Added to NRS by [2001, 1590](#); A [2003, 3489](#); [2003, 20th Special Session, 176](#))

**NRS 375.180 Manner of service of process.** In an action relating to a tax imposed pursuant to this chapter, process must be served:

1. In accordance with the requirements for service of process set forth in the Nevada Rules of Civil Procedure; or

2. By serving both the buyer and the seller at their place of residence in this state or their last known address.

(Added to NRS by [2001, 1589](#))

**NRS 375.190 Extension of lien.** A lien may, within 5 years after the date of the judgment or within 5 years after the last extension of the lien in a manner provided in this chapter, be extended by recording in the office of the county recorder a certified copy of the judgment, and from the time of that recording, the lien must be extended upon the property in that county for 5 years unless sooner released or otherwise discharged.

(Added to NRS by [2001, 1591](#))

**NRS 375.200 Warrant: Issuance; effect.**

1. The county or its authorized representative may issue a warrant for the enforcement of a lien and for the collection of any delinquent tax that is administered pursuant to this chapter:

(a) Within 3 years after the person is delinquent in the payment of the tax; or

(b) Within 5 years after the last recording of a certificate copy constituting a lien for the tax.

2. The warrant must be directed to a sheriff or constable and has the same effect as a writ of execution.

3. The warrant must be levied and sale made pursuant to the warrant in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution.

(Added to NRS by [2001, 1590](#))

**NRS 375.210 Fees for services of sheriff or constable; approval of fees for publication.** The county may pay or advance to the sheriff or constable the same fees, commissions and expenses for acting upon the warrant as are provided by law for acting upon a writ of execution. The county must approve the fees for publication in a newspaper. Approval from a court is not required for the publication.

(Added to NRS by [2001, 1590](#))

**NRS 375.220 Cases of priority; subordination to prior recorded lien and certain other debts.**

1. The amounts, including interest and penalties, required to be paid by any person pursuant to this chapter must be satisfied first if:

(a) The person is insolvent;

(b) The person makes a voluntary assignment of his assets;

(c) The estate of the person in the hands of executors, administrators or heirs, before distribution, is insufficient to pay all the debts due from the deceased; or

(d) The estate and effects of an absconding, concealed or absent person required to pay any amount by force of such a revenue act are levied upon by process of law.

2. This section does not give the county recorder a preference over:

(a) Any recorded lien that attached before the date when the amounts required to be paid became a lien; or

(b) Any costs of administration, funeral expenses, expenses of personal illness, family allowances or debts preferred pursuant to federal law or wages as provided in [NRS 147.195](#).

(Added to NRS by [2001, 1590](#); A [2003, 2516](#))

**NRS 375.230 Evidentiary effect of certificate of release.** A certificate by the county recorder stating that real property has been released from a lien imposed pursuant to this chapter is conclusive evidence that the property has been released.

(Added to NRS by [2001, 1590](#))

## **RIGHTS AND RESPONSIBILITIES OF TAXPAYERS**

**NRS 375.240 Citation of [NRS 375.250](#).** [NRS 375.250](#) may be cited as the Taxpayers' Bill of Rights for Taxes on the Transfer of Real Property.

(Added to NRS by [2001, 1585](#))

### **NRS 375.250 Taxpayers' Bill of Rights for Taxes on Transfer of Real Property.**

1. The Legislature hereby declares that each taxpayer has the right:

(a) To be treated by officers and employees of the county recorder with courtesy, fairness, uniformity, consistency and common sense.

(b) To a prompt response from the county recorder to each communication from the taxpayer.

(c) To provide the minimum documentation and other information as may reasonably be required by the county recorder to carry out his duties.

(d) To be notified, in writing, by the county recorder whenever an officer or employee of the county recorder determines that the taxpayer is entitled to an exemption or has been taxed more than is required pursuant to this chapter.

(e) To written instructions indicating how the taxpayer may petition for a refund for overpayment of any tax, interest or penalties.

(f) To recover an overpayment of any tax promptly upon the final determination of such an overpayment.

(g) To obtain specific advice from the county recorder concerning any tax.

(h) In any meeting with the county recorder, including an audit, conference, interview or hearing:

(1) To an explanation by an officer, agent or employee of the county recorder that describes the procedures to be followed and the rights of the taxpayer thereunder;

(2) To be represented by himself or anyone who is otherwise authorized by law to represent him before the county recorder;

(3) To make an audio recording using the taxpayer's equipment and at the taxpayer's expense; and

(4) To receive a copy of any document or audio recording made by or in the possession of the county recorder relating to the determination or collection of any tax for which the taxpayer is assessed pursuant to this chapter, upon payment of the actual cost to the county recorder of making the copy.

(i) To a full explanation of the authority of the county recorder to collect the tax or to collect a delinquent tax, including, without limitation, the procedures and notices for review and appeal that are required for the protection of the taxpayer. An explanation which meets the requirements of this section must also be included with each notice to a taxpayer that an audit will be conducted by the county.

(j) To the immediate release of any lien which the county recorder has placed on real property for the nonpayment of a tax when:

(1) The tax is paid;

(2) The period of limitation for collecting the tax expires;

(3) The lien is the result of an error by the county recorder;

(4) The county recorder determines that the taxes, interest and penalties are secured sufficiently by a lien on other real property;

(5) The release or subordination of the lien will not jeopardize the collection of the taxes, interest and penalties; or

(6) The release of the lien will facilitate the collection of the taxes, interest and penalties.

