

# County Taxation Offices



## Functional Analysis & Records Disposition Authority

**Revision  
Approved by the  
Local Government  
Records Commission  
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# County Taxation Offices Records Disposition Authority

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# Functional and Organizational Analysis of County Taxation Offices

## Sources of Information

Representatives of the County Taxation Offices

Representatives of the State Department of Revenue

*Alabama Administrative Code*, Chapters 810-4-1 through 810-5-75

*Code of Alabama 1975*, Sections 40-3-1 through 40-12-425

Government Records Division, Alabama Department of Archives & History, *County Taxation General Records Schedules* (1997)

Alabama Law Institute, *Handbook for Alabama Tax Assessors, Tax Collectors, License Commissioners and Revenue Commissioners* (5<sup>th</sup> Edition, 1996)

Martin, David, *Alabama's State and Local Governments* (1994)

Rogers, William Warren, et al, *Alabama: The History of a Deep South State*

Thomas, James D. and William H. Stewart, *Alabama Government and Politics* (1988)

## Historical Context

The offices of tax assessor and tax collector first existed in Alabama under the government of the Mississippi Territory to administer the tax on property; these officials were appointed by the territorial governor. The sheriff of the county served as the *ex officio* tax collector. When Alabama became a state in 1819, the local county court became the appointing authority for the tax assessor and collector, but this authority passed to the commissioners' court in 1821. In 1827, both the tax assessor and the tax collector became elective offices with one-year terms. For a brief period in the 1840s and early 1850s, the office of tax assessor became appointive, and multiple assessors existed in some counties. By 1854, however, the system of a single elected tax assessor was permanently established. Terms of office for tax assessors and tax collectors gradually lengthened, to four years in 1883 and to six years, the current term, in 1943. Tax officials were originally paid on a fee or commission system, based on the amount of taxes assessed or collected. Currently, however, most counties compensate tax officials on a salary basis.

Ever since the establishment of property taxes by the Mississippi territorial government, some mechanism has existed to deal with problems and disputes in property assessments. Under the territorial government, this was the county trial court or the territorial Supreme Court. With the coming of statehood, the commissioners' court assumed this responsibility. In 1848, the county commissioners, along with the tax assessor, were designated as the county board of equalization. From 1915 until 1923, county boards worked under state supervision. In 1939, the present boards of equalization were established.

Recent changes in county tax administration structure include the establishment of the position of licensing commissioner in a few counties (currently eight) and the option to combine the offices of tax assessor and tax collector into the office of revenue commissioner. The latter change was approved by voters in 1982 as Amendment 411 to the Alabama Constitution of 1901. The majority of Alabama counties (44) now have a revenue commissioner rather than an assessor and a collector.

Historically, property taxes in Alabama have been assessed in proportion to the value of the property. In 1971, a federal court ruled in the case of *Weissinger v. Boswell* (330 F. Supp. 615 [1971]) that Alabama's 1967 property assessment law was unconstitutional. The court found that, under that law, the tax impact on property varied according to geographical area and that, because of the wide discretion vested in local tax assessors, property was being assessed arbitrarily, violating the Fourteenth Amendment to the U. S. Constitution. The immediate result of this ruling was a return to the 1940 property assessment law, which assessed taxable property at 60 percent of its fair market value. Amendment No. 325 to the Alabama Constitution of 1901 established the current assessment system. Since 1978, the state has used a system of four property classifications (Code of Alabama 1975, Section 40-8-1). Each class of property has a prescribed ratio of assessed value to fair market value, as follows: Class I consists of all property belonging to a utility; this property is assessed by the State Revenue Department, rather than by county tax officials, at a rate of 30 percent of fair market value. Class II is a catch-all category for everything not covered by the other three classes and includes business, industrial, personal, and undeveloped real property, and even, for example, travel trailers; it is assessed at a rate of 20 percent of fair market value. Class III applies to all agricultural, forest, and residential property used exclusively by the owner, as well as to historic buildings and sites and manufactured homes; its assessment ratio is 10 percent of fair market value. Class IV includes cars and pick-up trucks that are individually owned and operated; these are assessed at 15 percent of fair market value. In order to calculate an individual's tax, the assessed value is multiplied by a millage rate, with a mill being equal to one-tenth of a cent. The state's rate is 6.5 mills. The local millage rates determined by local voters for local governments and schools are added to the state rate to arrive at the total amount of *ad valorem* taxes.

Another result of the *Weissinger v. Boswell* ruling was a statewide reappraisal of property in an attempt to deal with the problem of arbitrary assessment (Code of Alabama 1975, Section 40-7-1 *et seq.*). The State Department of Revenue was given responsibility for overseeing the property reappraisal in every county in the state. This reappraisal project did not accomplish its goal of equalization of property tax assessments in the expected time, and the State Department of Revenue has maintained its involvement in county assessment activities. The Department of Revenue now determines when a county needs to reappraise its property, sets a schedule for completion of the reappraisal, establishes guidelines and procedures to be followed during the process, publishes an appraisal manual that must be followed by county officials, conducts training classes for local tax officials, conducts a sales ratio study each year to ensure that fair market standards are being followed, supervises appraisal mapping, and does spot-checking and review of county assessments.

The legislature gave an important demonstration of its power and involvement in local taxation activities in 1978, when it passed the Lid Bill (Code of Alabama 1975, Section 40-8-4). This law allows local governments to increase or decrease the ratio of assessed value in any of the four classes of property, with certain provisions. Although the law appears to give more power to local authorities, in reality the provisions are stringent. To increase the assessment rate for a particular class, the total assessed property value in that class must be less than 20 percent of the assessed value of all the county's property. The proposal for an increase or decrease must be presented at a public hearing and approved by an act of the legislature. Then a special election must be held and the proposal approved by a majority of the voters. Since its inception, the Lid Bill has been an important tool for maintaining low property taxes in the state.

Section 205 of the Alabama Constitution of 1901 provided the basis for the most well-known exemption from property taxes, the homestead exemption. Since then the legislature has changed the specifications regarding the type, value, and area of land involved and the individuals who may benefit from it. Manufactured homes are now included. Individuals over 65 years old, or who are blind or totally disabled, are exempt from all state property taxes. If, in addition, his/her adjusted gross income is less than \$12,000, the individual is also exempt from county and school taxes on property of up to \$5,000 in assessed value (Code of Alabama 1975, Section 40-9-19). Other exemptions to *ad valorem* taxes have been added over time to remove almost all individual personal property, although most business personal property is still taxable.

Because property taxes in the state have been maintained at levels that are among the lowest in the nation, they have decreased in importance as a source of income for the state. On the local level, however, they continue to represent a major source of revenue, and local tax officials are significant figures in local government.

## **Agency Organization**

**Tax Assessor.** All voters in the county vote for the tax assessor, who assumes office on October 1 of the year following the November s/he is elected. With the exception of the four-year term of the tax assessor in Limestone County, Alabama tax assessors serve six-year terms. Before taking office, the tax assessor must file an official bond. The tax assessor's main office must be located in the county courthouse (to ensure proximity to the offices and records of the probate judge and the tax collector) and must remain open year-round (Code of Alabama 1975, Section 40-7-3). The principal duty of the tax assessor is to determine the amount of taxes due on all taxable real estate, including manufactured homes; improvements to real estate; and personal (i.e., movable) property, especially business personal property, since most personal property owned by individuals is exempt from *ad valorem* taxes.

**Board of Equalization.** Each county has a board of equalization, consisting of three members who have been residents of the county for at least five years. The tax assessor is not a member of the board but acts as its secretary. The board members are selected by a rather complicated process in which the county commission, the county's cities, and the county board of education each propose three names. Of these nine, the state commissioner of revenue chooses three, who are then appointed by the governor. The main function of the board of equalization is to review the work of the tax assessor and to adjust property valuations, if necessary. Full-time boards hear taxpayer protests beginning in February each year and may continue this work until July. Appeals from the boards' decisions go to the circuit court (Code of Alabama 1975, Sections 40-3-1 through 40-3-24). In Jefferson County, the Board of Equalization has additional duties in the assessment of property.

**Tax Collector.** The requirements for the election of the tax collector are the same as those for the tax assessor, with the election taking place in November and the tax collector assuming office at the beginning of the next October. Tax collectors also serve six-year terms, and their offices must also be located in the county courthouse. The tax collector is authorized to collect state, county, school, municipal, and any special taxes levied by local governments (Code of Alabama 40-5-1 through 40-5-45).

**Revenue Commissioner.** As of 2003, 47 counties have combined the functions of tax assessor and tax collector into one office, the revenue commissioner, in order to provide greater efficiency and coordination. The qualifications for office, the election process, and the term in office are the same as for the tax assessor and tax collector, except that the revenue commissioner in Walker County has a four-year term in office.

**License Commissioner.** Currently, eight Alabama counties have license commissioners in addition to their other tax officials. In some counties the license commissioner is elected; in others s/he is appointed by the county commission. In the latter case, the term in office is indefinite. In counties where the license commissioner is elected, the term in office is six years, with the exception of Mobile County, where it is four years. License commissioners' duties vary somewhat by county, but in general they issue any licenses that are required by the state or county, except a marriage license, and collect the revenue derived from them. Such licenses include driver's, conservation, business, and occupational licenses. License commissioners also perform the assessment and collection of *ad valorem* taxes on motor vehicles and register boats. Thus, this office combines some of the duties of several other county offices, including not only those of other county tax officials but also of the probate judge.

