

# State of Florida

## **GENERAL RECORDS SCHEDULE GS12 FOR PROPERTY APPRAISERS**



**EFFECTIVE: FEBRUARY 19, 2015**  
R. 1B-24.003(1)(j), *Florida Administrative Code*

Florida Department of State  
Division of Library and Information Services

Tallahassee, Florida

850.245.6750

<http://dos.myflorida.com/library-archives/records-management>

# GENERAL RECORDS SCHEDULE GENERAL INFORMATION AND INSTRUCTIONS

## FOREWORD

The **general records schedules** established by the Department of State are intended for use by state, county, city, and special district public records custodians. If you are unsure of your organization's status as a public agency, consult your legal counsel and/or the Florida Attorney General's Office for a legal opinion. The Department of State publishes the following general records schedules:

<b>GS1-SL</b>	<b>State and Local Government Agencies</b>
<b>GS2</b>	<b>Law Enforcement, Correctional Facilities, and District Medical Examiners</b>
<b>GS3</b>	<b>Election Records</b>
<b>GS4</b>	<b>Public Hospitals, Health Care Facilities and Medical Providers</b>
<b>GS5</b>	<b>Public Universities and Colleges</b>
<b>GS7</b>	<b>Public Schools Pre-K-12 and Adult and Career Education</b>
<b>GS8</b>	<b>Fire Departments</b>
<b>GS9</b>	<b>State Attorneys</b>
<b>GS10</b>	<b>Public Defenders</b>
<b>GS11</b>	<b>Clerks of Court</b>
<b>GS12</b>	<b>Property Appraisers</b>
<b>GS13</b>	<b>Tax Collectors</b>
<b>GS14</b>	<b>Public Utilities</b>
<b>GS15</b>	<b>Public Libraries</b>

All Florida public agencies are eligible to use the GS1-SL, which provides retention periods for the most common administrative records, such as: routine correspondence and personnel, payroll, financial, and legal records. General records schedules GS2 through GS15 are applicable to program records of specific functional areas, such as: elections administration, tax collecting, or law enforcement, each of which has unique program responsibilities, and thus, unique records retention requirements. The GS2 through GS15 should be used in conjunction with the GS1-SL to cover as many administrative and program records as possible. The *General Records Schedule GS12 for Property Appraisers* covers records commonly created and/or maintained by the Property Appraiser's Office in each Florida county.

The retention periods set forth in the general records schedules are based on federal and state laws and regulations, general administrative practices, and fiscal management principles. Please note that these are **minimum** retention periods; public agencies may retain their records longer at their discretion. In fact, certain accreditation committees may have standards that require longer retention periods. Contact your accrediting organization for more information on their requirements. In addition, federal, state, or local laws and regulations regarding recordkeeping and records retention for specific agencies, or specific types of records, might require a longer retention than indicated in this general schedule. Agencies should be aware of all laws and regulations relating to their records and recordkeeping requirements. However, remember that a public agency is **not** permitted to **reduce** the retention periods stated in a general records schedule.

For additional information on records retention and disposition, please refer to *The Basics of Records Management* handbook, which, along with all Florida general records schedules, is available on the Department of State's *Services for Records Managers* Web site at:

<http://dos.myflorida.com/library-archives/records-management>

To obtain an individual printed copy or electronic copy, fax your request to 850.245.6795, contact the Records Management Program at 850.245.6750, or email [recmgt@dos.myflorida.com](mailto:recmgt@dos.myflorida.com).

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I.

## I. STATUTORY AUTHORITY

This general records schedule is issued by the Department of State, Division of Library and Information Services, in accordance with the statutory provisions of Chapters 119 and 257, *Florida Statutes*.

Chapter 119, *Florida Statutes*, defines the terms “public records,” “custodian of public records,” and “agency,” as well as the fundamental process by which disposition of said records is authorized under law.

Chapter 257, *Florida Statutes*, establishes the Florida State Archives and Records Management Program under the direction of the Division of Library and Information Services, Department of State, and specifically provides for a system for the scheduling and disposition of public records. Chapter 257 also authorizes the Division to establish and coordinate standards, procedures, and techniques for efficient and economical record making and keeping, and requires all agencies to appoint a Records Management Liaison Officer (RMLO).

## II. DETERMINING RETENTION REQUIREMENTS

In determining public records retention requirements, four values must be considered to ensure that the records will fulfill their reason for creation and maintenance: administrative, legal, fiscal, and historical. These four values have been evaluated in depth to determine the retention requirements of the records listed in this general records schedule.

There are two particular financial factors that may impact the retention period of an agency's records:

- A. Audits - Audits are the means by which independent auditors examine and express an opinion on financial statements, and as applicable, report on public agencies' compliance with laws, regulations, and internal controls. Audit requirements for state financial assistance provided by State of Florida agencies to nonstate entities are established by the Florida Single Audit Act, Section 215.97, *Florida Statutes*.

