

Real Estate Transfer Statement

• To be filed with the Register of Deeds.
• Read instructions on reverse side.

THE DEED WILL NOT BE RECORDED UNLESS THIS STATEMENT IS SIGNED AND ITEMS 1-25 ARE ACCURATELY COMPLETED

1 County Name	2 County Number	3 Date of Sale Mo. ____ Day ____ Yr. ____	4 Date of Deed Mo. ____ Day ____ Yr. ____
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Street or Other Mailing Address City State Zip Code Telephone Number ()		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Street or Other Mailing Address City State Zip Code Telephone Number ()	

7 PROPERTY CLASSIFICATION NUMBER. Check one box in categories A and B. Check C if property is also a mobile home.				
(A) Status	(B) Property Type			(C)
(1) <input type="checkbox"/> Improved	(1) <input type="checkbox"/> Single Family	(4) <input type="checkbox"/> Industrial	(7) <input type="checkbox"/> Mineral Interests-Nonproducing	(9) <input type="checkbox"/> State Assessed
(2) <input type="checkbox"/> Unimproved	(2) <input type="checkbox"/> Multi-Family	(5) <input type="checkbox"/> Agricultural	(8) <input type="checkbox"/> Mineral Interests-Producing	(10) <input type="checkbox"/> Exempt
(3) <input type="checkbox"/> IOLL	(3) <input type="checkbox"/> Commercial	(6) <input type="checkbox"/> Recreational		(1) <input type="checkbox"/> Mobile Home
8 Type of Deed	<input type="checkbox"/> Corrective	<input type="checkbox"/> Land Contract	<input type="checkbox"/> Personal Rep.	<input type="checkbox"/> Bill of Sale
<input type="checkbox"/> Warranty	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Cemetery
<input type="checkbox"/> Quit Claim	<input type="checkbox"/> Conservator	<input type="checkbox"/> Partition	<input type="checkbox"/> Trust	<input type="checkbox"/> Other _____
9 IRC § 1031 Exchange? (Was the transfer an IRS like-kind exchange?)				<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Type of Transfer	<input type="checkbox"/> Sale	<input type="checkbox"/> Gift	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Revocable Trust
	<input type="checkbox"/> Auction	<input type="checkbox"/> Exchange	<input type="checkbox"/> Life Estate	<input type="checkbox"/> Irrevocable Trust
				<input type="checkbox"/> Court Decree
				<input type="checkbox"/> Satisfaction of Contract
				<input type="checkbox"/> Other (Explain.) _____
11 Was ownership transferred in full? (If No, explain the division.)			12 Was real estate purchased for same use? (If No, state the intended use.)	
<input type="checkbox"/> YES <input type="checkbox"/> NO _____			<input type="checkbox"/> YES <input type="checkbox"/> NO _____	
13 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)				
<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> Spouse <input type="checkbox"/> Parents and Child <input type="checkbox"/> Family Corporation, Partnership or LLC				
<input type="checkbox"/> Grandparents and Grandchild <input type="checkbox"/> Brothers and Sisters <input type="checkbox"/> Aunt or Uncle to Niece or Nephew <input type="checkbox"/> Other _____				
14 What is the current market value of the real property?			15 Was the mortgage assumed? (If Yes, state the amount and interest rate.)	
			<input type="checkbox"/> YES <input type="checkbox"/> NO \$ _____ %	
16 Does this conveyance divide a current parcel of land?			17 Was transfer through a real estate agent? (If Yes, include the name of the agent.)	
<input type="checkbox"/> YES <input type="checkbox"/> NO			<input type="checkbox"/> YES <input type="checkbox"/> NO _____	
18 Address of Property			19 Name and Address of Person to Whom Tax Statement Should be Sent	

20 Legal Description

21 If agricultural, list total number of acres _____.

22 Total purchase price, including any liabilities assumed	22	\$	
23 Was nonreal property included in the purchase? <input type="checkbox"/> YES <input type="checkbox"/> NO (If Yes, enter amount and attach itemized list.)	23	\$	
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	

