



RECORDS RETENTION SCHEDULE

**DEPARTMENT OF COMMERCE, COMMUNITY
& ECONOMIC DEVELOPMENT**
DIVISION OF COMMUNITY ADVOCACY
OFFICE OF THE STATE ASSESSOR

KEY

- A** - After Audit **Numerals** - Years in addition to current year
- CFY** - Current Fiscal Year
- CY** - Current Year **TO** - Term of Office
- P** - Permanent **S/M** - After Scanning/ Microfilming
- C** - Current/or as defined

The Agency will follow retention periods for common records as listed in the State of Alaska General Administrative Records Schedule #100.2, unless those records have been listed on this schedule.

Unless otherwise noted all records are retained on **Fiscal** year basis.

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible retention in the Alaska State Archives in accordance with AS 40.21.030. Accessioned records may be reappraised for permanent value every four years or at the archivist's discretion.

Unless otherwise indicated all records series are nonconfidential. This records schedule supercedes #87700.

Statutory Authority: AS 14.17.140; AS 29.45.030, 040, 090, 103.

The State Assessor provides training and technical assistance to municipal assessors and their staff on Alaska's laws governing municipal assessment, valuation, and taxation procedures and standards. The Office assures that municipalities assess all taxable property and provides administrators of the State's education funding and revenue sharing programs with an accurate measurement of each municipality and school district's relative wealth.

NOTE: Under 4 AAC 59 it is the responsibility of departments to ensure that records created and maintained in electronic systems remain accessible for their prescribed retention period. This requires taking into account the issues of refreshing, migration, security duplicates; and, analog/digital crosswalks in planning, implementing, and administering the electronic system. Back-ups produced for system recovery purposes do not serve a recordkeeping function and do not substitute for security copies of records.

Pursuant to the provisions of AS 40.21 and 4 AAC 59, the records listed below are approved for retention and disposition as indicated.

Divison Director Mike Black <i>Jana Jollie</i>	State Archivist <i>OGAD Kaur</i>	Date 11/15/07	Attorney General <i>Craig J. Tillery</i>	Date 10/8/07
Signature of Division Director/Designee	Date 9/28/07	Records Analyst <i>Christopher L. Hill</i>	Commissioner of Administration <i>Ken Jensen</i>	Date 11/6/07

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Retention

Disposition

Item No.	Records Series Title and Description	Office	Records Center	State Archives	Destroy	Vital Record	Remarks
1	<p>Property Tax Equivalency Program Case Files (Senior Citizens/Disabled Veterans):</p> <p>The series consists of the following: correspondence, Application for Property Tax Exemption and for Property Tax Equivalency Payment, proof of age documents, renter certification, rentee statement, worksheets, medical statements (disability).</p> <p>Arranged by municipality and then alphabetically by applicant.</p>	C+1	-	-	C+1		<p>C=Until application is withdrawn or disapproved; or applicant is deceased, whichever comes first.</p> <p>Proof of age documents are retained until administrative/management need is met.</p> <p>Rentor's Rebate Program applications are disposed after one year.</p> <p>This series documents residents of the State who rent a permanent place of abode and qualify for a tax equivalency payment from the State. This program has not been funded for several years.</p>
2	<p>Farm & Agricultural Land Exemption Case Files:</p> <p>This series documents citizen participation in the Farm and Agricultural Land Exemption program and consists of the following: correspondence, Application for Land Exemption program, copies of federal income tax returns, Authorization for Income Verification, worksheets, deeds and leases.</p> <p>Arranged by municipality and then alphabetically by applicant.</p>	3	-	-	3		<p>Income tax records are confidential under AS 43.05.230.</p> <p>Some data from this records series is kept in an Excel spreadsheet.</p>
3	<p>Full Value Determination Files:</p> <p>This series documents the full value determination of the taxable real and personal property in each city or borough district. Summarizes bonded indebtedness for general obligation bonding and establishes the basis of projections for limiting municipalities' operating budget funds. Consists of assessments, mill rate sheets, municipal debt summary statements, annual reports, worksheets and computer printouts.</p> <p>Arranged alphabetically by municipality and borough applicant.</p>	7	7	-	14		<p>Some data from this records series is kept in an Excel spreadsheet.</p> <p>The Property Tax Exemption Program for Senior Citizens/Disabled Veterans has not been funded since 1997; however, case files are retained within this records series.</p> <p>Annual accrual rate for this series is approximately 3 cubic feet.</p>

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Retention Disposition

Item No.	Records Series Title and Description	Office	Records Center	State Archives	Destroy	Vital Record	Remarks
4	<p>GENERAL ADMINISTRATIVE RECORDS:</p> <p>Includes administrative records related to Budget Preparation; General Accounting; Grant Management; Procurement, Leasing & Property; General Administrative; Personnel Administration; and, Information Technology.</p> <p>Office of the State Assessor staff will follow retention periods as listed in the General Administrative Records Retention Schedule (GRS).</p>	-	-	See GRS	See GRS		<p>All duplicate copies of records maintained on any media may be destroyed as soon as administrative/management need is met.</p> <p>The General Schedule may be accessed on the Records Management homepage. When transferring records to the records center, please refer to the relevant item number from the GRS.</p>