**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.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Signature on File* |  | *Signature on File* |  | *Signature on File* |
| **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 *County Assessors Records Retention Schedule* and the former *County Treasurers Records Retention Schedule* (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

**TABLE OF CONTENTS**

[1. ASSESSMENT 4](#_Toc199769983)

[2. MAPS AND ABSTRACTS 10](#_Toc199769984)

[3. TAXATION 12](#_Toc199769985)

[glossary 17](#_Toc199769986)

[INDEXES 19](#_Toc199769987)

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-02Rev. 1 | ***Appraisal Recheck or Review***Records relating to the revaluation of taxable real property. *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).* | **Retain** for 6 years after end of previous valuation cycle *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS01-03A-04Rev. 1 | ***Area Files***Documentation of estimated market value in each appraisal area. | **Retain** until superseded by new valuation cycle *then***Transfer** toWashington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIALOFM |
| AS01-03B-01Rev. 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 *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** **ESSENTIAL****(for Disaster Recovery)** OPR |
| AS01-03A-07Rev. 1 | ***Cancellation and/or Accounting Supplements***Records documenting the cancellation or correction of erroneous assessments. | **Retain** for 3 years after end of fiscal year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| AS01-03A-08Rev. 1 | ***Destroyed Property Claims – Approved***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:* Application materials;
* Related correspondence and communications.
 | **Retain** for 6 years after claim approved *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS2025-002Rev. 0 | ***Destroyed Property Claims – Denied***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.  | **Retain** for 3 years after claim denied *and*until exhaustion of appeals process *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS01-03B-03Rev. 1 | ***Open Space Program Applications – Approved***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:* Application materials;
* Related correspondence and communications.
 | **Retain** for 6 years after application granted *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIALOPR |
| AS2025-003Rev. 0 | ***Open Space Program Applications – Denied***Records documenting unsuccessful 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:* Application materials;
* Related correspondence and communications.
 | **Retain** for 3 years after application denied *and*until exhaustion of appeals process *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS01-03C-02Rev. 1 | ***Personal Property Affidavits***Records documenting all taxable personal property in a person’s ownership for an assessment year. Includes, but is not limited to:* Affidavits;
* Supporting documentation;
* Related correspondence/communications.
 | **Retain** for 6 years after end of fiscal year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS01-03B-05Rev. 1 | ***Real Property Appraisal Statement***Records documenting appraisal of real property. Includes appraisals completed by deputies and contracted parties in accordance with RCW 36.21.011. | **Retain** until end of valuation cycle *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| AS01-03A-03Rev. 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:* Copy of building permit received for appraisal.
 | **Retain** until superseded by new valuation cycle *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| AS01-03B-07Rev. 1 | ***Real Property Record Card/Property Reference Records***Often includes photographs and drawings. Also known as property folios. | **Retain** until superseded  *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIALOFM |
| AS01-03A-13Rev. 1 | ***Revaluation Notices***Records documenting revaluation notices issued in accordance with chapter 84.41 RCW.  | **Retain** for 1 year after notice is provided *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| AS01-05-09Rev. 1 | ***Segregation and Merger Applications – Approved***Records documenting successful applications for tax parcel segregations and mergers.Includes, but is not limited to:* Application materials;
* Segregation and merger orders;
* Related correspondence and communications.
 | **Retain** for 6 years after application granted *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS2025-005Rev. 0 | ***Segregation and Merger Applications – Denied*** Records documenting unsuccessful applications for tax parcel segregations and mergers. | **Retain** for 3 years after application denied *and*until exhaustion of appeals process *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS01-05-08Rev. 1 | ***Segregation and Merger Logs***Records relating to the overall tracking of tax parcel segregations and mergers within a jurisdiction.  | **Retain** until obsolete or superseded *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIALOFM |
| AS01-03B-08Rev. 1 | ***Timber Cruise Assessments***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:* Field notes;
* Inventories/appraisal summaries;
* Maps and drawings;
* Related correspondence/communications.
 | **Retain** until superseded *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIALOFM |
| AS01-03A-18Rev. 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 *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |

1. 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** |
| --- | --- | --- | --- |
| AS01-05-01Rev. 1 | ***Aerial Imagery***Aerial images of the agency’s jurisdiction, created or received by the Assessor’s Office. Includes, but is not limited to:* Balloon images;
* Drone images;
* Photographs;
* Satellite imagery.
 | **Retain** until superseded *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIAL OFM |
| AS01-05-02Rev. 1 | ***Appraisal Reference Maps and Overlays***Maps and overlays created or received in the process of appraising properties. Includes reference materials such as atlases. | **Retain** until obsolete or superseded *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIAL OFM |
| AS01-05-03Rev. 1 | ***Levy Code and Annexation Maps***Maps of taxing districts organized by levy code and annexations of parcels by a code city. | **Retain** until obsolete or superseded *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIAL OFM |
| AS01-05-04Rev. 1 | ***Map Indexes***Indexes documenting the agency’s plat map collection. | **Retain** until obsolete or superseded *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIAL OFM |
| AS01-05-06Rev. 1 | ***Plat and/or Abstract***Records documenting platted land, parcels, and information about plats or parcels. Includes, but is not limited to:* Abstracts submitted by title companies;
* Documentation of legal claims submitted against parcels;
* Plat maps.
 | **Retain** until disposition of last item entered  *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIAL OFM |
| AS01-05-07Rev. 1 | ***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. | **Retain** until superseded or no longer needed for agency business *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** NON-ESSENTIALOFM |

