

Retention Schedule: ASSESSOR

Office of Record	Retention No.	Title and Description	Retention Period / Disposition								Comments / Reference
(OFR)			Active (in office)	Inactive (Off-Site)	Total Retention	Vital?	Media Options	Ar-chives	Image: S=Scan M=Micro-fiche I=Import	Destroy Paper after Imaged & QC'd	
If the record is not listed here, refer to the Retention for County-Wide Standards											
Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.											
Litigation, claims, court orders, complaints, audits, records requests and/or investigations suspend normal retention periods (retention resumes after final action - settlement).											
Assessor	ASR-001	APPLICATIONS FOR EXEMPTION CLAIMS: Homeowners or Veterans	Minimum 7 years		Minimum 7 years	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference; Property Tax Rule 135(e)(5) allows for destruction 6 years after the lien date for the last year for which the exemption claim was active; GC §26202; R&T § §465, 834
Assessor	ASR-002	APPRAISAL RECORDS ("live" and "dead" parcels): Building Dimensions, Calculations, Reports of Investigation, Permit Questionnaires, Possessory Interests, etc.	P		P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference for ease in document imaging management; USPAP (Uniform Standards of Professional Appraisal Practice) ethical standards require appraisers to retain records for at least 5 years, or final disposition + 2 years, if used in a judicial proceeding; GC §26202
Assessor	ASR-003	ASSESSMENT ROLL CORRECTIONS / ROLL ALTERATIONS	P		P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference; Fee receipts & forms are required for 5 years; GC §§24356
Assessor	ASR-004	ASSESSMENT ROLLS: SECURED	7 years	P	P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference (12 years is required); GC §§26202, 26908, R&T §4377
Assessor	ASR-005	ASSESSMENT ROLLS: STATISTICS	7 years	P	P		Mag, Ppr		S/M/I	Yes: After 3 years	Department Preference (5 years is required); GC §§26202, 26908, R&T §2928

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Assessor	ASR-006	ASSESSMENT ROLLS: UNSECURED	7 years	P	P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference (5 years is required); GC §§26202, 26908, R&T §2928
Assessor	ASR-007	ASSESSMENT ROLLS: UTILITIES	7 years	P	P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference (5 years is required); GC §§26202, 26908, R&T §2928
Assessor	ASR-008	ASSESSOR PARCEL MAPS	P		P	Yes	Mag, Mfr, OD, Ppr	Yes	S/M/I	No	Current maps maintained permanently for administrative purposes; GC §26202
Assessor	ASR-009	BUSINESS PROPERTY STATEMENTS	7 years		7 years	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Assessor or Board may destroy any taxpayer's document lien date + 6 years; GC §26202, R&T §§465, 834
Assessor	ASR-010	CHANGE OF OWNERSHIP (COR) / PRELIMINARY CHANGE OF OWNERSHIP (PCOR) - Includes attached deed references and notes	P		P	Yes	Mag, Ppr, Mfr, OD	Yes	S/M/I	Yes: After 3 years	Department Preference; Assessor or Board may destroy any taxpayer's document lien date + 6 years; statewide guidelines propose 4 years; GC §26202; R&T §§465, 834
Assessor	ASR-011	MAILING ADDRESS CHANGES	7 years		7 years	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Assessor or Board may destroy any taxpayer's document lien date + 6 years; GC §26202, R&T §§465, 834
Assessor	ASR-012	MINE PRODUCTION REPORTS	P		P	Yes	Mag, Ppr				Department Preference; GC §26202

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Assessor	ASR-013	PERMIT QUESTIONNAIRES	P		P	Yes	Mag, Ppr		S/M/I	Yes: After 6 months	Department Preference; GC §26202
Assessor	ASR-014	PERSONAL / BUSINESS PROPERTY RECORDS - CANCELED ACCOUNTS	7 years		7 years		Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Assessor or Board may destroy any taxpayer's document lien date + 6 years; GC §26202, R&T §§465, 834
Assessor	ASR-015	POSSESSORY INTERESTS	P		P	Yes	Mag, Ppr, Mfr, OD	yes	S/M/I	Yes: After 3 years	Consistent with auditing standards; GC §26202
Assessor	ASR-016	PRELIMINARY CHANGE OF OWNERSHIP (PCOR): Notifications from Title Companies	P		P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference; Assessor or Board may destroy any taxpayer's document lien date + 6 years; GC §26202, R&T §§465, 834
Recorder	ASR-017	RECORDED MAPS	P		P	Yes	Mag, Mfr, OD, Ppr	Yes	S/M/I	No	Current maps maintained permanently for administrative purposes; GC §26201
Assessor	ASR-018	SUBVENTION APPLICATIONS (Agriculture / Williamson Act)	P		P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	Department Preference; Assessor or Board may destroy any taxpayer's document lien date + 6 years; GC §26202, , R&T §§465, 834
Assessor	ASR-019	TAX ASSESSMENT ROLLS - SECURED: Reports used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds, etc.	P		P	Yes	Mag, Mfr, OD, Ppr	Yes	S/M/I	Yes: When Inactive	Department Preference; GC §26202, R&T §4377

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Assessor	ASR-020	VALUATIONS: Annexations, etc.	P		P	Yes	Mag, Ppr, Mfr, OD		S/M/I	Yes: After 3 years	R&T §4377
Assessor	ASR-021	VESSEL AND AIRCRAFT RECORDS	7 years		7 years	Yes	Mag, Mfr, OD, Ppr		S/M/I	Yes: After 3 years	Assessor or Board may destroy any taxpayer's document lien date + 6 years; GC §26202, , R&T §§465, 834