

## Summary of Changes

### **County Assessors and Treasurers Records Retention Schedule v.1.0 (February 2025)**

Note: This merges the existing County Assessors Records Retention Schedule and the County Treasurers Records Retention Schedule into a single schedule.

#### **New Records Series Added**

- Six (6) new records series have been added to this records retention schedule:
  1. **Destroyed Property Claims – Denied (DAN AS2025-001) p.5**  
*“3 years after claim denied and until exhaustion of appeals process (Non-Archival)”*
  2. **Open Space Program Applications – Denied (DAN AS2025-002) p.6**  
*“3 years after application denied and until exhaustion of appeals process (Non-Archival)”*
  3. **Petitions for Refund – Denied (DAN CT2025-003) p.13**  
*“3 years after refund denied and until exhaustion of appeals process (Non-Archival)”*
  4. **Segregation and Merger Applications – Denied (DAN AS2025-004) p.8**  
*“3 years after application denied and until exhaustion of appeals process (Non-Archival)”*
  5. **Tax Deferrals and Exemptions – Approved (DAN CT2025-005) p.14**  
*“6 years after account deferral/exemption status expires or 6 years after filed with Department of Revenue, whichever is sooner (Non-Archival)”*
  6. **Tax Deferrals and Exemptions – Denied (DAN CT2025-006) p.15**  
*“3 years after application denied and until exhaustion of appeals process (Non-Archival)”*

#### **Retention Changes**

- Thirty (30) records series have changes to their retention period/cutoff:
  1. **Aerial Imagery (DAN AS01-05-01) p.10**  
Changed from “Destroy when obsolete or superseded (Archival – Appraisal Required)” to “Until superseded (Archival – Appraisal Required)”
  2. **Appraisal Recheck or Review (DAN AS01-03A-02) p.4**  
Changed from “6 years (Non-Archival)” to “6 years after end of previous valuation cycle (Non-Archival)”
  3. **Appraisal Reference Maps and Overlays (DAN AS01-05-02) p.10**  
Changed from “Destroy when obsolete or superseded (Archival – Appraisal Required)” to “Until obsolete or superseded (Archival – Appraisal Required)”
  4. **Area Files (DAN AS01-03A-04) p.4**

Changed from “Until superseded by new appraisal cycle (Archival – Appraisal Required)” to “Until superseded by new valuation cycle (Archival – Appraisal Required)”

5. **Assessment Rolls (DAN AS01-03B-01) p.4**

Changed from “County Treasurer has primary copy. County Assessor – 3 years (Archival – Appraisal Required)” to “6 years after end of fiscal year (Archival – Appraisal Required)”

6. **Cancellation and/or Accounting Supplements (DAN AS01-03A-07) p.5**

Changed from “3 years (Non-Archival)” to “3 years after end of fiscal year (Non-Archival)”

7. **Destroyed Property Claims – Approved (DAN AS01-03A-08) p.5**

Changed from “6 years (Non-Archival)” to “6 years after claim approved (Non-Archival)”

8. **Improvement District Records (DAN CT01-05-21) p. 12**

Changed from “County Treasurer – 6 years after the final debt payment is made (Non-Archival)” to “6 years after final debt payment (Non-Archival)”

9. **Levy Code and Annexation Maps (DAN AS01-05-03) p.10**

Changed from “County Treasurer has primary copy. Destroy when obsolete or superseded (Archival – Appraisal Required)” to “Until obsolete or superseded (Archival – Appraisal Required)”

10. **Map Indexes (DAN AS01-05-04) p.11**

Changed from “Destroy when obsolete or superseded (Archival – Appraisal Required)” to “Until obsolete or superseded (Archival – Appraisal Required)”

11. **Open Space Program Applications – Approved (DAN AS01-03B-03) p.6**

Changed from “Change of use plus 6 years (Archival – Appraisal Required)” to “6 years after application granted (Archival – Appraisal Required)”

12. **Payments Under Protest (DAN CT01-05-20) p.12**

Changed from “County Treasurer – 6 years (Non-Archival)” to “6 years after matter resolved (Non-Archival)”

13. **Personal Property Affidavits (DAN AS01-03C-02) p.6**

Changed from “6 years (Non-Archival)” to “6 years after end of fiscal year (Non-Archival)”