(k) To be free from harassment and intimidation by an officer or employee of the county recorder for any reason.

2. The provisions of this chapter governing the administration and collection of taxes by the county recorder must not be construed in such a manner as to interfere or conflict with the provisions of this section or any applicable regulations.

3. The provisions of this section apply to the administration and collection of taxes pursuant to this chapter.  
(Added to NRS by [2001, 1585](#); A [2003, 3489](#); [2003, 20th Special Session, 176](#))

**NRS 375.260 Preparation and distribution of pamphlet regarding Taxpayers' Bill of Rights for Taxes on Transfer of Real Property.** The county recorder shall cause:

1. To be prepared in simple nontechnical terms a pamphlet setting forth the Taxpayers' Bill of Rights for Taxes on the Transfer of Real Property.

2. A copy of the pamphlet to be distributed:

(a) To each taxpayer upon request; and

(b) With each notice to a taxpayer that an audit will be conducted by the county recorder.

(Added to NRS by [2001, 1587](#))

**NRS 375.270 Provision of instructions to taxpayer.** The county recorder shall provide each taxpayer who it determines may be liable for taxes pursuant to this chapter with simplified written instructions concerning the rights and responsibilities of the taxpayer, including the:

1. Keeping of records sufficient for audit purposes;

2. Procedures for paying any taxes that are due; and

3. Procedures for challenging any liability for any tax, penalties or interest and for requesting refunds of any erroneously paid tax, including the steps for appealing a denial thereof.

(Added to NRS by [2001, 1587](#); A [2003, 3490](#); [2003, 20th Special Session, 178](#))

**NRS 375.280 Notice of determination that taxpayer is entitled to exemption or has been taxed more than is required by law.** If an officer or employee of the county recorder determines that a taxpayer is entitled to an exemption or has been taxed more than is required by law, he shall give written notice of that determination to the taxpayer. The notice must:

1. Be given within 30 days after the officer or employee makes his determination or, if the determination is made as a result of an audit, within 30 days after the completion of the audit; and

2. If appropriate, include instructions indicating the manner in which the taxpayer may petition for a refund of any overpayment.

(Added to NRS by [2001, 1587](#))

**NRS 375.290 Refund to taxpayer of overpayment together with payment of interest.** A taxpayer is entitled to receive on any overpayment of any tax imposed by this chapter a refund together with interest at a rate determined pursuant to [NRS 17.130](#). No interest is allowed on a refund of any penalties or interest on the tax that is paid by a taxpayer.

(Added to NRS by [2001, 1587](#); A [2003, 3490](#); [2003, 20th Special Session, 178](#))

**NRS 375.300 Provision of response to request submitted by taxpayer.** The county recorder shall provide a taxpayer with a response to any written request submitted by the taxpayer that relates to a tax imposed by this chapter within 30 days after the county treasurer receives the request.

(Added to NRS by [2001, 1587](#); A [2003, 3491](#); [2003, 20th Special Session, 178](#))

**NRS 375.310 Petition for refund; appeal of denial of refund.**

1. After reviewing a petition for a refund, the county recorder or his designee shall approve or disapprove the refund. If the county recorder approves the refund, he shall grant the refund to the taxpayer.

2. If the county recorder denies a refund, the petitioner may file a written notice of appeal to the county recorder within 45 days after the date the county recorder decides to deny the petition. If notice is not received by the county recorder within 45 days after his decision to deny the petition, the decision of the county recorder is final.

3. If the county recorder receives a timely notice of appeal pursuant to subsection 2, he shall set a date for a hearing before a hearing officer and notify the parties of the date, place and time of the hearing.

(Added to NRS by [2001, 1589](#))

**NRS 375.320 Appeal of decision of county recorder.**

1. Any person who is aggrieved by a decision of the county recorder made pursuant to this chapter may appeal the decision by filing a notice of appeal with the county recorder within 30 days after service of the decision upon that person.

2. A hearing officer, appointed by the county, may review any decision made by the county recorder and may reverse, affirm or modify any decision of the county recorder. A hearing officer appointed pursuant to this section must not be an employee of the county recorder's office. A decision of a hearing officer is a final decision for purposes of judicial review.

3. Service of a decision made by the county recorder or a hearing officer pursuant to this chapter must be made personally or by certified mail. If service is made by certified mail:

(a) The decision must be enclosed in an envelope that is addressed to the taxpayer at his address as it appears on the declaration of value or in the records of the county.

(b) It is deemed to be complete at the time the appropriately addressed envelope containing the decision is deposited with the United States Postal Service.

4. All decisions of the county recorder made pursuant to this chapter are final unless appealed.

5. A county recorder or local government that is a party and is aggrieved by the decision of the hearing officer may seek judicial review of the decision in the district court of that county.

(Added to NRS by [2001, 1589](#))

**NRS 375.330 Waiver of tax, penalty and interest.**

1. The county recorder may waive any tax, penalty and interest owed by the taxpayer pursuant to this chapter, other than the tax imposed by [NRS 375.023](#), if the taxpayer meets the criteria adopted by regulation. If a waiver is granted pursuant to this subsection, the county shall prepare and maintain on file a statement that contains:

(a) The reason for the waiver;

(b) The amount of the tax, penalty and interest owed by the taxpayer; and

(c) The amount of the tax, penalty and interest waived by the county.