1. TAXATION

This section covers records relating to taxation of property.

| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| --- | --- | --- | --- |
| AS01-04-03Rev. 1 | ***Exempt Parcel Log***Log documenting parcels exempt from taxation pursuant to chapter 84.36 RCW. | **Retain** until last entry is void *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| CT01-05-21Rev. 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. *Note: Includes local improvement districts (LIDs); road improvement districts (RIDs); and utility improvement districts (UIDs).* | **Retain** for 6 years after final debt payment *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT01-05-20Rev. 1 | ***Payments Under Protest***All records for which a taxpayer has filed a payment under protest for taxes and/or assessments in accordance with chapter 84.68.020 RCW and WAC 458-18-215. | **Retain** for 6 years after matter resolved *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT01-05-19Rev. 1 | ***Personal Property – Distraint***All correspondence, reports, research records, and other documents showing the distraint process for delinquent personal property taxes. Includes, but is not limited to: * Records of mailings;
* Personal service;
* Any court events;
* Bills of sale;
* Records of the auction.
 | **Retain** for 6 years after matter resolved *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT01-05-09Rev. 1 | ***Petitions for Refund – Approved***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. | **Retain** for 6 years after final refund issued *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT2025-004Rev. 0 | ***Petitions for Refund – Denied***Records of unsuccessful Petitions for Refund submitted by taxpayers. | **Retain** for 3 years after refund denied *and*until exhaustion of appeals process *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT01-05-07Rev. 1 | ***Real Estate Excise Tax Affidavits***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. | **Retain** for 6 years after end of fiscal year *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** **ESSENTIAL****(for Disaster Recovery)** OPR |
| CT01-05-08Rev. 1 | ***Tax Adjustment Records***Records of any tax adjustments made as a result of Manifest Error Boards, Board of Equalization determinations, property segregations, omitted taxes, etc. | **Retain** for 6 years after end of fiscal year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| AS2025-006Rev. 0 | ***Tax Deferrals and Exemptions – Approved***Records documenting applications for tax deferrals and exemptions where the deferral/exemption is granted. Deferrals/exemptions include, but are not limited to:* Limited income;
* Multi-Family;
* Non-Profit;
* People with disabilities;
* Remodeling;
* Senior citizens.

Includes, but is not limited to:* Application materials;
* Approved declarations;
* Related correspondence/communications.
 | **Retain** for 6 years after account deferral/exemption status expires *or*6 years after filed with Department of Revenue, *whichever is sooner* *then***Destroy**. | NON-ARCHIVAL**ESSENTIAL****(for Disaster Recovery)** OPR |
| AS2025-007Rev. 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 *and*until exhaustion of appeals process *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT01-05-11Rev. 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 *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| CT01-05-05Rev. 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 *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| CT01-05-02Rev. 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 *then***Transfer** to Washington State Archives for appraisal and selective retention. | **ARCHIVAL****(Appraisal Required)** **ESSENTIAL****(for Disaster Recovery)** OPR |
| CT01-05-06Rev. 1 | ***Tax Statements***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. | **Retain** for 1 year after end of fiscal year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| CT01-05-18Rev. 1 | ***Tax Title Records***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. | **Retain** for 6 years after disposition of property *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |

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. |

INDEXES

ARCHIVAL RECORDS INDEX

*See the Local Government Common Records Retention Schedule (CORE) for additional “Archival” records.*

ASSESSMENT

Area Files 4

Assessment Rolls 4

Open Space Program Applications – Approved 5

Real Property Record Card/Property Reference Records 7

Segregation and Merger Logs 8

Timber Cruise Assessments 8

MAPS AND ABSTRACTS

Aerial Imagery 10

Appraisal Reference Maps and Overlays 10

Levy Code and Annexation Maps 10

Map Indexes 11

Plat and/or Abstract 11

Unrecorded Plat Maps 11

TAXATION

Real Estate Excise Tax Affidavits 14

Tax Rolls 15

ESSENTIAL RECORDS INDEX

*See the Local Government Common Records Retention Schedule (CORE) for additional “Essential” records.*

