

Nevada Local Government Retention Schedule

Section Number S-1001

Assessors

Additional Tax Due and Valuation Notices

LRDA Number 2007-0468

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to notify property owners of disqualification of specially assessed property or errors made in the valuation process. This series may include, but is not limited to, notice to property owners, records documenting taxes assessed, reason for disqualification or change, appeal forms, supporting documentation and related correspondence.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	NRS 250.110 to 250.180, NRS 11.190 (1)(b), NRS 11.190(3)(d), NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Affidavits of Tax Exemption

LRDA Number 2007-0081

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents affidavits filed by war veterans, disabled veterans, surviving spouses, the blind and other qualifying individuals or organizations for real and/or personal property tax exemption. This series may include, but is not limited to, applications, questionnaires, applicable forms and supporting documentation, related correspondence and similar documents.	Three (3) fiscal years after last claimed.	NRS 361.044, NRS 250.110 to 250.180, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, overwriting, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Appraisal Records

LRDA Number 2007-0082

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents information on the appraisal and assessment of real property. This series may contain, but is not limited to, taxpayers name, property address, lot number, legal description including acreage, improvements, assessed valuations for land and improvements, factoring worksheets, information on age and condition, copies of building permits, notes, correspondence and related records.	Six (6) fiscal years following a new appraisal.	NRS 361.260, NRS 250.110 to 250.180, NRS 361.044, NRS 11.190 (1)(b), NRS 11.190 (3)(d), NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, overwriting, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Assessment Appeals

LRDA Number 2007-0089

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents appeals by taxpayers for reconsideration of the assessed value and or classification of their property. This series may include, but is not limited to, appeal form, meeting notification, documentation to support value, final decision, and directions for further appeal.	Six (6) fiscal years after final decision.	NRS 361.044, NRS 250.110 to 250.180, NRS 11.190 (1)(b), NRS 11.190(3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Assessment Rolls and/or Tax Lists

LRDA Number 2007-0083

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
Official record of assessments on all properties in the county. This series may include, but is not limited to, information on property owner, address, legal description, code area, property class, assessed value, real market value, taxes levied and any changes made since previous tax roll.	Permanent.	NRS 361.044	At the written request of a taxpayer some information in this record series may be confidential.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Business Personal Property Statements

LRDA Number 2007-1321

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the business equipment / assets in the possession of business owners as of July 1. This is usually a sworn statement or declaration documenting all the business equipment / assets in the businesses possession, the total acquisition costs including any shipping and installation charges, any equipment / assets leased or loaned, any personal property improvements and a statement of the physical location of each asset. This series may also include copies of lease agreements, depreciation statements, assessor forms, supporting documents, related correspondence and similar information.	Six (6) fiscal years from the fiscal year to which the statement pertains	NRS 361.265, NRS 11.190 (1)(b), NRS 11.190 3(a)(d), NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	None

Change of Address Form**LRDA Number 2007-1227**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series contains change of mailing address forms. Information may include but is not limited to name of property or business owner, address change form, parcel number, Tax ID number, effective date, old location and/or mailing address (if applicable), new location and/or mailing address (if applicable), any other required information and the signature of person requesting change.	One (1) calendar year from the end of the calendar year to which the record pertains.	NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

County Board of Equalization Records**LRDA Number 2007-1681**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the actions of County Boards of Equalization and may contain but is not limited to assessment appeal forms, complainant supporting documentation, Assessor's appraisal forms and supporting documentation, worksheets, copies of various forms, studies, photos, exhibits, hearing records, legal notices, minutes, recordings, related correspondence, findings and final decisions.	If this series is retained permanently by the County Clerk- Retain for six (6) fiscal years after determination of the Board. If not retained by the County Clerk- Retain permanently.	NRS 361.334 to 361.365, NRS 11.190 (1)(a)(b), NRS 11.190 (3)(d)	The County Clerk or designated deputy is the clerk of each panel of the County Board of Equalization. (NRS 361.340 (6))	None

Court Orders and Affidavits, Confidential Taxpayer**LRDA Number 2010-1792**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consists of court orders authorizing the assessor's office to block all personal information on property belonging to taxpayers. Series may include court order, affidavit on property, checklists, printouts of information, changes to existing information, release affidavits, removal of confidential information request, related correspondence and similar documents.	Six (6) calendar years after no longer active.	NRS 250.130 to 250.170, NRS 11.190 (1)(a), NRS 205.4617	This record series contains confidential or sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, overwriting, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Declarations of Value**LRDA Number 2007-1718**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
The Declaration of Value is a form prescribed by the Nevada Tax Commission to provide information with regard to the transfer of real property.	Five (5) calendar years from the date of receipt.	NRS 375.060, NAC 375.180	None	None

Escrow Confirmation Reports**LRDA Number 2007-0084**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These types of reports are used to document changes of property ownership to Title and/or Mortgage Companies.	One (1) fiscal year from date of report.	NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)). Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].	This series has also been used to verify sewer use changes.

Maps**LRDA Number 2007-0086**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series contains maps that show the size, shape and boundary of every land parcel in the County. This series also includes all updates to the maps.	Permanent	NRS 361.189, NRS 239C.210	This record series may contain confidential or restricted Information.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Ratio Studies**LRDA Number 2007-1315**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to update appraisal values between reappraisals of property. This series may include, but is not limited to, sales data cards, sales verifications, sales ratio report and supporting documents. Information on report may include property sales by neighborhood or reappraisal areas, ratio of sales to property values, previous study statistics, individual sales listings and similar data.	Six (6) fiscal years from the date of the study. Review for historical value.	NRS 11.190 (1)(b), NRS 11.190 (3)(d)	None	None

Receipts for Payment of Personal Property Tax**LRDA Number 2007-0088**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These are receipts showing bill number, taxpayer's name, amount of tax, date paid, and allocation of monies collected.	Five (5) fiscal years from the end of the fiscal year to which the record pertains.	NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Reports to Nevada Department of Taxation**LRDA Number 2010-1793**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents various reports submitted to the Nevada Department of Taxation in accordance with state law and regulation. Reports may include segregation reports, appraisal reports, valuation reports, reappraisal reports, statistical reports, and other reports required by the department.	Six (6) calendar years after reports are submitted to Nevada Department of Taxation.	NRS 361.390, NRS 361.044, NAC 361.144 to 361.151, NRS 11.190 (1)(B), NRS 11.190 (3)(D)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, overwriting, etc. (See NAC 239.165).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Special Assessments**LRDA Number 2007-1519**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents special assessments for ditches, bridges, sewers, sidewalks, streets, ornamental lighting, and similar improvements. This series may include, but is not limited to, information on taxing districts, property owners, nature of improvements, lot and parcel number, copies of resolution assessing special taxes, assessment rate, payment records and reports, related correspondence, and similar records.	Six (6) fiscal years after payment of assessment. Review for historical value.	NRS 11.190 (1)(b), NRS 11.190 (3)(d), NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].