2. If the county recorder or a designated hearing officer finds that the failure of a person to make a timely payment of any tax imposed is the result of circumstances beyond his control and occurred despite the exercise of ordinary care and without intent to avoid such payment, the county recorder may relieve him of all or part of any interest or penalty or both.

3. If a person proves to the satisfaction of the county recorder that he has in good faith remitted the tax in reliance upon written advice provided by an officer or employee of the county recorder, an opinion of the district attorney or Attorney General, or the written results of an audit of his records conducted by the county recorder, the county recorder may not require the taxpayer to pay delinquent taxes, penalties or interest if the county recorder determines after the completion of a subsequent audit that the taxes the taxpayer remitted were deficient.

(Added to NRS by [2001, 1588](#); A [2003, 3491](#); [2003, 20th Special Session, 178](#))

## Appendix H:

### NAC

#### CHAPTER 375.400 through 375.420

**NAC 375.400 Reports regarding collection and administration of taxes; submission of certain documentation to Department. (NRS 375.015, 375.019)**

1. The Department will periodically prepare reports regarding the collection and administration of taxes imposed by chapter 375 of NRS.

2. Except as otherwise provided in this section, each county recorder shall submit to the Department monthly reports regarding the collection and administration of taxes imposed by chapter 375 of NRS in his county. The reports must include:

(a) The total number of deeds evidencing a transfer of title to real property that were subject to the taxes imposed by chapter 375 of NRS for the immediately preceding month;

(b) The total amount of taxes collected for the immediately preceding month;

(c) The total number of exemptions granted for the immediately preceding month listed by the types of exemptions granted; and

(d) Such other information as may be useful in coordinating the collection and administration of the taxes imposed by chapter 375 of NRS.

3. A county recorder is not required to report information required by paragraph (c) of subsection 2 if the system used by the county to collect, process, distribute and store information relating to the collection of the taxes imposed by chapter 375 of NRS cannot provide the required information.

4. Each county recorder shall submit to the Department a copy of any documentation that is submitted to the State Controller by the county concerning the amount of the proceeds of the tax imposed by NRS 375.020 that is required to be transmitted to the State Controller pursuant to NRS 375.070.

(Added to NAC by Dep't of Taxation by R224-03, eff. 4-30-2004)

**NAC 375.410 Examination by Department of records of county. (NRS 375.015, 375.019)**

The Department may examine the records of each county to determine whether the county is complying with statutory and regulatory requirements governing the calculation, collection and distribution of the tax imposed by NRS 375.023. In conducting such examinations, the Department will:

1. Review a sample of the deeds presented to the county recorder for recordation to verify that the amount of tax collected was proper and whether the basis of the tax was reported correctly and exemptions were properly allowed.

2. Verify that the collection allowance authorized to be deducted and withheld from the taxes collected is properly calculated.
  3. Verify that required reports are submitted in a timely manner.
  4. Verify that all amounts collected are transmitted to the proper authority in a timely manner.
  5. Verify that proper procedures are being followed for recording certificates of delinquency, releasing liens and administering requests for the correction of assessments.
- (Added to NAC by Dep't of Taxation by R224-03, eff. 4-30-2004)

**NAC 375.420 Opinions of district attorney: Submission to Department; determination of inconsistency with opinions of Attorney General or requirements of law. (NRS 375.015, 375.019)**

1. Each county recorder shall submit to the Department a copy of any written opinion received from the district attorney of his county regarding the imposition or collection of any tax imposed by **chapter 375** of NRS.
2. If the Department determines that an opinion of a district attorney received pursuant to subsection 1 is inconsistent with an opinion of the Attorney General or any statutory or regulatory requirements regarding the imposition or collection of any tax imposed by **chapter 375** of NRS, the Department will advise the county recorder from whom the opinion is received about the inconsistency of the opinion or refer the opinion to the Attorney General for additional consideration, or both.

(Added to NAC by Dep't of Taxation by R224-03, eff. 4-30-2004)

# ***Appendix I***

# STATE OF NEVADA DECLARATION OF VALUE

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

**1. Assessor Parcel Number (s)**

- a) \_\_\_\_\_
- b) \_\_\_\_\_
- c) \_\_\_\_\_
- d) \_\_\_\_\_

**2. Type of Property:**

- |                             |              |                             |                 |
|-----------------------------|--------------|-----------------------------|-----------------|
| a) <input type="checkbox"/> | Vacant Land  | b) <input type="checkbox"/> | Single Fam Res. |
| c) <input type="checkbox"/> | Condo/Twnhse | d) <input type="checkbox"/> | 2-4 Plex        |
| e) <input type="checkbox"/> | Apt. Bldg.   | f) <input type="checkbox"/> | Comm'l/Ind'l    |
| g) <input type="checkbox"/> | Agricultural | h) <input type="checkbox"/> | Mobile Home     |
| i) <input type="checkbox"/> | Other        |                             |                 |

**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)

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

**BUYER (GRANTEE) INFORMATION**

(REQUIRED)

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

**COMPANY/PERSON REQUESTING RECORDING**

(REQUIRED IF NOT THE SELLER OR BUYER)

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

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED)

# ***Appendix J***



***Real Property Transfer Tax  
Monthly Report to  
Department of Taxation***

**Return this form to:  
Nevada Department of Taxation  
Real Property Transfer Tax Section  
1550 East College Parkway, Ste. 115  
Carson City, Nevada 89706**

