



## Arizona State Library, Archives and Public Records

### General Records Retention Schedule for Counties Assessor Records

Schedule Number:  
000-11-29

#### Authorization and Approval

Pursuant to ARS §41-1351, the retention periods listed herein are both the minimum and maximum time records may be kept. Keeping records for a time period other than their approved retention period is illegal. However, records required for ongoing or foreseeable official proceedings such as audits, lawsuits or investigations, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule. If it is believed that special circumstances warrant that records should be kept longer or shorter times than the time period listed in this schedule or that any of these records may be appropriate for transfer to the State Archives, please contact the Records Management Division to inquire about a change to the retention period. Only the Arizona State Library, Archives and Public Records has the authority to extend records retention periods. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

A handwritten signature in cursive script, appearing to read "Gladys Ann Wells".

7.25.11

Gladys Ann Wells, Director  
Arizona State Library, Archives and Public Records

Date Approved: July 25, 2011

**Records Retention Schedule for  
Counties  
Assessor Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Assessor Database Records a. Temporary Records i. Denied exemptions ii. Senior freeze applications  b. Historic Records (including affixed to property records, agricultural designation, annual assessment value, chain of title, change of value, contact information for rentals, golf course obsolescence records, historic preservation designation, property classification (i.e. primary, secondary, vacation), recorded plats, redaction notations, tax area maps, tax roll corrections, and other related records)	1 -  Permanent	After calendar year denied After property sold or transferred Preserve pursuant to ARS §39-101
2.	Aerial Photographs, Maps and Worksheets	Permanent	Preserve pursuant to ARS §39-101
3.	Affidavits of Affixture	4	After calendar year received
4.	Affidavits of Primary Residence	4	After calendar year received
5.	Agricultural Land Records (including applications, Statements of Land Lease, and use records)	Permanent	Preserve pursuant to ARS §39-101
6.	Board Orders to Change Property Values (to correct Assessor's error on tax bill and including Notice of Proposed Correction (NOPC) a. Changes accepted b. Appeal records (including forms and related records) i. Tax amount changed (including letter and decision)  ii. Tax amount not changed 1. appealed further to Board of Equalization, Tax Appeals Board or Superior Court	4  4  4	After calendar year ordered  After calendar year created or received  After case closed

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	2. not appealed further (including letter and decision)	4	After calendar year created or received
7.	Business Property Statements (for businesses and agricultural property including Department of Revenue (DOR) 520 forms)	4	
	a. Notices of Value	4	After calendar year no longer in business
	b. Appeal Records (including forms and related records)		
	i. Assessed value changed (including letter and decision)	4	After calendar year created or received
	ii. Assessed value not changed		
	1. appealed further to Board of Equalization, Tax Appeals Board or Superior Court	4	After case closed
	2. not appealed further (including letter and decision)	4	After calendar year created or received
8.	Construction Plans, specifications and Computations (received from Development Services)	-	After administrative value has been served
9.	Cost/Market/Land Value Model Records	4	After calendar year created or received
10.	Exemption Lists for Board Approval (including lists of exemptions and Board approval records)	4	After calendar year approved
11.	Exemption Records (for individuals, non-profits, and churches and may include affidavits, death certificates, disability exemptions, certifications, 501C3 records, by- laws, articles of incorporation and other records)	4	After calendar year exemption ended
12.	Exemption Reference Listings (listings of exemptions maintained for easy reference)	-	After reference value has been served
13.	Golf Course Records (including records of rounds played)	4	After calendar year filed

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14.	Historic Property Records (including applications and letters from State Historic Preservation Office (SHPO))	1	After calendar year expired
15.	Mobile Home Ad Valorem Tax Clearance Records (check of taxes owed before mobile home can be moved)	4	After calendar year created or received
16.	Mobile Home Dealer Reports (including reports of sold mobile homes and reports of inventory)	1	After calendar year received
17.	Mobile Home Park Cards (card for each space in a park with owner history information)	-	After reference value has been served
18.	Mobile Home Parks Reports (monthly reports of mobile homes moving in or out of mobile home parks)	1	After calendar year received
19.	Mobile Home Reports (from Department of Transportation (ADOT))	5	After calendar year received
20.	Property Record Cards (including real and personal property, and mobile home serial number cards)	Permanent	Preserve pursuant to ARS §39-101
21.	Redaction Records (forms requesting records be redacted)	1	After expired
22.	Rental Forms (including Arizona Residential Rental Forms)	-	After calendar year superseded or obsolete or after reference value has been served, whichever is later
23.	Resolutions (Tax bill correction records)	4	After calendar year created or received
24.	Senior Freeze Applications a. Denied b. Approved	2 -	After calendar year denied After calendar year expired
25.	Tax Deferral Records	4	After calendar year deferral ends

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26.	Value Change Records (for real and personal property)		
	a. Appeal Records (including forms and related records)		
	i. Assessed value changed (including letter and decision)	4	After calendar year created or received
	ii. Assessed value not changed		
	1. appealed further to Board of Equalization, Tax Appeals Board or Superior Court	4	After case closed
	2. not appealed further (including letter and decision)	4	After calendar year created or received
	b. Returned Notices		
	i. Real property	-	After administrative value has been served
	ii. Personal property	3	After calendar year received

**Supersedes schedule dated November 5, 2001**