

State of Nevada Division of Assessment Standards

Version Date: 10/16/2013

1993111 Agricultural Map Files

Reviewed: 08/19/1993

Description: This record series consists of individual files for certain agricultural properties in each of the seventeen counties. The files contain maps and assorted information. The files provide a base for the preparation of maps of properties selected for inclusion in the ratio study.

Retention: Retain for a period of five (5) calendar years.

Disposition: Permanent: Transfer to State Archives

1993096 Application for Agricultural Use

Reviewed: 08/19/1993

Description: This record series consists of the applications for agricultural assessment. The files may contain, but are not limited to: Application with associated documentation; Affidavit; Assessment documentation; Related correspondence.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1993098 Application for Open-space Use Assessment

Reviewed: 08/19/1993

Description: This record series consists of the applications for open-space use assessment. The files may include, but are not limited to: Application with supportive documentation; A description of the property; Affidavit; Assessment documentation; Related correspondence.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1993110 County Assessment Maps

Reviewed: 08/19/1993

Description: This record series consists of copies of county assessment maps. The maps are used by appraisers for information purposes, and by in-house drafters in the preparation of assessment maps.

Retention: Retain until superseded.

Disposition: Permanent: Transfer to State Archives

1993103 Division of Assessment Standards (DOAS) Checklists by County

Reviewed: 08/19/1993

Description: This record series consists of office procedures review. It includes, but is not limited to: Division of Assessment Standards checklist by county; Field notes; Related correspondence.

Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy

1993102 Improvement Valuation Files

Reviewed: 08/19/1993

Description: This record series consists of documentation and support material used in the Ratio Study. It includes, but is not limited to: Marshall-Swift Cost Manuals; Rural Cost Manual (generated by the department for use by assessors); County Cost Manual and Procedures; County generated income report; Copies of DOAS generated income reports and worksheets; Rental information; Related correspondence.

Retention: Retain until superseded.

Disposition: Destroy

1993097 Individual Appraisal Records

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Reviewed: 08/19/1993

Description: This record series consists of appraisals of assessor's parcels which are used to support the Ratio Study. The files may include but are not limited to: Property ratios documentation; Land valuation sheets; Worksheets, costing forms, data collection forms, and field notes; Copy of the county appraisal record; Related correspondence.

Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy

1993101 Land Valuation Files

Reviewed: 08/19/1993

Description: This record series consists of source information maintained for reference in the preparation of the Ratio Study. It may include, but is not limited to: Copies of county land sales, county worksheets and spreadsheets; DOAS worksheets and spreadsheets; Copies of Assessors' parcel map books; County zoning information, county coding sheets, etc.; Related correspondence.

Retention: Retain until superseded.

Disposition: Destroy

1993088 Mining Property Appraisal Files

Reviewed: 08/19/1993

Description: This record series consists of appraisals used in valuation for ad valorem tax purposes for all reduction, smelting and milling works, plants and facilities, whether or not associated with a mine, all drilling rigs, and all supplies, machinery, equipment, apparatus, faculties, buildings, structures, and other improvements used in connection with any mining, drilling, reduction, smelting or milling operations. The files may contain, but are not limited to: Company property affidavits and appraisals; Related correspondence.

Retention: Retain these records for a period of four (4) fiscal years from the year the operation ceases to do business in the State.

Disposition: Destroy

1993090 Net Proceeds of Minerals Billing Records

Reviewed: 08/19/1993

Description: This record series consists of billing records for net proceeds of minerals tax. The files may include, but are not limited to: Net proceeds tax billing and associated records; Copies of audits and supportive documentation; Related correspondence.

Retention: Retain these records for a period of four (4) fiscal years from the end of the fiscal year year to which they pertain.

Disposition: Destroy

1993089 Net Proceeds of Mines Files

Reviewed: 08/19/1993

Description: This record series consists of net proceeds of minerals files used in valuation and taxation purposes, for minerals extracted, including proceeds of all operating mines, operating oil and gas wells, operations extracting geothermal resources for profit, except an operation which uses natural hot water to enhance the growth of animal or plant life, and operations extracting minerals from natural solutions. The files may contain but are not limited to: Company reports and billing records; Royalty receipts and associated documentation; Related correspondence.

Retention: Retain these records for a period of four (4) fiscal years from the year the operation ceases to do business in the State.

Disposition: Destroy

1993093 Nevada Tax Commission Workpapers and Utility Appraisal Worksheets

Reviewed: 08/19/1993

Description: This record series contains determination of property tax assessments. The files may contain, but are not limited to: Head sheet appraisal; Utility worksheets; Supportive documentation; Related correspondence.

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Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal year to which the appraisal pertains.

Disposition: Destroy

1993099 Personal Property Appraisal

Reviewed: 08/19/1993

Description: This record series is used to assessment personal property taxes. The files may include, but are not limited to: Division of Assessment Standards category input sheets by county; Field notes; Related by correspondence.

Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal fiscal year to which they pertain.

Disposition: Destroy

1993105 Property Tax Appeal Files

Reviewed: 08/19/1993

Description: This record series consists of property assessment appeal files of the State Board of Equalization (See NRS 461.420 (2)). The files may contain, but are not limited to: Evidence and exhibits submitted by the petitioner and respondent; The record of the county board of equalization; Hearing documentation; Related correspondence.

Retention: Retain these records for a period of three (3) calendar years from the year to which they pertain.

Disposition: Destroy Securely

1993109 Source Maps

Reviewed: 08/19/1993

Description: This records series consists of copies of source maps such as BLM topographic maps, tax district maps, Southern Pacific Railroad Maps, aerial photo-generated maps, annexation maps, BLM land patents, and subdivision maps. The maps are used by appraisers for information purposes, and by in-house drafters in the preparation of assessment maps for counties.

Retention: Retain until superseded.

Disposition: Permanent: Transfer to State Archives

1993107 Summary of Appeals

Reviewed: 08/19/1993

Description: This record series consists of a summary of State Board of Equalization action or changes, the dollar amount of change, the net dollar amount of change, the number of parcels appealed, the number of appeals heard by the county board of equalization, a breakdown of property types appealed, and annual report information.

Retention: Retain these records for a period of three (3) calendar years from the year to which they pertain.

Disposition: Destroy

1993092 Utility Property Appraisal Files

Reviewed: 08/19/1993

Description: This record series is used in valuation for ad valorem tax purposes for unitary and construction work in progress. The files may include, but are not limited to: Company reports with supportive documentation; Valuation documentation; Related correspondence.

Retention: Retain these records for a period of three (3) fiscal years from the year the fiscal year year to which the appraisal pertains.

Disposition: Destroy

1993094 Utility Property Tax Billing Records

Reviewed: 08/19/1993

Description: This record series contains tax records for unitary and construction work-in-progress by fiscal year. The files may contain, but are not limited to: Billing notices with associated documentation; Payment records; Related correspondence.

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Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy