# **Corrections to the Introduction section of the Minnesota County General Records Retention Schedule**

# NOTE:

This electronic copy of the Minnesota General Records Retention Schedule for Counties was produced by Redwood County staff who digitized a paper version. Any handwritten notations or changes that appear on the pages of the schedule are not official.

The 2006 Legislature amended Minnesota Statutes, section 138.17, removing the Commissioner of Administration's duty to perform functions related to records management. The changes became <u>effective August 1, 2006</u>. As a result of the legislative change, the Department of Administration / <u>Information Policy Analysis Division (IPAD)</u>, will no longer respond to inquiries regarding records management.

# **Destruction Reporting:**

• Effective August 1, 2001, records destruction reports do not need to be sent to the Minnesota Department of Administration and the Minnesota Historical Society (State Archives). Keep destruction reports for your own records.

### **Records Not on the General Schedule:**

- An electronic copy of the PR-1 form (Application for Authority to Dispose of Records) is available online at the Minnesota State Archives' web site (www.mnhs.org/statearchives).
- Records retention schedule forms are no longer available from the Minnesota Department of Administration. A blank form is available online at the Minnesota State Archives' web site (www.mnhs.org/statearchives).

### **Resources:**

- The Department of Administration no longer offers assistance with records management issues or records retention schedules. The Department's Information Policy Analysis Division (www.ipad.state.mn.us) will assist with questions relating to privacy and other information policy laws.
- The Minnesota State Archives and the state's Records Disposition Panel can be contacted as follows: State Archives, Minnesota Historical Society, 345 Kellogg Boulevard West, Saint Paul, MN, 55102. 651.259.3260.
- The Association of Minnesota Counties can be contacted through its web site (www.mncounties.org/).

### **Schedule Updates:**

- The Human Services / Public Welfare section of the schedule was updated by the Minnesota Department of Human Services in March 2002.
- A supplement to the schedule for Community Corrections was issued in January 1990.

#### CATEGORY DEFINITIONS

**Records Series Description:** A records series is a group of records filed together because they relate to a particular subject.

Enabling Authority: The statute or authorized power that states the record may be collected.

**Data Class:** This identifies records classified by the Government Data Practices Act or other state or federal law. The classification system includes: public, private, confidential, non-public or protected non-public. More than one classification may apply.

**Citation for Classification:** The statute or law which cites the data practices classification of the records series.

**Pre/Post/Curr:** Data collected prior to August, 1975 is PRE. Data collected after August, 1975 is POST. Data being currently collected is CURR.

Purpose and Use for Collection: The function of the records series.

Authorized Recipients: Those people authorized to use the records series according to its Data Practices classification.

**Retention/Statute:** The retention cited is the minimum amount of time a record must be kept. The stated retention does not include the year the record originates. For example, if Record A is filed by calendar year and it has a retention of 3 years, the disposal date for 1985 records is January, 1989. Statutes listed here cite specific retention periods for the records series.

Archival: If a Y, meaning yes, appears in this column these records are eligible for transfer to the State Archives in the Minnesota Historical Society after the retention period has expired or when the agency no longer has need for them. Contact the Division of Library and Archives of the Minnesota Historical Society for information on how to transfer archival records (612-296-6980 or toll free 1-800-652-9747).

