



COUNTY EQUALIZATION

RECORDS RETENTION AND DESTRUCTION SCHEDULE

State of South Dakota

Bureau of Administration

Records Management Program

(605) 773-3589



DEPARTMENT OF
EXECUTIVE MANAGEMENT

BUREAU OF
ADMINISTRATION

PMB 01234

RECORDS MANAGEMENT PROGRAM
104 S Garfield Avenue
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Pierre, SD 57501-5070
Phone: (605) 773-3589
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MEMORANDUM

TO: County Officials

FROM: Mary Bisson
State Records Manager

SUBJECT: **Records Retention and Destruction Schedule Manual**

DATE: December 30, 2004

In 1967, the South Dakota Legislature established the Records Management Program and the Records Destruction Board. In the same act, the Legislature required every State agency to develop a records retention and destruction schedule and declared that “No record shall be destroyed or otherwise disposed of by any agency of the State unless it is determined by majority vote of such board (Records Destruction Board) that the record has no further administrative, legal, fiscal, research or historical value.”

According to Administrative Rule 24:52:11:01, any State government agency planning to destroy agency records shall notify the State Archivist 30 days before the date of the proposed destruction. The request shall include the name or title of the records, inclusive dates, information content of the records, and quantity. This rule applies to all records, including those granted exclusive or continuous disposal authorization by the Records Destruction Board, with the following exceptions: vouchers, original and copies, and supporting documents; warrants, original and copies, multiple copies of State publications stored in bulk; obsolete blank forms; photocopies of computer printouts; and original copies of records that have been legally reproduced under the provisions of SDCL 1-27-4.

The State Archivist has 30 days to certify that the records have no permanent value and may be destroyed, or to make arrangements to transfer the records to the archives. If the Archivist fails to make a recommendation within this time, the records may be destroyed, provided that the agency has received authorization from the Records Destruction Board.

Finally, if you have any questions about implementing this manual or about your records in general, please contact Records Management at 773-3589. We will welcome an opportunity to discuss the proper implementation of sound records management practices.

Procedure to Dispose of County Records Using this Manual:

- The County Commission must adopt this manual as its Records Management Policy.
- Each County is required by law to retain a permanent list of all records destroyed pursuant to SDCL 1-27-19.
- According to Administrative Rule (ARSD 24:52:11:01) each County planning to destroy records shall notify the State Archivist 30 days before the date of the proposed destruction. The request shall include the name or title of the records, inclusive dates, information content of the records, and quantity.
- Records Management will review a County's list of records that it plans to destroy to ensure the appropriate retention periods have been met. The list should include the following: Record series number and record title as listed in this manual and the inclusive dates of the records being destroyed.
- For records not listed in this manual, you must petition the State Records Destruction Board, which meets annually, for authority to dispose of records. Contact Records Management for assistance with this process:

Contact Information:

Records Management
Mary Bisson, Director
104 S Garfield Ave.
Pierre, SD 57501
Phone: (605) 773-3589
Fax: (605) 773-5955

State Archives
Chelle Somsen, State Archivist
Cultural Heritage Center
900 Governors Drive
Pierre, SD 57501
Phone: (605) 773-3615
Fax: (605) 773-6041

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STATE OF SOUTH DAKOTA
 RECORDS RETENTION &
 DESTRUCTION SCHEDULE
 AUTHORIZATION FORM
 (Std Form RM-1 Rev 1/03)

DEPARTMENT: State of South Dakota
 DIVISION: Political Subdivision
 OFFICE: County Offices
 PROGRAM: Equalization
 RECORDS OFFICER: Director of Equalization
 RM CUSTOMER #: _____

		R.D.B.
RECORD		AUTHORITY
<u>SERIES NO.</u>	<u>TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE</u>	<u>NUMBER</u>

DOE-1. ABSTRACTS OF ASSESSMENT AND EQUALIZATIONS
(PT-67):

85-021

This series contains documentation to assessed values of property within the county. Information on the standard form includes: county, year, county summary sheet, organized township, type of real estate, assessor valuation, review board valuation, county board valuation, grand totals, minutes of Board of Equalization, breakdown of townships organized and unorganized, and tax valuations for each. Information is summarized in the county auditor's office.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided 1 year has passed since an independent post-audit report has been received.

DOE-2. AERIAL PHOTOS:

85-021

This series contains aerial photographs which have been used to assess property valuation in the county. They are used primarily for outbuilding and farm valuations.

RETENTION: Retain current in office. Destroy superseded or obsolete.

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DOE-3. APPEAL FORMS (PT-16):

85-021

This series is generated in compliance with SDCL 10-3-35. It is used to notify land owners that the Director of Equalization intends to appeal the decision of the Local Board of Equalization to the County Board of Equalization. Information on the form includes: county, city, town, township, to, abstract type, assessor value, classification, legal description, reason for appeal, date of appeal, and Director of Equalization. Once the appeal has been made the form has no further value to the county equalization office.

