



Assessing Official Retention Schedule (AS)  
Indiana Commission on Public Records – County Records Management

DATE APPROVED BY THE OVERSIGHT COMMITTEE ON PUBLIC RECORDS:  January 21, 2015	DIRECTOR/STATE ARCHIVIST, INDIANA COMMISSION ON PUBLIC RECORDS  <i>SIGNATURE</i>
<p><b>Instructions:</b></p> <ol style="list-style-type: none"><li><b>1. Officials should first reference this office-specific retention schedule.</b> If the form/record series you're looking for is not listed, refer to the County/Local General Retention Schedule (GEN).</li><li>Nonpermanent records listed on this retention schedule may be destroyed, in accordance with the form's instructions, thirty (30) days after completion and submission of a <a href="#">Notice of Destruction, State Form 44905</a>. The notice must be sent to the secretary of the county commission of public records as determined by IC 5-15-6-1(c) (county clerk or recorder) and to the Indiana Commission on Public Records, <a href="mailto:cty@icpr.IN.gov">cty@icpr.IN.gov</a>, 402 West Washington Street W472, Indianapolis, IN 46204.</li><li>All permanent records or records <b>not listed</b> on these approved retention schedules can be destroyed or transferred only by completing a <a href="#">Request for Permission to Destroy or Transfer Certain Public Records (PR-1), State Form 30505</a>, and by obtaining approval of the County Commission of Public Records and written approval from the Indiana Commission on Public Records.</li><li>Destruction of all records must be delayed pursuant to an applicable legal hold.</li></ol> <p><b>GUIDELINES:</b></p> <p>Permanent records may be maintained either in the original format or on microfilm that meets standards outlined in 60 IAC 2 or Administrative Rule 6 (Court Records).</p> <p>Microfilmed records may be deposited or transferred according to the retention period outlined for that record.</p> <p>Security/original rolls of microfilm must be stored offsite in a secure location. Duplicate rolls may be used in office.</p> <p>Electronic records and computer printouts that include data from more than one (1) form must be retained for the longest retention period for all included forms.</p> <p>Any STATE BOARD OF ACCOUNTS forms approved for use in lieu of prescribed forms are subject to the same retention requirements.</p>	

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RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
<b>APPEALS PROCESS FORMS</b>		
AS 12-1	SF 12483 – Petition for Correction of an Error (Form 133) SF 20916 – Notification of Final Assessment Determination (Form 115) SF 21513 – Petition for Review of Assessment by Local Assessing Official – Property Tax Assessment Board of Appeals (Form 130) SF 21522 – Notice of Hearing on Petition – Personal Property SF 43087 – Notice of Defect in Completion of Assessment Appeal Form SF 49149 – Notice of Hearing on Petition – Real Property – County Tax Assessment Board of Appeals SF 53165 – Petition for Waiver of Penalties Against a Taxpayer or Taxpayers Representative on Real or Personal Property (Form 137 TP) SF 53626 – Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting (Form 134) SF 53958 – Short – Taxpayer’s Notice to Initiate Appeal (Form 130)	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
<b>ASSESSMENT FORMS</b>		
AS 12-2	SF 466 – Notice of Assessment of Mobile Home (Form 2) SF 786 – Notice of Assessment Registration SF 7878 – Mobile Home Permit SF 9931 – Property Schedule for Gas and Oil Well Assessment (Form G&O-1) SF 9283 – Report of Assessment for Omitted or Undervalued Property Assessment and Assessment Penalty (Form 122) SF 17592 – Petition for Survey and Reassessment – Real and personal Property Partially or Totally Destroyed by Disaster (Form 137R) SF 18158 – Real Property Assessor’s Book SF 18160 – Personal Property Assessor’s Book SF 18602 – Certification by County Assessor (of Railroad and Public Utility Assessments) SF 18603 – Certification by Township Assessor (of Railroad and Public Utility Assessments) SF 21366 – Notice of Assessment of Land and Structures (Form 11 R/A) SF 21368 – Township Report to County Assessor SF 21519 – Notice of Review of Current Year’s Assessment (Form 111/PP) SF 21521 – Notice of Assessment/Change (By an Assessing Official) (Form 113/PP) SF 22691 – Report to County Auditor of Added Assessments and Assessment Penalties (Form 122A) SF 45650 – Notice of Assessment of Land and Structures (Form 11 C/I)	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