*This report is to be completed by the County Recorder's Office, pursuant to NAC, Chapter 375.*

County for which this report is submitted: \_\_\_\_\_

Month and Year covered by this report: \_\_\_\_\_

Person authorized to complete this report: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

- 1.) Total number of transfers subject to RPTT: \_\_\_\_\_
- 2.) Total real property transfer tax collected: \_\_\_\_\_
- 3.) Total collection allowance retained: \_\_\_\_\_
- 4.) Total number of transfers granted an exemption: \_\_\_\_\_

Exemption 1, Change in identity _____	Exemption 8, Unpatented mines _____
Exemption 2, Government _____	Exemption 9, Business entity _____
Exemption 3, True Status _____	Exemption 10, Deed Upon Death _____
Exemption 4, Joint Tenant _____	Exemption 11, Bankruptcy _____
Exemption 5, Related Persons _____	Exemption 12, SEC _____
Exemption 6, Former Spouses _____	Exemption 13, Educational foundation _____
Exemption 7, Trust _____	Exemption 14, University foundation _____

***The undersigned hereby certifies the information submitted is true, accurate and complete to the best of my knowledge.***

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Questions? Please call (775) 684-2027**

# ***Appendix K***





STATE OF NEVADA  
MONTHLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
101 N Carson St Ste 5, Carson City NV 89701

FROM: **CLARK COUNTY**

MONTH ENDING: \_\_\_\_\_ 20\_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY				
		FUND	APPR	ORG	GL	S/C
DISTRICT COURT ADMIN ASSESSMENTS (NRS 176.062)	_____	101	103000	030-0000	3766	03
DOM VIOLENCE PROG (NRS 200.485) Justice of the Peace	_____	101	104200	030-0000	3766	JP
DIVORCE FEES (NRS 440.605)	_____	101	999900	060-0000	3203	03
JUSTICE COURT FINES (NRS 176.285)	_____	754	999900	060-0000	4154	03
DISTRICT COURT FINES (NRS 3.270)	_____	754	999900	060-0000	4155	03
STATEWIDE TECHNOLOGY - COURTS (NRS19/SB106,sect2)	_____	101	148600	090-0000	3739	03
RETIRED JUSTICES&DISTRICT JUDGES(NRS19/SB106,sect2)	_____	101	149600	090-0000	3739	03
10% FORFEITURE-SPECIALTY CRT (NRS178.518/AB29,sect8)	_____	101	149500	090-0000	4152	03
90% FORFEITURE FOR VICTIMS OF CRIME (NRS 178.518)	_____	287	489500	931-0000	4152	03
BAIL BOND FILING FEES (NRS 4.060) Justice of the Peace	_____	287	489500	931-0000	3739	JP
MARRIAGE FEES TO AVODV (NRS 4.060) Justice of the Peace	_____	101	318100	409-0000	4250	JP
AID FOR VICTIMS OF DOMESTIC VIOLENCE (NRS 122.060)	_____	101	318100	409-0000	4250	03
FOSTER CARE FEES (NRS 247.305)	_____	606	325000	409-0000	3601	03
REAL PROPERTY TRANSFER TAX (\$.10-NRS 375.070.10a)	_____	101	383800	744-2600	3338	03
REAL PROPERTY TRANSFER TAX (\$.55-NRS 375.070.10c)	_____	608		130-0000	2163	---
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/SB 8,sect 124)	_____	101	913000	130-0000	3055	03
TOTAL	_____					

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

COUNTY TREASURER

DATE



STATE OF NEVADA  
MONTHLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
101 N Carson St Ste 5, Carson City NV 89701

FROM: **ELKO COUNTY**

MONTH ENDING: \_\_\_\_\_ 20\_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY				
		FUND	APPR	ORG	GL	S/C
DISTRICT COURT ADMIN ASSESSMENTS (NRS 176.062)	_____	101	103000	030-0000	3766	05
DOM VIOLENCE PROG (NRS 200.485) Justice of the Peace	_____	101	104200	030-0000	3766	JP
DIVORCE FEES (NRS 440.605)	_____	101	999900	060-0000	3203	05
JUSTICE COURT FINES (NRS 176.285)	_____	754	999900	060-0000	4154	05
DISTRICT COURT FINES (NRS 3.270)	_____	754	999900	060-0000	4155	05
STATEWIDE TECHNOLOGY - COURTS (NRS19/SB106,sect2)	_____	101	148600	090-0000	3739	05
RETIRED JUSTICES&DISTRICT JUDGES(NRS19/SB106,sect2)	_____	101	149600	090-0000	3739	05
10% FORFEITURE-SPECIALTY CRT (NRS178.518/AB29,sect8)	_____	101	149500	090-0000	4152	05
90% FORFEITURE FOR VICTIMS OF CRIME (NRS 178.518)	_____	287	489500	931-0000	4152	05
BAIL BOND FILING FEES (NRS 4.060) Justice of the Peace	_____	287	489500	931-0000	3739	JP
MARRIAGE FEES TO AVODV (NRS 4.060) Justice of the Peace	_____	101	318100	409-0000	4250	JP
AID FOR VICTIMS OF DOMESTIC VIOLENCE (NRS 122.060)	_____	101	318100	409-0000	4250	05
FOSTER CARE FEES (NRS 247.305)	_____	606	325000	409-0000	3601	05
REAL PROPERTY TRANSFER TAX (\$.10-NRS 375.070.10a)	_____	101	383800	744-2600	3338	05
REAL PROPERTY TRANSFER TAX (\$.55-NRS 375.070.10c)	_____	608		130-0000	2163	---
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/SB 8,sect 124)	_____	101	913000	130-0000	3055	05
TOTAL	_____					