#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

RECO	RDS_SE	RIES_DESCRIPTION	ENABLING AUTHORITY	DATA CLASS_	CITATION FOR CLASSIFICATION	PRE Post Curr	PURPOSE AND USE	_AUTHORIZED_RECIPIENTS_	_RETENTION/STATUTE{	ARCH
1.		MENT FORMS Application for Reduction in Assessed Valuation of Personal Property. Name, address, type of property, owner's value.	MS 270.07	Publ	MS 13.03 MS 270.10, Subd. 3		Assist in determin- ing if valuation is equitable. All appli- cations are also for		10 yrs.	N
	6.	Application for Reduction in Assessed Valuation of Real Estate. Contains owner's in- formation such as total fire insurance on structures, owners value and cost of additions.	MS 270.07 MS 375.192	Pub1	MS 13.03 MS 270.10, Subd. 3		the taxpayer - methods of appeal. Used to determine if request i reasonable and should be granted.		10 yrs.	N
	с.	Application for Abatement General Form. Applicants' statement of facts and applicants' request.	MS 270.07 MS 375.192	Publ	MS 13.03 MS 270.10, Subd. 3				10 yrs.	N
	đ.	Application for Settlement and Abatement of Delinquent Taxes, Penalties, Interest and Costs. Name, address of owner, reason taxes have not been paid, "Such statement is reasonable be- cause"	MS 279.34	Pub 1	MS 13.03				10 yrs.	N
	е,	Abatements Corrections Forms Notification to Auditor of correction/change to taxes for current or prior years.	MS 270.07	Pub1	MS 13.03				10 yrs.	N
	Print	L SURVEY PRINTS s of Hurd aerial surveys showing ls of various tracts of land.		Publ	MS 13.03				Destroy when superseded.	N

#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

PRE POST PURPOSE AND USE ENABLING DATA CITATION FOR CLASS CLASSIFICATION CURR FOR COLLECTION AUTHORIZED RECIPIENTS RETENTION/STATUTE ARCH AUTHORITY RECORDS SERIES DESCRIPTION MS 500.10 MS 13.03 To determine owner-Assessor's Office 10 yrs. N AFFIDAVIT OF SURVIVORSHIP Publ 3. Name, address and legal description. MS 500.11 ship and classificaand Auditor tion (homestead). HS 600.21 AGRICULTURAL PRESERVE APPLICATIONS Pub ] MS 13.03 3 yrs. after expir- N ation of application. Form putting agricultural land into the ag preserve program. Also expiration of ag preserve notices. Assist in deter-County Assessor N 5. APPLICATION FOR DISABILITY (3CC MS 273.13, Priv MS 13.58 10 yrs. mining if classifica- and Commissioner of CLASS) PE 3D Subd. 7 Name, address, social security no., tion is proper. Revenue sources of income, award letters. Taxpayer, Assessor, N APPLICATION FOR HOMESTEAD CLASSIFICA- MS 375.192, Publ MS 13.03 Necessary when there 10 yrs. 6. County Board, Auditor TION AND REDUCTION OF TAXABLE VALUE Subd. 1 has been an error. FOR CURRENT YEAR Name, address, signed by owners, social security number. MS 13.03 Information necessary Taxpayer, Assessor As long as proper- N APPLICATION FOR VALUATION AND TAX MS 273.111, Publ to determine if it is Subd. 3 & 6 Priv MS 13.51. ty gualifies. DEFERMENT OF AGRICULTURAL LAND PRO-Non-Subd. 2 eligible. VIDED BY MINNESOTA AGRICULTURAL PROPERTY TAX LAW/GREEN ACRE publ APPLICATIONS Applications and verifications of agricultural income for persons applying for Green Acre tax defersent. MS 273.112 Publ MS 13.03 Location of property County Assessor's 10 yrs. B. APPLICATION FOR VALUATION AND TAX N and list for tax pur- Office, County DEFERMENT OF PRIVATE OUTDOOR RECREA-Auditor TIONAL OPEN SPACE AND PARK LANDS poses, Form used to list open space property.

made thereon.