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	<p>SF 46725 – Notice of Assessment by Assessing Official (Form 113)</p> <p>SF 46885 – Application for Wetland Adjustment to Land Assessed Using the Agricultural Soil Productivity Method</p> <p>SF 49865 – Annually Assessed Mobile Home Assessor’s Book (Form 29MH)</p> <p>SF 51536 – Affidavit of Destroyed or Removed Property (Form 135)</p> <p>SF 51766 – Compliance with Statement of Benefits – Real Estate Improvements (Form CF-1/Real Property)</p> <p>SF 53949 – Petition for Review of Order Making Annual Adjustments to Assessed Valuation</p> <p>SF 53950 – Permanently Flooded or Access is Permanently Prevented by Flooding (Form 137PF)</p>	
AS 12-3	SF 51767 – Statement of Benefits – Real Estate Improvements (Form SB-1/Real Property)	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
<b>DEDUCTION FORMS</b>		
AS 12-4	<p>SF 12662 – Application for Tax Deduction for Disabled Veterans, WWI Veterans and Surviving Spouses of Certain Veterans</p> <p>SF 18379 – Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form 322/RE)(ERA)</p> <p>SF 45651 – Statement for Deduction of Assessed Valuation (Fertilizer and Pesticide Storage Improvements)</p> <p>SF 52500 – Statement for Deduction of Assessed Valuation Building Constructed of Coal Combustion Products (Form RE-CCP)</p> <p>SF 53179 – Application for Deduction from Assessed Valuation – Real Property Vacant Building Deduction (Form 322/VBD)</p> <p>SF 53812 – Application for Model Residence Deduction</p>	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AS 12-5	<p>SF 5473 – Claim for Homestead Property Tax Standard/Supplemental Deduction (Form HC10)</p> <p>SF 18865 – Statement for Deduction of Assessed Valuation (Attributed to Solar Energy System/Wind, Geothermal or Hydroelectric Power Device) (Form SES/WPD)</p> <p>SF 43708 – Application for Senior Citizen Property Tax Benefits</p> <p>SF 43709 – Statement of Mortgage of Contract Indebtedness for Deduction from Assessed Valuation</p> <p>SF 43710 – Application for Blind or Disabled Person’s Deduction from Assessed Valuation</p> <p>SF 49567 – Application for Deduction from Assessed Valuation of Rehabilitated Property (Form 322A)</p> <p>SF 49568 – Application for Deduction from Assessment of Rehabilitated Property (Form 322)</p> <p>SF 52501 – Enterprise Zone Investment Deduction Application (Form EZ-2)</p>	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
<b>EXEMPTION FORMS</b>		
AS 12-6	SF 49585 – Notice of Action on Exemption Application (Form 120)	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit

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	SF 54173 – Notice of Change of Ownership of Exempt Property	Report and satisfaction of unsettled charges.
AS 12-7	SF 9284 – Application for Property Tax Exemption (Form 136)	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
<b>PERSONAL PROPERTY FORMS</b>		
AS 12-8	<p>SF 10068 – Business Tangible Personal Property Return (Form 104)</p> <p>SF 11274 – Business Tangible Personal Property Return (Form 103-Short)</p> <p>SF 11405 – Business Tangible Personal Property Assessment Return (Form 103-Long)</p> <p>SF 12980 – Schedule of Adjustments to Business Tangible Personal Property Return (Form 106)</p> <p>SF 22649 – Return for Interstate Carriers (Form 103-I)</p> <p>SF 22667 – Return of Special Tools (Form 103-T)</p> <p>SF 23000 – Information Return of Not Owned Personal Property (Form 103-N Schedule I)</p> <p>SF 24056 – Claim for Exemption of Air or Water Pollution Control Facilities (Form 103-P)</p> <p>SF 24057 – Information Return of Owned Personal Property (Form 103-O)</p> <p>SF 34608 – Report to Department of Local Government Finance by County Assessor (Form 15)</p> <p>SF 42963 – Application for Deduction from Assessed Valuation – Maritime Opportunity District (Form MOD-1)</p> <p>SF 50006 – Farmer’s Tangible Personal Property Assessment Return (Form 102)</p> <p>SF 51765 – Compliance with Statement of Benefits Personal Property (Form CF-1/PP)</p> <p>SF 52497 – Business Tangible Personal Property Depreciable Assets in Pool 5 (Form 103-PS)</p> <p>SF 52498 – Schedule of Deduction from Assessed Value Pool 5 Property in Economic Revitalization Area (Form 103-PS/ERA)</p> <p>SF 52499 – Statement for Deduction of Assessed Valuation (Investment Property Purchased by Manufacturers of Recycled Coal Combustion Products) (Form PP-CCP)</p> <p>SF 53854 – Business Tangible Personal Property (Form 103-SR – Single Return)</p> <p>SF 53855 – Business Tangible Personal Property (Form 104-SR – Single Return)</p> <p>SF 54182 – Claim for Exemption of Enterprise Information Technology Equipment (Form 103-IT)</p> <p>SF 54484 – Equipment List for New Additions to CTP Deduction Personal Property in Certified Technology Park (Form 103-CTP/EL)</p>	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AS 12-9	<p>SF 51764 – Statement of Benefits Personal Property (Form SB-1/PP)</p> <p>SF 52503 – Schedule of Deduction from Assessed Valuation Personal Property in Economic Revitalization Area (Form 103-ERA)</p> <p>SF 52515 – Equipment List for New Additions to ERA</p>	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

