

SECTION 1. ASSESSOR PROPERTY RECORDS

Records relating to property appraisal, valuation and property tax assessment.

General Instructions		
<ul style="list-style-type: none"> ▪ The minimum retention period applies to the record copy regardless of the storage format for the record (paper, electronic, microfilm, etc.). ▪ Unless otherwise specified in this retention schedule, duplicate copies may be destroyed at the discretion of the duplicate copy custodian provided they have no further administrative or other value. Duplicate copies should not be retained longer than the record copy. ▪ No record that is eligible for destruction under the retention schedule can be destroyed if it is pertinent to any anticipated, current or pending litigation, claim or audit or the subject of a legal hold. 		

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
1. ADMINISTRATIVE RECORDS.		
A. Abatement or Refund of Taxes Petitions. Petitions submitted by taxpayers to request a reduction in a prior year's tax after the tax warrant is delivered to the Treasurer.	Assessor	2 years + current
B. Notices of Valuation (NOV). <ul style="list-style-type: none"> ▪ Personal Property ▪ Real Property ▪ Special Real and Personal Property 	Assessor	6 years + current
C. Protest Records. <ul style="list-style-type: none"> ▪ Disposition and Register of Protests ▪ Notices of Determination ▪ Personal Inquiry Record ▪ Personal Property Protest ▪ Real Property Protest ▪ Reports of valuation and protest for the Board Equalization ▪ Special Notices of Determination ▪ Special Real and Personal Property Protest ▪ Statutory newspaper notifications (clippings and receipt of payment) ▪ Written taxpayer protests of valuation 	Assessor	6 years + current
D. Real Property Transfer Declarations (Form TD 1000). Provides essential information to alert the appraiser to sales which may not be an indication of the property's actual value and helps ensure fair and uniform assessments for all property for property tax purposes. Note: These documents are confidential pursuant to State law.	Assessor	6 years + current

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
2. ADMINISTRATIVE REPORTS.		
A. Abstracts of Assessment. Summaries prepared by the Assessor of assessed value by class and subclass of property.	Assessor	6 years + current
B. Certifications of Levies and Revenue Reports.	See: Section 13 Financial Records – Treasurer Records – Property Tax Records	
C. Certifications of Valuation to Taxing Entities. Forms used by County Assessor to certify a local taxing entity's values for property taxation purposes.	Assessor	6 years + current
D. Property Tax Revenue Limit.	See: Section 13 Financial Records – Treasurer Records – Property Tax Records	
E. Public Disclosure Mill Levy Calculations – Law Enforcement Authorities.	See: Section 13 Financial Records – Treasurer Records – Property Tax Records	
F. Special District Records. Records filed with the Assessor regarding Special Districts, including: <ul style="list-style-type: none"> ▪ Notices of New Special Districts, including legal descriptions and maps ▪ Boundary maps filed annually ▪ Notifications of Special District contact information - annual 	Assessor	<i>New District Notices:</i> Permanent <i>Boundary Maps Filed Annually:</i> Permanent <i>Notifications of Contact Information:</i> Until superseded
G. Tax Rolls.	See: Section 13 Financial Records – Treasurer Records – Property Tax Records	
3. AGREEMENTS, CONTRACTS AND SUPPORTING DOCUMENTATION.	See: Section 15 General Records – Agreements, Contracts and Supporting Documentation	
4. APPRAISAL RECORDS – PERSONAL PROPERTY.		
A. Declaration Schedules and Attachments. <ul style="list-style-type: none"> ▪ All personal property ▪ Coal ▪ Earth or stone products ▪ Lessee ▪ Producing mines ▪ Residential <p>Note: These documents are confidential pursuant to State law.</p>	Assessor	6 years + current

