



Department of Education and Early Development
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STATE OF ALASKA

Records Retention and Disposition Schedule

Agency I.D: 460 Schedule No: 08-460.1

DEPARTMENT OF COMMERCE, COMMUNITY AND ECONOMIC DEVELOPMENT
 DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
 460 - OFFICE OF THE STATE ASSESSOR

The agency will follow retention periods for common records as listed in the most current State of Alaska General Administrative Records Retention and Disposition Schedule (GARRDS), unless those records have been listed on this schedule.

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

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible permanent retention in the State Archives in accordance with AS 40.21.030.

Under 4 AAC 59.005, it is the responsibility of agencies to ensure that records created and maintained in electronic systems remain accessible and durable for their prescribed retention period. This requires addressing the issues of periodic media refreshment, digital migration strategies and security plans. Backups produced for system recovery purposes do not serve a recordkeeping function or substitute for archived business essential duplicates.

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

Division Director Lawrence Blood	Signature of Division Director <i>Original signature held on file.</i>	Date 11/4/2014
Attorney General/Designee <i>Original signature held on file.</i>	Date 12/18/2014	Commissioner of Administration/Designee <i>Original signature held on file.</i> Date 11/26/2014
State Archivist <i>Original signature held on file.</i>	Date 11/6/2014	Records Analyst <i>Original signature held on file.</i> Date 11/6/2014

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
<p>001 - Property Tax Equivalency Program Case Files (Senior Citizens/Disabled Veterans) This series documents residents of the State who rent a permanent place of abode and qualify for a tax equivalency payment from the State. 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>	H	C+1		<p>C = Until application is withdrawn/disapproved or applicant is deceased, whichever comes first.</p> <p>Proof of age documents are retained until business need is concluded.</p> <p>This program has not been funded for since 2000 but still exists in statutes.</p>
<p>002 - Farm and Agricultural Land Exemption Case Files 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 alphabetically by borough and then by municipality.</p>	H & E	C+3		<p>C = Applicable tax year of the assessment.</p> <p>Assessments under AS 29.45.060 are effective as of January 1st of the tax year.</p> <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>
<p>003 - Full Value Determination Files 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 borough and then by municipality.</p>	H & E	C+14		<p>C = Applicable tax year of the determination.</p> <p>Full Value Determination is effective as of January 1st of the tax year.</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>

You can transfer records to an approved records center at any point - complete a Records Transfer List (RTL) and submit it to your Records Officer for approval.

<p>Retention Key</p> <p>A = Until Audit C = Cut-off event/date CY = Current Year CFY = Current Fiscal Year PA = Permanent (Transfer to State Archives)</p> <p>PO = Permanent (Retain in agency office) S = Until Scanned T = Transfer TO = Term of Office</p>	<p>Format Key</p> <p>H = Hardcopy E = Electronic D = Database M = Microform</p>	<p>Bus. Ess = Business Essential</p> <p>1. Are necessary for emergency response 2. Are necessary to resume or continue operations</p>
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