



## **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. |



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## 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<br><br>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<br>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 -<br>Potential archival value -<br>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<br>Documentation of estimated market value for the various types of property in each appraisal area. | OFM        | Until superseded by new appraisal cycle.<br>Potential archival value - <b>See remarks</b> | None  | AS01-03A-04                  | Contact your Regional Archivist before disposing of this record. |
| 2.1.5       | BOUNDARY REVIEW BOARD AND ANNEXATION FILES<br>Created after the formation of Boundary Review Board.             | OFM        | Boundary Review Board - PERMANENT - <b>See remarks</b>                                    | 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<br>Created before the formation of Boundary Review Board.   | OFM        | County Assessor - PERMANENT - <b>See remarks</b>  | 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<br>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<br>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.<br>Potential archival value - <b>See remarks</b> | 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 - <b>See remarks</b>                                | 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 - <b>See remarks</b> | 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 - <b>See remarks</b> | 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                  |         |



| <b>2.2 PERSONAL PROPERTY</b> |   |            |  |  |                              |  |
|------------------------------|---|------------|--|--|------------------------------|--|
| 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 – <b>See remarks</b>       | 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<br>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                  |  |



| <b>2.3 REAL PROPERTY</b> |  |                   |   |   |                                     |  |
|--------------------------|--|-------------------|---|---|-------------------------------------|--|
| <b>ITEM NO.</b>          | <b>SERIES TITLE AND DESCRIPTION</b>  | <b>OPR or OFM</b> | <b>PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY</b>               | <b>SECONDARY (ALL OTHER) RECORD COPIES</b>  | <b>DISPOSITION AUTHORITY NUMBER</b> | <b>REMARKS</b>   |
| 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<br>Often includes photographs and drawings. Also known as property folios. | OFM        | Until superseded -<br>Potential archival value -<br>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 -<br>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 - <b>See remarks</b> | 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<br>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 - <b>See remarks</b>  | 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<br><br>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<br>Includes applications approved or denied.<br><br>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%<br>Includes applications.  | OPR        | 6 years  | None                                | AS01-04-01                   |         |
| 4.6      | SENIOR CITIZENS EXEMPTIONS<br>Includes applications.<br><br>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<br><br>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<br>Includes applications.<br><br><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.<br>Potential archival value - <b>See remarks</b> | 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.<br>Potential archival value - <b>See remarks</b> | 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 - <b>See remarks</b>      | 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.<br>Potential archival value - <b>See remarks</b> | 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 - <b>See remarks</b>                        | 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 - <b>See remarks</b> | 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</u> HAS PRIMARY COPY                | OPR        | County Assessor - 6 years  | Destroy when obsolete or superseded                  | AS01-05-09                   |  |
| 5.10     | SEGREGATION AND MERGER ORDERS IF <u>CODE ENFORCEMENT AGENCY</u> HAS PRIMARY COPY | 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

|  |  |
|--|--|
| <b>Archival</b>  | <i>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.</i>  |
| <b>Essential</b>   | <i>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.</i><br><br><i>Security backups of these public records must be created and deposited with Washington State Archives in accordance with RCW 40.10.</i> |
| <b>OFM</b>   | <i>Public records which have been designated as “Office Files and Memoranda” for the purposes of RCW 40.14.010.</i>  |
| <b>OPR</b>   | <i>Public records which have been designated as “Official Public Records” for the purposes of RCW 40.14.010.</i>   |
| <b>Permanent</b>   | <i>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.</i>  |
| <b>Potential Archival Value and Potentially Archival</b> | <i>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.</i>   |
| <b>Record Series</b>                                     | <i>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.</i>   |



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