



This schedule applies to: County Assessors

Scope of records retention schedule

This records retention schedule covers the public records of county assessors relating to the functions of property valuation, property tax rate calculation, and property tax rolls. It is to be used in conjunction with the *Local Government Common Records Retention Schedule (CORE)*.

Disposition of public records

Public records covered by records series within this records retention schedule must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of local resources.

Public records designated as Archival or Permanent must not be destroyed. Records designated as Potentially Archival must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency's policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with RCW 42.56. Such public records must be managed in accordance with the agency's policies and procedures for public records requests.

Revocation of previously issued records retention schedules

All previous versions of the *County Assessor General Records Retention Schedules* are revoked. County Assessors must ensure that the retention and disposition of public records is in accordance with current, approved records retention schedules.

Authority

This records retention schedule was approved by the Local Records Committee in accordance with RCW 40.14.070 on January 29, 2009.

Signature on File

For the Attorney General: Cindy Evans

Signature on File

For the State Auditor: Mark Rapozo

Signature on File

The State Archivist: Jerry Handfield



REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	1986	First version.
2.0	1998	Updates to: Assessment (General, Personal Property, and Real Property); Exemptions; and, Maps and Abstracts.
3.0	2001	Updates to records series originating in Local Government General Records Retention Schedule (LGRRS).
4.0	January 29, 2009	Records series common to all local government agencies now appear in the new <i>Local Government Common Records Retention Schedule (CORE)</i> and have been removed from this schedule. All Disposition Authority Numbers (DANs) in the <i>County Assessor Records Retention Schedule</i> now begin with the prefix "AS"; there have been no changes to titles, descriptions, retention periods, or archival designations.



TABLE OF CONTENTS

1. AGENCY MANAGEMENT	4
1.1 BOARDS, COUNCILS AND COMMITTEES.....	4
1.2 PLANNING, MISSION AND CHARTER	5
2. ASSESSMENT	6
2.1 GENERAL.....	6
2.2 PERSONAL PROPERTY	10
2.3 REAL PROPERTY	11
3. BOARD OF EQUALIZATION	13
4. EXEMPTIONS	14
5. MAPS AND ABSTRACTS.....	16
GLOSSARY.....	19
INDEXES	20



1. AGENCY MANAGEMENT

This section covers records relating to agency management which are not covered by the *Local Government Common Records Retention Schedule (CORE)*.

1.1 BOARDS, COUNCILS AND COMMITTEES

The activity of documenting the business of decision-making bodies, and the administrative arrangement and support provided to them.

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
1.1.1	OATHS OF OFFICE ESSENTIAL RECORD – Needs security microfilm backup – See remarks.	OPR	PERMANENT	Destroy when obsolete or superseded	AS50-05A-15	This records series should be protected from loss or damage by storage of a security microfilm backup at the State Archives. Security microfilm must meet Washington State Archives technical standards.



1.2 PLANNING, MISSION AND CHARTER

The activity of documenting and determining the local government agency's objectives, and the means for obtaining them.

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
1.2.1	WORK PLANS Plan of an agency's actions for the coming year. Documents agency, section, or program timelines and areas of responsibility to specific actions.	OFM	Destroy when obsolete or superseded - Potential archival value - See Remarks	Destroy when obsolete or superseded	AS50-01-38	



2. ASSESSMENT

2.1 GENERAL						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.1.1	APPRAISAL MANUALS	OFM	Department of Revenue has primary copy	Destroy when obsolete or superseded	AS01-03A-01	
2.1.2	APPRAISAL RECHECK OR REVIEW	OPR	6 years	None	AS01-03A-02	
2.1.3	APPRAISER'S WORKING FILES AND NOTES	OFM	Until superseded by new valuation cycle	None	AS01-03A-03	
2.1.4	AREA FILES Documentation of estimated market value for the various types of property in each appraisal area.	OFM	Until superseded by new appraisal cycle. Potential archival value - See remarks	None	AS01-03A-04	Contact your Regional Archivist before disposing of this record.
2.1.5	BOUNDARY REVIEW BOARD AND ANNEXATION FILES Created after the formation of Boundary Review Board.	OFM	Boundary Review Board - PERMANENT - See remarks	Destroy when maps and reference files are updated	AS01-03A-05	Contact your Regional Archivist before disposing of this record.