There are various types of audits. Performance audits examine the economy and efficiency and/or effectiveness of applicable programs, activities, or functions. Financial audits include: (1) an examination of financial statements in order to express an opinion on the fairness with which they present financial position, results of operations, and changes in financial position in conformity with generally accepted accounting principles; (2) an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements; and (3) an examination of any additional financial information necessary to comply with generally accepted accounting principles. As applicable, the scope of the financial audit shall include any additional auditing activities necessary to comply with the term “financial audit” as defined and used in *Government Auditing Standards*, as amended. Also as applicable, the scope of a financial audit shall encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, Public Law 104-156 (31 USCA ss. 7501 to 7507); United States Office of Management and Budget (OMB) Circular A-133; and other applicable federal law.

The Records Management Program does not track or maintain information on which audits, apply to which records, in which agencies. Divergent agencies are subject to different types of audits at different times, and each agency is responsible for knowing what audits might be conducted and retaining necessary records for that purpose. For instance, some agencies might be subject to the Federal Single Audit, while others are not. In general, any records relating to finances or financial transactions might be subject to audit.

Audits may be conducted by the Florida Auditor General, independent public accountants, or other state or federal auditors, as well as grant funding agencies and national or statewide professional accreditation or certification groups. Your finance office, your legal office, and the Auditor General's Office are good sources of information as to which specific records your agency should retain for audit purposes.

**Because conceivably any record in any agency might be required for audit, we are no longer including the "provided applicable audits have been released" language on selected retention items. Each agency is responsible for ensuring that any and all auditable records are maintained for as long as necessary to meet that agency's audit requirements.**

- B. Grants - Any public agency receiving local, state, or federal grant money will need to be familiar with grantor-agency requirements.

### III. SCHEDULING AND DISPOSITION OF PUBLIC RECORDS

The procedures for scheduling and disposition of public records, applicable to all public agencies, consist of two separate but related actions:

- A. Establishing a Records Retention Schedule - A retention schedule describing the records and setting the minimum retention period is required for each record series. A record series as defined in Rule 1B-24, *Florida Administrative Code* is, "a group of related public records arranged under a single filing arrangement or kept together as a unit (physically or intellectually) because they consist of the same form, relate to the same subject or function, result from the same activity, document a specific type of transaction, or have some other relationship arising from their creation, receipt, or use." Examples of series that agencies might maintain are: Personnel Files, Client Case Files, Project Research Files, Equipment Maintenance and Repair Records, or Procurement Files. Each record series might contain records in a variety of forms and formats that collectively document a particular program, function, or activity of the agency.

The records retention schedule establishes officially the *minimum* length of time that the record series must be retained. **This retention applies to the agency's record (master) copy of the records, those public records specifically designated by the custodian as the official record. The retention period for duplicates – copies of records that are not the official record of an agency – is always "Retain until obsolete, superseded, or administrative value is lost" ("OSA") unless otherwise specified. Therefore, we are no longer including the OSA retention statement for duplicates in each retention item.**

- 1. **General records schedules** establish retention requirements for records documenting administrative and program functions common to several or all government agencies, such as personnel, accounting, purchasing, and general administration. General records schedules can cover up to 75-80 percent of an agency's record series. The *General Records Schedule GS1-SL for State and Local Government Agencies* can be used by all state and local agencies in determining their records retention requirements.

Certain agencies can use other general records schedules in conjunction with the GS1-SL. General records schedules have been established for program records of specific functional areas. For example, the *GS5 for Public Universities and Colleges* establishes retention requirements for program records unique to the functions and activities of those types of institutions; the *GS9 for State Attorneys* establishes retention requirements for program records unique to State Attorneys' offices; and the *GS12 for Property Appraisers* establishes retention requirements for program records unique to Property Appraisers' offices. Please contact the

Records Management Program to verify which general records schedules are appropriate for use by your agency.

If a similar record series is listed in two general record schedules, the retention requirements contained in the program schedule shall take precedence. For instance, if a record series is listed in both the GS1-SL and the GS3, elections offices should abide by the retention requirements cited in the GS3.

REMEMBER: The retention period stated in the applicable schedule is the **minimum** time a record must be maintained. If two or more record series are filed together, the combined file must be retained through the longest retention period of those records.

2. **Individual records schedules** establish retention requirements for records that are unique to particular agencies. These schedules are used for the 20-25 percent of an agency's records that are not in a general schedule. To establish an individual records schedule, an agency must submit a Request for Records Retention Schedule, Form LS5E105REff.2-09, to the Records Management Program for review and approval. This "105" form is available on the Records Management Web site at:

<http://dos.myflorida.com/library-archives/records-management/forms-and-publications>

Records become eligible for disposition action once they have met the retention requirements specified in an established retention schedule, and any other applicable requirements (e.g., litigation). The individual schedule remains effective until there is a change in series content or until other factors are introduced that would affect the retention period, at which time a new individual records retention schedule should be submitted for approval. If a new general records schedule is later established that requires an equal or longer retention period for the same records, that general records schedule supersedes the individual records schedule.