25 If this transfer is exempt from the documentary stamp tax, list the exemption number _____.

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

**sign
here**

Print or Type Name of Grantee or Authorized Representative _____ Telephone Number _____

Signature of Grantee or Authorized Representative _____ Title _____ Date _____

REGISTER OF DEEDS' USE ONLY

FOR DEPT. USE ONLY

26 Date Deed Recorded Mo. ____ Day ____ Yr. ____	27 Value of Stamp or Exempt Number \$ _____	28 Deed Book	29 Deed Page	30
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INSTRUCTIONS

The Register of Deeds will not accept a deed for recording unless items 1 through 25 are properly completed and this Real Estate Transfer Statement, Form 521 is signed.

WHO MUST FILE. Any grantee, or grantee's authorized representative, who wishes to record a deed to real property must file this Form 521. A land contract or memorandum of contract requires a completed Form 521, which is not subject to the documentary stamp tax until the deed is presented for recording.

WHEN AND WHERE TO FILE. This Form 521 must be filed with the Register of Deeds when the deed or land contract or memorandum of contract is presented for recording.

SPECIFIC INSTRUCTIONS GRANTEE (BUYER)

ITEM 1. Indicate the county where the property is located. If it is located in more than one county, indicate the county where the transfer is being filed.

ITEM 4. The date of the deed is the date on which it was signed by the grantor, unless otherwise specified in the deed.

ITEMS 5 AND 6. Enter the complete name, address, and telephone number of the grantor and grantee. Business addresses should be used for business organizations such as corporations, trusts, and partnerships.

ITEM 7. Indicate the type of property being transferred. Check C only if the property being transferred is a mobile home. "IOLL" means improvement on leased land. Check only one box in categories A and B.

ITEM 8. Indicate the type of deed being filed. Check only one box.

ITEM 9. Indicate whether the real estate transfer is a like-kind exchange under Internal Revenue Code § 1031.

ITEM 11. Indicate what property interests were transferred. If full ownership was not transferred, check "NO" and explain.

ITEM 12. A "purchase for the same use" means a purchase with the same intended use of the property. Change in use include, for example, a vacant lot becoming a cemetery or an agricultural lot becoming a subdivision.

ITEM 13. Check the appropriate box to indicate if the transfer was between relatives. "Relative" means a seller is related to the buyer by blood or marriage.

ITEM 14. Indicate the current market value of the real property. Current market value may be the purchase price paid for the real property, if the sale is between a willing buyer and a willing seller in the ordinary course of business.

ITEM 15. Indicate whether the buyer assumed a mortgage as part of the purchase price. If a mortgage was assumed, check "YES" and indicate the amount and interest rate. If no mortgage was assumed, check "NO."

ITEM 16. If this transfer divides the property into two or more parcels, check "YES." If this transfer does not divide or split the property, check "NO."

ITEM 20. The legal description can be found in the deed or abstract of the real property.

ITEM 21. Indicate the total number of acres included if the transfer was of agricultural or horticultural land. Indicate the total number of acres included in the sale.

ITEM 22. Enter the total purchase price or consideration paid or to be paid, including cash, mortgages, property traded, assumed liabilities, leases, easements, and personal property purchased.

ITEM 23. Enter the total dollar value of items which are included in the total purchase price but are not considered a part of the real property. If there are none, check "NO" and enter zero.

ITEM 25. The list of exemptions is available from the Register of Deeds or at www.revenue.ne.gov/PAD under "Featured Information." Click on "Documentary Stamp Tax" then click on "Documentary Stamp Tax Exemptions Chart."

AUTHORIZED SIGNATURE. This Form 521 must be signed and dated by the grantee or the grantee's authorized representative.

REGISTER OF DEEDS

The Register of Deeds will not record the deed if items 1 through 25 on this Form 521 have not been completed or the Form 521 has not been signed by the grantee or authorized representative.

The Register of Deeds will complete items 26 through 29 at the time the deed is recorded.

The Register of Deeds will forward this Form 521 to the county assessor when items 1 through 29 are complete.

Please retain a copy of this statement for your records.