



This schedule applies to: County Assessors and Treasurers

Scope of records retention schedule

This records retention schedule authorizes the destruction/transfer of the public records of county assessors and treasurers relating to functions including property valuation, property tax rate calculation, property tax rolls, and the management of the public funds of the county. It is to be used in conjunction with the *Local Government Common Records Retention Schedule (CORE)*, which authorizes the destruction/transfer of public records common to all local government agencies.

Disposition of public records

Public records covered by records series within this records retention schedule (regardless of format) 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 state resources.

Public records designated as “Archival (Permanent Retention)” must not be destroyed. Records designated as “Archival (Appraisal Required)” 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 chapter 42.56 RCW. 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 previously approved disposition authorities for records that are covered by this retention schedule are revoked, including those listed in all general and agency unique retention schedules. County Assessors and County Treasurers should take measures to 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 June 4, 2025.

For the State Auditor: Al Rose

For the Attorney General: Matt Kernutt

The State Archivist: Heather Hirotaka



REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	June 4, 2025	Consolidation of all existing disposition authorities from the former <i>County Assessors Records Retention Schedule</i> and the former <i>County Treasurers Records Retention Schedule</i> (with some minor revisions).

For assistance and advice in applying this records retention schedule,
please contact the County Assessor's or County Treasurer's Records Officer
or Washington State Archives at:
recordsmanagement@sos.wa.gov



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1. ASSESSMENT

This section covers records relating to the determination of property values for tax purposes.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-03A-02 Rev. 1	Appraisal Recheck or Review Records relating to the revaluation of taxable real property. <i>Note: Retention based on requirement that "... all taxable real property within a county must be physically inspected at least once every six years" (RCW 84.41.030).</i>	Retain for 6 years after end of previous valuation cycle <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
AS01-03A-04 Rev. 1	Area Files Documentation of estimated market value in each appraisal area.	Retain until superseded by new valuation cycle <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM
AS01-03B-01 Rev. 1	Assessment Rolls Records documenting the final yearly assessed value of real property, taxable personal property, operating property, railroad property, and special purpose district property within a jurisdiction. Includes indexes.	Retain for 6 years after end of fiscal year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) ESSENTIAL (for Disaster Recovery) OPR
AS01-03A-07 Rev. 1	Cancellation and/or Accounting Supplements Records documenting the cancellation or correction of erroneous assessments.	Retain for 3 years after end of fiscal year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-03A-08 Rev. 1	<p><i>Destroyed Property Claims – Approved</i> Records documenting successful claims for reduction of assessments resulting from destroyed property or loss of value in a declared disaster area in accordance with chapter 84.70 RCW. Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Application materials; • Related correspondence and communications. 	<p>Retain for 6 years after claim approved <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
AS2025-001 Rev. 0	<p><i>Destroyed Property Claims – Denied</i> Records documenting unsuccessful claims for reduction of assessments resulting from destroyed property or loss of value in a declared disaster area in accordance with chapter 84.70 RCW.</p>	<p>Retain for 3 years after claim denied <i>and</i> until exhaustion of appeals process <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
AS01-03B-03 Rev. 1	<p><i>Open Space Program Applications – Approved</i> Records documenting successful applications for land to be classified as open space, farm/agricultural, or timber/forest land under the Open Space Taxation Act. Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Application materials; • Related correspondence and communications. 	<p>Retain for 6 years after application granted <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS2025-002 Rev. 0	<p><i>Open Space Program Applications – Denied</i> Records documenting unsuccessful applications for land to be classified as open space, farm/agricultural, or timber/forest land under the Open Space Taxation Act.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Application materials; • Related correspondence and communications. 	<p>Retain for 3 years after application denied <i>and</i> until exhaustion of appeals process <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
AS01-03C-02 Rev. 1	<p><i>Personal Property Affidavits</i> Records documenting all taxable personal property in a person’s ownership for an assessment year.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Affidavits; • Supporting documentation; • Related correspondence/communications. 	<p>Retain for 6 years after end of fiscal year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
AS01-03B-05 Rev. 0	<p><i>Real Property Appraisal Statement</i> Records documenting appraisal of real property. Includes appraisals completed by deputies and contracted parties in accordance with RCW 36.21.011.</p>	<p>Retain until end of valuation cycle <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-03A-03 Rev. 1	Real Property Appraisal – Working Files and Notes Records relating to the appraisal and reappraisal of real property. Includes material created or received by deputies and contracted parties in accordance with RCW 36.21.011. Includes, but is not limited to: <ul style="list-style-type: none"> Copy of building permit received for appraisal. 	Retain until superseded by new valuation cycle <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
AS01-03B-07 Rev. 0	Real Property Record Card/Property Reference Records Often includes photographs and drawings. Also known as property folios.	Retain until superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM
AS01-03A-13 Rev. 1	Revaluation Notices Records documenting revaluation notices issued in accordance with chapter 84.41 RCW.	Retain for 1 year after end of fiscal year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
AS01-05-09 Rev. 1	Segregation and Merger Applications – Approved Records documenting successful applications for tax parcel segregations and mergers. Includes, but is not limited to: <ul style="list-style-type: none"> Application materials; Segregation and merger orders; Related correspondence and communications. 	Retain for 6 years after application granted <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS2025-004 Rev. 0	<i>Segregation and Merger Applications – Denied</i> Records documenting unsuccessful applications for tax parcel segregations and mergers.	Retain for 3 years after application denied <i>and</i> until exhaustion of appeals process <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
AS01-05-08 Rev. 1	<i>Segregation and Merger Logs</i> Records relating to the overall tracking of tax parcel segregations and mergers within a jurisdiction.	Retain until obsolete or superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM
AS01-03B-08 Rev. 1	<i>Timber Cruise Assessments</i> Records relating to timber surveys used in order to determine the volume, type, grade, and value of timber on a property. Includes, but is not limited to: <ul style="list-style-type: none"> • Field notes; • Inventories/appraisal summaries; • Maps and drawings; • Related correspondence/communications. 	Retain until superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM



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DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-03A-18 Rev. 1	Valuation Change Orders Records documenting changes in tax valuation of real property in accordance with chapter 84.40 RCW.	Retain for 6 years after end of fiscal year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR



2. MAPS AND ABSTRACTS

This section covers records relating to maps, abstracts, and imagery of properties in the agency’s jurisdiction.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-05-01 Rev. 1	<i>Aerial Imagery</i> Aerial images of the agency’s jurisdiction, created or received by the Assessor’s Office. Includes, but is not limited to: <ul style="list-style-type: none"> • Balloon images; • Drone images; • Photographs; • Satellite imagery. 	Retain until superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM
AS01-05-02 Rev. 1	<i>Appraisal Reference Maps and Overlays</i> Maps and overlays created or received in the process of appraising properties. Includes reference materials such as atlases.	Retain until obsolete or superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM
AS01-05-03 Rev. 1	<i>Levy Code and Annexation Maps</i> Maps of taxing districts organized by levy code and annexations of parcels by a code city.	Retain until obsolete or superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-05-04 Rev. 1	<p>Map Indexes Indexes documenting the agency’s plat map collection.</p>	<p>Retain until obsolete or superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	<p>ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM</p>
AS01-05-06 Rev. 1	<p>Plat and/or Abstract Records documenting platted land, parcels, and information about plats or parcels. Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Abstracts submitted by title companies; • Documentation of legal claims submitted against parcels; • Plat maps. 	<p>Retain until disposition of last item entered <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	<p>ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM</p>
AS01-05-07 Rev. 1	<p>Unrecorded Plat Maps Records documenting property maps and surveys that have not been filed with the County Auditor and where the Assessor’s Office has the only copy.</p>	<p>Retain until superseded or no longer needed for agency business <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	<p>ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM</p>



