



## LIBRARY OF VIRGINIA

Archives, Records, and Collections Services  
800 E. Broad St., Richmond VA 23219  
(804) 692-3600

## RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-05

COUNTY AND MUNICIPAL GOVERNMENTS

Assessment Records

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition policies listed below:

APPROVED: 

EFFECTIVE SCHEDULE DATE: 12/13/2018

### POLICIES FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the Virginia Public Records Act, § 42.1-76, et seq. of the Code of Virginia for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the Certificate of Records Destruction (RM-3 Form). A signed RM-3 Form must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 Form must be sent to Library of Virginia (LVA).
4. Any records created prior to 1913 must be offered, in writing, to LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from LVA. A copy of the offer must be attached to the RM-3 Form when it is submitted to LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations, or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.

7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, electronic storage, optical imaging, etc. Unless prohibited by law, records may be reformatted at agency or locality discretion. Microfilming must be done in accordance with 17VAC15-20-10, et seq. of the Virginia Administrative Code, "Standards for the Microfilming of Public Records for Archival Retention." All records must be accessible throughout their retention period in analog or digital format. Whether the required preservation is through prolongation of appropriate hardware and/or software, reformatting, or migration, it is the obligation of the agency or locality to do so.
8. Custodians of records must ensure that information in confidential or privacy-protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Ultimate destruction is accomplished through shredding, pulping, burning, and overwriting or physically destroying media. Deletion of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Records containing Social Security numbers must be destroyed in compliance with 17VAC15-120-30.
9. Under the Virginia Public Records Act, § 42.1-79, LVA is the official custodian and trustee of all state agency records transferred to the Archives, Library of Virginia. LVA may purge select records in accordance with professional archival practices in order to ensure efficient access.
10. Unless otherwise directed, files are closed out at the end of each calendar or fiscal year as appropriate. Retention periods start at that time.



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RECORD SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION PERIOD	DISPOSITION METHOD
<u>Board of Equalization Appeals</u>  This series documents the activities of the Board of Equalization as it hears and responds to complaints of inequalities from property owners such as alleging a lack of uniformity in assessments, errors in acreage assessed, and that real property is assessed at more than fair market value. This series may include, but is not limited to: reports, forms. COV 58.1-3984	010271	0 Years after superseded, obsolete, or rescinded	Confidential Destruction
<u>Business, Professional, and Occupational Licensing (BPOL)</u>  This series documents the licensing of various businesses and vendors who conduct business in the locality. This series may include, but is not limited to: applications, worksheets, tax returns, lease agreements, and correspondence. COV 58.1-3703.1	010255	6 Years after end of calendar year	Non-confidential Destruction
<u>Estimated Tax Payments</u>  This series documents estimated tax payments used to create daily and monthly reports for the Department of the Treasury.	007024	3 Years after event	Confidential Destruction
<u>Local Option Taxes</u>  This series documents taxes collected through various means that include but are not limited to event admissions; the sale of food, beverages, and tobacco products; short-term rentals; transient occupancy; and utilities. This series may include, but is not limited to: forms, checks, receipts, correspondence, expense statements, and worksheets. COV 58.1-3903	010258	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Personal Property Assessment</u>  This series documents the assessment of tax on personal property including documentation of appeals, corrections, abatements, and exonerations. This series may include, but is not limited to: reports, damage estimates, receipts, correspondence, bills, valuations, and tax rolls. COV 58.1-3118	010264	6 Years after event	Non-confidential Destruction



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<u>Real Estate: Assessments</u> This series documents the assessment of tax on real property, including any abatements, exonerations, and corrections made to the assessments. This series may include, but is not limited to: appraisals and receipts. COV 58.1-3310	010269	6 Years after end of state fiscal year	Non-confidential Destruction
<u>Real Estate: Income and Expense Statements</u> This series documents the submission of income and expense statements by the owners or realtors to the Board in order to determine tax rates for commercial buildings that have been leased. This series may include, but is not limited to: financial statements. COV 58.1-3	007001	5 Years after event	Confidential Destruction
<u>Real Estate: Land Use</u> This series documents the taxation of real property that is reserved for land use purposes. This series may include but is not limited to: forms, affidavits, reports, tax schedules, leases, maps, plats, surveys, and correspondence.	010272	6 Years after end of calendar year	Non-confidential Destruction
<u>Real Estate: Maps</u> This series documents the mapping of all properties within the locality in order to reference real estate properties. This series may include but is not limited to: maps, GIS data, plats, surveys, and split-offs.	010273	0 Years after superseded, obsolete, or rescinded	Non-confidential Destruction
<u>Real Estate: Tax Exemptions</u> This series documents real estate tax exemptions. This series may include, but is not limited to: applications, correspondence, and financial statements.	010274	3 Years after event	Confidential Destruction
<u>Real Estate: Tax Relief for the Elderly and the Handicapped</u> This series documents the tax reductions/relief that are applied to elderly citizens by the locality in its tax assessments. This series may include, but is not limited to: forms, affidavits, statements, certifications, and tax returns. COV 58.1-3213	010275	5 Years after event	Non-confidential Destruction



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<u>Short-Term Rentals and Other Licensing and Assessments</u> This series documents the licensing and assessments of short-term rentals and any other business not covered by the Business, Professional, and Occupational Licensing (BPOL) requirements. This series may include, but is not limited to: receipts, forms, applications, and lease agreements. COV 58.1-3903	010257	3 Years after end of state fiscal year	Non-confidential Destruction
<u>State Bank Franchise Tax Assessments</u> This series documents the assessment and taxation of state chartered banks. This series may include, but is not limited to: forms, tax schedules, reports, and field sheets. COV 58.1-1207	010278	3 Years after end of calendar year	Non-confidential Destruction
<u>State Income Tax Exonerations</u> This series documents State Income Tax exonerations. This series may include, but is not limited to: forms and reports.	007022	3 Years after event	Confidential Destruction
<u>State Income Tax: Returns</u> This series documents the electronic filing of individual state income tax This series may include, but is not limited to: tax returns, forms, tax schedules, financial statements, and death certificates. COV 58.1-3107	007025	3 Years after event	Confidential Destruction
<u>Tangible Personal Property Returns</u> This series documents the tangible personal property returns submitted by individuals, businesses, and corporations. This series may include, but is not limited to: forms, correspondence, worksheets, and lease agreements.	010266	6 Years after event	Non-confidential Destruction