14. **Personal Property – Distraint (DAN CT01-05-19) p.13**

Changed from “County Treasurer – 6 years (Non-Archival)” to “6 years after matter resolved (Non-Archival)”

15. **Petitions for Refund – Approved (DAN CT01-05-09) p.13**

Changed from “County Treasurer – 6 years (Non-Archival)” to “6 years after final refund issued (Non-Archival)”

16. **Real Estate Excise Tax Affidavits (DAN CT01-05-07) p.14**

Changed from “County Treasurer – 6 years (Archival – Appraisal Required)” to “6 years after end of fiscal year (Archival – Appraisal Required)”

17. **Real Property Appraisal Statement (DAN AS01-03B-05) p.7**  
Changed from "Until superseded (Non-Archival)" to "Until end of valuation cycle (Non-Archival)"
18. **Real Property Appraisal – Working Files and Notes (DAN AS01-03A-03) p.7**  
Changed from "Until superseded by new valuation cycle (Non-Archival)" to "Until superseded by new valuation cycle (Non-Archival)"
19. **Revaluation Notices (DAN AS01-03A-13) p.7**  
Changed from "1 year – None (Non-Archival)" to "1 year after end of fiscal year (Non-Archival)"
20. **Segregation and Merger Applications – Approved (DAN AS01-05-09) p.8**  
Changed from "County Assessor – 6 years (Non-Archival)" to "6 years after application granted (Non-Archival)"
21. **Segregation and Merger Logs (DAN AS01-05-08) p.8**  
Changed from "Destroy when obsolete or superseded (Archival – Appraisal Required)" to "Until obsolete or superseded (Archival – Appraisal Required)"
22. **Tax Adjustment Records (DAN CT01-05-08) p.14**  
Changed from "County Treasurer – 6 years (Non-Archival)" to "6 years after end of fiscal year (Non-Archival)"
23. **Tax Distribution Records (DAN CT01-05-11) p.15**  
Changed from "County Treasurer – Until completion of State Audit report (Non-Archival)" to "Until completion of State Auditor's examination report (Non-Archival)"
24. **Tax Receipts (DAN CT01-05-05) p.15**  
Changed from "County Treasurer – 6 years (Non-Archival)" to "6 years after end of fiscal year (Non-Archival)"
25. **Tax Rolls (DAN CT01-05-02) p.15**  
Changed from "County Treasurer – 6 years. County Assessor – 3 years (Archival-Appraisal Required)" to "6 years after end of fiscal year (Archival – Appraisal Required)"
26. **Tax Statements (DAN CT01-05-06) p.16**  
Changed from "County Treasurer – 1 year (Non-Archival)" to "1 year after end of fiscal year (Non-Archival)"
27. **Tax Title Records (DAN CT01-05-18) p.16**  
Changed from "County Treasurer – 6 years (Non-Archival)" to "6 years after disposition of property (Non-Archival)"
28. **Timber Cruise Assessments (DAN AS01-03B-08) p.9**  
Changed from "Potential archival value (Archival – Appraisal Required)" to "Until superseded (Archival – Appraisal Required)"
29. **Unrecorded Plat Maps (DAN AS01-05-07) p.11**  
Changed from "County Auditor or Recorder has primary copy. Destroy when obsolete or superseded (Non-Archival)" to "Until superseded or no longer needed for agency business (Archival – Appraisal Required)"
30. **Valuation Change Orders (DAN AS01-03A-18) p.9**  
Changed from "6 years (Non-Archival)" to "6 years after end of fiscal year (Non-Archival)"

