



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 10-005

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: **ASSESSOR'S SALES FILE REPORT TO THE DEPARTMENT**

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**SUMMARY:** Guidance Letter 10-005 discusses the format for consistent reporting of the sales file to the Department in order to allow the Department to more accurately evaluate the sales data used in setting land values.

### AUTHORITY:

**NRS 360.250(2)(d):** The Nevada Tax Commission may:

Require county assessors, sheriffs as ex officio collectors of licenses and all other county officers having to do with the preparation of the assessment roll or collection of taxes or other revenues, to furnish such information in relation to assessments, licenses or the equalization of property valuations, and in such form as the Nevada Tax Commission may demand.

**NAC 361.151 Statement of valuation of property sold.** ([NRS 360.090](#), [360.250](#), [361.260](#)) On or before April 1 of each year, each county assessor shall furnish to the Department a statement of the valuation of real property which was sold in his county in the preceding calendar year. The statement must include:

1. The date of each sale;
2. The parcel number or a description of the real property sold;
3. The sales price; and
4. The method used to verify the sales price.

### APPLICATION:

1. The Statement of Valuation of Property Sold (Sales File) must be reported in Excel spreadsheet format or a Comma Separated Variable text file.
2. Pending a request for change of NAC 361.151 which requires a filing deadline of April 1 each year, please submit the Sales File **no later than July 5** annually, unless a request for extension of the due date has been submitted in writing explaining the reasons for the request for extension. The purpose of the July 5 due date

rather than the April 1 due date is to more closely mirror the closure of the sales file before July 1 as required in NRS 361.260(7).

3. The Sales File must be delivered annually by electronic media to the Supervisor, Locally Assessed Section, Division of Assessment Standards, via email or cd or dvd disk.
4. Additional information, such as land and improvement characteristics, and information about the sale, may be requested.

#### 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."