# COUNTY GENERAL RECORDS RETENTION SCHEDULE

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REC	RDS_SERIES_DESCRIPTION	ENABLING Authority	DATA CLASS	CITATION FOR CLASSIFICATION	POST CURR	PURPOSE AND USE FOR COLLECTION	AUTHORIZED RECIPIENTS	RETENTION/STATUTE_A	RCH
9.	APPRAISAL RECORDS Field Card - Total land and building values on front. Field Card - Land value appraisal record. Computation of same by grade and class. Building dimensions; sketches; computations. Specific data necessary to make value deter- minations.	MS 273.061,	Publ Priv Publ Priv	MS 13.03 MS 272.70 MS 13.03 MS 272.70		To assist in waking and reviewing property assessments and com- puting valuations.	County and local appraisal staff, County Attorney, Assessors Office	10 yrs.	N
10.	APPRAISAL REPORTS DN SPECIAL PROJECTS Appraisals on unusual or one-time projects.		Publ Priv Conf	MS 13.03 MS 13.51 MS 13.50				ó yrs,	N
11.	ASSESSING CHARGES Units of government which do not have their own assessor.	MS 270.52	Publ	MS 13.03			County Assessor and County Auditor	6 yrs,	N
12.	ASSESSMENT ABSTRACT - FINAL Total estimated market value and total assessed value by district.	MS 274.17 MS 270.11, Subd. 2 MS 275.29	Publ	MS 13.03		Total market value of all property by district.	County Auditor and Commissioner of Revenue	10 yrs.	N
13.	ASSESSMENT ABSTRACT - MINI Total estimated market value by district.	MS 274.17 MS 270.11, Subd. 2	Publ	MS 13.03		Total market value of all property by district.	County Auditor and Commissioner of Revenue	10 yrs.	N
14.	ASSESSMENT BOOKS/ROLLS Total building value, total land value, house and garage value and classification. One acre building value.	MS 273.08 MS 273.11 MS 273.12	Publ	MS 13.03		To provide the esti- mated market value, the classification and assessed value of each parcel of property.	County Auditor	20 yrs., then trans- fer to the State Archives all yrs. thru 1901 & yrs. ending in "0" & "1" thereafter.	Y
15,	ASSESSMENT REPORTS AND STATISTICS Summaries on various classifica- tions of property and the assessments		Publ	M5 13.03				10 yrs,	N

#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

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R	CORDS SERIES DESCRIPTION	ENABLING _AUTHORITY	DATA CLASS	CITATION FOR CLASSIFICATION	POST CURR	PURPOSE AND USE FOR COLLECTION	AUTHORIZED RECIPIENTS	RETENTION/STATUTE	ARCH
1	. ASSESSORS MANUALS Laws and regulations on assessing.	MS 270.41 MS 270.46	Publ	MS 13.03			Assessor's Office	Until obsolete or superseded.	22
linet.	ASSIGNMENT OF CONTRACTS FOR DEED Name and address of buyer and seller, legal description, terms.	MS 14.12 MS 14.13	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office, Auditor	6 yrs.	N
1	<ol> <li>BLIND APPLICATIONS PE 3CC Social Security No., name and address.</li> </ol>	MS 273.13, Subd. 7	Priv	MS 13.58		Assist in determining if classification is proper.	County Assessor and Commissioner of Revenue	10 yrs.	N.
1	BOARD OF REVIEW FILES Contains actions taken by local, county and state boards of review, attendance rosters, minutes, etc.		Բսեl	MS 13.03				10 yrs.; transfer any minutes of the Review Board to the State Archives for selection and disposition.	Ŷ
2	<ul> <li>BUDGET - OFFICE Copy of monthly expenditures. Record copy in administrator's or auditor's office.</li> </ul>	MS 375.169	Pub 1	MS 13.03 MS 375.169			County Assessor	1 yr.	N
2	. BUILDING SCHEDULES All buildings.	MS 394.22, Subd. 6 MS 394.24	Publ	MS 13.03		Estimate value of buildings,	Assessor's Office	4 yrs.	N
2	CERTIFICATES OF VALUE (STATE FORM) Contains name and address of the buyer and seller; social security numbers; the sale price of the property; amount of personal property; amount of mortgage terms of sale (in future); valua- tion of the property.	MS 272.115	Publ Priv	NS 13.03 NS 13.04		School aid, to determine the level of assessment.	Commissioner of Revenue, School Aids Division-Real Estate Brokers, and appraisers	5 yrs.	N

