AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Resolution; Adopting Gunnison County Assessor Reco

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

The attached policy language was created with the help of Assessor Kristy McFarland.

Fiscal Impact: N/A

Submitted by: Katherine Haase for Assessor's Office **Submitter's Email Address:** khaase@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
ok db 9/29/17

Reveiwed by: GUNCOUNTY1\dBaumgarten Discharge Date: 9/29/2017 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/29/2017

◉ Consent Agenda ○ Regular Agenda ○ Worksession Time Allotted: 0

Agenda Date: 10/3/2017

Revised April 2015

BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, COLORADO
RESOLUTION NO. 2017-___

A RESOLUTION ADOPTING GUNNISON COUNTY ASSESSOR RECORDS RETENTION SCHEDULES

WHEREAS, Gunnison County has established a uniform policy format and an adoption and periodic review process to promote consistency and uniformity throughout the organization;

WHEREAS, the last formal review of the Gunnison County Assessor's Office records retention schedules, as well as filing with the State Archivist's Office, was in 1990, and many technological and process improvements have been made since that date; and

WHEREAS, the attached Records Retention Schedule – Assessor's Office (Exhibit A) was created to reflect Gunnison County's current practices, which conform to Colorado State Archival statutes and the Assessor's Reference Library.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado that:

1. The attached Records Retention Schedule – Assessor's Office (Exhibit A) is adopted and all previous versions are immediately rescinded.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 3rd day of October, 2017.

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

_____
Phil Chamberland, Chairperson

_____
Jonathan Houck, Commissioner

_____
John Messner, Commissioner

Attest:

_____
Deputy County Clerk

EXHIBIT A

Policy Name:	Records Retention Schedule – Assessor's Office			Policy Number:	(tbd)
Approval Authority:	Gunnison County Board of County Commissioners			Date of Adoption:	10/3/2017
Effective Date:	10/3/2017	Adoption Document:	Resolution #2017-		
Review Date:	10/3/2022	Review Frequency:	Every five (5) years.	Policy Custodian:	Assessor's Office

PURPOSE

This policy outlines the records retention schedule followed by the Gunnison County Assessor. Generally these are records documenting and ensuring accountability for the receipt and expenditure of public funds.

SCOPE

This policy applies to all Gunnison County Assessor records retention practices.

DEFINITIONS

- Retention Timeframes:
  - Permanent: These records will be retained permanently.
  - Number of Retention Years: These records will be retained for the listed number of years, plus the balance of the current year.

POLICY STATEMENTS

Administrative Records		
State Reference	Document and Format	Retention
ARL	Abatement or Refund of Taxes Petitions	2 Years
ARL	Notices of Valuation • Personal Property • Real Property • Special Real and Personal Property	6 Years
ARL	Real Property Transfer Declarations	6 Years
ARL	Protest Records • 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	6 Years

	• Special Real and Personal Property Protest • Statutory newspaper notifications (clippings and receipt of payment) Written taxpayer protests of valuation	

ADMINISTRATIVE REPORTS		
State Reference	Document and Format	Retention
ARL	Abstracts of Assessment	6 Years
ARL	Certifications of Levies and Revenue Reports	6 Years
ARL	Certifications of Valuation to Taxing Entities	6 Years
ARL	Property Tax Revenue Limit	6 Years
ARL	Public Disclosure Mill Levy Calculations – Law Enforcement Authorities	6 Years
ARL	Special District Records • Notices of New Special Districts, including legal descriptions and maps • Boundary maps filed annually • Notifications of Special District contact information - annual	Permanent
ARL	Tax Rolls	Permanent

APPRAISAL RECORDS – PERSONAL PROPERTY		
State Reference	Document and Format	Retention
ARL	Declaration Schedules and Attachments • All personal property • Coal • Earth and stone products • Lessee • Producing Mines • Residential	6 Years
ARL	Moveable Equipment Appointment Lists	6 Years
ARL	Personal Property Appraisal Records	6 Years
ARL	Taxpayer Extension Requests	1 Year
ARL	Works of Art Statements	6 Years

APPRAISAL RECORDS – REAL PROPERTY		
State Reference	Document and Format	Retention
ARL	Agricultural Land Questionnaires and Supporting Documentation	6 Years

ARL	Appraisal Records • Agricultural • Commercial • Earth and stone products • Manufactured homes • Residential Property	6 Years
ARL	Cost Manuals	Until superseded
ARL	Income and Expense Interview Forms	6 Years
ARL	Market Data Worksheets • Master lists • Qualified lists • Qualified/verified lists • Out lists • Market analysis spreadsheets • Sales comparison grids • Scatter diagrams for depreciation • Depreciation tables	6 Years
ARL	Master Property Records • Agriculture • Commercial • Industrial • Natural resources • Producing mines • Residential • Vacant	6 Years
ARL	Sales Maps	6 Years
ARL	Vacant/Subdivision Land Questionnaires	6 Years

OWNERSHIP RECORDS		
	Document and Format	Retention
ARL	Block and Plat Books	Permanent (Records Retained with Clerk and Recorder)
ARL	Mining Claims Ownership Index	Permanent (Original Records Retained with Clerk & Recorder, Current Records With the Assessor)
ARL	Out of State Owners' Lists	1 Year
ARL	Parcel Identification Maps	Until Superseded (Records Retained with GIS)

SENIOR CITIZEN AND DISABLED VETERANS EXEMPTION RECORDS		
State Reference	Document and Format	Retention
ARL	Annual Reports	6 Years
ARL	Applicants for Tax Exemption and Supporting Documentation	6 Years after removal of exemption

MISCELLANEOUS

State Reference	Document and Format	Retention
ARL	Correspondence and General Documentation – Assessor	6 Years
ARL	Exempt Properties Records	6 Years
ARL	Property Records	Permanent
ARL	State Assessed Properties Records	6 Years

Methods of Record Destruction:
The below methods are acceptable for destroying records. However, it is important to note that, when dealing with confidential information such as law enforcement and personnel information, these types of records must be shredded to prevent them from being reconstructed by unauthorized parties.

1. Shred: This method is most suited for the secure destruction of confidential records such as the ones mentioned above.
2. Recycle: This method is desirable for non-confidential records where possible. It promotes good conservation and reuse of paper resources.

Records that are the subject of a legal hold order should not be destroyed!

Assessors should keep a record of the records destroyed, regardless of whether destruction is coordinated at a centralized or decentralized level, to be able to show that destruction took place in the normal course of business. A log or form used to keep track of records destruction should include the following information at a minimum:

1. Date of destruction.
2. Destruction method.
3. Volume of records destroyed, usually in estimated cubic feet.
4. Records descriptions, such as the types and date ranges of the records destroyed [for instance: Foreclosure records (2005) or Release records (1979—1980)] or a listing of the specific file folder titles, depending on the level of tracking the Assessor wants to do.
5. Who authorized, supervised and/or accomplished the records destruction.
6. Retention Schedule reference numbers.

COMPLIANCE
This policy shall be complied with in all respects. Revisions to this policy may occur and every attempt will be made to provide prior notice of any such change. However, when deemed necessary in order to fully protect the County's interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice. If modified, notice will be given to the Colorado State Archives.

APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS

- Assessor's Reference Library, Vol. 2, Administrative and Assessment Procedures (ARL)