



LIBRARY OF VIRGINIA

Archives, Records, and Collections Services
800 E. Broad St., Richmond VA 23219
(804) 692-3600

The schedule on the attached page(s) is approved

APPROVED:

EFFECTIVE SCHEDULE DATE: 12/13/2018

1. This schedule is continuing authority under Public Records Act, § 42.1-76, et seq. of the retention and disposition of the records as stated.
2. This schedule supersedes previously approved.
3. This schedule is used in conjunction with the Destruction (RM-3 Form). A signed RM-3 Form for designated records officer and on file in the a records can be destroyed. After the records a signed RM-3 Form must be sent to Library of
4. Any records created prior to 1913 must be before applying these disposition instructions destroyed 60 days after date of the offer if no LVA. A copy of the offer must be attached to submitted to LVA.
5. All known audits and audit discrepancies must be settled before the records can be destroyed.
6. All known investigations or court cases involving be resolved before the records can be destroyed subpoenas, investigations, or litigation that re listed records suspends any disposal or reform issues are resolved.



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RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-05

COUNTY AND MUNICIPAL GOVERNMENTS

Assessment Records

EFFECTIVE SCHEDULE DATE: 12/13/2018

RECORD SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION PERIOD	DISPOSITION METHOD
<u>Board of Equalization Appeals</u> This series documents the activities of the Board of Equalization as it hears and responds to complaints of inequalities from property owners such as alleging a lack of uniformity in assessments, errors in acreage assessed, and that real property is assessed at more than fair market value. This series may include, but is not limited to: reports, forms. COV 58.1-3984	010271	0 Years after superseded, obsolete, or rescinded	Confidential Destruction
<u>Business, Professional, and Occupational Licensing (BPOL)</u> This series documents the licensing of various businesses and vendors who conduct business in the locality. This series may include, but is not limited to: applications, worksheets, tax returns, lease agreements, and correspondence. COV 58.1-3703.1	010255	6 Years after end of calendar year	Non-confidential Destruction
<u>Estimated Tax Payments</u> This series documents estimated tax payments used to create daily and monthly reports for the Department of the Treasury.	007024	3 Years after event	Confidential Destruction
<u>Local Option Taxes</u> This series documents taxes collected through various means that include but are not limited to event admissions; the sale of food, beverages, and tobacco products; short-term rentals; transient occupancy; and utilities. This series may include, but is not limited to: forms, checks, receipts, correspondence, expense statements, and worksheets. COV 58.1-3903	010258	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Personal Property Assessment</u> This series documents the assessment of tax on personal property including documentation of appeals, corrections, abatements, and exonerations. This series may include, but is not limited to: reports, damage estimates, receipts, correspondence, bills, valuations, and tax rolls. COV 58.1-3118	010264	6 Years after event	Non-confidential Destruction



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<u>Real Estate: Assessments</u> This series documents the assessment of tax on real property, including any abatements, exonerations, and corrections made to the assessments. This series may include, but is not limited to: appraisals and receipts. COV 58.1-3310	010269	6 Years after end of state fiscal year	Non-confidential Destruction
<u>Real Estate: Income and Expense Statements</u> This series documents the submission of income and expense statements by the owners or realtors to the Board in order to determine tax rates for commercial buildings that have been leased. This series may include, but is not limited to: financial statements. COV 58.1-3	007001	5 Years after event	Confidential Destruction
<u>Real Estate: Land Use</u> This series documents the taxation of real property that is reserved for land use purposes. This series may include but is not limited to: forms, affidavits, reports, tax schedules, leases, maps, plats, surveys, and correspondence.	010272	6 Years after end of calendar year	Non-confidential Destruction
<u>Real Estate: Maps</u> This series documents the mapping of all properties within the locality in order to reference real estate properties. This series may include but is not limited to: maps, GIS data, plats, surveys, and split-offs.	010273	0 Years after superseded, obsolete, or rescinded	Non-confidential Destruction
<u>Real Estate: Tax Exemptions</u> This series documents real estate tax exemptions. This series may include, but is not limited to: applications, correspondence, and financial statements.	010274	3 Years after event	Confidential Destruction
<u>Real Estate: Tax Relief for the Elderly and the Handicapped</u> This series documents the tax reductions/relief that are applied to elderly citizens by the locality in its tax assessments. This series may include, but is not limited to: forms, affidavits, statements, certifications, and tax returns. COV 58.1-3213	010275	5 Years after event	Non-confidential Destruction



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<u>Short-Term Rentals and Other Licensing and Assessments</u> This series documents the licensing and assessments of short-term rentals and any other business not covered by the Business, Professional, and Occupational Licensing (BPOL) requirements. This series may include, but is not limited to: receipts, forms, applications, and lease agreements. COV 58.1-3903	010257	3 Years after end of state fiscal year	Non-confidential Destruction
<u>State Bank Franchise Tax Assessments</u> This series documents the assessment and taxation of state chartered banks. This series may include, but is not limited to: forms, tax schedules, reports, and field sheets. COV 58.1-1207	010278	3 Years after end of calendar year	Non-confidential Destruction
<u>State Income Tax Exonerations</u> This series documents State Income Tax exonerations. This series may include, but is not limited to: forms and reports.	007022	3 Years after event	Confidential Destruction
<u>State Income Tax: Returns</u> This series documents the electronic filing of individual state income tax. This series may include, but is not limited to: tax returns, forms, tax schedules, financial statements, and death certificates. COV 58.1-3107	007025	3 Years after event	Confidential Destruction
<u>Tangible Personal Property Returns</u> This series documents the tangible personal property returns submitted by individuals, businesses, and corporations. This series may include, but is not limited to: forms, correspondence, worksheets, and lease agreements.	010266	6 Years after event	Non-confidential Destruction