

STATE OF MICHIGAN
ST. FOR RECORDS RETENTION
To be Submitted to the Records Management Division
Hall of Records Commission

1. Requesting Agency

ALLEGANY COUNTY

2. Division or Bureau of Requesting Agency

SUPERVISOR OF ASSESSMENTS

3. Authorization Requested (Check only one of the squares below).

A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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1. ASSESSMENT BOOKS

Size: 14" x 18" x 3"
Dates: 1804 - -
Quantity: 225 volumes
File Arrangement: Chronological by district

The Assessment Books give the name and address of the taxpayer, the account number, a description of the property and the assessment, transfers of property are recorded. Since 1948, assessments on personal property, industrials and corporations, personal and farm personal have been kept in separate volumes as well as assessments of house trailers, old age exemptions, and special taxing areas.

RECOMMENDATION: RETAIN PERMANENTLY.

2. ASSESSMENT CARDS

Size: 8 1/2" x 11 1/2"
Dates: 1946 - -
Quantity: 64 file drawers
File Arrangement: By district, then alphabetically by name

The Assessment Cards contain space for five assessment years; blue cards are prepared for city property or lots, pink for small farms, and yellow for farms. The cards give the location and district number of the property, the parcel and map number, the type of zoning, the liber and folio of recordation in the land records, the acreage or square feet, the assessed value of the land and improvements with

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7. Agency, Division or Bureau Representative

<i>J. M. H. [Signature]</i>	<i>Supervisor Assessments</i>	<i>1/29/61</i>
Signature	Title	Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

2/7/1961 *Morris S. Radloff*

Date Archivist

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

FEB 13 1961 *Andrew [Signature]*

Date Secretary

QUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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a total assessed value, a tax code number, the recommended assessment by year with notation of the dates of assessment notices and expiration of notices, the dates of protests, hearings, final notices, and appeals. The reverse side of the card contains a detailed description of the property and of the property factors affecting the valuation by the assessor. Transfers are entered on the card, the Real Estate Transfer Card is prepared (Item 3) and the Transfer Notices (Item 4). The card is periodically retired and replaced when complete transfer of a property has been made.

RECOMMENDATION: RETAIN CARDS UNTIL RETIRED AND FOR THREE YEARS THEREAFTER, OR UNTIL THE NEXT REASSESSMENT OF THE PROPERTY, WHICHEVER IS LATER, AND THEN DESTROY.

3. REAL ESTATE TRANSFER CARDS

Size: 3" x 5" cards
 Dates: 1936 - -
 Quantity: 29 card trays
 File Arrangement: By names of the grantors and grantees

The transfer cards are a ready reference to property transfers giving the names of the parties, a brief description of the property and the assessed value, the date of the transfer and the recordation. The cards are prepared from the transfers entered on the Assessment Cards. This file is useful for current reference and is used in preparation of the quarterly report made to the State Tax Commission on transfers of county real estate.

RECOMMENDATION: RETAIN CARD UNTIL A NEW TRANSFER HAS BEEN MADE AND FOR THREE YEARS THEREAFTER, AND THEN DESTROY.

4. TRANSFER NOTICES

Size: 8½" x 11"
 Dates: 1950 - -
 Quantity: 12 file drawers
 File Arrangement: By district and chronological

Eight copies of the Transfer Notice are prepared when property is transferred giving the transfer number and the date, the district number, the map, block and parcel, the names of the grantor and grantee with addresses, the liber and folio of recordation, the type of sale, the assessment and credit, a brief description of the land, and a space for remarks. The copies are distributed as follows:

1. White, original to the purchaser
2. Pink, to the Tax Collector for correction of the Tax Roll Books

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SECRETARY

4.
No.

5. Description of Records

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6. Recommendation of Hall of Records and Board of Public Works.

- 3. Yellow, to the addressograph operator for preparation of new address plates.
- 4. White, second copy to the city or town in which the property is located.
- 5. Blue, for the Assessor's file.
- 6. Yellow, to the State Roads Commission
- 7. Green, to State Department of Assessments and Taxation, the Tax Map Division for correction of the tax map.
- 8. Buff, to the Map Division in the Courthouse for entering the amount of the sale on the tax map.

The recommendation below applies only to the copies retained in the office of the Supervisor of Assessments.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

5. SCHEDULES AND RETURNS OF PERSONAL PROPERTY

Size: Folded papers
 Dates: 1946 - -
 Quantity: 36 document files, 6 cartons
 File Arrangement: Chronological by district and name
 Disposable Amount: 20 cubic feet

Personal property returns are recorded separately in the Assessment Books in volumes provided for personal property only. The returns give the name of the firm or taxpayer, a description of the personal property, the district and date of the return, the amount of the assessment.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

6. INCREASE AND DECREASE IN ASSESSMENT NOTICES

Size: 8 1/2" x 11"
 Dates: 1950 - -
 Quantity: 3 file drawers
 File Arrangement: Chronological
 Audit: Annual outside audit and State audit

For each change in assessment the Supervisor of Assessment prepares serialized Increase and Decrease Notices in triplicate and forwards one copy to the Treasurer for correction of the Tax Collection Books and one to the taxpayer so that an appeal may be made from the assessment change within the specified time, and one copy is retained in the office files. The notice gives the name and address of the taxpayer, the date, the levy year in which the change will be effective, the district number, a description of the property, the amount of the assessment, and the final date for entering an appeal. The recommendation below applies only to the copy retained in the file of the Supervisor of Assessments.

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RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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7. INSOLVENCIES ALLOWED

Size: Letter-size
Dates: 1930 - -
Quantity: 8 file drawers
File Arrangement: Chronological and by name
Disposable Amount: 5 cubic feet

When taxes are proven uncollectible the Board of County Commissioners relieves the Treasurer or Tax Collector from the responsibility of making the collection so that he may clear his books and for notation in the Assessment Books. The notice copy filed with the Supervisor gives the name of the Taxpayer, the district, a brief description of the property, the date of the allowance, and the amount. The recommendation below applies only to the copy filed in the office of the Supervisor of Assessments.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

8. TAX MAPS

Quantity: 1 map drawer
File Arrangement: By coordinates

The maps are prepared by the State Department of Assessments and Taxation showing boundaries of acreage, lots and subdivisions, and the parcel number; the price is written in when transfers are made. These maps are periodically revised by the State Department of Assessments and Taxation. When the new maps are received by the Supervisor of Assessments, the old maps should be retained for a period of three years and then destroyed.

RECOMMENDATION: RETAIN MAPS UNTIL REPLACED AND FOR THREE YEARS THEREAFTER, AND THEN DESTROY.

9. BUILDING AND SEWAGE PERMITS

Size: 8 1/2" x 11"
Dates: 1950 - -
Quantity: 2 document files, 6 box files
File Arrangement: By name

This file is used by the assessors in the field in estimating changes in assessments resulting from physical improvements. The file contains permit copies, copies of plans and drawings, and general correspondence relating to the improvements.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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10. GENERAL FILE

Size: Folded papers
Dates: 1935 - -
Quantity: 4 document files, 2 file drawers
File Arrangement: Chronological

The General File contains general correspondence with individuals and memoranda relating to assessments, certifications and correspondence with the State Department of Assessments and Taxation.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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Andrew Heuback, Jr.
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