2.1 GENERAL						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.1.6	BOUNDARY REVIEW BOARD AND ANNEXATION FILES Created before the formation of Boundary Review Board.	OFM	County Assessor - PERMANENT - See remarks	Destroy when obsolete or superseded	AS01-03A-06	Contact your Regional Archivist before disposing of this record.
2.1.7	CANCELLATION AND/OR ACCOUNTING SUPPLEMENTS Reports on change of valuation on taxable property used to revise assessment roll and to compile list valuation changes sent to Board of Equalization.	OFM	3 years	Board of Equalization	AS01-03A-07	
2.1.8	DESTROYED PROPERTY - ADJUSTMENT RECORDS	OPR	6 years	None	AS01-03A-08	
2.1.9	FACTORING LOG	OFM	Last entry plus 5 years	None	AS01-03A-09	
2.1.10	NEIGHBORHOOD FILES Data on property characteristics and their value used to compare various areas or sub-areas as part of determining market value.	OFM	Until superseded by new appraisal cycle. Potential archival value - See remarks	None	AS01-03A-10	Contact your Regional Archivist before disposing of this record.



2.1 GENERAL						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.1.11	OPERATING PROPERTY FILES AND ROLLS	OPR	6 years - Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-03A-11	Contact your Regional Archivist before disposing of this record.
2.1.12	RAILROAD PROPERTY VALUATION FILES	OFM	Department of Revenue has primary copy - Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-03A-12	Contact your Regional Archivist before disposing of this record.
2.1.13	REVALUATION LETTERS OR CARDS	OFM	1 year	None	AS01-03A-13	
2.1.14	REVALUATION RATIO ANALYSIS FILES	OFM	Department of Revenue has primary copy - Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-03A-14	Contact your Regional Archivist before disposing of this record.
2.1.15	STATE PUBLIC SERVICE ORDERS	OFM	Department of Revenue has primary copy	Destroy when obsolete or superseded	AS01-03A-15	
2.1.16	TAX AND LEVY CERTIFICATIONS, LETTERS, RESOLUTIONS, AND CALCULATIONS	OFM	County Commissioners or Assessors – 6 years	County Assessor or Treasurer – Destroy when superseded	AS01-03A-16	



2.1 GENERAL

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.1.17	VALUATION CHANGE ORDER REGISTER	OFM	Until disposition of last entry	None	AS01-03A-17	
2.1.18	VALUATION CHANGE ORDERS	OPR	6 years	None	AS01-03A-18	



2.2 PERSONAL PROPERTY						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.2.1	ASSESSMENT ROLLS	OFM	County Treasurer has primary copy	County Assessor – 3 years – See remarks	AS01-03C-01	Contact your Regional Archivist before disposing of this record.
2.2.2	FOREIGN CORPORATIONS REPORTS	OFM	Secretary of State has primary copy	County Assessor- Destroy when obsolete or superseded	AS01-03C-04	
2.2.3	PERSONAL PROPERTY AFFIDAVITS	OPR	6 years	None	AS01-03C-02	
2.2.4	PERSONAL PROPERTY VALUATION DOCUMENTATION FILES Includes specialized services, leased equipment, mobile homes, and businesses with multiple locations. Documentation used for setting values for each account, and supporting property affidavit record.	OFM	6 years	None	AS01-03C-03	



2.3 REAL PROPERTY						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.3.1	ASSESSMENT ROLLS	OFM	County Treasurer has primary copy	County Assessor - 3 years - See remarks	AS01-03B-01	Contact your Regional Archivist before disposing of this record.
2.3.2	DEEDS AND REAL ESTATE CONTRACTS	OFM	County Auditor has primary copy	County Assessor - 1 month	AS01-03B-02	
2.3.3	OPEN SPACE, FOREST, AGRICULTURAL CLASSIFICATION APPLICATIONS, NOTICES, AND VALUE SUMMARIES IF <u>ASSESSOR</u> HAS PRIMARY COPY	OPR	Change of use plus 6 years - Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-03B-03	Contact your Regional Archivist before disposing of this record.
2.3.4	OPEN SPACE, FOREST, AGRICULTURAL CLASSIFICATION APPLICATION, NOTICES, AND VALUE SUMMARIES, IF <u>AUDITOR</u> HAS PRIMARY COPY	OFM	Change of use plus 6 years - Potential archival value - See remarks	County Assessor - Change of use plus 1 year	AS01-03B-04	Contact your Regional Archivist before disposing of this record.
2.3.5	REAL PROPERTY APPRAISAL STATEMENT	OFM	Until superseded	None	AS01-03B-05	
2.3.6	REAL PROPERTY EXCISE TAX AFFIDAVITS	OFM	Department of Revenue, County Treasurer have primary copy	County Assessor - 1 month	AS01-03B-06	



2.3 REAL PROPERTY						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.3.7	REAL PROPERTY RECORD CARD / PROPERTY REFERENCE RECORDS Often includes photographs and drawings. Also known as property folios.	OFM	Until superseded - Potential archival value - See remarks	None	AS01-03B-07	Contact your Regional Archivist before disposing of this record.
2.3.8	TIMBER CRUISE ASSESSMENTS / BOOKS INVENTORIES, APPRAISAL SUMMARIES, AND MAPS	OFM	Potential archival value - See remarks	None	AS01-03B-08	Contact your Regional Archivist before disposing of this record.