## Other Minor Changes

- Twenty-five (25) records series have changes to their title and/or description:
  1. **Aerial Imagery** (*was* Aerial Photographs) (DAN AS01-05-01) p.10
  2. **Appraisal Recheck or Review** (DAN AS01-03A-02) p.4
  3. **Appraisal Reference Maps and Overlays** (DAN AS01-05-03) p.10
  4. **Area Files** (DAN AS01-03A-04) p.4
  5. **Assessment Rolls** (DAN AS01-03B-01) p.4
  6. **Cancellation and/or Accounting Supplements** (DAN AS01-03A-07) p.5
  7. **Destroyed Property Claims – Approved** (*was* Destroyed Property – Adjustment Records) (DAN AS01-03A-08) p.5
  8. **Exempt Parcel Log** (DAN AS01-04-03) p.12
  9. **Improvement District Records** (DAN CT01-05-21) p.12
  10. **Levy Code and Annexation Maps** (DAN AS01-05-03) p.10
  11. **Map Indexes** (DAN AS01-05-04) p.11
  12. **Open Space Program Applications – Approved** (*was* Open Space, Forest, Agricultural Classification Applications, Notices, and Value Summaries If Assessor Has Primary Copy) (DAN AS01-03B-03) p.6
  13. **Personal Property Affidavits** (DAN AS01-03C-02) p.6
  14. **Petitions for Refund – Approved** (*was* Petitions for Refund) (DAN CT01-05-09) p.13
  15. **Plat and/or Abstract** (*was* Plat And Or Abstract) (DAN AS01-05-06) p.11
  16. **Real Property Appraisal – Working Files and Notes** (*was* Appraiser’s Working Files and Notes) (DAN AS01-03A-03) p.7
  17. **Revaluation Notices** (*was* Revaluation Letters or Cards) (DAN AS01-03A-13) p.7
  18. **Segregation and Merger Applications – Approved** (*was* Segregation and Merger Orders if Assessor Has Primary Copy) (DAN AS01-05-09) p.8
  19. **Segregation and Merger Logs** (DAN AS01-05-08) p.8
  20. **Tax Adjustment Records** (*was* Tax and Assessed Value Record Adjustment Records) (DAN CT01-05-08) p.14
  21. **Tax Distribution Records** (*was* Tax and Assessment Records) (DAN CT01-05-11) p.15
  22. **Tax Rolls** (*was* Personal Property Tax and Assessment Rolls) (DAN CT01-05-02) p.15
  23. **Timber Cruise Assessments** (*was* Timber Cruise Assessments / Books Inventories, Appraisal Summaries, and Maps) (DAN AS01-03B-08) p.8
  24. **Unrecorded Plat Maps** (*was* Recorded and Unrecorded Plat Maps) (DAN AS01-05-07) p.11
  25. **Valuation Change Orders** (DAN AS01-03A-18) p.9

## Essential Designation Changes

- One (1) records series is being changed from “Non-Essential” to “Essential (for Disaster Recovery)”:

1. **Assessment Rolls (DAN AS01-03B-01) p.5**

## **Archival Designation Changes**

- One (1) records series is being changed from “Non-Archival” to “Archival”:
  1. **Unrecorded Plat Maps (DAN AS01-05-07) p.11**

## **Archival Series Being Revoked**

- A total of sixteen (16) “Archival” records series are being revoked.
- Twelve (12) “Archival” records series are being revoked as they are covered by another “Archival” records series:
  1. **Annexation Files–Board of Equalization (DAN AS01-06C-01)** covered by Jurisdictional Boundary – Official (DAN GS50-16-09), Jurisdictional Boundary – Development (DAN GS52-03A-05), and Jurisdictional Reference – Maps, Drawings, Photographs (DAN GS50-18-38)
  2. **Board of Equalization Minutes (DAN AS01-06C-03)** covered by Hearings – Local Decision-Making Bodies (General) (DAN GS2011-173)
  3. **Boundary Review Board and Annexation Files (DAN AS01-03A-05)** covered by Meetings – Governing/Executive/Policy-Setting Body Records (DAN GS50-05A-13)
  4. **Boundary Review Board and Annexation Files (DAN AS01-03A-06)** covered by Meetings – Governing/Executive/Policy-Setting Body Records (DAN GS50-05A-13)
  5. **District Assessment Rolls (DAN CT01-05-03)** covered by Assessment Rolls (DAN AS01-03B-01)
  6. **Indexes to Tax Rolls (DAN CT01-05-04)** covered by Tax Rolls (DAN CT01-05-02)
  7. **Open Space, Forest, Agricultural Classification Applications, Notices, and Value Summaries if Auditor has Primary Copy (DAN AS01-03B-04)** covered by Open Space Program Applications – Approved (DAN AS01-03B-03)
  8. **Operating Property Files and Rolls (DAN AS01-03A-11)** covered by Assessment Rolls (DAN AS01-03B-01)
  9. **Neighborhood Files (DAN AS01-03A-10)** covered by Area Files (DAN AS01-03A-04)
  10. **Personal Property Assessment Rolls (DAN AS01-03C-01)** covered by Assessment Rolls (DAN AS01-03B-01)
  11. **Railroad Property Valuation Files (DAN AS01-03A-12)** covered by Assessment Rolls (DAN AS01-03B-01)
  12. **Real Property Tax Rolls (DAN CT01-05-01)** covered by Tax Rolls (DAN CT01-05-02)
- Three (3) “Archival” records series are being revoked as they are covered by another “Non-Archival” records series:
  1. **Foreign Corporations Reports (DAN AS01-03C-04)** covered by Reference Materials (DAN GS2016-010)
  2. **Revaluation Ratio Analysis Files (DAN AS01-03A-14)** covered by Reference Materials (DAN GS2016-010)
  3. **Work Plans (DANs AS50-01-38/CT50-01-38)** covered by Business/Work Plans (DAN GS50-01-38)
- One (1) “Archival” records series is being revoked as it is covered by other “Archival” and “Non-Archival” records series:

