



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>  
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

BRIAN SANDOVAL  
Governor  
JAMES DEVOLLD  
Chair, Nevada Tax Commission  
WILLIAM D. ANDERSON  
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

## MEMORANDUM

Date: July 5, 2018

To: County Treasurers  
School District Finance Officers

CC: County Assessors

From: Kelly Langley, Supervisor  
Local Government Finance

Subject: FY 2018 Property Tax Collection

---

The Department of Education will begin the process to true up the FY 2017-18 allocations to Nevada school districts from the Distributive School Account in August 2018. To facilitate completion of this project, the Local Government Finance section will begin compiling property tax collection data for fiscal year 2017-18 and forward the information to the Department of Education.

The data which the Department of Education is seeking pertains to tax revenues from secured, unsecured and centrally assessed properties collected on behalf of, and credited to the school district's operating fund; and the school district's share of net proceeds of minerals revenue distributed by the Department in fiscal years 2017 and 2018.

**Pursuant to the requirements of NAC 354.571, the tax receiver of each county shall complete and file a preliminary report with the Department of Taxation, the Department of Education and the county school district on or before August 1 each year. The county school district, in accordance with the provisions of NAC 354.575, shall complete and submit a similar report to the Department of Taxation, the Department of Education and the tax receiver on or before August 10<sup>th</sup>. Any differences of more than 3% in the respective reports of county treasurers and school districts must be resolved prior to submission of the final version of the preliminary summary report. The report is due on August 15, 2018. An explanation of the reasons for any differences of greater than 3% must be included with the preliminary summary report. The final summary report is due on or before September 10, 2018.**

Please feel free to contact me at (775) 684-2073, email [klangley@tax.state.nv.us](mailto:klangley@tax.state.nv.us) or Penny Hampton at (775) 684-2092, email [phampton@tax.state.nv.us](mailto:phampton@tax.state.nv.us) if you have any questions. Thank you in advance for your assistance in this matter.