ASSESSMENT

Assessment Rolls 4

TAXATION

Real Estate Excise Tax Affidavits 14

Tax Deferrals and Exemptions – Approved 14

Tax Rolls 15

DISPOSITION AUTHORITY NUMBERS (dans) INDEX

AS01-03A-02 4

AS01-03A-03 7

AS01-03A-04 4

AS01-03A-07 4

AS01-03A-08 5

AS01-03A-13 7

AS01-03A-18 9

AS01-03B-01 4

AS01-03B-03 5

AS01-03B-05 6

AS01-03B-07 7

AS01-03B-08 8

AS01-03C-02 6

AS01-04-03 12

AS01-05-01 10

AS01-05-02 10

AS01-05-03 10

AS01-05-04 11

AS01-05-06 11

AS01-05-07 11

AS01-05-08 8

AS01-05-09 7

AS2025-002 5

AS2025-003 6

AS2025-005 8

AS2025-006 14

AS2025-007 15

CT01-05-02 15

CT01-05-05 15

CT01-05-06 16

CT01-05-07 14

CT01-05-08 14

CT01-05-09 13

CT01-05-11 15

CT01-05-18 16

CT01-05-19 13

CT01-05-20 12

CT01-05-21 12

CT2025-004 13

Subject INDEX

*Note: The use in this index of CORE refers to the Local Government Common Records Retention Schedule.*

A

abstracts/plats 11

accounting *see CORE*

acquisition of properties (titles) 16

aerial photographs 10

affidavits

personal property 6

affidavits (real estate excise tax) 14

agricultural (real property) 5

annexation

maps/levy codes 10

appraisal

area files 4

maps/overlays 10

recheck/review 4

statement (real property) 6

summaries (timber cruise) 8

appraiser’s working files/notes 7

area files 4

assessment rolls

district 4

improvement districts 12

personal property 4, 15

real property 4

asset management *see CORE*

audits *see CORE*

B

benefits (human resources) *see CORE*

boards/councils *see CORE*

boards/councils/committees *see CORE*

C

change of valuation 4

communications *see CORE*

community relations *see CORE*

constructions *see CORE*

contracts *see CORE*

D

deeds

auctioned/negotiated properties 16

delinquent

personal property taxes 15

design/construction *see CORE*

destroyed property (adjustment) 5

diking district assessment 4

distraint (personal property) 13

distribution (taxes/assessments) 15

district assessment rolls) 4

drainage district assessment 4

drawings

real property 7

E

electronic information systems *see CORE*

exemptions (tax) 12

F

facilities/property management *see CORE*

financial *see CORE*

fleet/motor pool *see CORE*

forest (real property) 5

H

human resources *see CORE*

I

imagery 10

improvement district records 12

indexes (map) 11

inventory *see CORE*

invoices *see CORE*

irrigation district assessment 4

L

legal (advice, litigations, legal affairs) *see CORE*

levy

codes/annexation maps 10

local improvement districts (LIDs) 12

M

mail/delivery *see CORE*

maintenance *see CORE*

Manifest Error Boards 14

maps

indexes 11

overlays (appraisal) 10

plat 11

merger logs/orders 8

minutes *see CORE*

mosquito district assessment 4

O

omitted taxes 14

open space (real property) 5

operating property files and rolls 4

overlays/maps (appraisal) 10

P

parcel logs (exempt) 12

payments under protest 12

payroll *see CORE*

personal property

affidavits 6

assessment rolls 4

distraint 13

tax statements 16

tax/assessment rolls 15

personnel *see CORE*

petitions for refund 13

photographs

aerial 10

real property 7

plats/abstacts 11

property

destroyed adjustment 5

folios 7

property management *see CORE*

property segregations 14

property taxes

delinquent 13

receipts 15

statements 16

protests (payment under) 12

public disclosure *see CORE*

public records *see CORE*

public relations *see CORE*

R

railroad property valuation files 4

real estate excise tax affidavits 14

real property

appraisal statement 6

assessment rolls 4

books inventories (timber cruise) 8

maps (timber cruise) 8

open space/forest/agricultural 5

photographs/drawings 7

record card 7

tax statements 16

timber cruise assessments 8

receipts

property taxes/assessments 15

records management *see CORE*

refund petitions 13

reports

personal property (distraint) 13

road improvement districts (RIDs) 12

S

security *see CORE*

segregation logs/orders 8

special assessments

tax statements 16

staff records *see CORE*

statements (tax) 16

T

tape recordings/transcripts *see CORE*

taxes

omitted 14

personal property 15

real estate excise 14

title records 16

taxes/assessments

distribution 15

personal property 15

receipts 15

record adjustments 14

refund petitions 13

statements 16

value record adjustments 14

title records 16

U

utility improvement districts (UIDs) 12

V

valuation

change orders/registers 9

W

water district assessment 4

weed district assessment 4

working files/notes (appraiser’s) 7