

**AFFIDAVIT TO SUPPORT FAIR MARKET VALUE FOR REAL ESTATE**  
**TRANSFER TAX UNDER 30 DEL. C. §5401(4)**

- (1) The parties to this transaction are as follows;  
(a) The Grantor/Seller is \_\_\_\_\_ (“Seller”)  
(b) The Grantee/Buyer is \_\_\_\_\_ (“Buyer”)
- (2) This transaction is for the Real Estate known  
as \_\_\_\_\_ and assigned Tax Parcel  
No. \_\_\_\_\_ (“Property”).
- (3) Buyer and Seller are unrelated parties.
- (4) The Buyer and Seller negotiated in good faith agreeing on the sales price of  
\$ \_\_\_\_\_ in an arms-length transaction.
- (5) The parties believe that the assessed value for real estate tax purposes exceeds the fair  
market value of the Property and actual consideration for this transaction. This affidavit is  
being presented to demonstrate that the agreed upon sales price should be used for  
transfer-tax purposes under 30 Del.C. §5401 (4).

Sellers:

\_\_\_\_\_  
\_\_\_\_\_

Buyers:

\_\_\_\_\_  
\_\_\_\_\_

State of \_\_\_\_\_ )

County of \_\_\_\_\_ )

Signed and sworn to (or affirmed) before me on \_\_\_\_\_ Date by  
\_\_\_\_\_  
\_\_\_\_\_ Name(s)  
of individual(s) making statement.

\_\_\_\_\_  
Notarial Officer

Title of Office:

My Commission Expires:

State of \_\_\_\_\_ )

County of \_\_\_\_\_ )

Signed and sworn to (or affirmed) before me on \_\_\_\_\_ Date by  
\_\_\_\_\_  
\_\_\_\_\_ Name(s)  
of individual(s) making statement.

\_\_\_\_\_  
Notarial Officer

Title of Office:

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