- B. Final Disposition of Public Records - Section 257.36(6), *Florida Statutes*, states that, "A public record may be destroyed or otherwise disposed of only in accordance with retention schedules established by the division." This means that all records, regardless of access provisions, must be scheduled before disposition can occur (see Sections 119.07-119.0714, *Florida Statutes*, regarding access provisions). Agencies must identify an appropriate general records schedule or individual records schedule for any records being disposed of. If a retention schedule for the records does not exist, then one must be established by following the procedures listed above for "Establishing a Records Retention Schedule."

Records Disposition Documentation - Agencies must maintain internal documentation of records disposition including retention schedule number, retention schedule item number, records series title, inclusive dates, volume (in cubic feet) of paper records destroyed, and disposition action (manner of disposition) and date. A form titled *Records Disposition Document*, which is recommended for use in documenting records disposition, is available on the Records Management website at <http://dos.myflorida.com/library-archives/records-management/forms-and-publications>. Agencies must maintain this documentation as a permanent record, but should **not** submit it to the Records Management Program for review or approval.

#### IV. ARCHIVAL VALUE

- A. **State agencies** - The State Archives of Florida will analyze record series to identify records having enduring historic, administrative, or fiscal value that may be eligible for permanent preservation. If a record series description states, “**These records may have archival value**,” the state agency must contact the State Archives of Florida for archival review before disposition of the records. The RMLO or other agency representative should contact the Archives by telephone at 850.245.6750 or by email at [recmgt@dos.myflorida.com](mailto:recmgt@dos.myflorida.com). The Archives will provide guidance for the transfer of the records to the State Archives or other appropriate disposition of the records. For records indicating both a **Permanent** retention **and** possible archival value, agencies should contact the State Archives after five years for archival review and guidance as to whether, when, and how, to transfer the records to the Archives.
- B. **All other agencies** - When preparing to dispose of records that have met their required retention, carefully consider the potential historical research value of those records. Some records that do not have a permanent retention still might have enduring value to your community as evidence of the interactions between government and citizens and as sources of information about local government, society, and culture. For your convenience, we have indicated that “**These records may have archival value**” for series that are most likely to have such historical or archival value. Not all such records will be determined to be archival; conversely, some records without this statement in the series description might have archival value. Records of historical value to your community should be preserved locally for the benefit of historians and other researchers. Technical assistance in determining archival value is available from State Archives staff at 850.245.6750.

#### V. ELECTRONIC RECORDS

Records retention schedules apply to records regardless of their physical format. Therefore, records created or maintained in electronic format must be retained in accordance with the minimum retention requirements presented in these schedules, whether the electronic records are the record copy or duplicates. Printouts of standard correspondence in text or word processing files are acceptable in place of the electronic files. Printouts of electronic communications (email, instant messaging, text messaging, multimedia messaging, chat messaging, social networking, or any other current or future electronic messaging technology or device) are acceptable in place of the electronic files, provided that the printed version contains all date/time stamps and routing information. However, in the event that an agency is involved in, or can reasonably anticipate litigation on, a particular issue, the agency must maintain in native format any and all related and legally discoverable electronic files.

#### VI. FACTORS THAT MAY INFLUENCE THE DISPOSITION OF RECORDS

- A. **Litigation** - When a public agency has been notified that a potential cause of action is pending or underway, that agency should **immediately** place a hold on disposition of **any and all** records related to that cause. Your agency’s legal counsel should inform your Records Management Liaison Officer when that hold can be lifted and when the records are again eligible for disposition.
- B. **Public Records Requests** - According to Section 119.07(1)(h), *Florida Statutes*, the custodian of a public record may not dispose of a record, “for a period of 30 days after the date on which a written request to inspect or copy the record was served on or otherwise made to the custodian of public records by the person seeking access to the record. If a civil action is instituted within the 30-day period to enforce the provisions of this section with respect to the requested record, the custodian of public records may not dispose of the record except by order of a court of competent jurisdiction after notice to all affected

parties.”

- C. Accreditation Standards - Some public agencies receive national or statewide accreditation or certification by professional societies, organizations, and associations. Examples may include: the Joint Commission on the Accreditation of Healthcare Organizations, the Commission on Accreditation for Law Enforcement Agencies, and the Commission on Office Laboratory Accreditation. In an effort to enhance the professionalism of their members, these groups may place heavier burdens on public agencies than those that are mandated under state or federal law. Agencies may therefore choose to maintain their records for a longer period of time than required by established records retention schedules in order to meet accreditation standards. However, records cannot be disposed of before the minimum retention period dictated by the records retention schedules, even if the accrediting organization requires a shorter retention period.
  
- D. Records in Support of Financial or Performance Audits - These records should be retained in accordance with the following guidelines provided by the Florida Office of the Auditor General:

Records must be retained for **at least** three fiscal years (most financial records must be retained for a minimum of five fiscal years in accordance with guidelines of the Department of Financial Services and the Office of the Auditor General). **If subject to the Federal Single Audit (pursuant to 31 USC, Section 7502, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Subpart E) or other federal audit or reporting requirements, records must be maintained for the longer of the stated retention period or three years after the release date of the applicable Federal Single Audit or completion of other federal audit or reporting requirements.** Finally, if any other audit, litigation, claim, negotiation, or other action involving the records has been started before the expiration of the retention period and the disposition of the records, the records must be retained until completion of the action and resolution of all issues which arise from it. However, in no case can such records be disposed of before the three fiscal year minimum.
  
