

# Corrections to the Introduction section of the Minnesota County General Records Retention Schedule

## NOTE:

This electronic copy of the Minnesota General Records Retention Schedule for Counties was produced by Redwood County staff who digitized a paper version. Any handwritten notations or changes that appear on the pages of the schedule are not official.

The 2006 Legislature amended Minnesota Statutes, section 138.17, removing the Commissioner of Administration's duty to perform functions related to records management. The changes became effective August 1, 2006. As a result of the legislative change, the Department of Administration / Information Policy Analysis Division (IPAD), will no longer respond to inquiries regarding records management.

## Destruction Reporting:

- Effective August 1, 2001, records destruction reports do not need to be sent to the Minnesota Department of Administration and the Minnesota Historical Society (State Archives). Keep destruction reports for your own records.

## Records Not on the General Schedule:

- An electronic copy of the PR-1 form (Application for Authority to Dispose of Records) is available online at the Minnesota State Archives' web site ([www.mnhs.org/statearchives](http://www.mnhs.org/statearchives)).
- Records retention schedule forms are no longer available from the Minnesota Department of Administration. A blank form is available online at the Minnesota State Archives' web site ([www.mnhs.org/statearchives](http://www.mnhs.org/statearchives)).

## Resources:

- The Department of Administration no longer offers assistance with records management issues or records retention schedules. The Department's Information Policy Analysis Division ([www.ipad.state.mn.us](http://www.ipad.state.mn.us)) will assist with questions relating to privacy and other information policy laws.
- The Minnesota State Archives and the state's Records Disposition Panel can be contacted as follows: State Archives, Minnesota Historical Society, 345 Kellogg Boulevard West, Saint Paul, MN, 55102. 651.259.3260.
- The Association of Minnesota Counties can be contacted through its web site ([www.mncounties.org/](http://www.mncounties.org/)).

## Schedule Updates:

- The Human Services / Public Welfare section of the schedule was updated by the Minnesota Department of Human Services in March 2002.
- A supplement to the schedule for Community Corrections was issued in January 1990.

## ASSESSOR

July, 1988

### CATEGORY DEFINITIONS

**Records Series Description:** A records series is a group of records filed together because they relate to a particular subject.

**Enabling Authority:** The statute or authorized power that states the record may be collected.

**Data Class:** This identifies records classified by the Government Data Practices Act or other state or federal law. The classification system includes: public, private, confidential, non-public or protected non-public. More than one classification may apply.

**Citation for Classification:** The statute or law which cites the data practices classification of the records series.

**Pre/Post/Curr:** Data collected prior to August, 1975 is PRE. Data collected after August, 1975 is POST. Data being currently collected is CURR.

**Purpose and Use for Collection:** The function of the records series.

**Authorized Recipients:** Those people authorized to use the records series according to its Data Practices classification.

**Retention/Statute:** The retention cited is the minimum amount of time a record must be kept. The stated retention does not include the year the record originates. For example, if Record A is filed by calendar year and it has a retention of 3 years, the disposal date for 1985 records is January, 1989. Statutes listed here cite specific retention periods for the records series.

**Archival:** If a Y, meaning yes, appears in this column these records are eligible for transfer to the State Archives in the Minnesota Historical Society after the retention period has expired or when the agency no longer has need for them. Contact the Division of Library and Archives of the Minnesota Historical Society for information on how to transfer archival records (612-296-6980 or toll free 1-800-652-9747).

RECORDS SERIES DESCRIPTION	ENABLING AUTHORITY	DATA CLASS	CITATION FOR CLASSIFICATION	PRE POST CURR	PURPOSE AND USE FOR COLLECTION	AUTHORIZED RECIPIENTS	RETENTION/STATUTE	ARCH
1. ABATEMENT FORMS								
a. Application for Reduction in Assessed Valuation of Personal Property. Name, address, type of property, owner's value.	MS 270.07	Publ	MS 13.03 MS 270.10, Subd. 3		Assist in determining if valuation is equitable. All applications are also for the taxpayer - methods of appeal. Used to determine if request is reasonable and should be granted.	County Assessor, County Board, Commissioner of Revenue	10 yrs.	N
b. Application for Reduction in Assessed Valuation of Real Estate. Contains owner's information such as total fire insurance on structures, owners value and cost of additions.	MS 270.07 MS 375.192	Publ	MS 13.03 MS 270.10, Subd. 3				10 yrs.	N
c. Application for Abatement General Form. Applicants' statement of facts and applicants' request.	MS 270.07 MS 375.192	Publ	MS 13.03 MS 270.10, Subd. 3				10 yrs.	N
d. Application for Settlement and Abatement of Delinquent Taxes, Penalties, Interest and Costs. Name, address of owner, reason taxes have not been paid, "Such statement is reasonable because _____."	MS 270.07 MS 279.34	Publ	MS 13.03				10 yrs.	N
e. Abatement Corrections Forms Notification to Auditor of correction/change to taxes for current or prior years.	MS 270.07	Publ	MS 13.03				10 yrs.	N
2. AERIAL SURVEY PRINTS								
Prints of Hurd aerial surveys showing details of various tracts of land.		Publ	MS 13.03				Destroy when superseded.	N

