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TITLE 100 – DEPARTMENT OF STATE

CHAPTER 50 – PUBLIC RECORDS ADMINISTRATION

SUBCHAPTER 40 – LOCAL GOVERNMENT RECORDS RETENTION SCHEDULES

PART 3 – MUNICIPAL TAX ASSESSOR RECORDS (LG3)

3.1 Purpose, Authority, Severability, and Destruction

3.1.1 Purpose

To establish the official retention, maintenance, and disposal requirements for a public record based upon any administrative, legal, fiscal, and/or historical value related to that record created or received by an agency, department, division, board, commission, office, or quasi-public corporation under any branch of State or local government which performs functions relating to government, or acts on behalf of a governmental agency, pursuant to law or relating to the transaction of public business.

3.1.2 Authority

This Regulation is promulgated pursuant to the authority granted in R.I. Gen. Laws Title 38 ("Public Records"), including expressly but without limitation R.I. Gen. Laws §§ 38-3-1 et seq.

3.1.3 Severability

If any provision of these Regulations or the application thereof to any Person or circumstances is held invalid by a court of competent jurisdiction, the validity of the remainder of the regulations shall not be affected thereby.

3.1.4 Destruction Review Procedure

Government employees should also consult with their administration to determine if any records eligible for destruction may be involved in current, pending, or anticipated litigation, any government investigation or regulatory proceeding, or request under the Access to Public Records Act. (Part 10-2 of this Chapter (Legal Records) and R.I. Gen. Laws Chapter 38-2)

LG3.1 Property Records

LG3.1.1 Abatement Records

Records relating to requests for a reduction in the assessment of taxes owed on property. Includes decisions of the tax assessor and applications.

Note: Final decisions are recorded in the records of the board of assessment review or municipal council.

LG3.1.1A Final Decisions of the Tax Assessor, Council, or Board of Assessment Review

Retention: Permanent.

LG3.1.1B Application or Request for Abatement

Retention: Retain three (3) years after audit.

LG3.1.1C Work Papers

Retention: Retain until of no further administrative value but not less than ten (10) years.

LG3.1.2 Exemptions

Requests/applications for various exemptions (homestead, veterans, senior etc.) submitted to the assessor.

LG3.1.2A Exemption Requests/Applications

Retention: Retain until obsolete or of no further administrative value.

LG3.1.2B Exemption Renewals

Retention: Retain one (1) year.

LG3.1.2C Veterans Discharges/Exemptions

Retention: Retain original discharge (Federal Form DD214) filed per R.I. Gen. Law §§ 30-18-1 and 30-18-2 permanently. Retain duplicate copies of discharge three (3) years.

Note: Original discharge filed per R.I. Gen. Laws §§ 30-18-1 and 30-18-2 may be

held by the municipal clerk (see LG1.4.4 (Military Discharges)). Exemption Information may be recorded on the property record card and is recorded in the tax roll.

LG3.1.3 Notice of Change of Address

Notification of change of address filed with the municipality.

Retention: Retain one (1) year after posting.

LG3.1.4 Special Assessment Records

Records documenting the payment of special assessment fees.

Retention: Retain seven (7) years after satisfaction of payment.

LG3.1.5 Field Cards

Property Assessment Record of all properties and buildings in the municipality. May be used as a worksheet for determining the value of a property. Contains the following information: record of ownership, comparable sales data, property factors (topography, street, trend, improvements), building permit record, assessed value, land value computation and summary, picture of property and memoranda. May include supporting documentation such as copies of deeds and sales abstracts and sketches of property.

Retention: If used as a worksheet, retain until updated, or superseded or of no further administrative value. If the field card is the property record card, see LG3.1.6 (Property Record Card).

LG3.1.6 Property Record Card

Property Record Card of all properties and buildings in the municipality. Includes the following information: Owner; ownership history or chain of title; site information (topography, utilities, location, street, easements, view etc.) land valuation data, assessed value, property details (house style, roof style & cover, exterior walls); Interior data (HVAC, basement, foundation, walls, floors, bathrooms, amenities) and buildings summary. Also includes digital photographs, photographs or drawing of properties. May include DEM or municipal certifications for land use.

LG3.1.6A Property Record Cards, Including Photographs, Prior to Computerization

Retention: Permanent.

LG3.1.6B Property Record Cards Born Electronic Including Digital Photographs

Retention: Permanent. Records must be backed up and backup stored offsite. In the event software is replaced, all prior data must be migrated to the new system. Retain old data and software one (1) year after testing of system and verification of data migration.

LG3.1.7 Permits

Copies of permits/notices for building, electrical, mechanical, plumbing, and heating work used for tracking assessment changes in properties. May be held with the field or property record card. (R.I. Gen. Laws § 23-27.3-114.1.1)

Retention: Retain until of no further administrative value.