## Agency Function and Subfunctions

The mandated function of county taxation offices in Alabama is to administer the tax on property. County taxation offices primarily carry out the Financial Management category of the Administrative Support Operations function of Alabama local government. Some county taxation offices also carry out activities in the Regulation function.

In the performance of their mandated function(s), county taxation offices may engage in the following subfunctions.

- **Mapping.** Mapping is the essential first step in the process of determining the value of taxable property. County taxation offices create maps of all taxable property within a county's boundaries. The basis for a county's maps are basic grids, such as those purchased from the U. S. Geological Survey. The basic features of these maps are never changed, but county mappers add information about property specifications and ownership to them. Each time a parcel of property undergoes a change because of reappraisal or new information provided by the owner, county mappers update the relevant county maps. Various types of maps can be created from the data collected by mappers, including ownership maps, price maps, and tax maps.
- **Appraising.** Appraisal is the process of determining the value of all parcels of taxable property within a county. Property in Alabama is appraised at fair market value, although owners of Class III property may apply to have their property appraised at current use value (Code of Alabama 1975, Section 40-7-25). Since a court order for a statewide re-appraisal of property in the early 1970s, the appraisal process has become highly regulated by the State Department of Revenue. The Department of Revenue issues an appraisal manual and sets guidelines for minimum staffing and the qualifications of appraisal staff. It also requires that

certain records be created and maintained as evidence that property in Alabama is being appraised fairly and uniformly. All counties are currently required to reappraise every three years. Some counties, like Montgomery, work on a continuous cycle of re-appraisal, with a percentage of the county's taxable property undergoing re-appraisal each year. The Department of Revenue also sets the schedule within the year for re-appraisals, with activities associated with establishing an index of value for county land beginning October 1. In addition to routine re-appraisals, other events may trigger a change in a property's value, including sale of the property, a taxpayer request for a new appraisal, improvements to the property, or subdivision of the property. Appraisal officials keep abreast of property sales by checking deeds in the county probate office and local sales records. They become aware of property improvements by field inspection, aerial surveys, and review of building permits.

- **Assessing.** Once the value of taxable property is determined, the amount owed by the taxpayer can be assessed. County assessors assess real estate, improvements to real estate, manufactured homes, and business personal property; they assess municipal, county, and state property. To determine the amount a taxpayer owes, the pre-determined assessment ratios for each class of property and the tax rate for the locality are applied to the property's appraised value, minus any exemptions. By the last Monday in February of each year, the assessment and valuation of all property must be completed and certified for the Department of Revenue as ready for review and inspection. The tax assessor or assessment division must deliver the certified property lists to the board of equalization by the second Monday in March. Once all adjustments to the assessments are completed, the assessor creates an assessment book, which must be certified by the Department of Revenue (Code of Alabama 1975, Section 40-7-34). Once the assessments are certified, the assessor uses them to create a complete abstract of all assessed real and personal property in the county. The assessor must submit the abstract for certification by the Department of Revenue by the second Monday in August of each year. Copies are also provided to the State Department of Finance and the county tax collector. The final version of the assessments goes to the county tax collector by September 15 of each year, so that collection procedures may begin.

The assessor is also authorized to correct errors in the calculation of taxes and other mechanical errors (Code of Alabama 1975, Section 40-7-9). There are also some special cases when the assessor suspects that a taxpayer is trying to escape taxation by moving out of the county or selling all personal property on which taxes for that year should be assessed. In such cases, the assessor must make an immediate assessment of the property. When it is discovered that property or improvements to property have escaped normal taxation over preceding years, a retroactive assessment is carried out.

- **Hearing Protests/Adjusting.** The county boards of equalization provide the mechanism for taxpayers to protest the valuation of their property. If the board is a full-time board, protest hearings may begin in February and continue until the second Monday in July; otherwise, hearings begin in June and must be completed by the second Monday in July. Taxpayers may file letters of protest or apply at the board in person to schedule a protest hearing. Once a hearing has been completed and the board has reached a decision, the tax assessor enters any changes on the tax lists. Taxpayers have 30 days from the time the final assessment is

entered on the books to appeal to the circuit court, and they may request a jury trial (Code of Alabama 1975, Sections 40-7-45 through 40-7-48).

- **Collecting.** Once the tax collector or the collection division receives the final assessments from the assessor, the collection process begins. County tax offices have the authority to collect state, county, school, and municipal *ad valorem* taxes. Tax bills become due on October 1 of each year. Taxpayers have until December 31 to pay *ad valorem* taxes; after that date they are delinquent, and late penalties are added to the payment. During the annual collection period, the collector makes semi-monthly proportional disbursements of all funds collected to the state, county, school, and municipality. By July 1 of each year the tax collector must make a final settlement with each of these entities for all taxes collected, including escaped taxes and funds from property sold for taxes.
  
- **Selling Property.** After January 1 of each year, personal property on which *ad valorem* taxes have not been paid is subject to sale at auction. Ten days' notice of the sale must be given, and only enough property is sold to cover the taxes owed, penalties, and expenses of the sale. By March 1 of each year, the collector submits a list of delinquent real property taxes to the county probate judge. The probate judge then issues a notice to the taxpayer, giving notification that the real property in question will be sold for taxes and that the taxpayer should appear on a certain date to show cause why the sale should not be carried out. The notice is served by the tax collector, who must also appear in probate court on the appointed days assigned to delinquent taxpayers to show proof of taxes owed. If the probate judge decrees the land for sale, the tax collector then advertises the sale for three consecutive weeks in the newspaper. At least 30 days after the first advertisement, the tax sale for all land listed in the probate judge's decree is held. After the sale, the collector issues a certificate of purchase for each purchaser. A deed is not issued for three years after the sale, allowing time for the original delinquent owner to redeem the property. The state may also purchase property at a tax sale. Land acquired in this manner is under the supervision of the Land Commissioner in the Revenue Department. When land is redeemed, the purchaser of the land at the tax sale is entitled to the redemption money.

The tax collector may also sell tax liens on land owned by delinquent taxpayers for the amount of taxes owed, plus penalties, interest, and costs. After the sale, a tax lien certificate is issued, which entitles the purchaser to 12 percent annual interest on the amount paid for the lien. The lien holder has the same rights regarding the property as the tax collector does and may request a sale of the property by providing written notice to the tax collector by February 1 of any year.

- **Licensing.** In general, this subfunction consists of issuing licenses for any right or privilege for which a license is required by the state or county and for which revenue is collected, with the exception of marriage licenses. Examples include driver's licenses, conservation licenses (hunting, fishing, boating), and business, professional, and occupational licenses. All activities related to the registration and licensing of motor vehicles are also included in this subfunction. In some counties, the tax collector is responsible for collecting taxes on motor vehicles. In others, this duty is assigned to the probate judge or to the license commissioner.

The State Department of Revenue publishes an annual uniform assessment schedule for motor vehicles. These taxes are collected monthly on a staggered schedule, based on the owner's last name.

- **Administering Internal Operations.** A significant portion of county tax officials' work includes general administrative, financial, and personnel activities performed to support the programmatic areas. These activities include:

**Managing the agency.** Activities include internal office management activities common to most government agencies, such as corresponding and communicating; scheduling; meeting; documenting policy and procedures; reporting; drafting, promoting, or tracking legislation; publicizing and providing information; managing records; and managing information systems technology.

**Managing finances.** Activities include budgeting (preparing and reviewing a budget package, submitting the budget package to the state or local department of finance, documenting amendments and performance of the budget, and reporting on established budget categories); purchasing (requisitioning and purchasing supplies and equipment, accounting for expenditures, receipting and invoicing for goods, and authorizing payment for products received); accounting for the expenditure, encumbrance, disbursement, and reconciliation of funds within the agency's budget through a uniform system of accounting and reporting; authorizing travel; contracting with companies or individuals; bidding for products and services; assisting in the audit process; investing; and issuing bonds.

**Managing human resources.** Activities include recruiting and hiring eligible individuals to fill vacant positions within the agency; providing compensation to employees; providing benefits, such as leave, health insurance, unemployment compensation, worker's compensation, injury compensation, retirement and death benefits; supervising employees by evaluating performance, promoting, granting leave, and monitoring the accumulation of leave; training and providing continuing education for employees; and disciplining.

**Managing properties, facilities, and resources.** Activities include inventorying and accounting for non-consumable property and reporting property information to the appropriate authority; constructing buildings and facilities; leasing and/or renting offices or facilities; providing security for property owned by the agency; and assigning, inspecting and maintaining agency property, including vehicles.

# Analysis of Record-Keeping System and Records Appraisal for County Taxation Offices

## Record-Keeping Systems

Most county taxation offices in Alabama operate hybrid record-keeping systems, composed of paper, microfilm, and electronic records. Most county taxation offices still maintain records primarily in paper format, although in recent years they are creating both temporary and permanent records on electronic systems. Many counties utilize computer-assisted mapping to create their maps.