3. TAXATION

This section covers records relating to taxation of property.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
AS01-04-03 Rev. 1	Exempt Parcel Log Log documenting parcels exempt from taxation pursuant to chapter 84.36 RCW.	Retain until last entry is void <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
CT01-05-21 Rev. 1	Improvement District Records All records showing the creation of the improvement district: construction financing; preliminary assessment rolls; final assessment rolls; long-term financing; records of notices to the property owners about the assessment period and billing cycles; records of payment(s) with date and amounts to include any interest or penalty; records of re-assessment in the event of binding site plans or court orders; agreements of security deposits for developer improvement districts; and transcripts of the long-term financing. <i>Note: Includes local improvement districts (LIDs); road improvement districts (RIDs); and utility improvement districts (UIDs).</i>	Retain for 6 years after final debt payment <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
CT01-05-20 Rev. 1	Payments Under Protest All records for which a taxpayer has filed a payment under protest for taxes and/or assessments.	Retain for 6 years after matter resolved <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
CT01-05-19 Rev. 1	<p><i>Personal Property – Distraint</i> All correspondence, reports, research records, and other documents showing the distraint process for delinquent personal property taxes.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Records of mailings; • Personal service; • Any court events; • Bills of sale; • Records of the auction. 	<p>Retain for 6 years after matter resolved <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
CT01-05-09 Rev. 1	<p><i>Petitions for Refund – Approved</i> Records of successful Petitions for Refund submitted by taxpayers for refund of taxes paid in error or for which there was an authorized tax record adjustment. Includes, but is not limited to assessments that may be required to be refunded.</p>	<p>Retain for 6 years after final refund issued <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
CT2025-003 Rev. 0	<p><i>Petitions for Refund – Denied</i> Records of unsuccessful Petitions for Refund submitted by taxpayers.</p>	<p>Retain for 3 years after refund denied <i>and</i> until exhaustion of appeals process <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
CT01-05-07 Rev. 1	<p><i>Real Estate Excise Tax Affidavits</i></p> <p>The original copy designated for the County Treasurer of the affidavit showing property ownership transfer, with applicable excise taxes that were due and paid at the time of sale.</p>	<p>Retain for 6 years after end of fiscal year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	<p>ARCHIVAL (Appraisal Required) ESSENTIAL (for Disaster Recovery) OPR</p>
CT01-05-08 Rev. 1	<p><i>Tax Adjustment Records</i></p> <p>Records of any tax adjustments made as a result of Manifest Error Boards, Board of Equalization determinations, property segregations, omitted taxes, etc.</p>	<p>Retain for 6 years after end of fiscal year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
CT2025-005 Rev. 0	<p><i>Tax Deferrals and Exemptions – Approved</i></p> <p>Records documenting applications for tax deferrals and exemptions where the deferral/exemption is granted.</p> <p>Deferrals/exemptions include, but are not limited to:</p> <ul style="list-style-type: none"> • Limited income; • Multi-Family; • Non-Profit; • People with disabilities; • Remodeling; • Senior citizens. <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Application materials; • Approved declarations; • Related correspondence/communications. 	<p>Retain for 6 years after account deferral/exemption status expires <i>or</i> 6 years after filed with Department of Revenue, <i>whichever is sooner</i> <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL (for Disaster Recovery) OPR</p>