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# COUNTY GENERAL RECORDS RETENTION SCHEDULE

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RECO	RDS_SERIES_DESCRIPTION	ENABLING AUTHORITY	DATA CLASS	CITATION FOR CLASSIFICATION	POST CURR	PURPOSE AND USE FOR COLLECTION	AUTHORIZED RECIPIENTS	RETENTION/STATUTE_A	RCH
23.	CHANGE OF ADDRESS Name and address.		Publ	MS 13.03		Address necessary for tax bills-homestead classification.	Assessor, Auditor, and Treasurer	i yr.	N
24.	CONTRACTS FOR DEED Name and address of buyer and seller, legal description, terms.	MS 507.235 MS 507.24	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office, Auditor	6 yrs.	N
25.	COURT CASES Pending and settled courts cases involving County Assessor, including all supporting documentation and exhibits.		Publ Conf. Prot non- publ	MS 13.03 MS 13.39				10 yrs. after settlement of case.	N
26.	DECLARATION FOR HOMESTEAD CLASSIFICA- TION/HOMESTEAD AFFIDAVIT Name, address, sworn statement of ownership and occupancy.	MS 273.13, Subd. 11	Publ	MS 13.03		Necessary for classification and required by statute.	Taxpayer, Assessor's Office, Auditor, Treasurer	6 yrs.	N
27.	EXEMPT PROPERTY LISTING Listing of all parcels and the latest exempt value.	MS 273.18	Publ	MS 13.03		To determine value.	Commissioner of Revenue, State Legislature	10 yrs.	N
28.	FARM RENTAL INFORMATION To determine value.	Repealed 1984 MN Laws c.502, Art.	Publ	MS 13.03		Proposed to assist in the valuation of farm land.		6 yrs.	N
29.	FINANCIAL STATEMENT Determine value assistance,	3, Sec. 36					HSSESSOF		
30.	FISCAL DISPARITY TABLES Summation of values	MS 375.17	Publ	MS 13.03		Help determine market value of income producing property.	Property Owner, County Assesor	6 yrs.	N
	by district, used by Audito for computing mill rates.		Publ	MS 13.03		Used for computing mill rates.	County Assessor, County Auditor	i yr.	N

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#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

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		ENABLING	DATA	CITATION FOR	PRE Post	PURPOSE AND USE			
	ECORDS_SERIES_DESCRIPTION	AUTHORITY	CLASS	CLASSIFICATION	CURR	FOR COLLECTION	AUTHORIZED_RECIPIENTS_	RETENTION/STATUTE	ARCH
	<ol> <li>HOMESTEAD INFORMATION Name, address, where they vote, car license, income tax filing.</li> </ol>	MS 273.13, Subd. 11	Publ	MS 13.03		Necessary for assessor to determine classification.	Assessor's Staff	6 yrs.	N
	2. JOINT TENANCY OR REMAINDERMAN Name, address and legal description.	MS 500.19 MS 500.24	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office and Auditor	6 yrs.	N
1	<ol> <li>LAWS, DIRECTIVES AND BULLETINS Laws and rules covering assessor's offices - directives and letters from Dept. of Revenue, court decisions, attorney opinions, etc.</li> </ol>		Publ	MS 13.03				Destroy when superseded.	N
	4. MAPS - SECTION/HALF SECTION Large maps (apx. 32"x36") in flat files used to identify and locate property for assessment, divisions, etc. Original in Co. Surveyor's Office, aerial photos, plats.	MS 273.061, Subd. 8 (5) (6)	Pub1	MS 13.03		Locate property and determine size.	Assessor's Office	Destroy when superseded.	N
	<ol> <li>MIDYEAR HOMESTEAD Names, address, sworn statement of ownership and occupancy.</li> </ol>	MS 273.13, Subd. 16	Publ	MS 13.03		Necessary for classification.	Taxpayer, Assessor's Office, Auditor, Treasurer	6 yrs.	N
	6. MILITARY PERSONNEL Sworn statement as to homestead.	MS 273.13, Subd. 10	Publ	MS 13.03		Necessary for assessor to determine classification.	Taxpayer and Assessor	6 yrs.	N
1	7. MINUTES - STATE BOARD OF ASSESSORS Minutes of meeting,	NS 270.42					State Board of Assessors	1 yr.	N
	<ol> <li>NOBILE HOME ABSTRACT Valuation of mobile homes by district.</li> </ol>	MS 270.11, Subd. 1 MS 274.19, Subd. 7	Publ	MS 13.03		Necessary for the tax computation.	County Auditor and Commissioner of Revenue	10 yrs.	N