The State Department of Revenue exercises some supervision over the choice and installation of county taxation office computer systems and thus over the record-keeping practices of county offices. Besides issuing required specifications for software applications, it must approve contracts for map scanning prior to purchase, stipulating that one of the two required back-up tapes be submitted to the Department of Revenue for storage. Due to a lack of system standardization at the county level, there is no electronic linkage, other than e-mail, between the Department of Revenue and the county offices. Reports and information required from the counties are generally submitted in paper format. Current plans are to increase the capability for electronic communication between the state and local tax agencies. For permanent records created electronically, the Department of Revenue encourages a back-up in another format.

Microfilm is used extensively by many county taxation offices for both temporary and permanent records. In some cases, microfilm is created from computer files (COM) and provides a back-up for permanent records maintained electronically.

## Records Appraisal

The following is a discussion of records created and/or maintained by county taxation offices in Alabama, listed under their subfunctions. At the end of this records appraisal is a list of **Records No Longer Created** by county taxation offices that may still be maintained in their offices.

**I. Temporary Records.** Temporary records should be held for what is considered their active life and disposed of once all fiscal, legal, and administrative requirements have been met. Records discussed here have been added, or revised in disposition, since the last edition of this RDA.

- **Board of Equalization Meeting/Hearing Records—Protest hearing administrative files (4.01c).** These files document the scheduling and implementation of taxpayer protest hearings held by the county board of equalization. They may include hearing notices and dockets, protest letters and other taxpayer correspondence, and recommendations for board action. The proposed change in retention—from “2 years following audit” to “6 years after the board’s decision and settlement of all appeals”—is based on Section 6-2-34 of the Code of Alabama 1975, which sets a six-year statute of limitations for actions pertaining to the use, occupation, or conversion of real or personal property. Thus, the recommended period takes account of legal factors not covered by a disposition based on audit. It has also been followed for records of similar boards and commissions in RDAs for other jurisdictions.

- **Motor Vehicle Licensing Materials (7.06).** This category is not a record series. It consists of obsolete or unused validation decals and license plates that were issued to county taxation offices but never distributed, as well as surrendered out-of-state license plates. Standard, five-year license plates and unassigned specialty plates “are simply blanks awaiting the assignment of a control-numbered decal.” Because of the space these plates take up in overcrowded storage areas, local tax officials have asked to dispose of them immediately after audit, rather than two years following audit (as our retention statement now requires). Both the Department of Revenue and the Examiners of Public Accounts concur in this recommendation.
  
- **Routine Correspondence (8.06).** This proposed change revises the disposition approved for this series in 2004, which removed the “audit” requirement from correspondence that did not relate to finances. Because the Examiners of Public Accounts now routinely audit county agencies within a 3-year cycle, and municipalities are annually audited, three years’ retention should suffice for all Routine Correspondence, whether or not it relates to finances.
  
- **Grant Project Files—Subsidiary financial records (9.07b).** These records include accounting or purchasing records and any other subsidiary financial documentation of federal grants, including financial reports. Federal Rule 1354 requires only three-year retention of such records, which were previously scheduled for six years. The three-year period is compatible with our usual “2 years following audit” requirement and has been previously approved for such records held by other jurisdictions.
  
- **Training—Training administrative files (10.18b).** These records document the process of conducting training for employees. They may include lists of attendees at workshops or training sessions, individual lesson plans, sign-in sheets, unpublished handouts, audiovisual presentations or materials, lists of attendees, and appraisals of training completed by participants. Formerly, these records were scheduled for 10-year retention, which seems unduly long and elicited complaints from local jurisdictions. Training manuals and other publications are scheduled as permanent under item 10.18a, in order to provide long-term documentation of taxation agencies’ training activities.

**II. Permanent Records.** The Government Records Division recommends the following records as permanent.

## Mapping

- **Indices to Property and Taxpayer Information (1.02).** County taxation offices have traditionally maintained bound indices to their lot, subdivision, and plat books and have created cross indices to help retrieve information rapidly. Currently, the offices create many indices electronically to increase the ease and rapidity of access to the records. Although such indices are “permanent” in the sense that a database remains in place, the information in them is frequently updated. In this proposed revision, therefore, electronic indices are assigned a disposition of “Retain until superseded,” while traditional bound indices to older tax records remain permanent.

- **Plat and Lot Books (1.03).** This series is an annual compilation of maps and surveys of subdivided land and lots that gives information about dimensions, boundaries, ownership, and additional property description. Some county taxation offices now maintain this information electronically and only print out plat or lot information on request. The Code of Alabama 1975, Section 40-7-41 requires county taxation offices to have this information available for public inspection at all times.
- **Mapping Registers (1.06).** The mapping register is an ongoing reference regarding changes made to property information. When a change is made to a map or property record card because of new information provided on a property change form, the change is noted in the mapping register. The record has continuing value because appraisal officials are able to use it to trace the history of changes in ownership, description, and valuation for a particular parcel of property and to determine quickly when changes were made.

## Appraising

- **Alabama Property Record Ownership Records (includes Property Record Cards) (2.04).** These are uniform records of property ownership and value that the State Department of Revenue requires assessment officials to create. The property record provides a history of each parcel of property in the county and contains the most complete information about a particular property and its valuation. Traditionally, taxpayer and property information has been entered on Property Record Cards, but many counties now maintain property ownership information in an electronic database.

## Assessing

- **Assessment Records (formerly Assessment Books/Lists/Tax Blanks) (3.06).** These records contain completed annual assessment lists for real and personal property, supplements and escapes, refunds, mobile homes, industries, public utilities, and state-owned property. In addition, they document supplements, escapes, and refunds. In format, the records are a compilation of the assessment notices mailed to taxpayers. Traditionally, they have been known as Assessment Books, but many counties now maintain assessment information in an electronic database. These records are permanent by statute (Code of Alabama 1975, Section 40-7-33).

## Hearing Protests/Adjusting

- **Board of Equalization Protest Hearing/Meeting Minutes (4.01a).** These records primarily document protest hearings before the boards of equalization, although the boards occasionally meet to conduct other business. Protest hearings are held when taxpayers dispute the assessment of their ad valorem taxes and request a hearing. These records contain the decisions of the board, as well as any attachments and agendas provided to the board.

## Collecting

- **Tax Abstracts (5.01).** Tax abstracts are prepared in the assessment division and provided to the tax collector as the basis for the collection process. They contain the assessment lists, amended as needed after the board of equalization protest hearings and any other adjustments to assessments. During the collection period the collection division updates the record by adding payment information. This record provides an annual listing of collection activities for each parcel of land, in addition to its assessment information. The collection division's copy is a permanent record. Other copies in the taxation offices should be held for audit requirements. For counties that now maintain tax records electronically, Tax Abstracts provide the same information available in Assessment Records (3.06), because tax information is derived from a common database. Therefore, a note added to this item states that the RDA imposes no requirement on such counties to continue creating Tax Abstracts.
- **Tax Collector's Final Settlements (5.08).** The Code of Alabama 1975, Section 40-5-44 requires the tax collector to make a final settlement by July 1 of each year with the state comptroller. The report is completed on a form designated by the State Department of Revenue and summarizes the numerous other collection reports that the county taxation offices must make. In addition to assessment information, the report provides a breakdown of the distribution of the taxes collected in the county.

## Selling Property

- **Tax Sale Records (6.01).** The Code of Alabama mandates that the county probate judge maintain a record of land sold for taxes, but in some counties the duty of maintaining the record copy has been transferred to the tax collector. This record documents the carrying out of the required procedures for selling property on which ad valorem taxes are delinquent.

## Licensing

- **Annual Listing of Businesses Licensed to Operate in the County (7.09).** Licensing divisions in some counties may maintain an annual listing of licensed businesses that is compiled from the business license applications. This record provides valuable historical information about the business activities of a county in a given year.

## Administering Internal Operations—Managing the Agency

- **County Taxation Office Internal Policies and Procedures (8.01).** These records document how the county taxation office is managed and how state policies regarding internal office administration are carried out. They address issues such as hiring and other personnel issues, standardizing of procedures, and managing finances.
- **County Taxation Office History Files (8.02).** These files are maintained to document the history of the county taxation office. They may contain scrapbooks, ledgers or volumes, executive speeches, or newspaper clipping files pertaining to important events or issues in

the history of the county taxation office. The revised disposition allows for their eventual transfer to an off-site repository, under a records deposit agreement, for historical research.

- **Publicity and Informational Materials (8.03).** These are printed materials intended to publicize the taxation office’s programs and procedures. In addition to providing useful information, they document the office’s efforts to communicate with local citizens and to explain their responsibility to pay ad valorem taxes.
- **Annual Reports (8.04).** Some county taxation offices may create an annual report to the county commission and to the public, setting out important accomplishments or changes in the office during the past year. Such a report is useful summary documentation of the office’s activities for a given year.
- **Administrative Correspondence (8.05).** Administrative correspondence in the county taxation offices consists of correspondence that sets or discusses significant policy issues and is created or received by the tax assessor, tax collector, revenue commissioner, or license commissioner. It may include important correspondence with Department of Revenue officials, especially correspondence relating to land valuation and land sales.
- **Websites (8.14).** Many county taxation offices are developing websites to respond to public inquiries and provide information on tax office procedures. In order to document this record over time, the proposed disposition calls for a “snapshot” of the site to be created annually or as often as significant changes are made to it.

