

State of Nevada Division of Local Government Services

Version Date: 6/11/2014

2014194 Abatements

Description: This record series consists of records used by county assessors, treasurers, and the Department to calculate abatements of various types pursuant to NRS 361.4722 through 361.4735; records relating to abatement fiscal notes pursuant to NRS 701A.110 (4) and NRS 701A.375; and files related to Office of Energy abatements pursuant to NRS 361.0687. It may include, but is not limited to: tax cap tables; fair market rent tables; summary reports of tax cap abatements from county tax receivers pursuant to NAC 361.609; LEED (Leadership in Energy Efficiency and Design) fiscal notes pursuant to NRS 701A.110(4); renewable energy fiscal notes pursuant to NRS 701A.375; appeals of general and residential tax abatements; summaries of appeals; Office of Energy abatement certifications and correspondence pursuant to NRS 361.0687; Office of Energy renewable energy abatement orders, agreements, and certificates pursuant to NRS 701A.320.

Retention: Retain these records for a period of three (3) fiscal years from the fiscal year the abatement was terminated.

Disposition: Destroy

1993096 Application for Agricultural Use

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

2014195 Appraiser Certification Files

Description: This record series documents the certification of property tax appraisers (see NRS 361.221 et seq. and NAC 361.555 et seq.). It may include, but is not limited to: appraisal examination test scores; continuing education classes taken and number of credits awarded; hearings and decisions of the Appraiser Certification Board regarding suspension and revocation; related documentation.

Retention: Retain these records for a period of ten (10) calendar years from the date the appraiser was no longer employed as a property tax appraiser.

Disposition: Destroy Securely

2014197 Audits: Net Proceeds of Mineral Tax Audits

Description: This record series documents the audits of net proceeds of minerals taxpayers. The records may include, but is not limited to: audit reports, deficiency determinations, and associated documentation.

Retention: Retain these records for a period of fourteen (14) calendar years from the end of the calendar year in which the mailing, service of determination or final billing to the affected taxpayer occurred.

Disposition: Destroy Securely

2014196 Audits: Performance Audits

Description: This record series consists of the performance audits of county assessors, county treasurers, and county recorders, etc. (See NRS 360.250 and NAC 360.720 et seq.). The record may include but is not limited to: audit reports and associated records.

Retention: Retain these records for a period of ten (10) fiscal years from completion of the audit.

Disposition: Permanent: Transfer to State Archives

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1993094 Centrally Assessed Property Tax Billing Records

Description: This record series contains tax records for centrally-assessed utility and transportation property and associated 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.

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

Description: This record series consists of documentation and support material used in the Ratio Study. It includes, but is not limited to: County Cost Manual and Procedures; county generated income report; copies of LGS generated income reports and worksheets; rental information; related correspondence.

Retention: Retain until superseded.

Disposition: Destroy

1993097 Individual Appraisal Records

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; improvement sketch drawings and photographs; 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

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; LGS worksheets and spreadsheets; copies of Assessors' parcel map books; county zoning information, county coding sheets, etc.; related correspondence.

Retention: Retain until superseded.

Disposition: Destroy

2014200 Local Government Reports

Description: This record series consists of reports required by statute to be submitted to the department by local government entities, local government officials, as well as those produced by LGS (Division of Local Government Services). It includes, but is not limited to: Segregation reports (NRS 361.390(2)); Report of Appraisals (NAC 361.146); Statement of Valuation of sold property (NAC 361.151); List of buildings with qualified heating & cooling systems (NAC 361.058); Log of changes to assessment roll (NRS 361.310(4)); Indebtedness Reports, Five year Capital Improvement Plan, Debt Management policy (NRS 350.013); Lobbying Expense Report (NRS 354.59803, bi-annually); Quarterly "More Cops" Report (Clark County Sales & Use Tax Act of 2005); Independent Auditor reports (NRS 354.624(3)); Quarterly County Recorder Reports; Quarterly and Annual Reports produced by LGS; and other reports.

Retention: Retain these reports for a period of five (5) fiscal years from the fiscal year in which the reports were produced or received.

Disposition: Permanent: Transfer to State Archives

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1993088 Mining Property Appraisal Files

Description: This record series consists of appraisals used in valuation for property 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, facilities, 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; field notes, maps, improvement sketch drawings and photographs; related correspondence.

Retention: Retain these records for a period of five (5) fiscal years from the year of the last inspection.

Disposition: Permanent: Transfer to State Archives

2014198 Mining Transmittal Statements

Description: This record series consists of transmittals of assessed value of mine properties to county assessors to place on the local secured or unsecured property tax rolls for billing and collection.

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

Disposition: Destroy

1993090 Net Proceeds of Minerals Billing Records

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 to which they pertain.

Disposition: Destroy

1993089 Net Proceeds of Mines Files

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 seven (7) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy

1993093 Nevada Tax Commission Workpapers and Utility Appraisal Worksheets

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.

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

Description: This record series consists of appraisals of assessor's personal property accounts which are used to support the Ratio Study. The files may include but are not limited to: property ratios documentation; 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

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2014201 Residential Construction Tax Records

Description: This record series documents the reviews of requests for and renewals of the residential construction tax (NRS 387.332). The series may contain, but is not limited to: copy of the request with supporting documentation, analysis by the division, and decision of the Nevada Tax Commission.

Retention: Retain these records for a period of five (5) fiscal years from the year last approved.

Disposition: Permanent: Transfer to State Archives

1993109 Source Maps

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.

Retention: Retain until superseded.

Disposition: Permanent: Transfer to State Archives

2014184 State Board of Equalization Decision Papers

Description: These records document formal decisions made by the State Board of Equalization (See NRS 361.360 et seq. and NAC 361.747 et seq.). The files may include, but are not limited to: decision papers with associated documentation.

Retention: Retain these records for a period of five (5) calendar years from the date of the decision.

Disposition: Permanent: Transfer to State Archives

1993107 Summary of Appeals

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

2014202 Tax Rolls

Description: This record series includes the Centrally-Assessed Bulletins (secured and unsecured tax rolls) pursuant to NRS 361.3205; the Net Proceeds of Minerals Tax Bulletin based on annual certification statements pursuant to NRS 362.130; and the Mining Property Tax rolls (secured and unsecured) based on the transmittals to counties.

Retention: Retain these records for a period of ten (10) fiscal years from the year last approved.

Disposition: Permanent: Transfer to State Archives

1993092 Utility and Transportation Property Appraisal Files

Description: This record series is used in valuation for property tax purposes for centrally assessed utility and transportation property and associated construction work in progress. The files may include, but are not limited to: company reports with supportive documentation; valuation documentation; capitalization rate studies; related correspondence.

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

Disposition: Destroy