1. **Oaths of Office (DAN AS50-05A-15)** covered by Oaths of Office – Filed or Recorded with County Auditor (DAN GS50-05A-15) and Oaths of Office – Not Filed or Recorded with County Auditor (DAN GS2012-023)

### **Non-Archival Series Being Revoked**

- A total of thirty-eight (38) “Non-Archival” records series are being revoked.
- Three (3) “Non-Archival” records series are being revoked as they are covered by another “Archival” records series:
  1. **Board of Equalization Appeal Case Transcript (DAN AS01-06C-02)** covered by Hearings – Local Decision-Making Bodies (General) (DAN GS2011-173)
  2. **School Reports (DAN CT01-03-02)** covered by Reporting to External Agencies (Mandatory) (DAN GS2012-028)
  3. **Year-End Tax and Assessment (DAN CT01-05-10)** covered by Reporting to External Agencies (Mandatory) (DAN GS2012-028)
- Thirty-three (33) “Non-Archival” records series are being revoked as they are covered by another “Non-Archival” records series:
  1. **Appraisal Manuals (DAN AS01-03A-01)** covered by Reference Materials (DAN GS2016-010)
  2. **Arbitrage Calculation Records (DAN CT01-04-02)** covered by Contracts and Agreements – General (DAN GS50-01-11)
  3. **Budgetary Information and Revenue Forecasting Records (DAN CT01-03-03)** covered by Budget Development and Funding Allocation (DAN GS2024-004)
  4. **Cash Balancing Records (DAN CT01-06-09)** covered by Banking – Accounts and Transactions (DAN GS2011-185) and Financial Transactions – General (DAN GS2011-184)
  5. **Cash Transfer Records (DAN CT01-06-08)** covered by Banking – Accounts and Transactions (DAN GS2011-185) and Financial Transactions – General (DAN GS2011-184)
  6. **Debt Service Records (DAN CT01-04-01)** covered by Financial Transactions – Bond and Levy Projects (DAN GS2011-183)
  7. **Deeds and Real Estate Contracts (DAN AS01-03B-02)** covered by Reference Materials (DAN GS2016-010)
  8. **Department of Revenue Notice of Exemption Letters (DAN AS01-04-02)** covered by Reference Materials (DAN GS2016-010)
  9. **Exemptions Lists (DAN AS01-04-05)** covered by Exempt Parcel Log (DAN AS01-04-03) and Reference Materials (DAN GS2016-010)
  10. **Foreclosure – Certificate of Delinquency (DAN CT01-05-13)** covered by Evictions, Liens, Foreclosures, and Condemnations (DAN GS55-05A-09)
  11. **Foreclosure – Certificates of Redemption (DAN CT01-05-14)** covered by Evictions, Liens, Foreclosures, and Condemnations (DAN GS55-05A-09)
  12. **Foreclosure – Notice and Summons (DAN CT01-05-15)** covered by Evictions, Liens, Foreclosures, and Condemnations (DAN GS55-05A-09)
  13. **Foreclosure – Treasurer’s Deeds (DAN CT01-05-16)** covered by Evictions, Liens, Foreclosures, and Condemnations (DAN GS55-05A-09)
  14. **Foreclosure – Working Files (DAN CT01-05-17)** covered by Evictions, Liens, Foreclosures, and Condemnations (DAN GS55-05A-09)
  15. **Minor Lot Line Changes/Boundary Line Adjustment or Revision (DAN AS01-05-05)** covered by Reference Materials (DAN GS2016-010)