## **Administering Internal Operations—Managing Finances**

- **Audit Reports (9.02).** Taxation office audits are generally performed by the Examiners of Public Accounts on an annual basis. They are the primary document for the agency’s financial accountability to the public.
- **General Ledgers—General ledgers and detailed year-end trial balances created prior to 1975 (9.03b).** The general ledger is the record of final entry for all financial transactions: collecting fees and other revenue, purchasing, investing, administering state and federal funds, and general accounting. Originally, general ledgers were generated manually; now, these records and another financial summary, the detailed year-end trial balance, are often electronically created. This revision of the RDA limits permanent retention to general ledgers and trial balances created before 1975. Later records retain the 10-year period previously approved for those in electronic format. Annual Financial reports (10.01d) and Audit Reports (18.02) provide permanent documentation of taxation agencies’ financial practices.
- **Grant Project Files—Final narrative reports (9.07c).** County taxation agencies may receive grants from state, federal, local, or private sources. Most documentation associated with these grants is short-term accounting material. The final narrative report, however, summarizes the goals of the grant, how the money was used, and what was accomplished. They may therefore have long-term administrative and historical value.

- **Training Records—Training standards, policies, procedures, and publications (10.18a).** These records document the taxation agency’s overall standards, policies, and procedures in providing specialized training to its employees. They may include general policy statements or guidelines, training manuals, or other publications. Like other administrative policies and procedures, they are appraised as permanent. Documentation of training standards may also be needed to demonstrate that employees received adequate training in the performance of their job responsibilities.
- **“Drug Free Workplace” Records (10.19a).** These records document the taxation agency’s substance abuse policies and training, as well as drug and alcohol testing of employees. Under the federal Americans With Disabilities Act, such medical-related records may not be included in employee personnel files. The proposed disposition is generally based on 49 CFR Ch. VI 655.71 (10-1-05 edition). Under federal requirements, training records, testing records, and medical information (drug treatment referrals) are all short-term. However, policies and procedures on drug and alcohol abuse are scheduled here as permanent, like other policy-related records.

### **Administering Internal Operations—Managing Human Resources**

- **Employee Handbooks (10.06).** These handbooks may be created to provide guidance to new county taxation office employees about personnel rules and other agency policies and procedures. They may serve as evidence of compliance with state and federal hiring practices and may be used in personnel-related litigation.
- **Employee Newsletters (10.07).** Employee newsletters offer a narrative of county taxation office employment policies, employee programs and benefits, and information on individual employees. Along with the employee handbook, this record is the primary documentation of human resources management for the office.

**III. Records No Longer Created.** The following records are no longer created by county taxation offices but should be retained permanently.

- **Poll Tax Records (12.03).** Some county taxation offices maintained alphabetical lists of voters who paid their poll tax, either in card or volume form. These records were kept between 1875 and 1966 and retain historical value.
- **Land Books/ Land Record Books (12.05).** Land books originated as early as 1889, when a legislative act required each county to keep an accurate list of all lands with the county boundary lines and were originally maintained as bound volumes. Currently the Alabama Property Record Card (2.05) has superseded the land books.

# **County Taxation Office Permanent Records List**

## **Mapping**

1. Indices to Property and Taxpayer Information–Traditional bound indices (1.02a)
2. Plat and Lot Books (1.03)
3. Mapping Register (1.06)

## **Appraising**

1. Alabama Property Record Cards (2.04)

## **Assessing**

1. Assessment Books (3.06)

## **Hearing Protests/Adjusting**

1. Board of Equalization Meeting/Hearing Records–Minutes/meeting packet (4.01a)

## **Collecting**

1. Tax Abstracts–Record copy (5.01)
2. Tax Collector’s Final Settlements (5.09)

## **Selling Property**

1. Tax Sale Records–Record copy (6.01)

## **Licensing**

1. Annual Listing of Businesses Licensed to Operate in the County (7.09)

## **Administering Internal Operations–Managing the Agency**

1. Internal Policies and Procedures (8.01)
2. History Files (8.02)
3. Publicity and Informational Materials (8.03)
4. Annual Reports (8.04)
5. Administrative Correspondence (8.05)
6. Websites (8.14)

### **Administering Internal Operations–Managing Finances**

1. Audit Reports (9.02)
2. Accounting Records–General ledgers and detailed year-end trial balances created after 1975 (9.03c)
3. Grant Project Files–Final narrative reports (9.07c)

### **Administering Internal Operations–Managing Human Resources**

1. Employee Handbooks (10.07)
2. Employee Newsletters (10.08)
3. Training Records–Training standards, policies, procedures, and publications (10.18a)
4. “Drug-Free Workplace” Records–Policy and procedures documentation (10.19a)

### **Records No Longer Created**

1. Poll Tax Records (12.03)
2. Land Books (12.05)

## County Taxation Offices Records Disposition Authority

This records disposition authority (RDA) is issued by the Local Government Records Commission under authority granted by the Code of Alabama 1975, Sections 41-13-5 and 41-13-22 through -24. It was compiled by the Government Records Division, Alabama Department of Archives and History (ADAH), which serves as the commission's staff, in cooperation with representatives of the State Department of Revenue and county taxation offices. The RDA lists records created and maintained by the county tax assessor, tax collector, revenue commissioner or license commissioner in carrying out their mandated function and subfunctions. It establishes retention periods and disposition instructions for those records and provides the legal authority for county taxation offices to implement records destruction.

Alabama law requires public officials to create and maintain records that document the business of their offices. These records must be protected from "mutilation, loss, or destruction," so that they may be transferred to an official's successor in office and made available to members of the public. Records must also be kept in accordance with auditing standards approved by the Examiners of Public Accounts (Code of Alabama 1975, Sections 36-12-2, 36-12-4, and 41-5-23). For assistance in implementing this RDA, or for advice on records disposition or other records management concerns, contact the ADAH Government Records Division at (334) 242-4452, or [records@archives.alabama.gov](mailto:records@archives.alabama.gov).

### Explanation of Records Requirements

- This RDA supersedes any previous records disposition schedules or RDAs governing the retention of county taxation office records. Copies of superseded schedules, and previous versions of this RDA, are no longer valid and may not be used for records disposition.
- This RDA establishes retention and disposition instruction for records created by county taxation offices. It does not require the creation of any record not normally created in the conduct of an office's business, although the creation of certain records may be required by the office's administrative procedures, work responsibilities, audit requirements, or legislative mandates. A county taxation office may not necessarily create all of the records listed below.
- This RDA establishes retention and disposition instructions for records listed below, regardless of the medium on which those records may be kept. Electronic mail, for example, is a communications tool that may record permanent or temporary information. As for records in any other format, the retention periods for e-mail records are governed by the requirements of the appropriate subfunction to which the records belong.
- Certain other short-term records that do not materially affect the work of an agency may be disposed of under this RDA. Such materials include: (1) duplicate record copies that do not require official action, so long as the creating office maintains the original record for the period required; (2) transitory records, which are temporary records created for short-term,

internal purposes and which may include, but are not limited to: telephone call-back messages; drafts of ordinary documents not needed for their evidential value; copies of materials sent for informational purposes but not needed by the receiving office for future business; and internal communications about social activities. They may be disposed of without notice of destruction. Other items that may be disposed of without documentation of destruction include: (1) catalogs, trade journals, and other publications received that require no action and do not document government activities; and (2) stocks of blank stationery, blank forms, or other surplus printed materials that are not subject to audit and have become obsolete.

- Any record created by a county taxation office prior to 1900 should be regarded as permanent.

## Records Disposition Requirements

This section of the RDA is arranged by subfunctions of county taxation offices and lists groups of records created and/or maintained by the offices in carrying out those subfunctions. A county taxation office may submit requests to revise specific records disposition requirements, or to create requirements for additional records, to the Local Government Records Commission for consideration at its regular quarterly meetings.

At the end of this section is a list of **Records No Longer Created** by county taxation offices that may still be maintained. The list provides disposition for these records, some of which only recently became obsolete and must continue to be maintained until their retention periods have been satisfied.

### 1. Mapping

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
1.01	<b>Subdivision, Lot, and Block Listings (Geo Listings).</b> These listings provide reference information used in the creation of maps and for checking tax rolls. Information includes block number, lot number, account number, taxpayer information, appraised value, and use classification.	Retain 1 year.
1.02	<b>Indices to Property and Tax Payer Information.</b> Various indices are created and/or updated to assist in the location of taxpayer and property information. Such indices may be computerized and may include indices to lot books, plat books, subdivisions, and property owners.	
	a. <b>Traditional bound indices</b>	<b>PERMANENT</b>

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
1.02	<b>b. Electronic indices</b>	Retain indexed information until superseded.
1.03	<b>Plat and Lot Books.</b> These books or records, updated annually, contain maps and surveys of subdivided land. They may include boundaries and measurements of each parcel of land, and information about encroachments, rights of way, and bridges.	<b>PERMANENT</b>
1.04	<b>Deeds.</b> These are copies of deeds filed and maintained permanently in the probate office. They are used to update taxation maps and records and may include not only deeds of private ownership, but also municipal annexation deeds and right-of-way deeds.	Retain until superseded, obsolete, or no longer useful.
1.05	<b>Property Change Forms (Mapping Maintenance Forms, Parcel Error Change Forms, Work Cards).</b> These records document any changes in information relating to a parcel of land, from a name or mailing address change to a correction in its dimensions. Changes reported in these records are then made on the maps and property record cards and entered in the mapping register.	Retain 2 years following audit.
1.06	<b>Mapping Registers.</b> These registers document any change made to maps as a result of information from the property change forms. The registers provide a record that a change was made to a map.	<b>PERMANENT</b>
1.07	<b>Ownership Maps/Tax Maps/Work Maps.</b> These maps, which are updated whenever changes occur, are the completed ownership maps for each taxable parcel of land in the county. Primarily internal documents, they are used to calculate valuations and create tax rolls. Information includes parcel identification number, property description, and appraised value.	Retain until superseded, obsolete, or no longer useful.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
1.08	<b>Aerial Survey Photographs.</b> Aerial photographs are created to assist in the creation of taxation maps and in the accurate appraisal of property by identifying improvements and changes to property.	Retain until superseded, obsolete, or no longer useful. Before destroying, offer to a local library, archives, or historical society.
1.09	<b>Reports to the Department of Revenue.</b> These required monthly reports describe mapping activities, plans, and tasks completed.	Retain 1 year.