- E. Federal, state, or local laws and regulations regarding recordkeeping and records retention for specific agencies or specific types of records might require a longer retention than indicated in this general schedule. Agencies should be aware of all laws and regulations relating to their records and recordkeeping requirements.

## VII. RECORDS MANAGEMENT STANDARDS AND REQUIREMENTS

Unless otherwise prohibited by law or rule, the record copy may be reformatted to microfilm or electronic form as long as the requirements of Rule 1B-26.003 or 1B-26.0021, *Florida Administrative Code*, are met.

- A. Electronic Recordkeeping is defined in Rule 1B-26.003, *Florida Administrative Code*, which provides standards and guidelines for creation and maintenance of record (master) copies of public records in electronic form. Public records are those as defined by Section 119.011(12), *Florida Statutes*.
  
- B. Microfilm Standards are defined in Rule 1B-26.0021, *Florida Administrative Code*, which provides standards for microfilming of public records to ensure that the film, photography methods, processing, handling, and storage are in accordance with methods, procedures, and specifications designed to protect and preserve such records on microfilm.

**I. RECORDS VOLUME CONVERSION TO CUBIC FOOT MEASUREMENTS**

Cassette Tapes (200)	1.0 cubic foot
Letter-size, drawer or box	1.5 cubic feet
Legal-size, drawer or box	2.0 cubic feet
Letter-size, 36-inch shelf	2.0 cubic feet
Legal-size, 36-inch shelf	2.5 cubic feet
Magnetic Tapes (12)	1.0 cubic foot
3 x 5 card, ten 12-inch rows	1.0 cubic foot
3 x 5 card, five 25-inch rows	1.0 cubic foot
4 x 6 card, six 12-inch rows	1.0 cubic foot
5 x 8 card, four 12-inch rows	1.0 cubic foot
16mm microfilm, 100 rolls	1.0 cubic foot
35mm microfilm, 50 rolls	1.0 cubic foot

(1 roll of microfilm contains approximately 1.0 cubic foot of records.)

## **RECORDS RETENTION SCHEDULES**

### **ADDRESS CHANGE RECORDS**

**Item #1**

This record series consists of requests to change a name and/or address appearing on the assessment roll. The changes are reported on Department of Revenue form DR-535, Notice To Property Appraiser Of Name And/Or Address Change (or equivalent DOR form), and provide property identification number, old owner's name and address, new owner's name and address, by whom requested, date, and deed reference if available.

**RETENTION:** 1 calendar year.

### **ADDRESS REQUEST RECORDS**

**Item #60**

This record series consists of requests for addresses for properties that previously did not have an address assigned to them. The series includes an address request form providing such information as name of person making request, identifying information regarding the parcel and subdivision, and the type of address requested (residential, commercial, other). The series may also include supporting documentation such as copies of site maps and floor plans.

**RETENTION:** 5 fiscal years.

### **ADVERSE POSSESSION RECORDS**

**Item #2**

This record series consists of adverse possession claims reported on Department of Revenue form DR-452, Form for Return of Real Property in Attempt to Establish Adverse Possession without Color of Title (or equivalent DOR form). Retention is pursuant to Section 95.18, *Florida Statutes*, Statute of Limitations on Real Property Actions – Adverse Possession.

**RETENTION:** 10 anniversary years.

### **AFFIDAVITS: SCHOOL LIFETIME RESIDENCY (RECAPITULATION)**

**Item #3**

This record series consists of Department of Revenue form DR-489AS, Preliminary Recapitulation of the Ad Valorem Assessment Rolls (also known as Initial Recap of the Ad Valorem Assessment Rolls - School Districts). The County Property Appraisers submitted this form, along with other forms in the DR-489 form series, when certifying their preliminary property tax rolls to the Department of Revenue. The form was made obsolete in October 1991. This series is no longer accumulating.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

### **ASSESSMENT ROLLS: EXEMPTIONS**

**Item #7**

This record series consists of the Property Appraiser's reports to the Department of Revenue regarding parcel counts and exemption totals (Department of Revenue forms DR-403EB and DR-489EB, Ad Valorem Assessment Rolls Exemption Breakdown, or equivalent DOR forms).

**RETENTION:** 3 fiscal years.

### **ASSESSMENT TIME EXTENSION RECORDS**

**Item #8**

This record series consists of the Property Appraiser's requests to the Department of Revenue for an extension of time to complete assessment rolls for real and/or tangible personal property (Department of Revenue form DR-483, Request for Extension of the Time for Completion of Assessment Roll(s), or equivalent DOR form). The request indicates the estimated additional time needed for completion and the reason the extension is needed.

**RETENTION:** 5 fiscal years.

### **CERTIFICATE OF VALUE ADJUSTMENT BOARD**

**Item #9**

This record series consists of certificates completed by the Value Adjustment Board certifying each assessment roll pursuant to Section 193.122, *Florida Statutes* (Department of Revenue form DR-488, Certificate of Value Adjustment Board, or equivalent DOR form). The certificate indicates the taxable value of the real or tangible personal property assessment roll as submitted by the Property Appraiser to the Value Adjustment Board; the net change in taxable value resulting from Board action; and the taxable value of the property incorporating changes resulting from Board action.