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
CT2025-006 Rev. 0	Tax Deferrals and Exemptions – Denied Records documenting applications for tax deferrals and exemptions where the deferral/exemption is denied.	Retain for 3 years after application denied <i>and</i> until exhaustion of appeals process <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
CT01-05-11 Rev. 1	Tax Distribution Records Distribution records showing moneys collected and distributed, showing the funds that received taxes as applicable.	Retain until completion of State Auditor’s examination report <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
CT01-05-05 Rev. 1	Tax Receipts Records of moneys received for the payment of property taxes and assessments, including date(s) of payment, amount(s) tendered, receipt numbers, amounts of taxes, assessments, interest, penalty, and administrative costs paid. May also include copies of microfilm records of checks received.	Retain for 6 years after end of fiscal year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
CT01-05-02 Rev. 1	Tax Rolls Records documenting the taxes due and paid on real property, taxable personal property, and special purpose district property within a jurisdiction. Includes indexes.	Retain for 6 years after end of fiscal year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) ESSENTIAL (for Disaster Recovery) OPR



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DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
CT01-05-06 Rev. 1	<p>Tax Statements</p> <p>Record(s) of tax statements produced by the County Treasurer to bill for real and personal property taxes and special assessments showing taxpayer name and address, location and/or description of the property, assessed value, taxes and assessments due with any applicable interest, penalty and administrative costs, etc.</p>	<p>Retain for 1 year after end of fiscal year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
CT01-05-18 Rev. 1	<p>Tax Title Records</p> <p>All records and working papers filed of the acquisition of properties becoming tax title during a foreclosure, as well as all records showing research and preparation and sale of these properties as authorized by the County’s legislative authority; includes deeds if property is sold during auction or by negotiation as authorized by law.</p>	<p>Retain for 6 years after disposition of property <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR



GLOSSARY

Appraisal

The process of determining the value and disposition of records based on their administrative, legal, and fiscal use; their evidential and informational or research value; and their relationship to other records.

Archival (Appraisal Required)

Designation for public records that may possess enduring legal and/or historical value and must be appraised by the Archives. Such records are to be evaluated, sampled, and weeded according to archival principles by Archives staff. Records appraised as non-archival may be destroyed after their retention has been met.

Archival (Permanent Retention)

Designation for public records that possess enduring legal and/or historical value and must not be destroyed. State government agencies must transfer these records to the Archives at the end of their minimum retention period. Local government agencies must either transfer these records to the Archives or retain and preserve them according to archival best practice until transferred to the Archives. Other than removing and disposing of duplicates, the Archives will not sample, weed, or otherwise dispose of records with this designation.

Disposition

Actions taken with records when they are no longer required to be retained by an agency. Possible disposition actions include transfer to the Archives and destruction.

Disposition Authority Number (DAN)

Control number for a specific records series in a retention schedule that authorizes a retention period and disposition action for records belonging to that series.

Essential Records

Records needed to respond to, and/or perform critical operations during/after, a disaster or emergency. They need to be protected through backup or enhanced storage. (RCW 40.10.010)

Local Records Committee

Committee established by RCW 40.14.070 to review and approve disposition of local government records through records retention schedules. The Committee's three members include the State Archivist and one representative each from the Office of the Attorney General and the State Auditor.



Non-Archival

Designation given to public records that do not possess sufficient historical value to be designated as “Archival.” Agencies must retain these records for the minimum retention period specified by the appropriate current records retention schedule. Agencies should destroy these records after their minimum retention period expires, provided the records are not required for litigation, public records requests, or other purposes required by law.

Non-Essential Records

Public records which are not required in order for an agency to resume its core functions following a disaster, as described in chapter 40.10 RCW.

OFM (Office Files and Memoranda)

Public records not defined and classified as official public records in RCW 40.14.010 and other documents or records as determined by the records committee to be office files and memoranda.

OPR (Official Public Records)

Public records necessary to document transactions relating to public property, public finances, and other agency business, or records determined by the records committee to be official public records.

Public Records

Records that have been created or received by any government agency in Washington State in connection with the transaction of public business regardless of physical form or characteristics.

Records 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 or a number of different types of documents that are filed together to document a specific function.

State Records Committee

Committee established by RCW 40.14.050 to review and approve disposition of state government records. Its four members include the State Archivist and one representative each from the Office of the Attorney General, Office of the State Auditor, and the Office of Financial Management.



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