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3. AFFIDAVIT OF SURVIVORSHIP Name, address and legal description.	MS 500.10 MS 500.11 MS 600.21	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office and Auditor	10 yrs.	N
4. AGRICULTURAL PRESERVE APPLICATIONS Form putting agricultural land into the ag preserve program. Also expiration of ag preserve notices.		Publ	MS 13.03				3 yrs. after expiration of application.	N
5. APPLICATION FOR DISABILITY (3CC CLASS) PE 3D Name, address, social security no., sources of income, award letters.	MS 273.13, Subd. 7	Priv	MS 13.58		Assist in determining if classification is proper.	County Assessor and Commissioner of Revenue	10 yrs.	N
6. APPLICATION FOR HOMESTEAD CLASSIFICATION AND REDUCTION OF TAXABLE VALUE FOR CURRENT YEAR Name, address, signed by owners, social security number.	MS 375.192, Subd. 1	Publ	MS 13.03		Necessary when there has been an error.	Taxpayer, Assessor, County Board, Auditor	10 yrs.	N
7. APPLICATION FOR VALUATION AND TAX DEFERMENT OF AGRICULTURAL LAND PROVIDED BY MINNESOTA AGRICULTURAL PROPERTY TAX LAW/GREEN ACRE APPLICATIONS Applications and verifications of agricultural income for persons applying for Green Acre tax deferment.	MS 273.111, Subd. 3 & 6	Publ Priv Non-publ	MS 13.03 MS 13.51, Subd. 2		Information necessary to determine if it is eligible.	Taxpayer, Assessor	As long as property qualifies.	N
8. APPLICATION FOR VALUATION AND TAX DEFERMENT OF PRIVATE OUTDOOR RECREATIONAL OPEN SPACE AND PARK LANDS Form used to list open space property.	MS 273.112	Publ	MS 13.03		Location of property and list for tax purposes.	County Assessor's Office, County Auditor	10 yrs.	N



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16. ASSESSORS MANUALS Laws and regulations on assessing.	MS 270.41 MS 270.46	Publ	MS 13.03			Assessor's Office	Until obsolete or superseded.	N
17. ASSIGNMENT OF CONTRACTS FOR DEED Name and address of buyer and seller, legal description, terms.	MS 14.12 MS 14.13	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office, Auditor	6 yrs.	N
18. BLIND APPLICATIONS PE 3CC Social Security No., name and address.	MS 273.13, Subd. 7	Priv	MS 13.58		Assist in determining if classification is proper.	County Assessor and Commissioner of Revenue	10 yrs.	N
19. BOARD OF REVIEW FILES Contains actions taken by local, county and state boards of review, attendance rosters, minutes, etc.		Publ	MS 13.03				10 yrs.; transfer any minutes of the Review Board to the State Archives for selection and disposition.	Y
20. BUDGET - OFFICE Copy of monthly expenditures. Record copy in administrator's or auditor's office.	MS 375.169	Publ	MS 13.03 MS 375.169			County Assessor	1 yr.	N
21. BUILDING SCHEDULES All buildings.	MS 394.22, Subd. 6 MS 394.24	Publ	MS 13.03		Estimate value of buildings.	Assessor's Office	4 yrs.	N
22. CERTIFICATES OF VALUE (STATE FORM) Contains name and address of the buyer and seller; social security numbers; the sale price of the property; amount of personal property; amount of mortgage; terms of sale (in future); valuation of the property.	MS 272.115	Publ Priv	MS 13.03 MS 13.04		School aid, to determine the level of assessment.	Commissioner of Revenue, School Aids Division-Real Estate Brokers, and appraisers	5 yrs.	N