## 2. Appraising

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
2.01	<b>Sales Ratio Studies.</b> These reports are created by the State Department of Revenue from data collected by the county taxation office that determines the sales ratio to market value as of October 1 each year. They are used to ensure property appraisal equalization and assess the need for re-appraisals.	Retain 10 years.
2.02	<b>Construction Cost Studies.</b> These reports, created by the State Department of Revenue with the assistance of local appraisal staff, summarize current construction costs in the county. Such information may be maintained in a database. The studies are used to determine the fair market value of property, as well as the value of improvements to property.	Retain 10 years.
2.03	<b>Land Schedules.</b> These reports are compiled by the appraisal staff from land sales data that indicate prices for rural, commercial, industrial, and residential land in the county.	Retain 10 years.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
2.04	<b>Alabama Property Ownership Records (includes Property Record Cards).</b> These are uniform records of property ownership and value that the State Department of Revenue requires assessment officials to create. Traditionally, taxpayer and property information for each parcel of land has been entered on Property Record Cards, but many counties now maintain property ownership information in an electronic database.	<b>PERMANENT</b>
2.05	<b>Sales Record Cards.</b> This information is compiled by the appraisal office on recent land sales in the county. It is used to assist in determining fair market value, creating sales ratio studies and land schedules, and locating escaped taxes. The information may also be maintained as part of a database.	Retain 10 years.
2.06	<b>Appraisal Reference Materials.</b> These records consist of duplicate building permits, mobile home utility hook-up permits, and any other reference materials used to assist in establishing the fair market value of a parcel of property. Information in these materials is transferred to a Property Change Form and to the Property Record Card.	Retain 3 years.
2.07	<b>Applications for Current Use Appraisal.</b> These records consist of taxpayer applications to the taxation office to have Class III property appraised at current use rather than fair market value.	Retain 6 years after Class III property status is changed.
2.08	<b>Daily Appraisal Update Reports/Work List Index/Work Index.</b> These records document properties currently undergoing appraisal; they include information about location, previous and new appraisal dates, type of use, and ownership.	Retain 2 years.
2.09	<b>Field Investigation Files.</b> These records document the work of appraisal staff in making on-site investigations and evaluations of real property changes and improvements, business personal property, and gross receipts.	Retain 2 years following audit.

### 3. Assessing

<u>No.</u>	<u>Records Title</u>	<u>Disposition</u>
3.01	<b>Assessment Worksheets.</b> These worksheets are created to obtain assessment information from taxpayers concerning their property, including business personal property.	Retain 2 years following audit.
3.02	<b>Corporation Assessment Records.</b> These records include all documentation, forms, and reports used by assessing officials to determine the amount of <i>ad valorem</i> taxes that businesses must pay each year. They may include tax returns, property listings, balance sheets, financial statements, ADV-40 forms, field report worksheets, and business personal property return printouts.	Retain 6 years.
3.03	<b>Mobile Home Assessment Records.</b> These records include all documentation used by assessing officials to determine the amount of <i>ad valorem</i> due from the annual assessment of mobile homes. They may include worksheets, assessment exception files, and decals attached to mobile homes to indicate that the owner paid required taxes.	Retain 2 years following audit.
3.04	<b>Exemption Files.</b> These records document taxpayer applications for a homestead, elderly, and/or disability exemption to the payment of <i>ad valorem</i> taxes. In some counties, exemptions are annually updated.	
	<b>a. Exemption applications that are annually updated</b>	Retain 2 years following audit.
	<b>b. Exemption applications that are not annually updated</b>	Retain 6 years after exemption status or property ownership was changed.
	<b>c. Signature cards.</b> These cards are used for annually updating the original application.	Retain 2 years following audit

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
3.05	<b>Notification Records.</b> These records provide documentation, usually in the form of a card or letter, that a taxpayer has been notified by assessment staff of the current annual assessment of his/her property.	Retain 2 years following audit.
3.06	<b>Assessment Records (formerly Assessment Books/Lists/Tax Blanks).</b> These records contain completed annual assessment lists for real and personal property, supplements and escapes, refunds, mobile homes, industries, public utilities, and state-owned property. Traditionally, these records have been called Assessment Books, but many counties now maintain assessment information in an electronic database.	<b>PERMANENT</b> ( <u>Code of Alabama 1975, Section 40-7-33</u> )

#### 4. Hearing Protests/Adjusting

<u>No.</u>	<u>Records Title</u>	<u>Disposition</u>
4.01	<b>Board of Equalization Meeting/Hearing Records</b>	
a.	<b>Minutes/meeting packet.</b> Formal minutes document protest hearings and other meetings held to conduct the board of equalization's business. They may include attachments, agendas, and decisions reached by the board.	<b>PERMANENT</b>
b.	<b>Recordings of meetings.</b> Recordings of meetings are created in tape or electronic format. They are generally used to assist in preparation of the minutes.	Retain until minutes are approved.
c.	<b>Protest hearing administrative files.</b> These files document the scheduling and implementation of taxpayer protest hearings held by the county board of equalization. They may include hearing notices and dockets, protest letters and other taxpayer correspondence, and recommendations for board action.	Retain 6 years after board's decision and settlement of all appeals.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
4.02	<b>Board of Equalization Action Notifications.</b> These records document notification to the tax assessor or other tax officials of actions taken as a result of taxpayer hearings. Changes decreed by the board are entered on assessment lists, and the assessment division then notifies the collection division.	Retain 6 years.
4.03	<b>Board of Equalization Salary Reimbursement Claims.</b> Claims for compensation are submitted by BOE members to the Department of Revenue on a monthly basis. Claims must be approved by the Department of Revenue.	Retain 2 years following the audit period in which final disposition of the claim occurred.

## 5. Collecting

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
5.01	<b>Tax Abstracts.</b> Abstracts provide a complete record of real and person property in the county, based on the assessment lists. They are created by the assessor or assessment division; used as the basis for the collection process; and distributed to the Department of Revenue, the Department of Finance, and the tax collector or collection division. The final record includes information added by the tax collector.	
a.	<b>Record copy (tax collector's copy) of tax abstracts</b>	<b>PERMANENT</b>
b.	<b>Duplicate copies of tax abstracts</b>	Retain 2 years following audit.

Note: For counties that now maintain tax records electronically, Tax Abstracts provide the same information available in Assessment Records (3.06), because tax information is derived from a common database. There is no requirement under this RDA for such counties to continue compiling Tax Abstracts as separate records, although they should continue to maintain traditional bound Tax Abstracts permanently.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
5.02	<b>Value Changes Notices.</b> These are communications to the collection division from the assessment division or board of equalization that document assessment changes; the records may consist of forms or letters of credit.	Retain 6 years.
5.03	<b>Tax Receipts.</b> These are receipts for all money collected for payment of taxes, whether the full amount due or a partial payment. They include payments for all types of taxes collected.	Retain 6 years.
5.04	<b>Daily Cash Receipt Reports.</b> Recapitulations of all tax money are collected for each cash drawer on a daily basis during the tax collection period (October 1 through December 31). These records are also known as Collectors' Cash Books, Teller Reports, Cash Receipt Books, Accounts Receivable Ledgers, and Audit Trail Files.	Retain 2 years following audit.
5.05	<b>Semi-Monthly Collection Reports.</b> Semi-monthly reports during the tax collection period show funds collected and distributed to the state, county, schools, and municipalities. The reports are completed on Form DFC-2, as required by the Department of Revenue.	Retain 2 years following audit.
5.06	<b>Monthly Sales and Use Tax Reports.</b> These records document the monthly collection of sales and use taxes for cities and the state.	Retain 2 years following audit.
5.07	<b>Annual Disbursement and Remittance Summary Reports.</b> These are listings of disbursements and remittances to the various agencies, totaled at the end of the year; they include Form DFC-1.	Retain 2 years following audit.
5.08	<b>Mortgage Tax Reports.</b> These reports verify that taxes have been paid on mortgages. They are filed with the tax collector or revenue commissioner by local banks or mortgage companies.	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
5.09	<b>Tax Collector's Final Settlements.</b> These records document the final settlement of the tax collector, as required by the Code of Alabama 1975, Section 40-5-44. They include a breakdown of taxes paid from various sources, as well as of the distribution of the taxes. Settlements are reported on Form DFC-12, as required by the State Department of Revenue.	<b>PERMANENT</b>
5.10	<b>Delinquent Taxpayer Records.</b> These records document taxpayers who have not paid <i>ad valorem</i> taxes as of January 1 of each year for the collection period ending December 31 of the previous year. They may include files documenting the notification of delinquent taxpayers, including returned and published notifications, and lists or dockets of delinquent taxpayers.	Retain 10 years.
5.11	<b>Taxes Paid Under Protest Files.</b> These records document taxpayers who indicate they are paying under protest, in order to track possible action or litigation by those taxpayers (which must be filed within 60 days after payment under protest). The files include records of notification of state treasurer, state comptroller, county tax assessor and county board of equalization.	Retain 2 years following audit.
5.12	<b>Refund Records.</b> These records document all types of refunds to taxpayers (refunds for taxes paid by mistake or error, refunds to purchasers of ineligible land, etc.) and the annual refund list that goes to the State Comptroller. They may include Forms DFC-41, DFC-16-A, and DFC-30.	Retain 2 years following audit.
5.13	<b>Tax Collector Annual Reports to the Department of Revenue.</b> The tax collection division makes a variety of annual reports to the State Revenue Department. These records may include annual errors in assessment (DFC-11), annual lists of insolvents (DFC-32), annual litigation lists (DFC-10), annual lists of lands bid in by the state (DFC-21), and annual summaries and certifications (DFC-22).	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
5.14	<b>Annual Listings of Property Owned by the State.</b> These computer printouts are created by the State Department of Revenue and document state property purchased for taxes. Copies are maintained in the county tax offices for reference.	Retain until superseded, obsolete, or no longer useful.

