



**ARIZONA STATE  
LIBRARY, ARCHIVES AND PUBLIC RECORDS**  
A DIVISION OF THE ARIZONA SECRETARY OF STATE



**General Records Retention Schedule Issued to:  
All Arizona Counties  
Assessor Records**

**Schedule Number:  
GS-1050**

- Authority:** Pursuant to ARS 41-151.12(3), only the Arizona State Library, Archives and Public Records has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods. The retention periods listed herein are the required time records must be retained. Records should be promptly and orderly disposed of at the end of their retention period. Keeping records longer than the retention period poses financial, legal, audit and investigative risks to the Agency. These risks need to be considered by State and Local Agencies when there is a compelling need to retain records for a longer period of time than the approved retention period. Records required for ongoing or foreseeable official proceedings such as audits, investigations or lawsuits, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule.
- Archival Value:** Records designated as Permanent on the retention schedule must not be destroyed (ARS 39-101). If it is believed that special circumstances warrant other records to be retained permanently, contact the Arizona State Archives for assistance in determining historical or archival value. All records created prior to 1912 must be retained permanently. This retention schedule does not authorize the transfer of records to any repository other than the Arizona State Archives (ARS 41-151.09).
- Disposition:** This schedule is used in conjunction with the Certificate of Records Destruction. All records disposed under this schedule must be reported on the Certificate of Records Destruction, unless transferred to the Arizona State Archives.
- Format:** Retention periods listed on this schedule apply to all records regardless of physical form or characteristics. Records, regardless of format (including electronic, paper, microfilm, etc.) not listed in this schedule or on the approved General Retention Schedule, are not authorized to be destroyed.
- Copies:** Additional copies created for convenience or reference purposes should not be retained longer than the record copy listed in this schedule. Copies do not need to be reported on the Certificate of Records Destruction when they are disposed.
- Supersedence:** **This schedule supersedes Schedule Number 000-11-29, dated July 25, 2011.**

Records Analyst, Secretary of State: Richard Carroll	State Records Management Officer, Arizona State Archives & Records Management Center: Dr. Ted Hale
<i>Records Series Electronically Approved in RSM Database</i>	<i>Records Series Electronically Approved in RSM Database</i>
Assistant Director of Archives: Dennis Preisler, Ph.D.	Records Management Officer:
<i>Records Series Electronically Approved in RSM Database</i>	Records series approval on file

**RECORDS MANAGEMENT CENTER**

1919 West Jefferson Street • Phoenix, Arizona 85009 • <http://www.azlibrary.gov/records> • Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: [records@azlibrary.gov](mailto:records@azlibrary.gov)

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<b>Record Series Number</b>	<b>Record Series Title</b>	<b>Retention Period</b>	<b>Retention Remark</b>	<b>Legal Citation(s)</b>	<b>Approval Date</b>
20034	<b>Assessor Database Records, Temporary Records, Denied exemptions</b>	1 Year	After calendar year denied		7/25/2011
20035	<b>Assessor Database Records, Temporary Records, Senior freeze applications</b>		After property sold or transferred		7/25/2011
20036	<b>Assessor Database Records, Historic Records</b> Including affixed to property records, agricultural designation, annual assessment value, chain of title, change of value, contact information for rentals, golf course obsolescence records, historic preservation designation, property classification (i.e. primary, secondary, vacation), recorded plats, redaction notations, tax area maps, tax roll corrections, and other related records.	Permanent	Preserve pursuant to ARS 39-101	ARS 39-101	7/25/2011
20037	<b>Aerial Photographs, Maps and Worksheets</b>	Permanent	Preserve pursuant to ARS 39-101	ARS 39-101	7/25/2011
20038	<b>Affidavits of Affixture</b>	4 Years	After calendar year received		7/25/2011
20039	<b>Affidavits of Primary Residence</b>	4 Years	After calendar year received		7/25/2011
20040	<b>Agricultural Land Records</b> Including applications, Statements of Land Lease, and use records.	Permanent	Preserve pursuant to ARS 39-101	ARS 39-101	7/25/2011

