

RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. 5
ASSESSMENT RECORDS

SCHEDULED AGENCIES: COUNTY AND MUNICIPAL GOVERNMENTS

SCHEDULED DIVISIONS: COMMISSIONERS OF THE REVENUE, REAL ESTATE ASSESSORS

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

APPROVED: Conley Edwards, STATE ARCHIVIST

EFFECTIVE SCHEDULE DATE December 6, 2007

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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 Disposal* (Form RM-3). A signed RM-3 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 must be sent to Library of Virginia (LVA).
4. Any records created before the Constitution of 1902 came into effect (January 1, 1904) must be offered, in writing, to the LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from the LVA. A copy of the offer must be attached to the RM-3 form when it is submitted to the 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."
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. Normally, destruction of confidential or privacy-protected records will be done by shredding or pulping. "Deletion" of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Electronic records must be "wiped" clean or the storage media physically destroyed.
9. Under the *Virginia Public Records Act*, (Section 42.1-79) the Library of Virginia is the official custodian and trustee of all state agency records transferred to the Archives, Library of Virginia. The Library 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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RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<p><u>License Assessment Records: Business, Vending, Coin-Operated and Other Licensing Files</u></p> <p>This series documents the licensing of various businesses and vendors who conduct business in the locality.</p>	010255	Retain 3 years or until audited, whichever is longer, then destroy.
<p><u>License Assessment Records: Short Term Rentals-Assessments</u></p> <p>This series documents the tax assessments on properties that are leased out for short terms of business operation.</p>	010256	Retain 3 years or until audited, whichever is longer, then destroy.
<p><u>License Assessment Records: Short Term Rentals-License Files</u></p> <p>This series documents the business licensing of short term properties.</p>	010257	Retain 3 years or until audited, whichever is longer, then destroy.
<p><u>Local Option Tax Records: Admission Taxes</u></p> <p>This series documents the collection of taxes by the locality for entrance into various recreational/entertainment facilities or functions.</p>	010258	Retain for 3 years or until audited, whichever is longer, then destroy.
<p><u>Local Option Tax Records: Food and Beverage Taxes</u></p> <p>This series documents the collection of taxes by the locality from the sales of food and drink by various businesses.</p>	010259	Retain 3 years or until audited, whichever is longer, then destroy.
<p><u>Local Option Tax Records: Local Cigarette Taxes</u></p> <p>This series documents the collection of tax money from the sales of tobacco products within the locality.</p>	010260	Retain 3 years or until audited, whichever is longer, then destroy.



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<p><u>Local Option Tax Records: Transient Occupancy Taxes</u> This series documents the collection of taxes by the locality relating to the use of motels/hotels or other properties of temporary occupancy</p>	010261	Retain 3 years or until audited, whichever is longer, then destroy.
<p><u>Local Option Tax Records: Utility Taxes</u> This series documents the collection of local taxes through the use of the various utilities that service homes and businesses within the locality.</p>	010262	Retain 3 years or until audited, whichever is longer, then destroy.
<p><u>Personal Property Assessment Records: Abatements, Exonerations, and Corrected Assessments</u> This series documents the corrections to tax assessments by the locality.</p>	010263	Retain 3 years after assessment then destroy.
<p><u>Personal Property Assessment Records: Appeals</u> This series documents the personal property tax assessment appeals by the taxpayers to the locality.</p>	007021	Retain 6 years after final determination of appeal, then destroy in compliance with No. 8 on schedule cover page.
<p><u>Personal Property Assessment Records: Assessment Books</u> This series documents the assessments for tax purposes by the locality on personal property.</p>	010264	Retain 6 years after assessment then destroy.
<p><u>Personal Property Assessment Records: DMV Computer Printouts</u> This series documents the personal property that is registered with the Department of Motor Vehicles and is used by the locality for tax assessment.</p>	010265	Retain until superseded then destroy.