3. BOARD OF EQUALIZATION

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
3.1	ANNEXATION FILES - BOARD OF EQUALIZATION	OPR	Board of Equalization - PERMANENT - Potential archival value - See remarks	Destroy when maps and reference files are updated	AS01-06C-01	Contact your Regional Archivist before disposing of this record.
3.2	BOARD OF EQUALIZATION APPEAL CASE TRANSCRIPT Used to formulate an answer to an appeal	OFM	Board of Equalization - 6 years*	Destroy after settlement of appeal	AS01-06C-02	*If Assessor retains the primary copy of appeal transcripts for the Board, the retention period is 6 years.
3.3	BOARD OF EQUALIZATION MINUTES	OFM	Board of Equalization - PERMANENT* Potential archival value - See remarks	Destroy after settlement of appeal	AS01-06C-03	*If the Assessor retains the primary copy for the Board, the retention is permanent. Contact your Regional Archivist before disposing of this record.



4. EXEMPTIONS

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
4.1	DEPARTMENT OF REVENUE NOTICE OF EXEMPTION LETTERS	OFM	Department of Revenue has primary copy	1 year	AS01-04-02	
4.2	EXEMPT PARCEL LOG	OFM	Until last entry is void	None	AS01-04-03	
4.3	EXEMPTIONS LISTS REV: New DAN assigned. (Original DAN AS01-04-04 was a duplicate.) 01/2009	OFM	Until superseded	None	AS01-04-05	
4.4	NON-PROFIT EXEMPTIONS AND CLAIMS FILE Includes applications approved or denied. REV: New DAN assigned. (Original DAN AS01-04-04 was a duplicate.) 01/2009	OPR	Until void plus 6 years	None	AS01-04-06	
4.5	REMODELING ASSESSMENT DEFERRAL – 30% Includes applications.	OPR	6 years	None	AS01-04-01	
4.6	SENIOR CITIZENS EXEMPTIONS Includes applications. REV: New DAN assigned. (Original DAN AS01-04-04 was a duplicate.) 01/2009	OPR	6 years from first tax year	None	AS01-04-07	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
4.7	SENIOR CITIZENS TAX DEFERRALS REV: New DAN assigned. (Original DAN AS01-04-04 was a duplicate.) 01/2009	OPR	Department of Revenue has primary copy	Deferral plus 6 years	AS01-04-08	
4.8	TAX DEFERRALS Includes applications. <i>Note: DAN GS01-04-04 was also assigned to EXEMPTION LISTS (which has been changed to DAN AS01-04-05), NON-PROFIT EXEMPTIONS AND CLAIMS FILE (which has been changed to DAN AS01-04-06), SENIOR CITIZENS EXEMPTIONS (which has been changed to DAN AS01-04-07), and SENIOR CITIZENS TAX DEFERRALS (which has been changed to DAN AS01-04-08.) 01/2009</i>	OPR	Termination plus 6 years	Department of Revenue has other copy	AS01-04-04	



5. MAPS AND ABSTRACTS

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
5.1	AERIAL PHOTOGRAPHS	OFM	Destroy when obsolete or superseded. Potential archival value - See remarks	None	AS01-05-01	Contact your Regional Archivist before disposing of this record.
5.2	APPRAISAL REFERENCE MAPS AND OVERLAYS	OFM	Destroy when obsolete or superseded. Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-05-02	Contact your Regional Archivist before disposing of this record.
5.3	LEVY CODE AND ANNEXATION MAPS	OFM	County Treasurer has primary copy. Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-05-03	Contact your Regional Archivist before disposing of this record.
5.4	MAP INDEXES	OFM	Destroy when obsolete or superseded. Potential archival value - See remarks	None	AS01-05-04	Contact your Regional Archivist before disposing of this record.
5.5	MINOR LOT LINE CHANGES / BOUNDARY LINE ADJUSTMENT OR REVISION	OFM	County Auditor has primary copy	Destroy after maps and reference records are updated	AS01-05-05	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
5.6	PLAT AND OR ABSTRACT	OFM	Until disposition of last item entered - See remarks	Destroy when obsolete or superseded	AS01-05-06	Contact your Regional Archivist before disposing of this record.
5.7	RECORDED AND UNRECORDED PLAT MAPS	OFM	County Auditor or Recorder has primary copy.	Destroy when obsolete or superseded	AS01-05-07	
5.8	SEGREGATION AND MERGER LOG	OFM	Destroy when obsolete or superseded. Potential archival value - See remarks	Destroy when obsolete or superseded	AS01-05-08	Contact your Regional Archivist before disposing of this record.
5.9	SEGREGATION AND MERGER ORDERS IF <u>ASSESSOR HAS PRIMARY COPY</u>	OPR	County Assessor - 6 years	Destroy when obsolete or superseded	AS01-05-09	
5.10	SEGREGATION AND MERGER ORDERS IF <u>CODE ENFORCEMENT AGENCY HAS PRIMARY COPY</u>	OFM	Code enforcement agency has primary copy	Destroy after maps and reference records are updated	AS01-05-10	
5.11	SHORT PLAT DRAWINGS	OFM	Code enforcement agency has primary copy	Destroy after data entered on maps and record cards	AS01-05-11	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
5.12	SURVEY FILE	OFM	County Auditor has primary copy	Destroy when obsolete or superseded	AS01-05-12	



