**Subarticle 10. Tax Assessor**

**12-510.1. Property Record Cards**

**A. Description:** Cards arranged by tax map sheet, block, and lot numbers which record past and

present ownership, appraisal information, as well as current assessments for each parcel of property

in the county. Information includes property use, record number, tax district, tax map sheet number,

block number, lot number, location, subdivision or parcel number, lot size, ownership, address, deed

references, sales price, aerial photo number, sheet, parcel, acreage, plat reference, assessment, acreage

per planimeter.

**B. Retention:** Permanent. Microfilm optional.

**12-510.2. Aerial Photographs**

**A. Description:** Aerial photographs of all real estate in the county. These photographs are used by

the assessor’s office for composing the tax maps.

**B. Retention:** Permanent.

**12-510.3. Tax Maps**

**A. Description:** Originals and copies of maps graphically representing each parcel of property in

the county. Information includes location, boundaries of individual parcels, tax map sheet numbers,

block numbers, lot numbers, revisions, and scale.

**B. Retention:** Permanent.

**12-510.4. Soil Maps**

**A. Description:** Maps used by assessors to help determine assessment values for agricultural real

property to be valued based on use. Information includes soil map numbers and contour lines with

code numbers that are used to identify soil types.

**B. Retention:** Until superseded or no longer used, then destroy.

General Records Retention Schedules for County Records

**12-510.5. Applications for Special Assessment on Agricultural Real Property**

**A. Description:** This series contains applications from those granted special tax assessments on real

property used for agricultural purposes. Information includes name shown on property tax record,

social security number, tax map sheet reference, location of tract of land, number of acres, tax district,

purpose of use, portion used for non-agricultural purposes, signature of owner or agent, date, and

information on soil class of timber and crop land.

**B. Retention:** Until superseded or no longer valid, then destroy.

**12-510.6. Appraisal Records**

**A. Description:** Used to determine appraisal values of all parcels of land in the county. Information

includes parcel number, building, heat area, heat pump, electric, baseboard, add-ons, fireplace, garage,

carport, basement finished/unfinished, yard improvements, concrete paving, asphalt paving, parcel

identification number, class, type, date of appraisal, lump sum adjustment.

**B. Retention:**

(1) Non-Computer Generated Appraisal Records: Permanent. Microfilm optional.

(2) Computer Generated Appraisal Records: Permanent. Microfilm.

**12-510.7. Property Transfer Records**

**A. Description:** A record of property conveyances in the county, used to update tax records.

Information includes name, address of seller and buyer, map number, deed reference, plat book

reference number, sales price, amount sold (acreage, lots, buildings) and school district.

**B. Retention:** 3 years, then destroy.

**12-510.8. Appeals of Assessment**

**A. Description:** Record of appeals and proceedings created as the result of an appeal from a property

owner concerning the amount of taxes assessed. Information includes name, tax map number, address,

and reason for appeal.

**B. Retention:** 3 years, then destroy.

**12-510.9. Assessment Change**

**A. Description:** Record of corrections made on assessment tax errors. Information includes tax map

number, name/address of property owner, location of property, mobile home class/appraisal/

assessment, class, acres/lots, appraisal acres or lots, improvements.

**B. Retention:** 3 years, then destroy.

**12-510.10. Notice of Classification, Appraisal, and Assessment**

**A. Description:** Records notifying taxpayers of property assessments. Information includes market

value, ratio, assessment, tax map number, prior market value, percent of increase, property location,

subdivision, legal description, mailing address, reason for change, tax district, and date of notice.

**B. Retention:** 1 year, then destroy.

**12-510.11. Rollbacks**

**A. Description:** Used in creating the rollback tax bill which records a reduction in property taxes

due to changes in the use of the property to a lower assessment usage. Information includes names,

dates, map numbers, acreage, market value, use value, assessments, roll back amounts, and applicable

year.

**B. Retention:** 5 years, then destroy.

General Records Retention Schedules for County Records

**12-510.12. Multiple Lot Discount Applications**

**A. Description:** Applications submitted for a multiple lot discount. Information includes tax year,

name of subdivision, total number of lots, total number of lots unsold, plat reference, deed book, deed

book page, location, tax maps, tax district, improvements, mills per lot, and financing.

**B. Retention:** 3 years, then destroy.

**12-510.13. Mobile Home Records**

**A. Description:** Records created by the Assessor pertaining to mobile homes in the county. Type

of records may include mobile home license applications, mobile home moving permits, mobile home

record cards, mobile home decal applications, mobile home transfers, mobile home listings, mobile

home values lists, and mobile home assessment forms.

**B. Retention:** 3 years, then destroy.