# COUNTY GENERAL RECORDS RETENTION SCHEDULE

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RECO	RDS_SERIES_DESCRIPTION	ENABLING AUTHORITY	DATA Class	CITATION FOR POST CLASSIFICATION CURR	PURPOSE AND USE EOR_COLLECTION	AUTHORIZED_RECIPIENTS_	RETENTION/STATUTE	NRCH
39.	MOBILE HOME SHEETS AND FIELD CARDS The listing of the mobile homes by individual owner, make and year of mobile home, size of mobile home, and computation of valuation.	MS 274.19	Publ Priv	MS 13.03 MS 272.70	Necessary for the tax computation.	County Auditor, Commissioner of Revenue and County Attorney	10 yrs.	N
40.	NOBILE HOME STATEMENT Description of mobile home taxes paid - no delinquent taxes.	MS 274.18	Publ	M5 13.03	Necessary for deter- mining tax valuation.	County Treasurer, County Auditor, County Assessor	6 yrs.	N
41,	MOBILE HOME VALUATION GUIDES Used mobile homes average selling price (and cost new).	MS 327B.10	Publ	MS 13.03	Estimate value,	Assessor's Office	Until replaced by current edition.	N
42,	NATIVE PRAIRIE APPLICATION (DNR FORM) Name, address, and legal descrip- tion.	MS 272.02, Subd. 1(11) MS 272.05	Publ	MS 13.03	Must be verified and signed in order to qualify.	Property Owner, Assessor, Dept. of Natural Resources	ó yrs.	N
47. 90.	PARCEL FORMS Forms listing original parcels and new descriptions for parcels divided. Shows values and legal descriptions being deleted and new ones being added.		Publ	MS 13.03		Assessor's Office	10 yrs.	Ν
	PERSONAL PROPERTY FORMS Listing of personal property and their value and names and addresses.	MS 273.062 MS 273.25	Publ	MS 13.03	For calculation of tax.	Assessor's Office	6 yrs.	N
	PERSONAL PROPERTY RETURN - DWNERS OF RESIDENTIAL STRUCTURES ON LEASED PUBLIC OR EXEMPT LANDS Structures on leased public or exempt land are taxable.	MS 272.68	Pub1	M5 13.03	To list property for tax purposes,	County Assessor's Office, Local and County Boards	6 yrs.	N

#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

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RECO	RDS_SERIES_DESCRIPTION	ENABLING AUTHORITY	DATA Class	CITATION FOR CLASSIFICATION	PRE Post Curr	PURPOSE AND USE	AUTHORIZED_RECIPIENTS_	_RETENTION/STATUTE	ARCH
46.	PLAT MAPS Original in Co. Recorder's office.		Pub1	MS 13.03				Destroy when superseded.	N
47.	PROBATE DEEDS Name and address of buyer and seller, legal description, terms.	MS 272.12	Publ	MS 13.03		To determine owner- ship and classifica- tion (homestead).	Assessor's Office and Auditor	6 yrs.	N
48.	PROPERTY OWNERS LIST Alphabetized list of name and address of all parcels owned by property owners.	MS 273.062 MS 275.28	Publ	NS 13.03		Identify all properties and their owners for homestead and credit.	Auditor; Property Owners	Destroy when super- seded.	N
49.	PURCHASE AGREEMENTS Name and address of buyer and seller, legal description and terms.					To determine owner- ship and classifica- tion (homestead).	Assessor's Office and Auditor	6 yrs.	N
50.	QUIT CLAIM DEEDS Name and address of buyer and seller, legal description and terms.	MS 507.07 NS 507.24	Publ	MS 13.03		To determine owner~ ship and classifica- tion (homestead).	Assessor's Office and Auditor	6 yrs.	N
51.	RAILROAD LANDS Listing of railroad lands which are taxable to the railroads.	MS 270.81 MS 270.87 MS 272.20	Publ	MS 13.03		To determine value.		10 yrs.	N
52.	RAILRDAD LEASES Name of lessee and area involved (copies),	MS 270.80, Subd. 4 MS 270.81, Subd. 2 MS 270.82	Publ	MS 13.03		Determine ownership and valuation.	County Assessor and County Auditor	6 yrs.	N
ដី ខ្លួំន	REAL ESTATE AND PERSONAL PROPERTY ABSTRACT OF ASSESSMENT Summation of different property types by location and by school district. Original goes to Dept. of Revenue.		Publ	MS 13.03				10 yrs.	N

