

RECORDS RETENTION AND DISPOSAL SCHEDULE

DEPARTMENT OF ASSESSMENTS AND TAXATION

County Assessments Office

AGENCY

DIVISION

Item No.	Description	Retention
1.	<u>ASSESSMENT ROLLS</u> Information included is election district, account number, tax map numbers, name of owner, property description, deed liber and folio, assessment and remarks. Posted on the back page is the indication of transfer including transfer number, new owner or new assessment data on the transfer. Posted in these books are any changes in ownership of property, abatements and increases in assessment. These rolls are remade annually but have great reference value for researchers into the old ownership and description of property.	Microfilm after three (3) years and offer originals to the Hall of Records for permanent retention.
2.	<u>EXEMPT ASSESSMENT ROLL</u> Schools, churches, and all property not taxed by the county or state are recorded on these rolls. The rolls are similar to the assessment roll (Item 1), but describe tax exempt property.	Microfilm after three (3) years and offer originals to the Hall of Records for permanent retention.
3.	<u>ASSESSMENT FIELD CARDS</u> Assessment cards are maintained for each property. Assessment cards are updated for each reassessment or transfer of property giving the name and address, and a detailed description of the property with space for an acreage sketch, the account number, deed liber and folio, assessment year and amount of assessment. Different color forms are maintained for each classification of property.	Retain cards in active status until replaced, retain inactive cards for three (3) years, then destroy.

Schedule approved by Department, Agency or Division Representative

William L. Stewart

Director

2/14/78

Signature

Title

Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

MAR 17 1978

Edward J. ...

Date

Archivist

Date

Secretary

Item No.	Description	Retention
4.	<p><u>PARCEL OR BLOCK BOOKS</u></p> <p>The block books are indexes to subdivision property as distinct from acreage property. Each reference gives the name of the subdivision and the block number (alphabetically or numerically), the lot number and district, and the name of the owner. This record is arranged alphabetically by name of the subdivision and numerically by block number within the subdivision.</p>	Retain permanently.
5.	<p><u>TRANSFER FORMS</u></p> <p>The transfer notice gives the names and addresses of the grantor and grantee, the location and description of the property, the date of transfer, the deed liber and folio and the consideration. The information on the transfer notice is posted in the assessment roll.</p>	Retain for three (3) years and then destroy.
6.	<p><u>TAX MAPS (PROPERTY MAPS)</u></p> <p>On these linen and sepia maps, blueprints and tracings of acreage and subdivision property are parcel numbers, deed reference, ownership and acreage. Remade annually.</p>	Retain for three (3) years, then destroy.
7.	<p><u>SUBDIVISION PLATS</u></p> <p>The plats constitute the legal description of the property. They are arranged numerically with the developers names and zoning restrictions. The assessment book refers to the plat number for description of the property.</p>	Retain permanently.
8.	<p><u>PLAT CROSS REFERENCE INDEX</u></p> <p>Cards refer to plat name, election district, number, parcel number and owner.</p>	Retain permanently.
9.	<p><u>APPLICATIONS FOR TAX EXEMPTION</u></p> <p>Blind persons, charitable institutions, disabled veterans, churches, educational property, and benevolent organizations are required to apply for a tax exemption. Form gives name, address, description of property, account number, doctor's certificate (where applicable), official remarks and assessor's signature.</p>	Retain for four (4) years and until superseded, then destroy.

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

Item No.	Description	Retention
10.	<p><u>ASSESSMENT NOTICES</u></p> <p>This is a five-part notice sent to property owner. Every county has a slightly different form. Notice details property description, district, account number, prior assessment, new assessment and protest information. There is a taxpayer's copy, protest copy, hearing copy, final notice and file copy.</p>	<p>Retain file copy for three (3) years, then destroy.</p>
11.	<p><u>ACREAGE CARD FILE</u></p> <p>Each card gives the map and grid numbers where property appears on the map, name of owner, the parcel number, the district, the name of area and deed liber and folio. Partial transfers of property are recorded giving name of the buyer, amount of acreage, and date of transition. This file is used in searching for titles when ownership is unknown.</p>	<p>Retain cards until replaced for three (3) years, then destroy.</p>
12.	<p><u>SALES AND MORTGAGE ANALYSIS</u></p> <p>This record is used to determine if assessment is within 45% - 50% of sale and whether reassessment is necessary. Lists detail transfer number, parcel or index, lot, block, map numbers, date of sale and price, assessed value, ratio and grantee's name.</p>	<p>Retain for three (3) years, then destroy.</p>
13.	<p><u>SCHEDULES FOR PERSONAL PROPERTY</u></p> <p>Included in this record is the name and address, instructions, traders name and address, amount of business, inventory of merchandise, tools, machinery, vehicles, livestock, and other tangible property. The assessment is calculated by the office and notice sent. The schedules are arranged by election district and alphabetically therein.</p>	<p>Retain for five (5) years, then destroy.</p>
14.	<p><u>PERSONAL PROPERTY CARDS</u></p> <p>Index cards contain the name of the professional or corporate organization, address, assessment, year, items assessed value, trader's license, and payment. Cards are used to validate traders' licenses.</p>	<p>Retain until replaced.</p>

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. 708

PAGE
NO. 4 of 4

Item	Description	Retention
15.	<p><u>PETITION FOR ASSESSMENT APPEAL AP1 and AP2</u></p> <p>Every county does this procedure differently. Generally the following data is requested: detailed property description, name, improvements, mortgage, lease, grounds for appeal, old assessment, new assessment, reasons to support petition, the values of like properties in nearby location, and signature. Correspondence is included in this file series.</p>	<p>Retain for three (3) years, then destroy.</p>
16.	<p><u>APPLICATION FOR PROPERTY TAX CREDITS FOR HOMEOWNERS BY REASON OF INCOME AND AGE</u></p> <p>As established by Article 81, Section 12F of the Annotated Code, 1976 Supplement, certain homeowners by reason of income and age qualify for a tax credit on their tax bill. The applications contain instructions, address, name, tax return required, statement of total income, signatures and date. The reverse page is filled out by the assessment office calculating the tax credit. Space is set aside for tax certificate number, date issued and date redeemed, state, county or municipal liability.</p>	<p>Retain two (2) years in county offices and three (3) years in Records Center, then destroy.</p>
17.	<p><u>TAX CREDIT CERTIFICATE</u></p> <p>This three-part form is sent to the taxpayer for redemption when he pays his bill. One copy is kept in the tax office and a second copy is kept in the assessment office. Included on the certificate is name, address, taxable year, certificate number, amount of credit and liability of county and municipal "Hold Harmless" legislation.</p>	<p>Retain all copies for three (3) years, then destroy.</p>
18.	<p><u>"CIRCUIT BREAKER" CORRESPONDENCE</u></p> <p>It is required to inform the taxpayer if he is not qualified and forms for this correspondence have been printed. The forms state the reason one has not qualified, date, district and account number, control number and notice of appeal. Again all counties do this slightly different.</p>	<p>Retain for three (3) years, then destroy.</p>
19.	<p><u>GENERAL CORRESPONDENCE FILES</u></p> <p>Correspondence with state officials, individuals, organizations and agencies concerning the business of the assessment office. Included are reports, publications and statistical tables used in daily business, but considered "nonrecord."</p>	<p>Retain for three (3) years, then destroy.</p>