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
COUNTY TREASURER

\_\_\_\_\_  
DATE



STATE OF NEVADA  
MONTHLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
101 N Carson St Ste 5, Carson City NV 89701

FROM: **EUREKA COUNTY**

MONTH ENDING: \_\_\_\_\_ 20\_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY				
		FUND	APPR	ORG	GL	S/C
DISTRICT COURT ADMIN ASSESSMENTS (NRS 176.062)	_____	101	103000	030-0000	3766	07
DOM VIOLENCE PROG (NRS 200.485) Justice of the Peace	_____	101	104200	030-0000	3766	JP
DIVORCE FEES (NRS 440.605)	_____	101	999900	060-0000	3203	07
JUSTICE COURT FINES (NRS 176.285)	_____	754	999900	060-0000	4154	07
DISTRICT COURT FINES (NRS 3.270)	_____	754	999900	060-0000	4155	07
STATEWIDE TECHNOLOGY - COURTS (NRS19/SB106,sect2)	_____	101	148600	090-0000	3739	07
RETIRED JUSTICES&DISTRICT JUDGES(NRS19/SB106,sect2)	_____	101	149600	090-0000	3739	07
10% FORFEITURE-SPECIALTY CRT (NRS178.518/AB29,sect8)	_____	101	149500	090-0000	4152	07
90% FORFEITURE FOR VICTIMS OF CRIME (NRS 178.518)	_____	287	489500	931-0000	4152	07
BAIL BOND FILING FEES (NRS 4.060) Justice of the Peace	_____	287	489500	931-0000	3739	JP
MARRIAGE FEES TO AVODV (NRS 4.060) Justice of the Peace	_____	101	318100	409-0000	4250	JP
AID FOR VICTIMS OF DOMESTIC VIOLENCE (NRS 122.060)	_____	101	318100	409-0000	4250	07
FOSTER CARE FEES (NRS 247.305)	_____	606	325000	409-0000	3601	07
REAL PROPERTY TRANSFER TAX (\$.10-NRS 375.070.10a)	_____	101	383800	744-2600	3338	07
REAL PROPERTY TRANSFER TAX (\$.55-NRS 375.070.10c)	_____	608		130-0000	2163	---
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/SB 8,sect 124)	_____	101	913000	130-0000	3055	07
TOTAL	_____					

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
COUNTY TREASURER

\_\_\_\_\_  
DATE



STATE OF NEVADA  
MONTHLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
101 N Carson St Ste 5, Carson City NV 89701

FROM: **LANDER COUNTY**

MONTH ENDING: \_\_\_\_\_ 20\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY				
		FUND	APPR	ORG	GL	S/C
DISTRICT COURT ADMIN ASSESSMENTS (NRS 176.062)	_____	101	103000	030-0000	3766	09
DOM VIOLENCE PROG (NRS 200.485) Justice of the Peace	_____	101	104200	030-0000	3766	JP
DIVORCE FEES (NRS 440.605)	_____	101	999900	060-0000	3203	09
JUSTICE COURT FINES (NRS 176.285)	_____	754	999900	060-0000	4154	09
DISTRICT COURT FINES (NRS 3.270)	_____	754	999900	060-0000	4155	09
STATEWIDE TECHNOLOGY - COURTS (NRS19/SB106,sect2)	_____	101	148600	090-0000	3739	09
RETIRED JUSTICES&DISTRICT JUDGES(NRS19/SB106,sect2)	_____	101	149600	090-0000	3739	09
10% FORFEITURE-SPECIALTY CRT (NRS178.518/AB29,sect8)	_____	101	149500	090-0000	4152	09
90% FORFEITURE FOR VICTIMS OF CRIME (NRS 178.518)	_____	287	489500	931-0000	4152	09
BAIL BOND FILING FEES (NRS 4.060) Justice of the Peace	_____	287	489500	931-0000	3739	JP
MARRIAGE FEES TO AVODV (NRS 4.060) Justice of the Peace	_____	101	318100	409-0000	4250	JP
AID FOR VICTIMS OF DOMESTIC VIOLENCE (NRS 122.060)	_____	101	318100	409-0000	4250	09
FOSTER CARE FEES (NRS 247.305)	_____	606	325000	409-0000	3601	09
REAL PROPERTY TRANSFER TAX (\$.10-NRS 375.070.10a)	_____	101	383800	744-2600	3338	09
REAL PROPERTY TRANSFER TAX (\$.55-NRS 375.070.10c)	_____	608		130-0000	2163	---
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/SB 8,sect 124)	_____	101	913000	130-0000	3055	09
TOTAL	_____					

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
COUNTY TREASURER DATE



STATE OF NEVADA  
MONTHLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
101 N Carson St Ste 5, Carson City NV 89701