**RETENTION:** 3 fiscal years.

### **CUT OUT/SPLIT REQUESTS**

**Item #14**

This record series consists of requests to cut out property from specified parcels (Department of Revenue form DR-518, Cut Out Request, or equivalent DOR form). The requests include the property description, description of cut out property, and the property value. This retention applies to the Property Appraiser's record copy; the **county's** record copy is filed with the Tax Collector.

**RETENTION:** 1 fiscal year.

### **DECLARATION OF MOBILE HOME AS REAL PROPERTY**

**Item #17**

This record series consists of requests by mobile home owners to the Property Appraiser to assess a mobile home as real property (Department of Revenue form DR-402, Declaration of Mobile Home as Real Property, or equivalent DOR form)

and to be issued an "RP" License Plate by the Tax Collector. The form provides information about the mobile home and the land upon which it is permanently affixed.

**RETENTION:** 5 fiscal years.

**DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATIONS**

**Item #59**

This record series consists of applications completed by the Property Appraiser and submitted to the Department of Revenue seeking funds appropriated by the Legislature for fiscally constrained counties to offset reductions in property tax revenue (Department of Revenue form DR-420FC or equivalent DOR form).

**RETENTION:** 5 fiscal years.

**EASEMENT NAMING RECORDS**

**Item #48**

This record series documents the naming of easements and may include, but is not limited to, a petition filed to name an unnamed easement or access tract; proposed easement name; copies of maps or plats showing the exact location of the easement; a general location map; a list of affected taxpayers/property owners; a copy of the lot layout; a copy of the recorded deed; and related supporting documentation. The series may also include correspondence to affected taxpayers alerting them to the easement-naming, requesting input on a name, giving an option to vote on a name, and advising them of the approved easement name.

**RETENTION:** 5 fiscal years.

**HOMESTEAD EXEMPTION APPLICATION, RENEWAL, AND TRANSFER RECORDS**

**Item #49**

This record series consists of initial applications, renewal notices, disapproval notices, and any supporting documents for homestead exemptions. The series also includes documentation of transfer of a property owner's homestead assessment difference (difference between market value and assessed value) from one property to another (portability). Retention is pursuant to Section 196.161(1)(b), *Florida Statutes*, which requires in part that, "upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien."

**RETENTION:** 10 fiscal years.

**HOMESTEAD EXEMPTION VIOLATION INVESTIGATION RECORDS**

**Item #50**

This record series documents investigations of homestead exemption fraud. The series may include, but is not limited to, investigator worksheets; copies of various public records accumulated during the investigation; and other applicable and pertinent documentation. A Notice of Tax Lien for Homestead Exemption and/or Limited Exclusion (Department of Revenue form DR-453 or equivalent DOR form) is filed when violations are substantiated. The case remains open until the lien is satisfied or otherwise closed. Retention is pursuant to Section 196.161(1)(b), *Florida Statutes*, which requires in part that, "upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien."

**RETENTION:** 10 anniversary years after lien satisfied or case otherwise closed.

**MAPS: REFERENCE FILES**

**Item #51**

This record series consists of maps used for reference purposes, including but not limited to maps of government land offices, highway maps, right-of-way maps, sales maps, sectional maps, subdivision plat maps, and U.S. Geological Survey maps. See also *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #280, MAPS: ORIGINAL.

**RETENTION:** 1 anniversary year after superseded.

**MOBILE HOME FIELD AUDIT AND INSPECTION RECORDS**

**Item #52**

This record series consists of records of field audits and inspections of mobile homes on property not owned by the mobile home owner to determine tangible personal property tax. This series may include, but is not limited to, calculation of the personal property tax using the Tangible Tax Table approved by the Department of Revenue and records of the inspection checking for amenities (out-buildings, air conditioning units, etc.) that should be included in the tax calculation.

**RETENTION:** 5 fiscal years.

**NEW SUBDIVISION ROADWAY NAME AND ADDRESS ASSIGNMENT RECORDS**

**Item #53**

This record series documents the assignment of roadway names and addresses in new subdivisions in which names and addresses had not previously been assigned. The series may include, but is not limited to, correspondence, proposed roadway name and address assignments, copies of maps or plats showing the exact location of the roadways, a general location map, and related supporting documentation.

**RETENTION:** 5 fiscal years.

**NOTICES: PROPOSED PROPERTY TAXES AND/OR NON-AD VALOREM ASSESSMENTS** **Item #58**

This record series consists of notices to property owners of proposed property taxes, including such information as last year's property taxes, taxes this year if budget change is made, taxes this year if no budget change is made, and public hearing information. The series may include, but is not limited to, Department of Revenue form DR-474, Notice of Proposed Property Taxes; DR-474M, Amended Notice of Proposed Property Taxes; and DR-474N, Notice of Proposed Property Taxes & Proposed or Adopted Non-Ad Valorem Assessments (or equivalent DOR form(s)).