Note: Official or record copy of permits issued are held by the building official and is retained as long as the building or structure remains in existence. (R.I. Gen. Laws § 23-27.3-108.7 and LG7.1.2 (Permits and Applications))

LG3.1.8 Records of Certification of Forest and Open Space

Records from DEM or municipality that certifies land as forest, farmland, or open space. Includes annual form sent out by assessor and returned from property owners that wish or do not wish to maintain their properties as open space/forest/farmland and certified return receipts.

LG3.1.8A Annual Forms and Certified/Registered Return Receipts

Retention: Retain one (1) after renewal or lapse of classification.

LG3.1.8B DEM or Municipal Certifications for Land Use

Retention: Retain until updated or superseded.

LG3.1.8C Copies of Notices of Land Use Change Tax and Tax Bills

Retention: Retain until satisfaction of payment.

LG3.1.9 Tax Books

Lists that indicate all assessed taxes on real and personal property. Includes name of owner of property, address, assessed worth and exemptions. (R.I. Gen. Laws § 44-5-20)

LG3.1.9A Authorized or Warranted Copies of Real Estate Tax Books, Rolls, or Lists

Retention: Permanent.

LG3.1.9B Motor Vehicle Tax Books

Retention: Retain ten (10) years.

LG3.1.9C Duplicate Copies

Retention: Retain until updated or superseded.

LG3.1.9D Working Copies of Tax Books

Retention: Retain until of no further administrative value.

LG3.1.10 Plat Maps

Assessor's copy of plat map or plat book that contains the legal description of land, showing the division of the land into streets, blocks and lots and indicating the measurements of the individual parcels. Indicates legal plat and lot numbers (R.I. Gen. Laws § 34-13-1). May include GIS data and worksheets.

LG3.1.10A Official or Record Copy

Retention: Permanent.

Note: Official or record copy may be held by the office of the municipal clerk.

LG3.1.10B Copies

Retention: Retain until updated or superseded.

LG3.1.10C Worksheets

Retention: Retain until official copy is filed or until no further administrative value, whichever is longer.

LG3.1.11 Personal Property Files

Annual statement of valuation of property filed with the office of the municipal assessor relative to R.I. Gen. Laws § 44-5-15 for the purpose of tangible property tax assessment of businesses. May include the following supporting documentation: application for abatement (R.I. Gen. Laws § 44-5-26), attached list of tangible property, tax roll printout, permit information, notes, and information regarding the dissolution of the business, reports, and worksheets.

LG3.1.11A Annual Returns with Attachments

Retention: Retain ten (10) years.

LG3.1.11B All Other Records

Retention: Retain six (6) years after the file has become inactive. Periodically weed superseded or non-essential information.

Note: Files that remain open for collection of back taxes dissolution of the business should be retained ten (10) years from date the business was dissolved.

LG3.1.12 True and Exact Accounts Records

Form filed with the municipal tax assessor relative to R.I. Gen. Laws § 44-5-15 (Notice by Taxpayer of Intent to Bring in Account). Records include prescribed form and may include, but is not limited to, correspondence and proof of value.

Retention: Retain three (3) years after resolution.

Note: Causes of Action R.I. Gen. Laws § 9-1-25.

LG3.2 Revaluation Records

LG3.2.1 Revaluation Records

Records of the physical revaluation conducted per R.I. Gen. Laws §§ 44-5-11 and 44-5-11.5. Includes inventory and hearing records. May include reports and cards used by agency/vendor performing assessment.

Retention: Retain until next physical evaluation or statistical update is completed and certified.

Note: Assessed value of the property as well as any changes to the property is recorded in the property record card.

LG3.2.2 Statistical Updates

Records of statistical updates conducted every three years between the physical evaluation conducted per R.I. Gen. Laws §§ 44-5-11 and 44-5-11.5 on the ninth year. May include questionnaires mailed to and submitted by taxpayers and hearing records.

Retention: Retain until next physical evaluation or statistical update is completed and certified.

Note: Assessed value of the property as well as any changes to the property is recorded in the property record card.

LG3.2.3 Land Value Maps

Assessor's maps that show land base values by areas, sections, or neighborhoods. Includes plat and lot numbers. Updated in conjunction with statistical and physical revaluations.

LG3.2.3A Original Updated Map or Mylar

Retention: Permanent.

LG3.2.3B Copies

Retention: Retain until of no further administrative value.

LG3.3 Board of Assessment Review

LG3.3.1 Board of Assessment Review Records

Records of the board (or municipal council where there is no Board of Assessment Review) that considers abatements of property taxes and land use classifications. Includes but is not limited to application for abatement of property tax; decisions of assessor denying request; copies of tax bills; account summaries; requests for hearing/appeal; reports; agendas, meeting notices, minutes, and final determinations/decisions from the Board. (R.I. Gen. Laws § 44-5-26)

LG3.3.1A Agendas, Meeting Notices, Minutes, and Final Determinations/Decisions

Retention: Permanent.