16. **Non-Profit Exemptions and Claims File (DAN AS01-04-06)** covered by Tax Deferrals and Exemptions – Approved (DAN CT2025-006) and Tax Deferrals and Exemptions – Denied (DAN CT2025-005)
  17. **Personal Effects Records (DAN CT01-03-01)** covered by Unclaimed Property – Funds Held by Agency (DAN GS55-05B-32) and Unclaimed Property – Funds Remitted to Department of Revenue (DAN GS55-05B-31)
  18. **Personal Property Valuation Documentation Files (DAN AS01-03C-03)** covered by Personal Property Affidavits (DAN AS01-03C-02) and Records Documented as Part of More Formalized Records (DAN GS2016-009)
  19. **Real Property Excise Tax Affidavits (DAN AS01-03B-06)** covered by Reference Materials (DAN GS2016-010)
  20. **Records of Unclaimed Treasurer’s Checks (DAN CT01-09-05)** covered by Unclaimed Property – Funds Held by Agency (DAN GS55-05B-32) and Unclaimed Property – Funds Remitted to Department of Revenue (DAN GS55-05B-31)
  21. **Remodeling Assessment Deferral – 30% (DAN AS01-04-01)** covered by Tax Deferrals and Exemptions – Approved (DAN CT2025-006) and Tax Deferrals and Exemptions – Denied (DAN CT2025-005)
  22. **Segregation and Merger Orders if Code Enforcement Agency has Primary Copy (DAN AS01-05-10)** covered by Segregation and Merger Applications – Approved (DAN AS01-05-09)
  23. **Senior Citizens Exemptions (DAN AS01-04-07)** covered by Tax Deferrals and Exemptions – Approved (DAN CT2025-006) and Tax Deferrals and Exemptions – Denied (DAN CT2025-005)
  24. **Senior Citizens Tax Deferrals (DAN AS01-04-08)** covered by Tax Deferrals and Exemptions – Approved (DAN CT2025-006) and Tax Deferrals and Exemptions – Denied (DAN CT2025-005)
  25. **Short Plat Drawings (DAN AS01-05-11)** covered by Reference Materials (DAN GS2016-010)
  26. **State Public Service Orders (DAN AS01-03A-15)** covered by Reference Materials (DAN GS2016-010)
  27. **Survey File (DAN AS01-05-12)** covered by Reference Materials (DAN GS2016-010)
  28. **Tax and Assessment Correspondence (DAN CT01-05-12)** covered by appropriate function/content of correspondence.
  29. **Tax Deferrals (DAN AS01-04-04)** covered by Tax Deferrals and Exemptions – Approved (DAN CT2025-006) and Tax Deferrals and Exemptions – Denied (DAN CT2025-005)
  30. **Tax and Levy Certifications, Letters, Resolutions, and Calculations (DAN AS01-03A-16)** covered by Reference Materials (DAN GS2016-010)
  31. **Treasurer’s Investment Records (DAN CT01-09-06)** covered by Investment Monitoring (Mandatory) (DAN GS50-03A-33)
  32. **Warrant Issue (DAN CT01-06-05)** covered by Banking – Accounts and Transactions (DAN GS2011-185) and Financial Transactions – General (DAN GS2011-184)
  33. **Warrant Redemption (DAN CT01-06-06)** covered by Banking – Accounts and Transactions (DAN GS2011-185) and Financial Transactions – General (DAN GS2011-184)
- Two (2) “Non-Archival” records series are being revoked as they are no longer being created/received by the agency:
    1. **Factoring Log (DAN AS01-03A-09)**
    2. **Valuation Change Order Register (DAN AS01-03A-17)**

***Net Reduction in Records Series: 49 (from 88 series down to 39 series)***

DRAFT