GLOSSARY

- Archival** *Public records which possess enduring legal and/or historic value and must not be destroyed. Local government agencies must either transfer these records to Washington State Archives or retain and preserve these records according to archival best practices until such time as they are transferred to Washington State Archives.*
- Essential** *Public records that local government agencies must have to maintain or resume business continuity following a disaster. The retention requirements for these records may range from very short-term to archival, but are necessary for an agency to resume its core functions following a disaster.*
- Security backups of these public records must be created and deposited with Washington State Archives in accordance with RCW 40.10.*
- OFM** *Public records which have been designated as "Office Files and Memoranda" for the purposes of RCW 40.14.010.*
- OPR** *Public records which have been designated as "Official Public Records" for the purposes of RCW 40.14.010.*
- Permanent** *These records must not be destroyed. Permanent records which are not designated as archival or potentially archival must remain in the agency's legal custody.*
- Potential Archival Value and Potentially Archival** *Public records whose enduring legal and/or historic value must be appraised by Washington State Archives on an individual basis. Public records will be reviewed for sampling/selective retention by archivists from Washington State Archives. Records not selected for retention by Washington State Archives may be disposed of after appraisal.*
- Record Series** *A group of records, performing a specific function, which is used as a unit, filed as a unit, and may be transferred or destroyed as a unit. A records series may consist of a single type of form or a number of different types of documents that are filed together to document a specific function.*



INDEXES: ARCHIVAL / POTENTIALLY ARCHIVAL / PERMANENT RECORDS

AGENCY MANAGEMENT		
Boards, Councils and Committees		
Oaths of Office	4	
Planning, Mission and Charter		
Work Plans	5	
ASSESSMENT		
General		
Area Files	6	
Boundary Review Board and Annexation Files	7	
Neighborhood Files	7	
Operating Property Files and rolls	8	
Railroad Property Valuation Files	8	
Revaluation Ratios Analysis Files	8	
Real Property		
Open Space, Forest, Agricultural Classification, Applications, Notices and Value Summaries	11	
Real Property Record Card/Property Reference Records	12	
		Timber Cruise Assessments/Books, Inventories, Appraisal Summaries and Maps
		12
		BOARD OF EQUALIZATION
		Annexation Files
		13
		Minutes
		13
		MAPS AND ABSTRACTS
		Aerial Photographs
		16
		Appraisal Reference Maps and Overlays
		16
		Levy Code and Annexation Maps
		16
		Map Indexes
		16
		Plat or Abstract
		17
		Segregation and Merger Log
		17
		PERSONAL PROPERTY
		Assessment Rolls
		10
		REAL PROPERTY
		Assessment Rolls
		11

ESSENTIAL RECORDS

AGENCY MANAGEMENT	
Boards, Councils and Committees	
Oaths of Office	4



INDEX: DISPOSITION AUTHORITY NUMBERS (DANS)