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<p>B. Movable Equipment Apportionment Lists. Owners must file a statement with the personal property declaration schedule indicating proposed locations for the year, and the Assessor apportions the value and notifies the owner and the other county assessors of the value and apportionment.</p>	<p>Assessor</p> <p>See also: Administrative Records – Movable Equipment Certifications of Ad Valorem Taxation above</p>	6 years + current
<p>C. Personal Property Appraisal Records.</p>	Assessor	6 years + current
<p>D. Taxpayer Extension Requests.</p>	Assessor	1 year + current
<p>E. Works of Art Statements. Taxpayer statements that a work of art is on display with the State, a political subdivision, a library, an art gallery or a museum and qualifies for a property tax exemption.</p>	Assessor	6 years + current
<p>5. APPRAISAL RECORDS – REAL PROPERTY.</p>		
<p>A. Agricultural Land Questionnaires and Supporting Documentation. Forms used to help the Assessor classify land as agricultural and entitled to valuation based on earning or productive capacity.</p> <p><i>Note:</i> These documents are confidential pursuant to State law.</p>	Assessor	6 years + current
<p>B. Appraisal Records.</p> <ul style="list-style-type: none"> ▪ Agricultural ▪ Commercial ▪ Earth and stone products ▪ Manufactured homes ▪ Residential property 	Appraiser	6 years + current
<p>C. Cost Manuals.</p>	Assessor	Until superseded
<p>D. Income and Expense Interview Forms. Used to collect income and expense data.</p> <p><i>Note:</i> These documents are confidential pursuant to State law.</p>	Assessor	6 years + current
<p>E. Market Data Worksheets.</p> <ul style="list-style-type: none"> ▪ Master lists ▪ Qualified lists ▪ Qualified/verified lists ▪ Out lists ▪ Market analysis spreadsheets ▪ Sales comparison grids ▪ Scatter diagrams for depreciation ▪ Depreciation tables 	Assessor	6 years + current

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
F. Master Property Records. <ul style="list-style-type: none"> ▪ Agriculture ▪ Commercial ▪ Industrial ▪ Natural resources ▪ Producing mines ▪ Residential ▪ Vacant 	Assessor	6 years + current
G. Sales Maps. Maps showing sold properties in the area of the property being appraised used for sales comparisons.	Assessor	6 years + current
H. Vacant/Subdivision Land Questionnaires. Submitted to provide information regarding vacant lots within a development.	Assessor	6 years + current
6. BOARD OF EQUALIZATION RECORDS.	See: Section 3 Board of County Commissioners Records – Board of Equalization Records	
7. CORRESPONDENCE AND GENERAL DOCUMENTATION - ASSESSOR. General correspondence and documentation relating to administrative remedies, appraisals of personal and real property, and other property taxation matters.	Assessor See also: Section 15 General Records – Correspondence and General Documentation	6 years + current
8. EXEMPT PROPERTIES RECORDS. Applications and supporting documentation for exemption based on charitable, school or religious use of property.	Assessor	6 years + current
9. FINANCIAL RECORDS.	See: Section 13 Financial Records	
10. OWNERSHIP RECORDS.		
A. Address Change Requests. Used to change a mailing address on the Assessor's records.	Assessor	1 year + current
B. Block and Plat Books.	See: Section 29 Recording Records – Subdivision and Common Interest Community Plats	Permanent
C. Equity List Reports. Report on equity interest in lands distributed by the State Board of Land Commissioners, containing the following information: Certificate of purchase number, purchaser and purchaser's address, legal description and number of acres, date sold, purchase price, and principal paid.	Assessor	6 years + current
D. Mining Claims Ownership Index.	Assessor	Permanent

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
E. Out of State Owners' Lists. The Assessor is required to furnish annually to the State Department of Revenue a list of the names and addresses of all nonresidents of Colorado shown on the Assessor's records as of the previous assessment date to have owned real or personal property within the County.	Assessor	1 year + current
F. Parcel Identification Maps. Assessment maps with parcel numbering provide a physical inventory listing of land within the Assessor's jurisdiction.	Assessor	Until superseded <i>Existing Microfiche:</i> Permanent
11. PAYROLL AND PERSONNEL RECORDS.	See: Section 23 Payroll Records and Section 24 Personnel Records	
12. PROPERTY RECORDS. Property parcel files; includes photos, property sketches, ownership, valuation information and characteristic data.	Assessor	Permanent
13. SENIOR CITIZEN AND DISABLED VETERANS EXEMPTION RECORDS.		
A. Annual Reports. Reports filed with the State Property Tax Administrator listing the exemptions allowed for the current year.	Assessor	6 years + current
B. Appeals to County Board of Equalization.	See: Section 3 Board of County Commissioners Records – Board of Equalization Records	
C. Applications for Tax Exemption and Supporting Documentation.	Assessor	Destroy 6 years + current after removal of exemption
14. STATE ASSESSED PROPERTIES RECORDS. The State Division of Property Taxation values public utilities and rail transportation companies in Colorado, and the valuations are then apportioned to the counties for collection of the local property tax. These records include Final Notices of Valuation and County Apportionment.	Assessor	6 years + current