**RETENTION:** Retain as long as the Tax Roll for the year to which the valuation applies.

**PETITIONS: VALUE ADJUSTMENT BOARD** **Item #34**

This record series documents the petition and decision process of the Value Adjustment Board, including but not limited to Department of Revenue forms DR-485, Record of Decision and Notice of the Value Adjustment Board; DR-485A, Final Decision of the Value Adjustment Board; DR-486, Petition to Value Adjustment Board; DR-486T, Petition to Value Adjustment Board (for tangible personal property); DR-486A, Petition to the Value Adjustment Board – Request for Hearing; DR-486PORT, Petition to Value Adjustment Board – Transfer of Homestead Assessment Difference; and DR-486XCO, Cross-County Notice of Appeal and Petition – Transfer of Homestead Assessment Difference (or equivalent DOR form(s)).

**RETENTION:** 5 fiscal years.

**PROPERTY VALUATION RECORDS** **Item #57**

This records series documents the process of deriving the just valuation of property pursuant to Section 193.011, *Florida Statutes*. The series may include, but is not limited to, information regarding the location, quantity or size, cost, and condition of the property; present cash value of the property; the highest and best use to which the property can be expected to be put in the immediate future and the present use of the property; income from and expenses to the property; and the net proceeds of the sale of the property. The series may also include a list of properties from which this information was requested. Records created pursuant to Section 193.011, *Florida Statutes*, Factors to consider in deriving just valuation.

**RETENTION:** Retain as long as the Tax Roll for the year to which the valuation applies.

**RAILROAD ASSESSMENT SHEETS** **Item #35**

This record series consists of Department of Revenue form DR-400, Railroad Assessment Sheet, which railroad companies submitted to the County Tax Collectors certifying their assessed value descriptions, the millage rates levied, and the aggregate taxes levied. This form was made obsolete in October 1982 and the information contained therein was incorporated into form DR-520A, Tax Roll Sheet Real and Personal Property. This series is no longer accumulating.

**RETENTION:** 3 fiscal years.

**REAL PROPERTY APPRAISAL FIELD NOTES** **Item #36**

This record series consists of field notes, also known as Real Property Appraisal Cards or Fast Input Forms, taken by appraisers for use in determining property value. Field notes include such information as parcel identification number, address, number of stories, use code/type, structure code/type, measurements, sketch of property, gate codes, directions, presence of No Trespassing signs, or other related information. General authority for this function can be found in Section 195.096, *Florida Statutes*.

**RETENTION:** 3 fiscal years after verified.

**REQUESTS FOR SEPARATE ASSESSMENT OF MINERAL/OIL/GAS SUBSURFACE RIGHTS** **Item #42**

This record series consists of applications from taxpayers for separate assessment of mineral, oil, gas, and other subsurface rights (Department of Revenue form DR-508, Application for Separate Assessment of Mineral, Oil and Other Subsurface Rights, or equivalent DOR form), pursuant to Section 193.481, *Florida Statutes*, Assessment of mineral, oil, gas, and other subsurface rights. Section 193.481(2), *Florida Statutes*, states, "The property appraiser shall, upon request of the owner of real property who also owns mineral, oil, gas, or other subsurface mineral rights to the same property, separately assess the subsurface mineral right and the remainder of the real estate as separate items on the tax roll..."

**RETENTION:** 5 fiscal years.

**ROADWAY NAME CHANGE RECORDS** **Item #54**

This record series consists of records documenting the process of changing the name of a roadway. This series may include, but is not limited to, petitions for roadway name changes, proposed roadway names, copies of maps or plats showing the exact location of the roadway, a general location map, a list of affected taxpayers/property owners, and related supporting documentation. The series may also include correspondence alerting affected residents of the roadway name change, requesting input on a name, giving an option to vote on a name, and advising them of the new roadway name.

**RETENTION:** 5 fiscal years.

**SCHOOL DISTRICT REVISED RECAPITULATION RECORDS** **Item #37**

This record series consists of Department of Revenue form DR-403AS, Revised Recapitulation of the Assessment Rolls (also known as Tax Roll Revised Recap – School Districts), which County Property Appraisers submitted along with other forms in the DR-403 form series when certifying their final ("revised") property tax rolls to the Department of Revenue. The form was made obsolete in October 1991. This series is no longer accumulating.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS: REAL PROPERTY** Item #61

This record series consists of initial applications, addendum forms, renewal notices, disapproval notices, and any supporting documents for various categories of tax exemptions and classifications, including but not limited to renewable energy source devices, total and permanent disability, economic development, historic property, agriculture, widow/widower, and other categories. This series does not include homestead exemption records or Tangible Personal Property exemptions and/or classifications. See also "HOMESTEAD EXEMPTION APPLICATION, RENEWAL, AND TRANSFER RECORDS" and "TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS: TANGIBLE PERSONAL PROPERTY."