#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

54. REQUEST FOR FILENATION OF TAX ON PROPERTY USED FOR CONTROL OF AIR, LAND AND WAIE POLLUTION Certain equipment and description of it and use.       NS 272.02 (9)       Publ MS 13.03       To deteraine if property or equip- sent qualifies.       County Assessor's 6 yrs.       N         55. REQUEST FOR REVIEW OF REAL ESTATE ASSESSMENT AND DECLARATION OF VALUE PY OWNER Taxpayer is of the opinion his/her property is erroneously valued. Beneral information.       MS 273.061, Publ MS 13.03       Information necessary to determine value.       Taxpayer, Assessor, 3 yrs.       N         56. SALES DATA LAND VALUE MAPS Form used to list fara rental information.       MS 273.061, Publ MS 13.03       County Assessor, 3 yrs.       N         57. SALES RATIO STUDIES Studies showing relationship between appraisal value and actual market sales price.       MS 272.02, Value and actual market sales price.       MS 272.02, Value Studies showing relationship between appraisal value and actual market sales price.       MS 272.02, Value Studies Studies for property).       NS 270.02, Value Studies Studies of the property).       NS 270.02, Value Studies Studies of the property).       NS 270.12, Value Studies						PRE				
PROPERTY VEED FOR CONTROL OF AIR, LAND AND MATER POLLUTION Certain equipment and description of it and use.(9)property or equip- entiqualifies.Office, Local Boards, County Board55.REQUEST FOR REVIEW OF REAL ESTATE ASSESSMET AND DECLARATION OF VALUE BY DWNER Tapagyer is of the opinion his/her property is erroneously valued.NS 274.01PublNS 13.03Information necessary to detersine value.Tapagyer, Assessor, County Board3 yrs.N56.SALES DATA LAND VALUE MAPS Form used to list fara rental information.NS 273.061, PublMS 13.03Dounty Assessor, County Board3 yrs.N57.SALES DATA LAND VALUE MAPS Form used to list fara rental information.NS 273.061, PublMS 13.03Dounty Assessor, County Board3 yrs.N58.STATELENT OF OWNER OF REAL ESTATE sales price.PublMS 13.03To detersine if request is reasonable and lawful.County Assessor, Co. 6 yrs.N59.STATEMENT OF OWNER OF REAL ESTATE CLAIMED TO BE CERMPT FROM MAXITON Duries name, address, does occupant pay rent.NS 270.12, Subd. 1PublMS 13.03To detersine if request is reasonable and lawful.County Assessor, So yrs.N59.STATEMENT OF OWNER OF REAL ESTATE Department.NS 270.12, Subd. 2PublMS 13.03To detersine taxing information.County Assessor, So yrs.N59.STATEMENT ENTOP Department.NS 270.12, Subd. 2PublMS 13.03To detersine taxing information.County Assessor Syrs.N50.	RECO	RDS_SERIES_DESCRIPTION						AUTHORIZED RECIPIENTS	RETENTION/STATUTE	ARCH
ASSESSMENT AND DECLARATION OF VALUE BY OWNER       to detersine value.       County Board         By OWNER       Taxapayer is of the opinion his/her property is erroneously valued.       Beeneral information.       County Assessor, Subd. 8 (6)       County Assessor, Comparison of Rev., Comparison of Rev., County Board       3 yrs.       N         56.       SALES DATA LAND VALUE MAPS For subd to list farm rental information.       MS 273.061, Publ Subd. 8 (6)       MS 13.03       County Assessor, Comparison of Rev., County Board       3 yrs.       N         57.       SALES RATIO STUDIES Studies showing relationship between appraisal value and actual market sales price.       Publ Subd. 1       MS 13.03       To determine if request is reasonable Auditor, County Board, County Assessor, Co. 6 yrs.       N         58.       