## 6. Selling Property

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
6.01	<b>Tax Sale Records.</b> These records document the sale of land for taxes within a county. Although the probate judge is mandated to maintain this record (Code of Alabama, 1975, Section 40-10-15), in some counties the tax collector maintains the record copy. Information includes a description of the land, the date of sale, former owner, purchaser, and amount of taxes due.	
	a. <b>Record copy of tax sale record</b>	<b>PERMANENT</b>
	b. <b>Duplicate copies of tax sale record</b>	Retain 2 years following audit.
6.02	<b>Publication Notice Reimbursement Forms.</b> These records document the county taxation office's publication in the newspaper of delinquent taxpayer and tax sale notices and its claim for reimbursement from the state. Claims are submitted on form DFC-35.	Retain 2 years following audit.
6.03	<b>Certificates of Land Sold for Taxes.</b> Copies of certificates of land sold for taxes are issued both to individual purchasers and to the state. In the case of land sold to the state, the State Department of Revenue maintains the original certificate.	Retain 2 years following audit.
6.04	<b>Applications for Land Redemption.</b> These records document a delinquent taxpayer's intention to redeem all or a portion of his/her property that was sold for taxes. They also includes documentation of the amount paid to redeem the property.	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
6.05	<b>Certificates of Land Redemption.</b> These records document a delinquent taxpayer's redemption, within the three-year period allowed by law, of land sold for taxes. The information is also recorded in the delinquent tax docket (5.09).	Retain 2 years following audit.
6.06	<b>Redemption Ledgers/Deposit Ledgers.</b> These records document a separate account of county funds, into which the proceeds of land sold for taxes are deposited and maintained during the three-year period allowed for such land to be redeemed. Refunds made to land purchasers from this account, when their land is redeemed, are documented in the ledgers for audit purposes.	Retain 2 years following audit.
6.07	<b>Notices of Land Redeemed.</b> These records document notifications to purchasers of land sold for taxes that the land has been redeemed during the three-year period allowed. The notice directs the purchaser to seek a refund from the county.	Retain 2 years following audit.
6.08	<b>Land Redemption Reports.</b> These records include various reports concerning land redemption activities that are submitted by county taxation offices to the state comptroller, state land commissioner, etc. Such reports include: land redemption monthly reports (LD-10); land remittance disbursement summary monthly reports (DFC-3); and state remittance disbursement summary statements, with accompanying letters from the Department of Revenue.	Retain 2 years following audit.

## 7. Licensing

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
7.01	<b>Abstracts of Motor Vehicle Assessments.</b> Monthly reports of motor vehicle assessments, including information on the number of motor vehicles by classification, their taxable value, total number of assessments, and total amount of taxes due.	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
7.02	<b>Motor Vehicle Title Application Records.</b> These are copies of vehicle owners' applications for titles to vehicles, as well as the accompanying remittance advice forms.	Retain 2 years following audit.
7.03	<b>Motor Vehicle Specialty License Plate Authorization Forms.</b> These are authorization forms which vehicle owners applying for a specialty license plate must complete each year to verify that they are eligible to purchase a particular tag.	Retain 2 years following audit.
7.04	<b>Motor Vehicle Registration Tag and Tax Receipts.</b> These are the taxation office's copy (one of five) of a receipt for payment issued along with the license tag or renewal decal.	Retain 2 years following audit.
7.05	<b>Motor Vehicle Tag Transfer Reports.</b> These records document the sale or legal repossession of motor vehicles. Information includes the vehicle description and identification, the date of transfer, and the identification of previous and new owners.	Retain 2 years following audit.
7.06	<b>Motor Vehicle Licensing Materials.</b> This category is not a record series. It consists of obsolete or unused validation decals and license plates that were issued to county taxation offices but never distributed, as well as surrendered out-of-state license plates.	Retain until audited.
7.07	<b>Business License Records.</b> These records document the county's issuance of business privilege licenses and license renewal notices. They include receipts and periodic reports.	Retain 2 years following audit.
7.08	<b>Business License Citation Records.</b> These records document citations issued by license inspectors for non-compliance with business license requirements.	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
7.09	<b>Annual Listing of Businesses Licensed to Operate in the County.</b> Some counties maintain an annual summary listing of businesses currently operating in the county, which is compiled from the business license records. The list may include information on the type and location of each business.	<b>PERMANENT</b>
7.10	<b>Licensing Records—Other Categories.</b> In addition to motor vehicle and business licenses, counties may issue other types of licenses or renewals of licenses, including drivers' licenses, boaters' licenses, and conservation licenses. These records document activities involved in issuing or renewing these licenses, including application forms, receipts, inventory reports, and reports to overseeing agencies, such as the State Departments of Conservation, Revenue, and Public Safety.	Retain 2 years following audit.

## 8. Administering Internal Operations—Managing the Agency

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
8.01	<b>Internal Policies and Procedures.</b> These records document the tax office's internal policies and procedures, such as carrying out state policies, hiring personnel, and managing finances.	<b>PERMANENT</b>
8.02	<b>Local Taxation Office History Records.</b> These records may include scrapbooks, newspaper clippings, ledgers, photographs, videotapes, or volumes compiling historical information about the office.	<b>PERMANENT</b> Retain in office or transfer to a local library, archives, or historical society under a records deposit agreement.
8.03	<b>Publicity and Informational Materials.</b> These records may include news releases, newsletters, brochures, periodicals, photographs, videotapes, audiotapes, speeches, and public service announcements.	<b>PERMANENT</b>

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
8.04	<b>Annual Reports.</b> These records include yearly summary of county taxation office activities, usually prepared to inform the public.	<b>PERMANENT</b>
8.05	<b>Administrative Correspondence.</b> This correspondence announces or discusses significant policies, procedures, or rule-making for the office. It particularly includes correspondence with Department of Revenue Property Tax Division officials about land valuation, land sales, or other important policy issues.	<b>PERMANENT</b>
8.06	<b>Routine Correspondence.</b> This correspondence relates to day-to-day operations of the office, such as answering inquiries or performing services, rather than to policy development or issues of administrative impact.	<u>Retain 3 years.</u>
8.07	<b>Administrative Reference Files.</b> These materials are not created by the agency; they are collected and used only as reference sources of information.	Retain for useful life.
8.08	<b>Board of Equalization Board Appointment Records.</b> These records provide official documentation of Board of Equalization board member appointments.	Retain 2 years after the audit period in which the term in office expires.
8.09	<b>Board of Equalization Meeting Notices.</b> These records provide notification of the time and place of regular and special meetings of the board.	Retain 2 years following audit.
8.10	<b>Official Bonds and Oaths.</b> Bonds are required to be filed by local tax officials.	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
8.11	<b>Legal Case Files.</b> These records document civil law suits filed by or against the county taxation office.	Retain 6 years after case is closed. Offer historically significant files to a local library, archives, or historical society.
8.12	<b>Records Management Documentation</b>	
	<b>a. Records documenting implementation of the agency's approved RDA.</b> These records include records management plans, records inventories, finding aids, destruction notices.	Retain 2 years following audit.
	<b>b. Copy of approved RDA.</b> The RDA provides legal guidelines for the disposition of all agency records. Each county taxation office should maintain a signed copy of the RDA.	Retain 2 years after the audit period in which the RDA was superseded.
	<b>c. Local government records deposit agreements.</b> These are formal agreement executed by some county taxation offices so that a local records repository (library, archives, or historical society) may maintain physical custody of long-term records. They include inventories of records in the repository. (Note: Deposit agreements must be approved by the Local Government Records Commission. For information, contact ADAH.)	Retain 10 years after termination of the agreement.
8.13	<b>Computer Systems Documentation.</b> These files include hardware and software manuals and diskettes, warranties, and Y2K records.	
	<u>Disposition:</u> Retain former system documentation 2 years after the audit period in which the former hardware and software no longer exist anywhere in the agency, and all permanent records have been migrated to the new system.	