FROM: LYON COUNTY

MONTH ENDING: \_\_\_\_\_ 20\_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY				
		FUND	APPR	ORG	GL	S/C
DISTRICT COURT ADMIN ASSESSMENTS (NRS 176.062)	_____	101	103000	030-0000	3766	11
DOM VIOLENCE PROG (NRS 200.485) Justice of the Peace	_____	101	104200	030-0000	3766	JP
DIVORCE FEES (NRS 440.605)	_____	101	999900	060-0000	3203	11
JUSTICE COURT FINES (NRS 176.285)	_____	754	999900	060-0000	4154	11
DISTRICT COURT FINES (NRS 3.270)	_____	754	999900	060-0000	4155	11
STATEWIDE TECHNOLOGY - COURTS (NRS19/SB106,sect2)	_____	101	148600	090-0000	3739	11
RETIRED JUSTICES&DISTRICT JUDGES(NRS19/SB106,sect2)	_____	101	149600	090-0000	3739	11
10% FORFEITURE-SPECIALTY CRT (NRS178.518/AB29,sect8)	_____	101	149500	090-0000	4152	11
90% FORFEITURE FOR VICTIMS OF CRIME (NRS 178.518)	_____	287	489500	931-0000	4152	11
BAIL BOND FILING FEES (NRS 4.060) Justice of the Peace	_____	287	489500	931-0000	3739	JP
MARRIAGE FEES TO AVODV (NRS 4.060) Justice of the Peace	_____	101	318100	409-0000	4250	JP
AID FOR VICTIMS OF DOMESTIC VIOLENCE (NRS 122.060)	_____	101	318100	409-0000	4250	11
FOSTER CARE FEES (NRS 247.305)	_____	606	325000	409-0000	3601	11
REAL PROPERTY TRANSFER TAX (\$.10-NRS 375.070.10a)	_____	101	383800	744-2600	3338	11
REAL PROPERTY TRANSFER TAX (\$.55-NRS 375.070.10c)	_____	608		130-0000	2163	---
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/SB 8,sect 124)	_____	101	913000	130-0000	3055	11
TOTAL	_____					

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
COUNTY TREASURER

\_\_\_\_\_  
DATE



STATE OF NEVADA  
MONTHLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
101 N Carson St Ste 5, Carson City NV 89701

FROM: **WASHOE COUNTY**

MONTH ENDING: \_\_\_\_\_ 20\_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY				
		FUND	APPR	ORG	GL	S/C
DISTRICT COURT ADMIN ASSESSMENTS (NRS 176.062)	_____	101	103000	030-0000	3766	16
DOM VIOLENCE PROG (NRS 200.485) Justice of the Peace	_____	101	104200	030-0000	3766	JP
DIVORCE FEES (NRS 440.605)	_____	101	999900	060-0000	3203	16
JUSTICE COURT FINES (NRS 176.285)	_____	754	999900	060-0000	4154	16
DISTRICT COURT FINES (NRS 3.270)	_____	754	999900	060-0000	4155	16
STATEWIDE TECHNOLOGY - COURTS (NRS19/SB106,sect2)	_____	101	148600	090-0000	3739	16
RETIRED JUSTICES&DISTRICT JUDGES(NRS19/SB106,sect2)	_____	101	149600	090-0000	3739	16
10% FORFEITURE-SPECIALTY CRT (NRS178.518/AB29,sect8)	_____	101	149500	090-0000	4152	16
90% FORFEITURE FOR VICTIMS OF CRIME (NRS 178.518)	_____	287	489500	931-0000	4152	16
BAIL BOND FILING FEES (NRS 4.060) Justice of the Peace	_____	287	489500	931-0000	3739	JP
MARRIAGE FEES TO AVODV (NRS 4.060) Justice of the Peace	_____	101	318100	409-0000	4250	JP
AID FOR VICTIMS OF DOMESTIC VIOLENCE (NRS 122.060)	_____	101	318100	409-0000	4250	16
FOSTER CARE FEES (NRS 247.305)	_____	606	325000	409-0000	3601	16
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070.10a)	_____	101	383800	744-2600	3338	16
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070.10c)	_____	608		130-0000	2163	---
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/SB 8,sect 124)	_____	101	913000	130-0000	3055	16
TOTAL	_____					

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

COUNTY TREASURER

DATE



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: CARSON CITY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	01	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	01	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	01	
WATER DISTRICT TAX (NRS 533.290)							
<u>EAGLE VALLEY</u>		101	424800	705-0000	3302	01	
<u>CARSON VALLEY GROUND WATER</u>		101	424900	705-0000	3302	01	
_____		101		705-0000	3302		
_____		101		705-0000	3302		
_____		101		705-0000	3302		
_____		101		705-0000	3302		
_____		101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	01	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	01	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	01	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	01	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	01	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	01	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	01	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0100	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0100	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: CHURCHILL COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	02	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	02	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	02	
WATER DISTRICT TAX (NRS 533.290)	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	02	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	02	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	02	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	02	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	02	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	02	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	02	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0200	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0200	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: CLARK COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	03	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	03	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	03	
WATER DISTRICT TAX (NRS 533.290)							
<u>COYOTE SPRINGS GROUND WATER BASIN</u>	_____	101	414000	705-0000	3302	03	
<u>COLORADO RIVER VALLEY</u>	_____	101	420800	705-0000	3302	03	
<u>LAS VEGAS BASIN</u>	_____	101	421100	705-0000	3302	44	
<u>MUDDY RIVER</u>	_____	101	421200	705-0000	3302	43	
<u>MUDDY RIVER SPRINGS</u>	_____	101	424500	705-0000	3302	03	
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	03	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	03	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	03	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	03	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	03	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	03	
CURRENT YEAR _____	_____						
PRIOR YEARS _____	_____						
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	03	
CURRENT YEAR _____	_____						
PRIOR YEARS _____	_____						
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0300	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0300	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