STATEMENT OF OWNER OF REAL ESTATE CLAIMED RATIO STUDIES Mailed a counties by State Department.       MS 270.12, Subd. 1       Publ MS 13.03       To determine if request is reasonable Auditor, County Board, County Assessor       N         59.       STATEMDE RATIO STUDIES Mailed a counties by State Department.       MS 270.12, Subd. 2       Publ MS 13.03       To determine taxing information.       County Assessor       6 yrs.       N         60.       TONNHOUSE/CONDONINIUM/APARTMENT Priv       Publ MS 13.03       To determine taxing information.       County Assessor       6 yrs.       N         61.       UTILITIES VALUATIONS Name of utility and value	54.	PROPERTY USED FOR CONTROL OF AIR, LAND AND WATER POLLUTION Certain equipment and description		Publ	MS 13.03		property or equip-	Office, Local Boards,	6 yrs.	N
Form used to list farm rental information.       Subd. B (6)       Commissioner of Rev., County Board         57. SALES RATIO STUDIES Studies showing relationship between appraisal value and actual market sales price.       Publ       NS 13.03       6 yrs.       N         58. STATEMENT OF OWNER OF REAL ESTATE CLAIMED TO BE EXEMPT FROM TAXATION Owners name, address, does occupant       MS 272.02, Subd. 1       Publ       MS 13.03       To determine if request is reasonable and lawful.       County Assessor, Co. 6 yrs.       N         59. STATEMENT OF OWNER OF REAL ESTATE CLAIMED TO BE EXEMPT FROM TAXATION Owners name, address, does occupant       MS 272.02, Subd. 1       Publ       MS 13.03       To determine if request is reasonable and lawful.       County Assessor, Co. 6 yrs.       N         59. STATEMIDE RATID STUDIES Mailed to counties by State Department.       NS 270.12, Subd. 2       Publ       NS 13.03       County Assessor       3 yrs.       N         60. TOWNHOUSE/CONDOMINIUM/APARTMENT INFORMATION Floor plans, sale prices, model in- formation, income data.       Publ       MS 13.03       To determine taxing information.       County Assessor       6 yrs.       N         61. UTILITIES VALUATIONS Name of utility and value (put on Name of utility and value (put on       MS 273.35       Publ       MS 13.03       Determine ownership and valuation.       County Assessor and Auditor       5 yrs.       N <td>55.</td> <td>ASSESSMENT AND DECLARATION OF VALUE BY DWNER Taxpayer is of the opinion his/her property is erroneously valued.</td> <td>MS 274.01</td> <td>Pub1</td> <td>MS 13.03</td> <td></td> <td></td> <td></td> <td>3 yrs.</td> <td>N</td>	55.	ASSESSMENT AND DECLARATION OF VALUE BY DWNER Taxpayer is of the opinion his/her property is erroneously valued.	MS 274.01	Pub1	MS 13.03				3 yrs.	N
Studies showing relationship between appraisal value and actual market sales price.       Priv       MS 13.51         58.       STATEMENT OF OWNER OF REAL ESTATE CLAIMED TO BE EXEMPT FROM TAXATION Dwners name, address, does occupant pay rent. (Use of the property).       MS 272.02, Publ       MS 13.03       To determine if request is reasonable and lawful.       County Assessor, Co. 6 yrs.       N         59.       STATEMENT OF OWNER OF TROM TAXATION Dwners name, address, does occupant pay rent. (Use of the property).       MS 270.12, Publ       MS 13.03       County Assessor       Auditor, County Board, Commissioner of Revenue         59.       STATEWIDE RATID STUDIES MS 270.12, Mubl. AS 270.12, Department.       MS 13.03       County Assessor       3 yrs.       N         60.       TOMNHOUSE/CONDOMINIUM/APARTMENT INFORMATION Floor plans, sale prices, model information, income data.       Publ       MS 13.03       To determine taxing information.       County Assessor       6 yrs.       N         61.       UTILITIES VALUATIONS Name of utility and value (put on MS 273.35       Publ       MS 13.03       Determine ownership and valuation.       Sudu tor	56.	Form used to list farm rental		Pub1	MS 13.03			Commissioner of Rev.,	3 yrs.	N