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
8.14	<b>Websites.</b> Websites may be developed by county taxation offices to provide information to the public about property tax requirements and procedures. Information on the site may include contact information, calendars and tax payment deadlines, and agency policies.	<b>PERMANENT</b> Preserve a complete copy of the website annually, or as often as significant changes are made.
8.15	<b>Mailing Lists.</b> These records include various standard lists of names and addresses for the purpose of office mailouts.	Retain for useful life.
8.16	<b>Telephone and Fax Machine Logs.</b> These records are lists of telephone and fax machine contacts and related data.	Retain for useful life.
8.17	<b>Calendars.</b> These records include desk calendars and other scheduling devices for tax officials.	Retain for useful life.

## 9. Administering Internal Operations—Managing Finances

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
9.01	<b>Budgeting Records.</b> These records document the preparation of a budget request package, reporting of the status of funds, requesting amendments of allotments, and reporting program performance.	Retain 2 years following audit.
9.02	<b>Audit Reports.</b> These records are annual audits conducted by the Examiners of Public Accounts. They document the tax office's overall financial condition during each audit cycle.	<b>PERMANENT</b>

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
<b>9.03</b>	<b>Accounting Records</b>	
a.	<p><b>Routine accounting records.</b> These are records of original entry or other routine accounting transactions, such as journals, registers, ledgers, receipts, invoices for services, bank statements, deposit slips, canceled checks, and other supporting documentation.</p> <p><u>Records Management Recommendation:</u> It is recommended that returned checks, or other records documenting the tax office's efforts to collect unpaid taxes, fees, or service charges, be retained 5 years or until settlement of all claims due. The Code of Alabama 1975, Section 6-2-35, sets 5 years as the statute of limitations on collecting "amounts claimed for licenses, franchise taxes, or other taxes."</p>	Retain 2 years following audit.
b.	<p><b>General ledgers and detailed year-end trial balances.</b> These are records of final entry for all financial transactions: collecting revenue (taxing and licensing), purchasing, investing, administering state and federal funds, and general accounting.</p>	
	<b>Records created prior to 1975</b>	<b>PERMANENT</b>
	<b>Records created in or after 1975</b>	Retain 10 years after the end of the fiscal year in which the records were created.
<b>9.04</b>	<p><b>Purchasing Records.</b> Records documenting the requisitioning and purchasing of supplies and equipment, receipting and invoicing for goods, and authorizing payment for products; may include purchase orders, invoices, purchasing card receipts, and receiving reports.</p>	Retain 2 years following audit.
<b>9.05</b>	<p><b>Records of Formal Bids.</b> These records document the bid process, including requests for proposals and unsuccessful responses.</p>	Retain 7 years after the date bids were opened (Code of Alabama 1975, Section 41-16-54).

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
9.06	<b>Contracts.</b> These records document contracts for services or personal property.	Retain 10 years after termination.
9.07	<b>Grant Project Files.</b> These files document the taxation agency’s application for and conduct of grant projects funded by local, state, federal, or private sources. Disposition is as follows:	
	<p>a. <b>Financial reports, interim narrative reports, and correspondence.</b> These records include financial reports, interim narrative reports, background materials, and other non-financial supporting documentation for grants awarded. Also included are records relating to unsuccessful grant applications.</p>	Retain 6 years after submission of final report or denial of application.
	<p>b. <b>Subsidiary financial records.</b> These records include accounting or purchasing records and any other subsidiary financial documentation of federal grants, including financial reports. (See federal Rule 1354.)</p>	Retain 3 years after submission of final financial report.
	<p>c. <b>Final narrative reports.</b> Final narrative summaries are submitted according to the requirements of the funding agency. They summarize the goals of the grant, how the money was used, and what was accomplished.</p>	<b>PERMANENT</b>
9.08	<b>Travel Records.</b> Records documenting requests for authorization from supervisors to travel on official business and related materials, such as travel reimbursement forms and itineraries.	Retain 2 years following audit.

## 10. Administering Internal Operations—Managing Human Resources

<u>No.</u>	<u>Records Title</u>	<u>Disposition</u>
10.01	<b>Job Recruitment Materials.</b> These records document efforts by county taxation offices to advertise positions and attract qualified personnel.	Retain 2 years following audit.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
10.02	<b>Job Classifications and Pay Plans.</b> These records document job descriptions, requirements, and salary ranges for various tax office positions.	Retain 4 years after position is reclassified.
10.03	<b>Requests for Professional/Support Staff Position.</b> These records document requests for personnel submitted by individual tax offices and subsequent review and/or actions taken by the county commission.	Retain 2 years following audit.
10.04	<b>Employment Applications.</b> These records document applications for employment. Maintained for consideration when vacancies arise, they may also include rejected applications, applications for transfer, and applications for promotion.	
	a. <b>Successful applications</b>	Retain in employee personnel file.
	b. <b>Unsuccessful applications</b>	Retain 3 years.
	c. <b>I-9 forms.</b> These federal forms are used to verify that persons seeking employment are eligible to work in the United States. Disposition of the employing agency's copy is provided by 8 CFR 274a.2.	Retain 3 years after employment or 1 year after termination, whichever is longer.
10.05	<b>Equal Opportunity Employment Commission Files.</b> These records document the tax office's compliance with hiring regulations of the Equal Employment Opportunity Commission. <u>Note:</u> "Whenever a charge of discrimination has been filed, or an action brought by the Attorney General—[retain] until final disposition of the charge or action." (29 CFR 1602.31, 1602.20).	Retain 3 years.
10.06	<b>Employee Personnel Files.</b> These records document an employee's work history with the county tax office. Generally maintained as case files, they may include records of continuing education, performance evaluations, promotions and demotions, disciplinary actions, background checks, awards, and leave and salary information.	Retain 6 years after separation of employee.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
10.07	<b>Employee Handbooks.</b> Handbooks are created by county taxation offices to explain internal operations and procedures to new employees.	<b>PERMANENT</b>
10.08	<b>Employee Newsletters.</b> Internal newsletters are created by county tax offices to communicate office news and important events to employees.	<b>PERMANENT</b>
10.09	<b>Payroll Records</b>	
	<p><b>a. Annual payroll earnings reports.</b> These records provide a summary of employees' payroll earnings for a fiscal year, including all deductions; the report includes federal Form 941.</p>	Retain 50 years after the end of the tax year in which the records were created.
	<p><b>b. Salary and wage records.</b> These records may include pre-payroll reports, monthly payroll check registers, monthly fund distribution reports, and payroll action forms.</p>	Retain 2 years following audit.
	<p><b>c. Payroll deduction authorizations.</b> These records document individual employee authorizations (such as W-4 forms) to withhold taxes, retirement, insurance contributions, or other deductions from the employee's pay.</p>	Retain 6 years after separation of employee.
	<p><b>d. Payroll deduction records.</b> These records document all deductions from an employee's pay, such as taxes (including W-2 forms), retirement or insurance contributions, and charitable donations.</p>	Retain 2 years following audit.
10.10	<b>Employee "Cafeteria" (Flexible Benefit) Plan Records.</b> These records document salary reduction-type plans authorized by the Internal Revenue Service Code, Section 125.	
	<b>a. General information about the plan</b>	Retain until superseded.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
10.10	b. <b>Employee applications, correspondence, enrollment cards, and files</b>	Retain 6 years after termination of employee's participation in the plan.
10.11	<b>Work Schedule Records.</b> These records document employees' daily and weekly work schedules.	Retain 2 years following audit.
10.12	<b>Leave and Attendance Records</b>	
	a. <b>Individual employee leave and attendance records (including time sheets).</b> These records document hours worked, leave earned, and leave taken by individual employees.	Retain 2 years following audit.
	b. <b>Employee cumulative leave/attendance records.</b> These records document the final leave status (cumulative leave) of individual employees.	Retain 6 years after employee separation.
	c. <b>Employee sick leave donation records.</b> These records document the donation of sick leave to their colleagues by employees.	Retain 2 years following audit.
10.13	<b>Family Medical Leave Act (FMLA) Records.</b> These records document administration of the FMLA program, including leave taken, premium payments, employer notices, and correspondence.	Retain 2 years following audit.
10.14	<b>Unemployment Compensation Records.</b> These records document employee claims for unemployment compensation.	Retain 2 years after the audit period in which the transaction occurred.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
10.15	<b>Worker Compensation Records.</b> These records document employee claims and payments to employees for on-the-job injuries or job-related disabilities covered under the law.	Retain 12 years after the end of the fiscal year in which the transaction occurred (Code of Alabama 1975, Section 25-5-4).
10.16	<b>Employee Insurance Program Enrollment and Claims Files.</b> These records document the county's efforts to assist employees and their dependents to enroll in health/life insurance programs, in accordance with established guidelines.	Retain until superseded.
a.	<b>General information on the program</b>	Retain until superseded.
b.	<b>Employee applications, correspondence, and enrollment cards and files</b>	Retain 4 years after program termination or employee separation.
10.17	<b>Employee Assistance Program Files.</b> These are administrative records documenting the referral of employees to various assistance programs and subsequent services provided.	Retain 2 years following audit.
10.18	<b>Training Records.</b> These records document the provision of in-service training and professional development for staff. They do not include material from outside sources. Disposition is as follows:	<b>PERMANENT</b>
a.	<b>Training standards, policies, procedures, and publications.</b> These records document the agency's overall standards, policies, and procedures in providing specialized training to its employees. They may include general policy statements or guidelines, training manuals, or related publications.	<b>PERMANENT</b>
<hr/> Note: Permanent retention applies to the file copy. Duplicates may be destroyed when no longer needed.		