**RETENTION:** 10 fiscal years.

**TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS: TANGIBLE PERSONAL PROPERTY** Item #62

This record series consists of initial applications, addendum forms, renewal notices, disapproval notices, and any supporting documents for various categories of tax exemptions on tangible personal property, including but not limited to historic property, charitable, religious, scientific or literary and other categories. This series does not include homestead exemption records or Real Property exemptions and/or classifications. See also "HOMESTEAD EXEMPTION APPLICATIONS, RENEWEL, AND TRANSFER RECORDS" and "TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS: REAL PROPERTY."

**RETENTION:** 7 fiscal years.

**TAX RETURNS: AD VALOREM (POLLUTION CONTROL DEVICES)** Item #41

This record series consists of Department of Revenue form DR-492, Return of Pollution Control Devices for Ad Valorem Tax Purposes (or equivalent DOR form), and any related documentation submitted by taxpayers pursuant to Section 193.621, *Florida Statutes*, Assessment of pollution control devices. Section 193.621(4), *Florida Statutes*, states, "Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments."

**RETENTION:** 5 fiscal years.

**TAX RETURNS: TANGIBLE PERSONAL PROPERTY** Item #43

This record series consists of tangible personal property tax returns (Department of Revenue form DR-405, Tangible Personal Property Tax Return, or equivalent DOR form) submitted by taxpayers pursuant to Section 193.052, *Florida Statutes*, Preparation and serving of returns. This series previously also included form DR-405E, Tangible Personal Property Return – Public Utilities, which was provided by County Property Appraisers to utility filers and which was made obsolete in October 1991.

**RETENTION:** 5 fiscal years.

**TAX ROLLS** Item #44

This record series consists of the Property Appraiser's copy of the official tax roll. The record copy of the final paid tax roll is filed with the Clerk of the Circuit Court pursuant to Department of Revenue Rule 12D-13.015(2), *Florida Administrative Code*, which requires that, "After the tax collector has completed collection of the taxes...he or she shall deliver the original tax roll to the clerk of the circuit court..."

**RETENTION:** 1 anniversary year after certified.

**TAX ROLLS: SUPPORTING DOCUMENTS** Item #45

This record series consists of supporting documentation for the tax rolls. This series may include, but is not limited to, Department of Revenue forms DR-403AC, Revised Recapitulation of the Ad Valorem Assessment Rolls – County Portion; DR-403AM, Revised Recapitulation of the Ad Valorem Assessment Rolls – Municipality/Special District Portion; DR-403BM, Revised Recapitulation of Taxes as Extended on the Tax Rolls – Municipalities; DR-403CC, Revised Recapitulation of Taxes as Extended on the Tax Rolls – County Commission, School Board, and Taxing Districts; DR-408, Certificate to Roll; DR-409, Certificate of Correction of Tax Roll; DR-489AC, Preliminary Recapitulation of the Ad Valorem Assessment Roll – County Portion; DR-489AM, Preliminary Recapitulation of the Ad Valorem Assessment Roll – Municipality/Special District Portion; and DR-520A, Tax Roll Sheet Real and Personal Property (or equivalent DOR forms). The series may also include related supporting documentation such as Property Appraiser's notes and working papers used to establish taxable value on sales, new construction, additions, and other related taxable items.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**TAXABLE VALUE AND MILLAGE CERTIFICATION RECORDS** Item #56

This record series consists of forms certifying the taxable value, millage rate calculation, and maximum millage for each taxing authority in the county. The series may include, but is not limited to, Department of Revenue forms such as form DR-

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420, Certification of Taxable Value; DR-422, Certification of Final Taxable Value; and DR-420MM, Maximum Millage Levy Calculation Final Disclosure (or equivalent DOR forms).

**RETENTION:** 5 fiscal years.

**TAXABLE VALUE REMOVED/COUNTY ASSESSMENT ROLLS FORM**

**Item #46**

This record series consists of Department of Revenue form DR-540R, Payment Log for Taxable Value Removed From County Rolls Per Section 193.511, *Florida Statutes*. The form was made obsolete in September 1982 following repeal of the law. This series is no longer accumulating.

**RETENTION:** 3 fiscal years.

**CROSS-REFERENCE**

APPLICATIONS: RENEWABLE ENERGY SOURCE DEVICE EXEMPTION  
use TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS

APPLICATIONS: TAX EXEMPTION (NOTICE OF DISAPPROVAL)  
use TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS

APPLICATIONS: TAX EXEMPTION (NOTICE OF RENEWAL)  
use TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS

CERTIFICATE OF APPRAISAL ADJUSTMENT BOARD  
use CERTIFICATE OF VALUE ADJUSTMENT BOARD

CERTIFICATION OF MAXIMUM MILLAGE  
use TAXABLE VALUE AND MILLAGE CERTIFICATION RECORDS

CERTIFICATION OF MILLAGE AND TAXABLE VALUE  
use TAXABLE VALUE AND MILLAGE CERTIFICATION RECORDS

CERTIFICATION OF TAXABLE VALUE  
use TAXABLE VALUE AND MILLAGE CERTIFICATION RECORDS

CERTIFICATION OF TOTAL AND PERMANENT DISABILITY  
use TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS

DEATH CERTIFICATES  
use *General Records Schedule GS1-SL for State and Local Government Agencies, Item #2, ADMINISTRATIVE CONVENIENCE RECORDS*