CLAIMED TO BE EXEMPT FROM TAXATION Owners name, address, does occupant pay rent. (Use of the property).       Subd. 1       request is reasonable and lawful.       Auditor, County Board, Commissioner of Revenue         59.       STATEWIDE RATIO STUDIES Mailed to counties by State Department.       NS 270.12, Subd. 2       Publ       MS 13.03       County Assessor       3 yrs.       N         60.       TOWNHOUSE/CONDOMINIUM/APARTMENT INFORMATION Floor plans, sale prices, model in- formation, income data.       Publ       MS 13.03 Priv       To determine taxing MS 13.51       County Assessor       6 yrs.       N         61.       UTILITIES VALUATIONS Name of utility and value (put on       MS 273.35 MS 273.36       Publ       MS 13.03 MS 13.03       Determine ownership and valuation.       County Assessor and Syrs.       Syrs.       N	57.	Studies showing relationship between appraisal value and actual market							6 yrs.	N
Mailed to counties by State       Subd. 2         Department.       60. TOWNHOUSE/CONDOMINIUM/APARTMENT       Publ       MS 13.03       To determine taxing       County Assessor       6 yrs.       N         60. TOWNHOUSE/CONDOMINIUM/APARTMENT       Publ       MS 13.03       To determine taxing       County Assessor       6 yrs.       N         Floor plans, sale prices, model in- formation, income data.       Non- publ       Non- publ       Non- publ         61. UTILITIES VALUATIONS       MS 273.35 Name of utility and value (put on       MS 273.36       Publ       MS 13.03 NS 273.36       Determine ownership and valuation.       County Assessor and Auditor       5 yrs.       N		CLAIMED TO BE EXEMPT FROM TAXATION Owners name, address, does occupant	,	Publ	MS 13.03		request is reasonable	Auditor, County Board,		N
INFORMATION       Priv       NS 13.51       information.         Floor plans, sale prices, model in- formation, income data.       Non- publ       Non- publ         61. UTILITIES VALUATIONS       MS 273.35       Publ       MS 13.03       Determine ownership       County Assessor and 5 yrs.       N N Name of utility and value (put on       MS 273.36		Mailed to counties by State	*	Publ	MS 13.03			County Assessor	3 yrs.	N
Name of utility and value (put on MS 273.36 and valuation. Auditor		INFORMATION Floor plans, sale prices, model in-		Priv Non-			•	County Assessor	6 yrs.	N
		Name of utility and value (put on	MS 273.36	Publ	MS 13.03		,		5 yrs.	N

#### COUNTY GENERAL RECORDS RETENTION SCHEDULE

					PRE				
		ENABLING	DATA	CITATION FOR	POST	PURPOSE AND USE			
RECO	RDS_SERIES_DESCRIPTION	AUTHORITY	CLASS	CLASSIFICATION	CURR	FOR COLLECTION	AUTHORIZED RECIPIENTS	RETENTION/STATUTE	ARCH
62.	WARRANTY DEEDS	MS 507.07	Publ	MS 13.03		To determine ownership	Assessor's Office,	6 yrs.	N
	Name and address of buyer and	MS 507.24				and classification	Auditor		
	seller, legal description, terms.					(homestead).			
63.	WETLANDS APPLICATION	MS 272.05	Publ	MS 13.03		Must be verified and	County Assessor's	6 yrs.	N
	Name, address, legal description.	MS 272.02,				signed in order to	Office and Property		
		Subd 1(10)				qualify.	Owner		

\*\*SEE OTHER SECTIONS OF THIS GENERAL SCHEDULE FOR RECORDS SERIES NOT LISTED HERE.