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<p><u>Personal Property Assessment Records: Return of Tangible and Intangible Personal Property</u></p> <p>This series documents the filing of tangible and intangible personal property to the Commissioner's office by individuals, businesses, and corporations.</p>	010266	Retain 6 years after filing then destroy.
<p><u>Personal Property Assessment Records: Vehicle License Receipts</u></p> <p>This series documents the receipt of money for the licensing of vehicles within the locality. These are copies of the originals that are located in the treasurer's office.</p>	010267	Retain 1 year then destroy.
<p><u>Real Estate Assessment Records: Abatements, Exonerations, and Corrected Assessments-</u></p> <p>This series documents the corrections to tax assessments by the locality.</p>	010268	Retain 3 years then destroy.
<p><u>Real Estate Assessment Records: Assessment Books</u></p> <p>This series documents the assessments for tax purposes by the locality on Real property.</p>	010269	Retain 6 years then destroy.
<p><u>Real Estate Assessment Records: Assessment Cards</u></p> <p>These cards were used to maintain assessment information on real property.</p>	010270	Retain until no longer administratively needed then destroy.
<p><u>Real Estate Assessment Records: Board of Equalization Files</u></p> <p>This series documents the activities of the board as they deal with the various tax assessment issues presented for their action.</p>	010271	Retain until next general assessment or 4 years, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.



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<p><u>Real Estate Assessment Records: Board of Equalization Minutes</u></p> <p>This series documents the decisions of the Board as it deals with tax assessment issues presented for official action.</p>	007002	Retain 4 years, then transfer to the Archives, Library of Virginia for permanent retention.
<p><u>Real Estate Assessment Records: Income and Expense Statements</u></p> <p>This series is used to help determine tax rates for commercial buildings that are leased for use. This includes shopping centers, office buildings, warehouses, and apartment buildings. The series consists of income and expense statements that are submitted by the owners/realtors that detail their business expenses and income relating to the properties. This series is required by <i>Code of Virginia</i> §58.1-3294.</p>	007001	Retain for 5 years after filing then destroy in compliance with No. 8 on schedule cover page. <i>Code of Virginia</i> §58.1-3 restricts public access to these records.
<p><u>Real Estate Assessment Records: Land Use Files</u></p> <p>This series documents the real property that is taxed for land use purposes by the locality. Land use property is primarily used for agricultural purposes and is taxed differently from residential and business real property.</p>	010272	Retain 6 years then destroy.
<p><u>Real Estate Assessment Records: Map Files</u></p> <p>This series is used to reference the real estate properties.</p>	010273	Retain until superseded then destroy.
<p><u>Real Estate Assessment Records: Tax Exemption Files</u></p> <p>This series documents exemption of properties from taxation by the locality.</p>	010274	Retain 3 years after application for exemption then destroy.



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<p><u>Real Estate Assessment Records: Tax Relief for the Elderly</u></p> <p>This series documents the tax reductions/relief that are applied to elderly citizens by the locality in its tax assessments.</p>	010275	Retain 3 years then destroy.
<p><u>Real Estate Assessment Records: Title Change Files (Deeds, Wills, and Death Certificates)</u></p> <p>This series documents the changes in ownership of property within the locality and is used by the locality to track ownership for tax purposes.</p>	010276	Retain 1 year then destroy.
<p><u>Receipt Records: Tax Assessment Receipts Files</u></p> <p>This series documents the receipt of money by the locality for its personal and real estate properties.</p>	010277	Refer to General Records Retention and Disposition Schedule No. GS-28, Locality Treasurer's Office Records for retention guidelines.
<p><u>State Bank Franchise Tax Assessment Records: Tax Assessment Files</u></p> <p>This series documents the assessment and taxation of State chartered banks.</p>	010278	Retain 3 years then destroy.
<p><u>State Income Tax: Exonerations</u></p> <p>This series documents the adjustments of taxes collected.</p>	007022	Retain 3 years after filing deadline, then destroy in compliance with No. 8 on the schedule cover page.


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<p><u>State Income Tax: E-File</u></p> <p>The series documents the electronic filing of individual income taxes through the office of the Commissioner of the Revenue. Also contained with the series is the supporting documentation from the taxpayer. § 58.1-3107 and 58.1-9B <i>Code of Virginia</i>.</p>	007023	Retain 3 years after filing deadline, then destroy in compliance with No. 8 on the schedule cover page.
<p><u>State Income Tax: Estimated Tax Payments</u></p> <p>The series documents the estimated tax payments and filings for individual state income tax through the Commissioner's office.</p>	007024	Retain 3 years after filing deadline, then destroy in compliance with No. 8 on the schedule cover page.
<p><u>State Income Tax: Returns</u></p> <p>The series documents the filing of individual income tax returns by the citizens of the locality through the office of the Commissioner of the Revenue. § 58.1-3107 <i>Code of Virginia</i>. (Applies only to those localities which retain a copy of the income tax return.)</p>	007025	Retain 3 years after filing deadline, then destroy in compliance with No. 8 on the schedule cover page.