



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 688-1295  
Fax: (775) 688-1303

JIM GIBBONS  
Governor  
ROBERT R BARENGO  
Chair, Nevada Tax Commission  
DINO DICIANNO  
Executive Director

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

## Guidance Letter 10-001

Date: 7-14-10

To: County Assessors

From: Terry E. Rubald, Chief, Division of Assessment Standards

CC: Dino DiCianno, Executive Director, Department of Taxation  
Bruce Bartolowits, Supervisor, Locally Assessed Properties

Subject: **COLLECTION OF DATA RELATED TO COST OF REPLACEMENT OF WELLS**

---

**SUMMARY:** Guidance Letter 10-001 discusses how to appropriately use Marshall-Swift Costing Service and/or the Rural Building Manual in developing a cost for water wells and when to use an average well depth

### AUTHORITY:

**NRS 360.215(2):** The Department shall consult and assist county assessors to develop and maintain standard assessment procedures to be applied and used in all of the counties of the State, to ensure that assessments of property by county assessors are made equal in each of the several counties of this state.

### APPLICATION:

1. In order to appropriately estimate the cost of a water well, use the latest edition of the Rural Building Manual, Section 4, Utilities.
2. The appraiser will need to collect information on type of pump, such as a jet pump or submersible pump; tank size, pump motor horsepower, and depth of well.
3. Depth of well may be obtained from the Water Resources Division of the Department of Conservation and Natural Resources. Go to the well log database:  
<http://water.nv.gov/engineering/wlog/wlog.cfm>  
and type in the relevant information to find the appropriate well information.
4. If the Water Resources Division website does not have the needed information, contact the Division at 901 South Stewart St., Suite 2002, Carson City, NV 89701, Phone: 775-684-2800 Fax: 775-684-2811
5. The well depth may be listed on the building permit or available at your Building Department.
6. The drilling company will also have the well depth.
7. Alternatively, contact the property owner to examine his copy of the well log.

8. If the well depth is unavailable from any of these sources, the depth should be estimated using the average well depth in that geographic area.
9. Once the appropriate information has been obtained, use the tables in the Rural Building Manual to calculate the cost of the well.

WEBSITE LOCATIONS:

Nevada Revised Statutes (NRS): <http://www.leg.state.nv.us/NRS/>  
Nevada Administrative Code: <http://www.leg.state.nv.us/NAC/CHAPTERS.html>

Department of Taxation Guidance letters: <http://www.tax.state.nv.us>; then select “Publications;” then select Local Government Services Publications and “Guidance letters.”