DECLARATION OF DOMICILE  
use *General Records Schedule GS1-SL for State and Local Government Agencies, Item #2, ADMINISTRATIVE CONVENIENCE RECORDS*

DEEDS  
use *General Records Schedule GS1-SL for State and Local Government Agencies, Item #2, ADMINISTRATIVE CONVENIENCE RECORDS*

EASEMENT CONVEYANCES  
use *General Records Schedule GS1-SL for State and Local Government Agencies, Item #2, ADMINISTRATIVE CONVENIENCE RECORDS*

ERRORS AND INSOLVENCIES  
use TAX ROLLS  
or TAX ROLLS: SUPPORTING DOCUMENTS

MAPS: GOVERNMENT LAND OFFICE  
use MAPS: REFERENCE FILES

MAPS: HIGHWAY  
use MAPS: REFERENCE FILES

MAPS: ORIGINAL  
use *General Records Schedule GS1-SL for State and Local Government Agencies, Item #280, MAPS: ORIGINAL*

MAPS: RIGHT-OF-WAY  
use MAPS: REFERENCE FILES

MAPS: SALES  
use MAPS: REFERENCE FILES

General Records Schedule GS12 for Property Appraisers  
\*\*\*CROSS-REFERENCE\*\*\*

MAPS: SECTIONAL  
use MAPS: REFERENCE FILES

MAPS: SUBDIVISION PLATS  
use MAPS: REFERENCE FILES

MAPS: U.S. GEOLOGICAL SURVEY  
use MAPS: REFERENCE FILES

MARRIAGE DISSOLUTIONS  
use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #2, ADMINISTRATIVE  
CONVENIENCE RECORDS

NOTICES: ASSESSMENT  
use NOTICES: PROPOSED PROPERTY TAXES AND/OR NON-AD VALOREM ASSESSMENTS

NOTICES: CHANGE OF ASSESSED VALUATION  
use NOTICES: PROPOSED PROPERTY TAXES AND/OR NON-AD VALOREM ASSESSMENTS

NOTICES: EMPLOYMENT/TERMINATION (PAYROLL)  
use *General Records Schedule GS1-SL for State and Local Government Agencies* Personnel Records items,  
Payroll Records items, or other personnel-related items as applicable.

NOTICES (SECOND): RENEWING TAX EXEMPTION  
use TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS

PERMITS: BUILDING  
use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #2, ADMINISTRATIVE  
CONVENIENCE RECORDS

PETITIONS: PROPERTY APPRAISAL ADJUSTMENT BOARD  
use PETITIONS: VALUE ADJUSTMENT BOARD

PORTABILITY RECORDS  
use HOMESTEAD EXEMPTION APPLICATION, RENEWAL, AND TRANSFER RECORDS

REAL PROPERTY APPRAISAL CARDS  
use REAL PROPERTY APPRAISAL FIELD NOTES

SPLITS  
Use CUT OUT/SPLIT REQUESTS

SURVEYS: AERIAL  
use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #303, SURVEYS: AERIAL

TAX EXEMPTION AND CLASSIFICATION RECORDS  
use applicable TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS item

TAX EXEMPTIONS: AD VALOREM (ECONOMIC DEVELOPMENT)  
use applicable TAX EXEMPTION AND CLASSIFICATION APPLICATION AND RENEWAL RECORDS item

TAX RETURNS: MINERAL/OIL/SUBSURFACE RIGHTS  
use REQUESTS FOR SEPARATE ASSESSMENT OF MINERAL/OIL/GAS SUBSURFACE RIGHTS

WARRANTS: DISHONORED CHECKS  
use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE  
RECORDS: DETAIL

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ADDRESS REQUEST RECORDS	Item #60
ADVERSE POSSESSION RECORDS	Item #2
AFFIDAVITS: SCHOOL LIFETIME RESIDENCY (RECAPITULATION)	Item #3
ASSESSMENT ROLLS: EXEMPTIONS	Item #7
ASSESSMENT TIME EXTENSION RECORDS	Item #8
CERTIFICATE OF VALUE ADJUSTMENT BOARD	Item #9
CUT OUT/SPLIT REQUESTS	Item #14
DECLARATION OF MOBILE HOME AS REAL PROPERTY	Item #17
DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATIONS	Item #59
EASEMENT NAMING RECORDS	Item #48
HOMESTEAD EXEMPTION APPLICATION, RENEWAL, AND TRANSFER RECORDS	Item #49
HOMESTEAD EXEMPTION VIOLATION INVESTIGATION RECORDS	Item #50
MAPS: REFERENCE FILES	Item #51
MOBILE HOME FIELD AUDIT AND INSPECTION RECORDS	Item #52
NEW SUBDIVISION ROADWAY NAME AND ADDRESS ASSIGNMENT RECORDS	Item #53
NOTICES: PROPOSED PROPERTY TAXES AND/OR NON-AD VALOREM ASSESSMENTS	Item #58
PETITIONS: VALUE ADJUSTMENT BOARD	Item #34
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TAX RETURNS: AD VALOREM (POLLUTION CONTROL DEVICES)	Item #41
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