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	Deduction Personal Property in Economic Revitalization Area (Form 103-EL) SF 54483 – Schedule of Deduction from Assessed Valuation Personal Property in Certified Technology Park (Form 103-CTP)	
<b>UTILITY FORMS</b>		
AS 12-10	SF 31289 – Annual Report – Railroad Property (U.D. Form 32) SF 40408 – Annual Report (U.D. Form 45) SF 46373 – Report of Railcar Tax (DLGF RC-1) SF 47336 – Water Pollution Control Equipment (Schedule A-4) SF 47337 – Air Pollution Control Equipment (Schedule A-3) SF 47338 – REMC Schedule (Schedule A-5) SF 47339 – Pipe Valuation (Schedule A-6) SF 47340 – Utility Distributable Property of Pipeline Companies (Schedule A-7) SF 47341 – Value of Buses and Tires (Schedule A-8) SF 52446 – Statement of Benefits – Utility Distributable Property (Form SB-1/UD) SF 52447 – Schedule of Deduction from Assessed Valuation Utility Distributable Property in Economic Revitalization Area (Form UD-ERA) SF 52448 – Compliance with Statement of Benefits – Utility Distributable Property (Form CF-1/UD)	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
<b>MISCELLANEOUS</b>		
AS 12-11	SF 23261 – Power of Attorney SF 23341 – Notice of Placing of Mobile Home Upon Land or Lot – Form 1 SF 43779 – Commercial Vessel Tonnage Tax Return SF 46021 – Sales Disclosure Form (IC 6-1.1-5.5-3(c)) SF 52694 – County Option Dog Tax SF 53569 – Tax Statement (Form TS-1A) SF 53915 – Tax Statement (Form TS-1P) SF 53954 – Authorization for Receipt of Electronic Property Tax Statements SF 54060 – Tax Statement (Form TS-1L) SF 54193 – Certificate of Net Assessed Valuations to the Department of Local Government Finance	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AS 12-12	SF 50055 – Indiana Residential Property Record Card SF 50056 – Indiana Commercial and Industrial Property Record Card SF 50057 – Indiana Agricultural Property Record Card	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AS 12-13	Inheritance Tax	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
<b>OBSELETE FORMS</b>		
AS 12-14	SF 1882 – Fixed Personal Property of Public Utilities (Form 1 – Tax Return) SF 46062 – Information Return of Not Owned Locally Assessed Personal Property (Form 1-N) SF 22671 – Individual’s Tangible Personal Property Assessment Return (Form 101)	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

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	<p>SF 44972 – Consolidated Return (Business Tangible Personal Property) (Form 103-C) SF 22666 – Return of Personal Property in Warehouses, Grain Elevators or Other Storage Places (Form 103-W) SF 44971 – Consolidated Return (Business Tangible Personal Property) (Form 104-C) SF 11277 – Business Tangible Personal Property Return (Form 105) SF 52502 – Application for Deduction from Assessed Valuation Personal Property Investment Deduction (PPID-1) SF52504 – Application for Deduction from Assessed Valuation Real Property Investment Deduction (RPID-1) SF 52511 – Schedule of Deduction from Assessed Valuation Utility Distributable Property Investment Deduction (UDID)</p>	
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