

1. Schedule Number <i>D16-D411</i>		Date <i>9/30/15</i>		2. New		Revision of Revision of 86-112 County General Records Retention Schedule (Assessor Section)		MINNESOTA RECORDS RETENTION SCHEDULE			
3. Agency Department of Revenue				4. Division/Section Property Tax				6. Page 1 of 2			
5. Address Mail Station 4400, 600 North Robert Street, Saint Paul, MN 55146								See attached page(s) for records description			
7. For Use By Records Panel Only											
AUTHORIZATION: Under the authority of M.S. 138.17, it is hereby ordered that the records listed on this application be disposed per approved schedule.						Notice: This retention schedule has been reviewed by the State Records Disposition Panel in accordance with Minnesota Statutes 138.17. The records listed on this schedule have been reviewed for their historical, fiscal, and legal value.					
8. Agency Records Management Officer (signature) <i>Craig Steiner</i>				Date <i>9-18-15</i>		11. Minnesota Historical Society, Director				Date <i>30 Sept 2015</i>	
9. Type Name / Phone Craig Steiner / (651)556-6026				12. Legislative or State Auditor <i>Scott Tompkins</i>				Date <i>10-20-15</i>			
10. Agency Head or Designee (signature) <i>Craig Steiner</i>				Date <i>9-18-15</i>		13. Attorney General				Date <i>November 13, 2015</i>	

Original-State Records Disposition Panel

Copy 1-Agency (after approval)

1. Schedule No. 016-041	3. Agency General Schedule for Counties	4. Division/Section: Assessor (changes proposed by MN Department of Revenue)	6. Page <u>2</u> of <u>2</u>
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14. Item No.	15. Record Series Title and Description	16. Retention Instructions	17. Statute	18. Vital? (Yes/no)	19. Archival? (Yes/no)
New	Property Tax Exemption Applications Applications where a taxpayer is claiming exemption from property taxes	Retain while the exemption application is in effect plus an additional 10 years	MS 272.02	No	NO
5,7,8	Special Property Tax Classification and Special Property Tax Program Applications Applications for special property tax classifications such as blind/disabled homestead, managed forest land, marina etc., as well as special property tax programs such as Green Acres	Retain while the classification or program application is in effect plus an additional 10 years.	MS 273.111 MS 273.112	No	NO
31	Homestead Applications Applies to properties that are physically occupied by the owner(s) as the principal place of residence. Classification as a homestead may qualify the property for a reduced classification rate, a reduced taxable market value, a property tax refund, and/or other special program eligibility.	Retain while the homestead application is in effect plus an additional 10 years	MS 273.124	No	NO
New	Homestead Applications – ANNUAL Applications for properties that require an annual homestead application such as agricultural homestead properties.	10 years	MS 273.14	No	NO