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23. CHANGE OF ADDRESS Name and address.		Publ	MS 13.03		Address necessary for tax bills-homestead classification.	Assessor, Auditor, and Treasurer	1 yr.	N
24. CONTRACTS FOR DEED Name and address of buyer and seller, legal description, terms.	MS 507.235 MS 507.24	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office, Auditor	6 yrs.	N
25. COURT CASES Pending and settled courts cases involving County Assessor, including all supporting documentation and exhibits.		Publ Conf.  Prot non- publ	MS 13.03 MS 13.39				10 yrs. after settlement of case.	N
26. DECLARATION FOR HOMESTEAD CLASSIFICATION/HOMESTEAD AFFIDAVIT Name, address, sworn statement of ownership and occupancy.	MS 273.13, Subd. 11	Publ	MS 13.03		Necessary for classification and required by statute.	Taxpayer, Assessor's Office, Auditor, Treasurer	6 yrs.	N
27. EXEMPT PROPERTY LISTING Listing of all parcels and the latest exempt value.	MS 273.18	Publ	MS 13.03		To determine value.	Commissioner of Revenue, State Legislature	10 yrs.	N
28. FARM RENTAL INFORMATION To determine value.	Repealed 1984 MN Laws c.502, Art. 3, Sec. 36	Publ	MS 13.03		Proposed to assist in the valuation of farm land.	Property Owner, Commissioner of Revenue, County Assessor	6 yrs.	N
29. FINANCIAL STATEMENT Determine value assistance.								
	MS 375.17	Publ	MS 13.03		Help determine market value of income producing property.	Property Owner, County Assessor	6 yrs.	N
30. FISCAL DISPARITY TABLES Summation of values by district, used by Auditor for computing mill rates.		Publ	MS 13.03		Used for computing mill rates.	County Assessor, County Auditor	1 yr.	N

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31. HOMESTEAD INFORMATION Name, address, where they vote, car license, income tax filing.	MS 273.13, Subd. 11	Publ	MS 13.03		Necessary for assessor to determine classification.	Assessor's Staff	6 yrs.	N
32. JOINT TENANCY OR REMAINDERMAN Name, address and legal description.	MS 500.19 MS 500.24	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office and Auditor	6 yrs.	N
33. LAWS, DIRECTIVES AND BULLETINS Laws and rules covering assessor's offices - directives and letters from Dept. of Revenue, court decisions, attorney opinions, etc.		Publ	MS 13.03				Destroy when superseded.	N
34. MAPS - SECTION/HALF SECTION Large maps (apx. 32"x36") in flat files used to identify and locate property for assessment, divisions, etc. Original in Co. Surveyor's Office, aerial photos, plats.	MS 273.061, Subd. B (5) (6)	Publ	MS 13.03		Locate property and determine size.	Assessor's Office	Destroy when superseded.	N
35. MIDYEAR HOMESTEAD Names, address, sworn statement of ownership and occupancy.	MS 273.13, Subd. 16	Publ	MS 13.03		Necessary for classification.	Taxpayer, Assessor's Office, Auditor, Treasurer	6 yrs.	N
36. MILITARY PERSONNEL Sworn statement as to homestead.	MS 273.13, Subd. 10	Publ	MS 13.03		Necessary for assessor to determine classification.	Taxpayer and Assessor	6 yrs.	N
37. MINUTES - STATE BOARD OF ASSESSORS Minutes of meeting.	MS 270.42					State Board of Assessors	1 yr.	N
38. MOBILE HOME ABSTRACT Valuation of mobile homes by district.	MS 270.11, Subd. 1 MS 274.19, Subd. 7	Publ	MS 13.03		Necessary for the tax computation.	County Auditor and Commissioner of Revenue	10 yrs.	N

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				POST CURR				
39. MOBILE HOME SHEETS AND FIELD CARDS The listing of the mobile homes by individual owner, make and year of mobile home, size of mobile home, and computation of valuation.	MS 274.19	Publ Priv	MS 13.03 MS 272.70		Necessary for the tax computation.	County Auditor, Commissioner of Revenue and County Attorney	10 yrs.	N
40. MOBILE HOME STATEMENT Description of mobile home taxes paid - no delinquent taxes.	MS 274.18	Publ	MS 13.03		Necessary for determining tax valuation.	County Treasurer, County Auditor, County Assessor	6 yrs.	N
41. MOBILE HOME VALUATION GUIDES Used mobile homes average selling price (and cost new).	MS 327B.10	Publ	MS 13.03		Estimate value.	Assessor's Office	Until replaced by current edition.	N
42. NATIVE PRAIRIE APPLICATION (DNR FORM) Name, address, and legal description.	MS 272.02, Subd. 1(11) MS 272.05	Publ	MS 13.03		Must be verified and signed in order to qualify.	Property Owner, Assessor, Dept. of Natural Resources	6 yrs.	N
43. PARCEL FORMS Forms listing original parcels and new descriptions for parcels divided. Shows values and legal descriptions being deleted and new ones being added.		Publ	MS 13.03			Assessor's Office	10 yrs.	N
44. PERSONAL PROPERTY FORMS Listing of personal property and their value and names and addresses.	MS 273.062 MS 273.25	Publ	MS 13.03		For calculation of tax.	Assessor's Office	6 yrs.	N
45. PERSONAL PROPERTY RETURN - OWNERS OF RESIDENTIAL STRUCTURES ON LEASED PUBLIC OR EXEMPT LANDS Structures on leased public or exempt land are taxable.	MS 272.68	Publ	MS 13.03		To list property for tax purposes.	County Assessor's Office, Local and County Boards	6 yrs.	N