RETENTION: Retain 1 year in office after final decision has been made, then destroy.

DOE-4. APPLICATIONS FOR TAX EXEMPT STATUS:

85-021

This series contains documentation and the original application or tax exempt status with the county. The applications are arranged alphabetically by organization name and include: county, name of society, institution, organization, mailing address, class of organization, date of incorporation, valuation of property, signatures, and notary public seal and signature. The tax exempt status must be applied for each year.

RETENTION: Retain 3 years in office then destroy.

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DOE-5. ASSESSMENT AND SALES REPORTS:

85-021

This series is generated by the State Department of Revenue and is sent to the Director of Equalization. It is used here to study the results of assessments-to-sales ratios. Information on the report includes: county, abstract, urban, rural, assessment ratios, and names of all equalization directors in the state.

RETENTION: Retain current in office. Destroy superseded or obsolete.

DOE-6. ASSESSOR'S BOOKS, REAL PROPERTY:

85-021

This oversize book series is maintained as documentation to real property values assessed for the year. After calculated, the valuations are given to the County Auditor so that mill levies may be determined. The books are arranged chronologically by year and include: name, description of property, valuation, and review board values (if any). The books may also be used as reference to determine the next year's tax valuations.

RETENTION: Retain 3 years in office, then destroy.

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DOE-7. ASSESSOR'S VALUE BY SCHOOL DISTRICT FORMS (PT-45):

85-021

This standard form series is used to determine adjustment factors for overlapping school districts in the county. Information includes: county, year, school district, assessor's full and true value, ratios, adjustment factors, adjusted full and true value, adjusted assessor's value, taxable percentages, and taxable value. They may also be used for determining adjusted taxable values for the next year.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided 1 year has passed since an independent post audit report has been received.

DOE-8. MOBILE HOME APPRAISAL WORKSHEETS:

85-021

This standard form provides documentation for tax values assessed against mobile homes in the county. Information includes: name, city or township, legal description, street address, district, specifications, appraised by, date, special building notes, adds and deductions, and a continuous record of mobile home appraised value.

RETENTION: Retain current in office. Destroy superseded or obsolete provided 1 year has passed since an independent post audit report has been received.

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DOE-9. MOBILE HOME LISTING AND ASSESSMENT RECORDS
(PT-6):

85-021

This standard form series is used by the County Treasurer as a resource containing evaluations for taxation proceedings. They are arranged alphabetically by owner name and contain: name of taxpayer, location of home, mobile home information, new/used, seller, lien holder, county, date filed, total assessment value, first and second half owed, amounts paid, Director of Equalization's signature, and County Auditor's signature. Copies of the form are also maintained in the County Auditor's Office and the County Treasurer's Office.

RETENTION: Retain 3 years in office, then destroy provided 1 year has passed since an independent post-audit report has been received.

DOE-10. MOBILE HOME SALES FORMS (PT-97):

85-021

This series contains a copy of the standard form sent quarterly to the State Department of Revenue. Forms are used to compile depreciation schedules on a state-wide basis. Information on the form includes: transfer date, manufacturer, model or series, year, width, length, selling price, options included, and condition. After the information has been reported in the "Registered Mobile Home Schedules" the forms have little value to this office.

RETENTION: Retain 1 year in office, then destroy.

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DOE-11. NOTICES OF INTENT TO ADD PROPERTY TO TAX ROLLS:

85-021

This series contains a copy of the standard form used to correct errors or omissions by the Director of Equalization. Information on the form includes: county, to, appearance, date of appearance, description of property, and authorized signatures. The notices are sent to taxpayers in compliance with SDCL 10-11-20.

RETENTION: Retain 1 year in office, then destroy.

DOE-12. OBJECTION TO REAL PROPERTY ASSESSMENT FORMS (PT-17):

85-021

This series contains copies of standard forms used by the taxpayers who have objections to assessments levied by the Director of Equalization. The forms initiate a hearing by the County Board of Equalization. Information includes: county, objection number, name, address, legal description, objections, action by Board of Equalization, local action, authorized signatures, and classification change date. The County Auditor also maintains a copy of the forms.

RETENTION: Retain 1 year in office after final decision has been made, then destroy.

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DOE-13. OBJECTION TO REAL PROPERTY ASSESSMENTS (PT-17-OL):

85-021

This series contains copies of the form used to appeal assessment value to the County Board of Equalization for property owned in overlapping school districts. Information on the standard forms includes: county, filing date, objection, assessed in name of, full legal description of property being appealed, and authorized signatures. After the Board has acted on the appeal, the forms serve little value to the county.

RETENTION: Retain 1 year in office after final decision has been made, then destroy.