**STATE OF NEVADA**  
**QUARTERLY REVENUE TRANSFERS FROM COUNTIES**

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: **DOUGLAS COUNTY**

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	04	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	04	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	04	
WATER DISTRICT TAX (NRS 533.290)	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	04	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	04	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	04	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	04	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	04	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	04	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	04	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0400	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0400	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: ELKO COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	05	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	05	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	05	
WATER DISTRICT TAX (NRS 533.290)							
<u>LITTLE HUMBOLDT RIVER</u>	_____	101	417500	705-0000	3302	36	
<u>BOULDER FLAT GROUND WATER</u>	_____	101	423000	705-0000	3302	05	
<u>HUMBOLDT</u>	_____	101	423700	705-0000	3302	31	
<u>MAGGIE CREEK</u>	_____	101	426600	705-0000	3302	05	
<u>NORTH FORK GROUND WATER</u>	_____	101	426700	705-0000	3302	05	
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	05	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	05	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	05	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	05	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	05	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	05	
CURRENT YEAR _____	_____						
PRIOR YEARS _____	_____						
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	05	
CURRENT YEAR _____	_____						
PRIOR YEARS _____	_____						
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0500	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0500	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: ESMERALDA COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	06	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	06	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	06	
WATER DISTRICT TAX (NRS 533.290)							
<u>FISH LAKE VALLEY ARTESIAN</u>	_____	101	425000	705-0000	3302	06	
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	06	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	06	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	06	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	06	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	06	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	06	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	06	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0600	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0600	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: EUREKA COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	07	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	07	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	07	
WATER DISTRICT TAX (NRS 533.290)							
<u>DIAMOND VALLEY GROUND WATER</u>	_____	101	420200	705-0000	3302	07	
<u>BOULDER FLAT GROUND WATER</u>	_____	101	423000	705-0000	3302	07	
<u>HUMBOLDT</u>	_____	101	423700	705-0000	3302	30	
<u>WHIRLWIND VALLEY</u>	_____	101	425700	705-0000	3302	07	
<u>CRESCENT GROUND WATER</u>	_____	101	425800	705-0000	3302	07	
<u>MAGGIE CREEK</u>	_____	101	426600	705-0000	3302	07	
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	07	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	07	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	07	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	07	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	07	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	07	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	07	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0700	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0700	3320		
TOTAL	<u>0.00</u>						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: HUMBOLDT COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	08	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	08	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	08	
WATER DISTRICT TAX (NRS 533.290)							
LITTLE HUMBOLDT RIVER	_____	101	417500	705-0000	3302	35	
QUINN RIVER	_____	101	417600	705-0000	3302	37	
HUMBOLDT	_____	101	423700	705-0000	3302	32	
PARADISE VALLEY GROUND WATER	_____	101	424300	705-0000	3302	08	
PUMPERNICKEL VALLEY	_____	101	425900	705-0000	3302	08	
CLOVERS AREA GROUND WATER	_____	101	426000	705-0000	3302	08	
KELLY CREEK GROUND WATER	_____	101	426300	705-0000	3302	08	
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	08	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	08	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	08	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	08	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	08	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)							
CURRENT YEAR	_____	395	108200	050-0000	3056	08	
PRIOR YEARS	_____						
REAL PROPERTY TAX (NRS 361.745)							
CURRENT YEAR	_____	395	108200	050-0000	3320	08	
PRIOR YEARS	_____						
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0800	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0800	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: LANDER COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	09	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	09	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	09	
WATER DISTRICT TAX (NRS 533.290)							
<u>BOULDER FLAT GROUND WATER</u>	_____	101	423000	705-0000	3302	09	
<u>HUMBOLDT</u>	_____	101	423700	705-0000	3302	33	
<u>ANTELOPE MIDDLE REESE RIVER</u>	_____	101	425400	705-0000	3302	09	
<u>WHIRLWIND VALLEY</u>	_____	101	425700	705-0000	3302	09	
<u>CRESCENT GROUND WATER</u>	_____	101	425800	705-0000	3302	09	
<u>CLOVERS AREA GROUND WATER</u>	_____	101	426000	705-0000	3302	09	
<u>LOWER REESE RIVER VALLEY</u>	_____	101	426400	705-0000	3302	09	
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	09	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	09	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	09	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	09	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	09	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)							
CURRENT YEAR _____		395	108200	050-0000	3056	09	
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)							
CURRENT YEAR _____		395	108200	050-0000	3320	09	
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-0900	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-0900	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: LINCOLN COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	10	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	10	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	10	
WATER DISTRICT TAX (NRS 533.290)							
<u>COYOTE SPRINGS GROUND WATER BASIN</u>	_____	101	414000	705-0000	3302	10	
<u>PAHRANAGAT LAKE</u>	_____	101	422800	705-0000	3302	41	
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	10	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	10	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	10	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	10	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	10	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	10	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	10	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1000	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1000	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: LYON COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	11	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	11	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	11	
WATER DISTRICT TAX (NRS 533.290)							
MASON VALLEY GROUND WATER	_____	101	423100	705-0000	3302	11	
SMITH VALLEY ARTESIAN BASIN	_____	101	423900	705-0000	3302	11	
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	11	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	11	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	11	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	11	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	11	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	11	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	11	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1100	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1100	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: MINERAL COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	12	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	12	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	12	
WATER DISTRICT TAX (NRS 533.290)	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	12	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	12	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	12	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	12	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	12	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	12	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	12	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1200	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1200	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: NYE COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	13	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	13	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	13	
WATER DISTRICT TAX (NRS 533.290)							
PAHRUMP ARTESIAN BASIN	_____	101	422900	705-0000	3302	40	
DUCKWATER CREEK	_____	101	424200	705-0000	3302	39	
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	13	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	13	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	13	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	13	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	13	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	13	
CURRENT YEAR	_____						
PRIOR YEARS	_____						
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	13	
CURRENT YEAR	_____						
PRIOR YEARS	_____						
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1300	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1300	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