LG3.3.1B All Other Records

Retention: Retain three (3) years after appeals exhausted and determination.

LG3.4 Administration

LG3.4.1 Street Listing

Property lists by street address used by staff and general public for research purposes. May include plat and lot numbers (or block and parcel), property owners, and land and building values. May include 911 street listings.

Retention: Retain until updated or superseded.

LG3.4.2 Chain of Title

Summary of ownership of property within the municipality. May include the following: Plat and lot numbers, type of deed, sale price of property, date recorded in the land evidence records, and book and page number references to the land evidence records.

Retention: Permanent.

Note: If replacing card or updating format, verify that all previous information has been transferred to the new card or format. This series may be held by the municipal clerk. Chain of title information may also be noted in the field or property record cards.

LG3.4.3 Cost Manuals

Pricing schedules used to determine land, building and motor vehicle values for tax assessment.

LG3.4.3A Land and Building Cost Manuals Prior to Computerization

Retention: Retain until of no further administrative value.

LG3.4.3B Land and Building Cost Manuals Integrated with Software Programs

Retention: Retain one (1) year after software is updated or superseded and verification of data migrations.

LG3.4.3C Motor Vehicle Cost Manuals

Retention: Retain monthly and annual copies until obsolete or of no further administrative value. No Certificate of Records Destruction required.

LG3.4.4 Automobile List

Used to calculate assessments, this annual record from the Department of Administration lists all motor vehicles registered within the municipality. Includes name of owner, address, license number, vehicle identification number, registration activity, and year and value of motor vehicle.

Retention: Retain until updated, superseded, or obsolete. No Certificate of Records Destruction required.

LG3.4.5 Certified Statements of Valuation

Annual Report of the assessor's statement of assessed valuations and tax levy for the municipality. Includes gross assessed values, exemptions (real property, motor vehicles), and net assessed values. (R.I. Gen. Laws § 44-5-22)

Retention: Permanent.

LG3.4.6 Property Transfer Listing

Worksheets or copies of deeds used to update files and chain of title cards.

Retention: Retain until updated or superseded. No Certificate of Records Destruction required.

LG3.4.7 Sales Abstracts Report

Department of Administration form D-1 sent to the Office of Municipal Affairs for the reporting of all real estate conveyances no later than 60 days after the deed of conveyance is recorded in the land evidence records of the municipality.

Retention: Retain three (3) years after audit.

LG3.4.8 Municipal Assessment Report

Annual report/list sent to the Department of Administration that summarizes the amount and type of assessments by state. (R.I. Gen. Laws § 44-5-44)

Retention: Permanent.

LG3.4.9 Sales and Market Analysis Records

Records used to determine true market value of a property. Included are sales data and questionnaires.

Retention: Retain until of no further administrative value.

LG3.4.10 Reports

Internally generated reports including but not limited to reports and returns to other municipal departments and state agencies.

LG3.4.10A Daily and Weekly Reports

Retention: Retain one (1) year.

Note: Reports required in audit process must be retained one (1) year after audit is completed.

LG3.4.10B Monthly, Quarterly, and Periodic Reports

Retention: Retain three (3) years.

LG3.4.10C Annual and Special Reports and Studies

Retention: Permanent.

LG3.4.11 Certificates of Records Destruction [LEGACY – DUPLICATE]

Certification of Records Destruction forms signed by authorized agency official and submitted to, and signed by, the State Archivist/Public Records Administrator. Certificates authorize the disposal of records listed in this and other applicable schedules. (R.I. Gen. Laws §§ 38-1-10, 38-3-6, and 42-8.1-10)

Retention: Permanent.

See Also: This record series is for information only, see GRS6.8B (Certificates of Records Destruction).

LG3.4.12 Decisions

Correspondence and copies of decisions of the Rhode Island Vehicle Value Commission relative to appeals by taxpayers regarding the taxable value of motor vehicles. Includes correspondence from the municipalities to taxpayer informing them of the decision/s of the Vehicle Value Commission as well as decisions and correspondence of the municipal assessor for motor vehicle appeals not heard by the Commission.

LG3.4.12A Decisions by the Assessor Relative to Values of Motor Vehicles

Retention: Retain ten (10) years.

LG3.4.12B Copies of Decisions of the Vehicle Value Commission

Retention: Retain three (3) years.

Note: Abatements of taxes, including excise taxes of motor vehicles are recorded in the minutes of the Municipal Council. Decisions of the assessor or Board of Assessment Review regarding real estate are permanent records (see LG3.3.1 (Board of Assessment Review Records)).