

August 16, 2011

**“DATE OF SALE ASSESSED VALUE”
IN THE STATE SALES FILE**

Purpose. To advise county assessors of their responsibility to report the appropriate “date of sale assessed value” for use in the state sales file; and to ensure that the assessment record of the parcel matches the state sales file record.

Procedure and Implementation. Any time during a calendar year, the “date of sale assessed value” will reflect the assessed value of that parcel for that year. The assessed value to be reported on a parcel at the time of sale will be the assessed value for the year in which the sale occurred.

Examples. The following table illustrates the assessed value to be reported for use in the state sales file:

Date of Sale	Assessed Value Reported in State Sales File
Sale occurred in 2009 and recorded or filed in 2011	2009 assessed value
Between July 1, 2010 and December 31, 2010	2010 assessed value
Between January 1, 2011 and June 30, 2011	2011 assessed value

If a sale is received that does not fit within any of the above examples, please contact your field liaison for assistance.

APPROVED:

/s

Ruth A. Sorensen
Property Tax Administrator
August 16, 2011

APPROVED:

/s

Douglas A. Ewald
Tax Commissioner
August 16, 2011