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46. PLAT MAPS Original in Co. Recorder's office.		Publ	MS 13.03				Destroy when superseded.	N
47. PROBATE DEEDS Name and address of buyer and seller, legal description, terms.	MS 272.12	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office and Auditor	6 yrs.	N
48. PROPERTY OWNERS LIST Alphabetized list of name and address of all parcels owned by property owners.	MS 273.062 MS 275.28	Publ	MS 13.03		Identify all properties and their owners for homestead and credit.	Auditor, Property Owners	Destroy when superseded.	N
49. PURCHASE AGREEMENTS Name and address of buyer and seller, legal description and terms.					To determine ownership and classification (homestead).	Assessor's Office and Auditor	6 yrs.	N
50. QUIT CLAIM DEEDS Name and address of buyer and seller, legal description and terms.	MS 507.07 MS 507.24	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office and Auditor	6 yrs.	N
51. RAILROAD LANDS Listing of railroad lands which are taxable to the railroads.	MS 270.81 MS 270.87 MS 272.20	Publ	MS 13.03		To determine value.		10 yrs.	N
52. RAILROAD LEASES Name of lessee and area involved (copies).	MS 270.80, Subd. 4 MS 270.81, Subd. 2 MS 270.82	Publ	MS 13.03		Determine ownership and valuation.	County Assessor and County Auditor	6 yrs.	N
53. REAL ESTATE AND PERSONAL PROPERTY ABSTRACT OF ASSESSMENT Summation of different property types by location and by school district. Original goes to Dept. of Revenue.		Publ	MS 13.03				10 yrs.	N

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54. REQUEST FOR EXEMPTION OF TAX ON PROPERTY USED FOR CONTROL OF AIR, LAND AND WATER POLLUTION Certain equipment and description of it and use.	MS 272.02 (9)	Publ	MS 13.03		To determine if property or equipment qualifies.	County Assessor's Office, Local Boards, County Board	6 yrs.	N
55. REQUEST FOR REVIEW OF REAL ESTATE ASSESSMENT AND DECLARATION OF VALUE BY OWNER Taxpayer is of the opinion his/her property is erroneously valued. General information.	MS 274.01	Publ	MS 13.03		Information necessary to determine value.	Taxpayer, Assessor, County Board	3 yrs.	N
56. SALES DATA LAND VALUE MAPS Form used to list farm rental information.	MS 273.061, Subd. 8 (6)	Publ	MS 13.03			County Assessor, Commissioner of Rev., County Board	3 yrs.	N
57. SALES RATIO STUDIES Studies showing relationship between appraisal value and actual market sales price.		Publ Priv	MS 13.03 MS 13.51				6 yrs.	N
58. STATEMENT OF OWNER OF REAL ESTATE CLAIMED TO BE EXEMPT FROM TAXATION Owners name, address, does occupant pay rent. (Use of the property).	MS 272.02, Subd. 1	Publ	MS 13.03		To determine if request is reasonable and lawful.	County Assessor, Co. Auditor, County Board, Commissioner of Revenue	6 yrs.	N
59. STATEWIDE RATIO STUDIES Mailed to counties by State Department.	MS 270.12, Subd. 2	Publ	MS 13.03			County Assessor	3 yrs.	N
60. TOWNHOUSE/CONDOMINIUM/APARTMENT INFORMATION Floor plans, sale prices, model information, income data.		Publ Priv Non- publ	MS 13.03 MS 13.51		To determine taxing information.	County Assessor	6 yrs.	N
61. UTILITIES VALUATIONS Name of utility and value (put on by State) (copies).	MS 273.35 MS 273.36 MS 273.37	Publ	MS 13.03		Determine ownership and valuation.	County Assessor and Auditor	5 yrs.	N

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				POST CURR				
62. WARRANTY DEEDS Name and address of buyer and seller, legal description, terms.	MS 507.07 MS 507.24	Publ	MS 13.03		To determine ownership and classification (homestead).	Assessor's Office, Auditor	6 yrs.	N
63. WETLANDS APPLICATION Name, address, legal description.	MS 272.05 MS 272.02, Subd 1(10)	Publ	MS 13.03		Must be verified and signed in order to qualify.	County Assessor's Office and Property Owner	6 yrs.	N

\*\*SEE OTHER SECTIONS OF THIS GENERAL SCHEDULE FOR RECORDS SERIES NOT LISTED HERE.