

Nevada Local Government Retention Schedule

Assessors

Section Number S-1001

Additional Tax Due and Valuation Notices

LRDA Number 20070468

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	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)	None.

Affidavits of Tax Exemption

LRDA Number 20070081

Description	Minimum Retention Period	Disposition	Legal Citations	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, annual renewals, applicable forms and supporting documentation, related correspondence and similar documents.	Three (3) fiscal years after last claimed. Annual renewals may be purged from the record one (1) fiscal year after the fiscal year for which the renewal pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 361.080, NRS 361.085, NRS 361.090, NRS 361.091, NRS 361.044, NRS 250.110 to 250.180, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	None.

Appraisal Records

LRDA Number 20070082

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	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)	None.

Assessment Appeals

LRDA Number 20070089

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 361.044, NRS 250.110 to 250.180, NRS 11.190 (1)(b), NRS 11.190(3)(d), NAC 239.165 (1)(2)	None.

Assessment Rolls and/or Tax Lists

LRDA Number 20070083

Description	Minimum Retention Period	Disposition	Legal Citations	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.	At the written request of a taxpayer some information in this record series may be confidential.	NRS 361.044	None.

Business Personal Property Statements

LRDA Number 20071321

Description	Minimum Retention Period	Disposition	Legal Citations	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	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	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)	None

Change of Address Form

LRDA Number 20071227

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	None.

County Board of Equalization Records

LRDA Number 20071681

Description	Minimum Retention Period	Disposition	Legal Citations	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 until final determination of the Board. If not retained by the County Clerk- Retain permanently.	If this record series contains confidential or restricted information that should be destroyed in a secure manner that will prevent its reconstruction.	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))

Court Orders and Affidavits, Confidential Taxpayer

LRDA Number 20101792

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series contains confidential or sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 250.130 to 250.170, NRS 11.190 (1)(a), NRS 205.4617	None.

Declarations of Value

LRDA Number 20071718

Description	Minimum Retention Period	Disposition	Legal Citations	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.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 375.060, NAC 375.180	None

Escrow Confirmation Reports

LRDA Number 20070084

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617	This series has also been used to verify sewer use changes.

Maps

LRDA Number 20070086

Description	Minimum Retention Period	Disposition	Legal Citations	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	This record series may contain confidential or restricted Information.	NRS 361.189, NRS 239C.210	None.

Property Tax Abatement Records

LRDA Number 20181976

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the partial abatement of property taxes for primary residential or residential rental property. Series may include but is not limited to property tax abatement claim forms, annual claim notices, determination of applicability of partial abatement, appeal forms, related correspondence, and similar records.	Six (6) fiscal years after the abatement is no longer claimed on the property. The abatement claim forms may be purged from the record one (1) fiscal year after receipt of a new claim form.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (1)(b), NRS 361.471 to NRS 361.4735, NAC 361.6055 to NAC 361.609, NAC 239.165	NAC 361.6055-A county assessor shall receive claims for primary residential abatements and residential rental abatements and identify each parcel or other taxable unit of property for which such a claim is received, and before delivering the tax roll to the county tax receiver each year, determine whether each parcel or other taxable unit of property designated on the tax roll is eligible for a primary residential abatement, eligible for a residential rental abatement, eligible for a general abatement, or ineligible for any of those partial abatements of property taxes.

Ratio Studies

LRDA Number 20071315

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 11.190 (1)(b), NRS 11.190 (3)(d)	Review for historical value.

Receipts for Payment of Personal Property Tax

LRDA Number 20070088

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 250.110 to 250.180, NRS 360.280, NRS 361.044, NRS 205.4617, NAC 239.165 (1)(2)	None.

Reports to Nevada Department of Taxation

LRDA Number 20101793

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 361.390, NRS 361.044, NAC 361.144 to 361.151, NRS 11.190 (1)(B), NRS 11.190 (3)(D)	None.

Special Assessments

LRDA Number 20071519

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	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)	Review for historical value.

Trip Permits

LRDA Number 20181974

Description	Minimum Retention Period	Disposition	Legal Citations	Note
<p>This record series documents trip permits to allow the movement of manufactured homes, mobile homes or commercial coaches upon the highways or roads of this state. The trip permit authorizes movement over the highways and roads for not more than five (5) consecutive working days following the date of issuance. Records may include but are not limited to applications and supporting documentation, permit information, proof of payment of fees and applicable taxes, and similar records.</p>	<p>Three (3) fiscal years from the end of the fiscal year in which the permit was issued.</p>	<p>This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.</p>	<p>NRS 11.190 (3)(a)(d), NRS 489.611 to NRS 489.661</p>	<p>NRS 489.631 (2) -The county assessor shall, within 10 days after issuing the trip permit, forward a copy of the application to the Manufactured Housing Division, to the assessor of the county where the manufactured home, mobile home or commercial coach will be located, unless the manufactured home, mobile home or commercial coach is to leave this state, for use by the operator of the vehicle moving the manufactured home, mobile home or commercial coach and the operator shall keep a copy of the application in his or her possession at all times during the movement, and to the owner of the manufactured home, mobile home or commercial coach.</p>