AS01-03A-01.....6	AS01-03A-15.....8	AS01-03C-03.....10	AS01-05-05.....16
AS01-03A-02.....6	AS01-03A-16.....8	AS01-03C-04.....10	AS01-05-06.....17
AS01-03A-03.....6	AS01-03A-17.....9	AS01-04-01.....14	AS01-05-07.....17
AS01-03A-04.....6	AS01-03A-18.....9	AS01-04-02.....14	AS01-05-08.....17
AS01-03A-05.....6	AS01-03B-01.....11	AS01-04-03.....14	AS01-05-09.....17
AS01-03A-06.....7	AS01-03B-02.....11	AS01-04-04.....15	AS01-05-10.....17
AS01-03A-07.....7	AS01-03B-03.....11	AS01-04-05.....14	AS01-05-11.....17
AS01-03A-08.....7	AS01-03B-04.....11	AS01-04-06.....14	AS01-05-12.....18
AS01-03A-09.....7	AS01-03B-05.....11	AS01-04-07.....14	AS01-06C-01.....13
AS01-03A-10.....7	AS01-03B-06.....11	AS01-04-08.....15	AS01-06C-02.....13
AS01-03A-11.....8	AS01-03B-07.....12	AS01-05-01.....16	AS01-06C-03.....13
AS01-03A-12.....8	AS01-03B-08.....12	AS01-05-02.....16	AS50-01-38.....5
AS01-03A-13.....8	AS01-03C-01.....10	AS01-05-03.....16	AS50-05A-15.....4
AS01-03A-14.....8	AS01-03C-02.....10	AS01-05-04.....16	



INDEX: SUBJECTS

A

- abstracts/plats17
- accounting see CORE
- action plans (agency)5
- aerial photographs.....16
- affidavits
 - personal property.....10
 - real property (excise tax).....11
- agricultural (real property)11
- annexation
 - files6, 7, 13
 - maps/levy codes.....16
- appeal case transcript.....13
- appraisal
 - area files6
 - manuals6
 - maps/overlays16
 - recheck/review.....6
 - statement (real property).....11
 - summaries (timber cruise)12
- appraiser's working files/notes6
- area files6
- assessment rolls
 - personal property.....10
 - real property11
- asset management see CORE
- audits see CORE

B

- benefits (human resources)..... see CORE
- Board of Equalization (files/transcripts/minutes) ...13
- boards/councils see CORE
- boards/councils/committees.....4
- boundary lines16
- Boundary Review Board6, 7

C

- calculations (tax/levy).....8
- cancellation/accounting supplements.....7
- change of valuation7
- change orders/registers (valuation)9
- communications see CORE
- community relations..... see CORE
- construction..... see CORE
- contracts see CORE

D

- deeds11
- deferrals (tax)14, 15
- Department of Revenue14
- design/construction..... see CORE
- destroyed property (adjustment).....7
- drawings

- real property12
- short plat17

E

- electronic information systems see CORE
- exemptions (tax)14

F

- facilities/property management..... see CORE
- factoring log.....7
- financial see CORE
- fleet/motor pool see CORE
- foreign corporations10
- forest (real property)11

H

- human resources see CORE

I

- indexes (map)16
- inventories see CORE
- invoices see CORE



L

legal (advice, litigation, legal affairs) see CORE
levy
 certifications/letters/resolutions/calculations.....8
 codes/annexation maps16
lists (exemptions).....14
lot/boundary lines16

M

mail/delivery..... see CORE
maintenance..... see CORE
manuals (appraisal)6
maps
 indexes16
 overlays (appraisal)16
 plat17
merger logs/orders.....17
minutes..... see CORE
minutes (Board of Equalization)13

N

neighborhood files.....7
non-profit exemptions.....14

O

oaths of office.....4
open space (real property).....11

operating property files/rolls8
overlays/maps (appraisal)16

P

parcel logs (exempt)14
payroll..... see CORE
personal property
 affidavits.....10
 assessment rolls10
 foreign corporations.....10
 valuation.....10
personnel..... see CORE
photographs
 aerial.....16
 real property12
plats/abstracts.....17
property
 destroyed adjustment7
 files/rolls (operating).....8
 folios.....12
 railroad valuation8
property management see CORE
public
 disclosure see CORE
 records..... see CORE
 relations..... see CORE
public service orders (state)8

R

railroad property valuation files8

real estate contracts.....11
real property
 appraisal statement11
 assessment rolls11
 books inventories (timber cruise)12
 deeds/real estate contracts11
 excise tax affidavits11
 maps (timber cruise)12
 open space/forest/agricultural11
 photographs/drawings12
 record card12
 timber cruise assessments12
records management see CORE
remodeling assessment deferral14
resolutions (tax/levy).....8
revaluation
 letters/cards8
 ratio analysis files8
Revenue, Department of (notice of exemptions)14

S

security see CORE
segregation logs/orders.....17
senior citizens exemptions/deferrals 14, 15
short plat drawings17
staff records..... see CORE
state public service orders.....8
survey files18



T

taxes
certifications/letters/resolutions/calculations.....8
exemptions/deferrals.....14, 15

V

valuation
change orders/registers9
personal property.....10

W

work plans5
working files/notes (appraiser's).....6