

**LOCAL GOVERNMENT GENERAL RECORDS RETENTION SCHEDULE
ASSESSMENT**

SERIES #	SERIES TITLE AND DESCRIPTION	VITAL	RETENTION INSTRUCTIONS
LGASS-001	<p>ASSESSMENT RECORDS</p> <p>Books, rolls, ledgers, or similar records listing district; map and parcel; ownership; property description; and assessment figure. May also include special assessments for schools, streets, sidewalks, libraries, etc.</p>	VITAL	Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGASS-002	<p>PROPERTY RECORD CARDS</p> <p>Card contains the history of a property. Information contained may include land identification, transfer of ownership, sale price, property factors, land computation, permits, assessment record, and values.</p>		Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGASS-003	<p>APPEALS TO BOARD OF ASSESSMENT REVIEW</p> <p>Appeal, property record card, statement, and Board's decision.</p>		Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGASS-004	<p>MAPS</p> <p>Maps or other drawings which illustrate property lines, ditches, etc.</p>		Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGASS-005	<p>OVER 65/DISABILITY EXEMPTION FORMS</p> <p>Used to verify exemption from taxation. May contain person's name, address, district, parcel number, date of birth, and income.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGASS-006	<p>ALLOWANCE AND CHANGE OF ADDRESS SLIPS</p> <p>Show when address or value is incorrect and when an error in billing has occurred. Lists property owner's name, district, map and parcel number of property, and reason for change. Adjustments are subsequently made to property record card.</p>		Retain at agency 2 yrs; successful audit; destroy.
LGASS-007	<p>TRANSFER CARDS</p> <p>Contain name of property owner and to whom property was transferred. New card is filled out each time property is transferred.</p>		Retain at agency 30 yrs; destroy.
LGASS-008	<p>GEOGRAPHICAL CARDS</p> <p>Arranged alphabetically and geographically. Usually includes name, deed book reference, address, owner, and property description. Includes condominiums.</p>		Retain at agency until no longer needed; transfer to Archives for permanent preservation.

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LGASS-009	REALTY TRANSFER TAX RECORDS Records which document the collection of taxes due local governments when ownership of real estate is transferred.		Retain at agency 3 years; successful audit; destroy.