STATE OF NEVADA  
 QUARTERLY REVENUE TRANSFERS FROM COUNTIES

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: PERSHING COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	14	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	14	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	14	
WATER DISTRICT TAX (NRS 533.290)							
	<b>HUMBOLDT</b>	101	423700	705-0000	3302	34	
	<b>IMLAY GROUND WATER</b>	101	426200	705-0000	3302	14	
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	14	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	14	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	14	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	14	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	14	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	14	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	14	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1400	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1400	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



**STATE OF NEVADA**  
**QUARTERLY REVENUE TRANSFERS FROM COUNTIES**

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: **STOREY COUNTY**

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	15	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	15	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	15	
WATER DISTRICT TAX (NRS 533.290)	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	15	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	15	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	15	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	15	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	15	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	15	
CURRENT YEAR _____							
PRIOR YEARS _____							
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	15	
CURRENT YEAR _____							
PRIOR YEARS _____							
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1500	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1500	3320		
TOTAL	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



**STATE OF NEVADA**  
**QUARTERLY REVENUE TRANSFERS FROM COUNTIES**

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: WASHOE COUNTY

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	16	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	16	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	16	
WATER DISTRICT TAX (NRS 533.290)							
LEMMON VALLEY	_____	101	425200	705-0000	3302	16	
TRUCKEE MEADOWS/SUN VALLEY	_____	101	425300	705-0000	3302	16	
WARM SPRINGS GROUND WATER	_____	101	425500	705-0000	3302	16	
HONEY LAKE VALLEY	_____	101	425600	705-0000	3302	16	
COLD SPRINGS VALLEY	_____	101	426100	705-0000	3302	16	
PLEASANT VALLEY	_____	101	426800	705-0000	3302	16	
_____	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	16	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	16	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	16	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	16	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	16	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	16	
CURRENT YEAR _____	_____						
PRIOR YEARS _____	_____						
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	16	
CURRENT YEAR _____	_____						
PRIOR YEARS _____	_____						
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1600	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1600	3320		
TOTAL	=====						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

\_\_\_\_\_  
 COUNTY TREASURER



**STATE OF NEVADA**  
**QUARTERLY REVENUE TRANSFERS FROM COUNTIES**

TO: Nevada State Controller  
 101 N Carson St Ste 5, Carson City NV 89701

FROM: **WHITE PINE COUNTY**

QUARTER: \_\_\_\_\_

SOURCE OF REVENUE	AMOUNT	STATE CONTROLLER'S USE ONLY					
		FUND	APPR	ORG	GL	S/C	P/P
ESTIMATED POPULATION FEES (NRS 4.065)	_____	101	236100	130-0000	3765	17	
REAL PROPERTY TRANS TAX (\$1.30-NRS 375/sb8,sect124)	_____	101	913000	130-0000	3055	17	
REAL PROPERTY TRANSFER TAX (\$0.55-NRS 375.070C)	_____	608		130-0000	2163		
REAL PROPERTY TRANSFER TAX (\$0.10-NRS 375.070A)	_____	101	383800	744-2600	3338	17	
WATER DISTRICT TAX (NRS 533.290)							
	<b>HUMBOLDT</b>	101	423700	705-0000	3302	17	
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
	_____	101		705-0000	3302		
LIVESTOCK INSPECTION TAX (NRS 571.035)	_____	101	454600	550-0300	3319	17	
MARRIAGE LICENSES (NRS 122.060)	_____	101	999900	060-0000	3120	17	
CIVIL ACTION FEES (NRS 19.030)	_____	101	999900	060-0000	3204	17	
TRUST PROPERTY SALES (NRS 361.745)	_____	101	999900	060-0000	3240	17	
DISPLACED HOMEMAKER (NRS 19.033)	_____	205	477000	902-0000	3739	17	DISHMKR
PERSONAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3056	17	
CURRENT YEAR	_____						
PRIOR YEARS	_____						
REAL PROPERTY TAX (NRS 361.745)	_____	395	108200	050-0000	3320	17	
CURRENT YEAR	_____						
PRIOR YEARS	_____						
INDIGENT MEDICAL (NRS 428.285)	_____	628	324400	085-1700	3320		
INDIGENT ACCIDENT (NRS 428.185)	_____	628	324500	085-1700	3320		
<b>TOTAL</b>	_____						

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS CORRECT AND THAT ALL FEES AND FINES FOR THE PERIOD COVERED BY THIS REPORT ARE INCLUDED HEREIN.

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 COUNTY TREASURER