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
10.18	<p><b>b. Training administrative files.</b> These records document the process of conducting training for employees. They may include individual lesson plans, audiovisual presentations or materials, lists of attendees at workshops or training sessions, sign-in sheets, unpublished handouts, and appraisals of training completed by participants.</p>	Retain for useful life.
10.19	<p><b>“Drug-Free Workplace” Records.</b> These records document the taxation agency’s substance abuse policies and programs, as well as drug and alcohol testing of employees. Under the federal Americans With Disabilities Act, such medical-related records may not be included in Employee Personnel Files. They are generally governed by the requirements of 49 CFR Ch. VI 655.71 (10-1-05 edition). The types of records to be maintained include:</p>	
	<p>_____ <b>Training records</b> (drug and alcohol abuse policy statements, names of employees attending training, documentation of training provided to supervisors on detecting and dealing with employee drug abuse)</p>	
	<p>_____ <b>Records related to the collection process</b> (collection logbooks; documentation of random, pre-employment, reasonable suspicion, or post-accident testing; documentation of employees’ inability to provide testable urine samples for medical reasons)</p>	
	<p>_____ <b>Records related to drug testing</b> (test results, custody and control forms, documentation of employees’ refusal to submit to testing or employee challenges to test results)</p>	
	<p>_____ <b>Records related to employees’ referral to substance abuse recovery programs</b> (referrals by professionals, documentation of program completion, follow-up testing of employees)</p>	
	Retention periods for “Drug-Free Workplace” records are as follows:	
	<p><b>a. _____ Drug/alcohol abuse policy and procedures documentation</b></p>	<b>PERMANENT</b>
	<p><b>b. _____ Positive employee drug or alcohol test results, documentation of employee refusals to take tests, documentation of employee referrals and treatment in substance abuse programs, copies of system’s annual MIS reports submitted to FTA</b></p>	Retain 5 years.
	<p><b>c. _____ Records related to the collection process and employee training</b></p>	Retain 2 years.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
10.19	d.____Negative employee drug or alcohol test results	Retain 1 year.

### 11. Administering Internal Operations - Managing Properties, Facilities, and Resources

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
11.01	<b>Annual Inventory Records.</b> These records document all personal property, equipment, or capital outlay of the board on an annual basis.	Retain 2 years following audit.
11.02	<b>Receipts of Responsibility for Property.</b> These records document agency property temporarily in the use or possession of an employee.	Retain until return of item to the property manager.
11.03	<b>Facilities/Buildings Security Records.</b> These records document the carrying out of security measures and procedures by the agency in its buildings and facilities. They include visitor logs.	Retain 2 years following audit.
11.04	<b>Facilities/Buildings Inspection Files and Reports.</b> These records document inspection of agency facilities to comply with standards, rules, and codes affecting the occupants' health and safety. They include security inspections and safety inspections.	Retain 2 years following audit.
11.05	<b>Building Maintenance Work Orders.</b> These records document routine maintenance on agency facilities and property.	Retain 1 year.
11.06	<b>Vehicle and Equipment Maintenance Files.</b> These records document routine maintenance on agency vehicles and equipment.	Retain 2 years after audit period in which vehicle/equipment is sold or replaced.

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
11.07	<b>Motor Pool Vehicle Records.</b> These records document reservations and use of motor pool vehicles by agency personnel and gasoline usage by motor pool vehicles.	Retain 2 years following audit.
11.08	<b>Employee Parking Records.</b> These records document employee parking permit applications, cards, and permits.	
	a. <b>When parking fee is charged</b>	Retain 2 years following audit.
	b. <b>When no parking fee is charged</b>	Retain 1 year after permit expires.

## 12. Records No Longer Created

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
12.01	<b>Poll Tax Exemption Certificates.</b> These records, formerly scheduled as LG-4-10-1, document exemptions from the poll tax, primarily for veterans and military personnel. Samples of this record are maintained at ADAH.	Offer to a local library, archives, or historical society before destroying.
12.02	<b>Poll Tax Receipt Books.</b> Formerly scheduled as LG-10-2, these receipts document payment of the poll tax. Samples of this record are maintained at ADAH.	Offer to local library, archives, or historical society before destroying.
12.03	<b>Poll Tax Records.</b> These records, formerly scheduled as LG-4-10-3, are alphabetical lists of voters who paid their poll tax. They may exist as either cards or bound volumes.	<b>PERMANENT</b>

<u>No.</u>	<u>Record Title</u>	<u>Disposition</u>
12.04	<b>Dog Tax Records.</b> Formerly LG-4-10-4 and LG-4-10-5, these records document payment of a fee to register dogs owned in the county. This record was kept in tax offices until 1930. Samples are maintained at ADAH.	Offer to local library, archives, or historical society before destroying.
12.05	<b>Land Books/Land Record Books.</b> Formerly LG-4-2-7, these books or printouts listed all lands within the boundary of the county. Currently the Alabama property record card (2.02) has superseded this record.	<b>PERMANENT</b>

## **Requirement and Recommendations for Implementing the County Taxation Offices Records Disposition Authority**

Under the Code of Alabama 1975, Section 41-13-23, “no county, municipal, or other local government official shall cause any...record to be destroyed or otherwise disposed of without first obtaining the approval of the local government records commission.” This RDA constitutes authorization by the Local Government Records Commission to dispose of records as stipulated, with the condition that the responsible official must submit a Local Government Records Destruction Notice to the ADAH Government Records Division to document the destruction. The ADAH, which serves as the commission’s staff, retains local records destruction documentation as a permanent record. (For more information, see the ADAH procedural leaflet *Records Destruction Procedures for Local Governments*.)

In addition to authorizing a procedure for legally destroying temporary county taxation office records, the Local Government Records Commission urges the agency to establish a quality record-keeping program in order to meet its legal and public service needs. Such a program should include the following activities:

- The county tax assessor, tax collector, revenue commissioner, or license commissioner, or a designated records officer, should establish a records management liaison in each division of the office. The records officer and liaisons should be responsible for ensuring the regular implementation of this RDA, maintaining records in compliance with national and state standards, and coordinating the destruction of disposable records.
- Permanent records in the custody of the county tax assessor, tax collector, revenue commissioner, or license commissioner should be maintained under proper intellectual control, and in an environment that will ensure their physical order and preservation. In addition to records appraised as permanent in the RDA, the Local Government Records Commission has classified all records created prior to 1900 as permanent.
- Destruction of temporary records, as authorized in this RDA, should occur agency-wide on a regular basis—for example, after the successful completion of an audit, at the end of an administration, or at the end of a fiscal year. Despite the RDA’s provisions, no record should be destroyed that is necessary to comply with requirements of the state Sunset Act, audit requirements, or any legal notice or subpoena.
- The office of the county tax assessor, tax collector, revenue commissioner, or license commissioner should maintain full documentation of any computerized record keeping system it employs. It should develop procedures for: (1) backing up all permanent records held in electronic format; (2) storing a back-up copy off-site; and (3) migrating all permanent records when the system is upgraded or replaced. If the agency chooses to maintain records solely in electronic format, it is committed to funding any system upgrades and migration strategies necessary to ensure the records’ preservation and accessibility for the period legally required.

- Microforms of permanent records should conform to quality standards set by the American National Standards Institute (ANSI) and the Association for Image and Information Management (AIIM). According to the Code of Alabama 1975, Section 41-13-44, no micro-filmed record may be legally destroyed “until the microfilm copy has been processed and checked with the original for accuracy.” Government Records Division staff may examine agency microfilm for compliance prior to destruction of the original records.
- The office of the county tax assessor, tax collector, revenue commissioner, or license commissioner should notify the ADAH Government Records Division of any significant changes in its records storage conditions or records management procedures. It may also contact the division to request revision of the RDA. Normally, RDA revisions will be submitted to the Local Government Records Commission every two years. ADAH Government Records Division staff will notify the county taxation offices of any commission-approved changes in record-keeping requirements that affect all offices.

The staff of the Local Government Records Commission may examine the condition of permanent records maintained in the custody of the local tax offices and inspect records destruction documentation. Government Records Division archivists are available to instruct agency staff in RDA implementation or otherwise assist the agency in implementing its records management program.

The Local Government Records Commission adopted this Records Disposition Authority on July 25, 2007.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Edwin C. Bridges, Chairman, by Tracey Berezansky

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Revenue Commissioner, Tax Assessor, Tax Collector,  
License Commissioner)  
\_\_\_\_\_ County

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