DOE-14. PARAPLEGIC PROPERTY TAX EXEMPTION FORMS (PT-46B):

85-021

This series contains copies of applications for tax exempt status for paraplegic veterans or widows pursuant to SDCL 10-4-24.9 through SDCL 10-4-24.13 inclusive. Paraplegic individuals must reapply every year for tax exempt status. Information on the applications includes: year, type of dwelling, legal description, total household income, signature of applicant, address of applicant, medical certificate, and Director of Equalization's signature.

RETENTION: Retain 3 years in office, then destroy.

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DOE-15. PERSONAL PROPERTY RECORDS (ALL INCLUSIVE):

85-021

This series contains but is not limited to: Assessment Books, Personal Property; Assessment List for Personal Property (PT-1); List for Personal Property, Business (PT-1); Personal Property, Service Station (PT-36); Motor Vehicles Not Licensed (PT-3); Monies and Credits (PT-4); Leased Equipment (PT-7); Grain and Seed (PT-15); Personal Property (PT-11); Personal Property (tabular) (PT-12); Personal and Real (tabular) (PT-13); Grain Honey and Sugar Beet Assessment; Recapitulation of Personal Property Tax; and Monies and Credits (cover and certificate) (PT-14c). These series were used in the administration of the personal property tax.

RETENTION: Immediate disposal provided 1 year has passed since an independent post-audit report has been received.

(NOTE: A one time disposal authority is requested. Records will no longer continue to accumulate. Requirements for keeping these forms were repealed in SDCL 10-4-6.1 and 10-6-2.1 in 1978.)

DOE-16. PLATS, LAND:

85-021

This series contains copies of oversize plats of various additions within the county. They are arranged by township. The Register of Deeds Office maintains the original plats. Information includes: lots, blocks, size, legal survey, owner certification, surveyor's signature, Notary Public signature and seal, and authorized signatures. Plats are maintained here for ease of reference.

RETENTION: Retain current in office. Destroy superseded or obsolete.

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DOE-17. PROPERTY DESCRIPTION CARDS (PT-24):

85-021

These cards constitute a working file for assessing property values to real property in the county. They are arranged by addition and township number and include: owner and description, topography, utilities, street description, general economic information concerning property, outbuildings, size of lot or number of acres, land value, foundation, roofing, porches, plumbing, heating, number of stories, and a photograph of the house. The cards are also used for year-to-year comparisons of assessed value.

RETENTION: Retain current in office. Destroy superseded or obsolete provided 1 year has passed since an independent post-audit report has been received.

DOE-18. REAL ESTATE SALES OR TRANSFERS FORMS (PT-55):

85-021

This series contains the copy of the standard form sent to the State Department of Revenue notifying them of sales or transfers of real property within the county. The reports are sent in compliance with SDCL 7-9-10 and include: grantor, grantee, legal instrument, address, legal description, date of filing, deed, type, and transfer fee consideration. The Register of Deeds Office records the transfer on property titles.

RETENTION: Retain 3 years in office, then destroy provided 1 year has passed since an independent post-audit report has been received.

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DOE-19. REAL ESTATE VERIFICATION FORMS:

85-021

This series was used to scrutinize real estate transfers to insure an "arms length agreement" essential to proper assessment. This information is now included in the "Real Estate Sales or Transfer" form PT-55.

RETENTION: Retain 3 years in office, then destroy provided 1 year has passed since an independent post-audit report has been received.

(NOTE: A one-time disposal authority is requested as this series will no longer continue to accumulate.)

DOE-20. REGISTERED MOBILE HOME SCHEDULES:

85-021

This file is used to assess taxes on mobile homes relative to year, size, and weight. Information includes: square feet of mobile home, whether single or double width, and average base value. Once the average base value has been determined, the schedules have little further value to the county.

RETENTION: Retain current in office. Destroy superseded or obsolete provided 1 year has passed since an independent post-audit report has been received.

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DOE-21. RURAL REAL ESTATE CARDS:

85-021

This series constitutes a working file for the assessment of property values of rural real estate in the county. They are arranged by township and include: topography, rental information, utilities, continuous record of changes in appraised value, land value calculation, change in ownership record, changes in assessed value, appraisal record, appraisal summary, and outbuildings. The cards are also used to study year-to-year assessed values.

RETENTION: Retain current in office. Destroy superseded or obsolete.

DOE-22. SALES RATIO CARDS (PT-21 & PT-22):

85-021

This series was used to monitor sales in an effort to determine assessment-relative-to-sale price. This information is now reported on "Real Estate Sales or Transfer" form PT-55.

RETENTION: Immediate disposal provided 1 year has passed since an independent post-audit report has been received.

(NOTE: A one-time disposal authority is requested as this series will no longer continue to accumulate.)

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DOE-23. SOIL SURVEYS OF COUNTY:

85-021

This series contains surveys conducted by the U.S. Department of Agriculture, Soil Conservation Service. They are used to assess land values in accordance with soil type and quality. Information on the survey includes: aerial photographs divided and coded by soil types, brief description of the type of soil, slope information, and narrative.

RETENTION: Retain current in office. Destroy superseded or obsolete.