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20041	<b>Board Orders to Change Property Values, Changes accepted</b> to correct Assessor's error on tax bill and including Notice of Proposed Correction (NOPC).	4 Years	After calendar year ordered		7/25/2011
20042	<b>Board Orders to Change Property Values, Appeal records, Tax amount changed</b> to correct Assessor's error on tax bill and including Notice of Proposed Correction (NOPC); including letter and decision.	4 Years	After calendar year created or received		7/25/2011
20043	<b>Board Orders to Change Property Values, Appeal records, Tax amount not changed, appealed further to Board of Equalization, Tax Appeals Board or Superior Court</b> to correct Assessor's error on tax bill and including Notice of Proposed Correction (NOPC).	4 Years	After case closed		7/25/2011
20044	<b>Board Orders to Change Property Values, Appeal records, Tax amount not changed, not appealed further</b> To correct Assessor's error on tax bill and including Notice of Proposed Correction (NOPC); including letter and decision.	4 Years	After calendar year created or received		4/20/2016
20045	<b>Business Property Statements, Notices of Value</b> For businesses and agricultural property including Department of Revenue (DOR) 520 forms.	4 Years	After calendar year no longer in business		7/25/2011
20046	<b>Business Property Statements, Appeal Records, Assessed value changed</b> For businesses and agricultural property including Department of Revenue (DOR) 520 forms, including letter and decision.	4 Years	After calendar year created or received		7/25/2011

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20047	<b>Business Property Statements, Appeal Records, Assessed value not changed, appealed further to Board of Equalization, Tax Appeals Board or Superior Court</b> For businesses and agricultural property including Department of Revenue (DOR) 520 forms.	4 Years	After case closed		7/25/2011
20048	<b>Business Property Statements, Appeal Records, Assessed value not changed, not appealed further</b> For businesses and agricultural property including Department of Revenue (DOR) 520 forms; including letter and decision.	4 Years	After calendar year created or received		7/25/2011
20049	<b>Construction Plans, specifications and Computations</b> Received from Development Services.		After administrative value has been served		7/25/2011
20050	<b>Cost/Market/Land Value Model Records</b>	4 Years	After calendar year created or received		7/25/2011
20051	<b>Exemption Lists for Board Approval</b> Including lists of exemptions and Board approval records.	4 Years	After calendar year approved		7/25/2011
20052	<b>Exemption Records</b> For individuals, non-profits, and churches and may include affidavits, death certificates, disability exemptions, certifications, 501C3 records, by-laws, articles of incorporation and other records.	4 Years	After calendar year exemption ended		7/25/2011

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20053	<b>Exemption Reference Listings</b> Listings of exemptions maintained for easy reference.		After reference value has been served		7/25/2011
20054	<b>Golf Course Records</b> Including records of rounds played.	4 Years	After calendar year filed		7/25/2011
20055	<b>Historic Property Records</b> Including applications and letters from State Historic Preservation Office (SHPO).	1 Year	After calendar year expired		7/25/2011
20056	<b>Mobile Home Ad Valorem Tax Clearance Records</b> Check of taxes owed before mobile home can be moved.	4 Years	After calendar year created or received		7/25/2011
20057	<b>Mobile Home Dealer Reports</b> Including reports of sold mobile homes and reports of inventory.	1 Year	After calendar year received		7/25/2011
20058	<b>Mobile Home Park Cards</b> Card for each space in a park with owner history information.		After reference value has been served		7/25/2011
20059	<b>Mobile Home Parks Reports</b> Monthly reports of mobile homes moving in or out of mobile home parks.	1 Year	After calendar year received		7/25/2011

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20060	<b>Mobile Home Reports</b> From Department of Transportation (ADOT).	5 Years	After calendar year received		7/25/2011
20061	<b>Property Record Cards</b> Including real and personal property, and mobile home serial number cards.	Permanent	Preserve pursuant to ARS 39-101	ARS 39-101	7/25/2011
20062	<b>Redaction Records</b> Forms requesting records be redacted.	1 Year	After expired		7/25/2011
20063	<b>Rental Forms</b> Including Arizona Residential Rental Forms.		After calendar year superseded or obsolete or after reference value has been served, whichever is later		7/25/2011
20064	<b>Resolutions</b> Tax bill correction records.	4 Years	After calendar year created or received		7/25/2011
20066	<b>Senior Freeze Applications, Approved</b>		After calendar year expired		7/25/2011

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20065	<b>Senior Freeze Applications, Denied</b>	2 Years	After calendar year denied		7/25/2011
20067	<b>Tax Deferral Records</b>	4 Years	After calendar year deferral ends		7/25/2011
20068	<b>Value Change Records, Appeal Records, Assessed value changed</b> For real and personal property; including letter and decision.	4 Years	After calendar year created or received		7/25/2011
20069	<b>Value Change Records, Appeal Records, Assessed value not changed, appealed further to Board of Equalization, Tax Appeals Board or Superior Court</b> For real and personal property.	4 Years	After case closed		7/25/2011
20070	<b>Value Change Records, Appeal Records, Assessed value not changed, not appealed further</b> For real and personal property, including letter and decision.	4 Years	After calendar year created or received		7/25/2011
20071	<b>Value Change Records, Returned Notices, Real property</b> For real and personal property.		After administrative value has been served		7/25/2011

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20072	<b>Value Change Records, Returned Notices, Personal property</b> For real and personal property.	3 Years	After calendar year received		7/25/2011