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Schedule No. **11**

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**County Appraisal/  
Assessment  
Records Schedule**

**Prepared and Published by the  
Montana Local Government Records Committee  
Helena, Montana**

**LAST REVISED – April 2017**

## **Before You Shred, Think Ahead**

### **Introduction to Public Records Management**

All public records have a specific value—whether administrative, fiscal, legal, historical, transitory (short-term) and whether created internally or received from an outside source. Some of them are so vital to government operation, that they must be preserved for perpetuity or protected to ensure continuity. Every local government entity is legally required to manage its public records in an orderly and systematic way.

### **Disposition & Destruction of Public Records**

There are two different legal procedures that must be followed before it disposes of its public records. The first relates to records under ten years old. The second process relates to documents exceeding the ten-year retention limit.

- **Records Under Ten Years:** *Montana Local Government General Schedules* dictate how long a record must be kept before destruction or transfer. Before any action is taken, the agency must complete the *Request for Records Disposal or Transfer Authorization* form and submit it to the Montana Department of Administration, Local Government Services Bureau, P.O. Box 200547, Helena, MT 59620-0547. A template disposal form is located at [Request for Records Disposal](#). [Instructions](#) for completing the form are also available.

Once approved by the Local Government Services Bureau and the Montana Historical Society, the form will be returned to you. You may then dispose of approved items ***that are not ten years old or older***. Complete and file the form after adding destruction completion signature and date.

- **Records Over Ten Years:** If there are records older than 10 years the process changes because by [Law 2-6-1205, MCA](#) non-confidential records must be held for 60 days before they are destroyed. The 60-day notice alerts entities like Montana Historical Society-State Archives, colleges/universities, historical museums, genealogy societies, and the general public who may want to obtain those documents.

To activate the 60 day notice complete the *Request for Records Disposal or Transfer Authorization* [form](#) and submit it to the Local Government Services Bureau. The Bureau then sends it to the Montana Historical Society who will forward the Request to the Secretary of State Records & Information Management (RIM) Division. The items will be posted on the Local Government Records list-serve for the 60-day notice period.

If you are contacted during the 60-day period, it must transfer the record(s) to the requesting party in the priority order shown in MCA 2-6-1205. The requesting party is required to pay all costs associated with the transfer. If no one has requested the records after the 60-day period, they can be destroyed or deleted and the Request should be signed off by the person conducting final removal.

The Local Government Records Committee recommends that each local government agency adopt a policy to manage multiple requests for the same record(s).

**Technical Assistance**

All requests for technical assistance should be emailed to [SOSLocalGovtRecCom@mt.gov](mailto:SOSLocalGovtRecCom@mt.gov).

MONTANA STATE GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **COUNTY APPRAISAL/ASSESSMENT RECORDS**  
(and Department of Revenue, Property Assessment Division Records)

<b>Record Series Title and Description</b>	<b>Owner-ship</b>	<b>Retention and Disposition</b>	<b>Citation/Comments</b>
1 ADDRESS CHANGE NOTIFICATION a Department of Revenue copy	State	a Retain 3 years, destroy	15-1-103, MCA  <b>NO RM60* REQUIRED</b>
2 ASSESSMENT NOTICE/STATEMENT: PERSONAL PROPERTY a Department of Revenue copy b County copy	State	a Retain 3 years, transfer to county b Retain 7 more years; destroy	15-1-103, MCA 15-1-104, MCA <b>NO RM60* REQUIRED</b>
3 ASSESSMENT NOTICE/STATEMENT: REAL ESTATE a Department of Revenue copy b County copy	State	a Retain 3 years, transfer to county b Retain 30 more years; destroy	15-1-103, MCA 15-1-104, MCA a. <b>NO RM60* REQUIRED</b>
4 ASSESSMENT NOTICE/STATEMENT: UNDELIVERABLE a Department of Revenue copy	State	a Retain 3 years, destroy	15-1-103, MCA <b>NO RM60* REQUIRED</b>
5 ASSESSMENT ROLL/BOOK Lists all property within the county and includes name to whom the property is assessed; description of the land; taxable personal property; assessed value of the real estate, of improvements, and of taxable personal property; total assessed value and taxable value of all property; taxes and fees; and total of each type of tax, levy, fee.  a Department of Revenue copy b County copy	County	a Until superseded; replace  b Permanent	15-8-701, M.C.A.  This record in book form is obsolete. Now kept electronically only— <i>see also</i> Property Tax Record.  DOR must notify the counties to print or store for permanent retention.  a. <b>NO RM60* REQUIRED</b>
6 BUSINESS REPORTING FORMS a Department of Revenue	State	a 3 years after superseded/suspended	15-1-103, MCA <b>NO RM60* REQUIRED</b>

Rev. 5/12

\*RM60 is a records disposal request form issued by the Local Government Records Committee. "No RM60 required" means that the records do not need to be submitted to the LGRC disposal subcommittee for approval before being disposed unless the records are over 10 years old.

MONTANA STATE GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **COUNTY APPRAISAL/ASSESSMENT RECORDS**

(and Department of Revenue, Property Assessment Division Records)

<b>Record Series Title and Description</b>	<b>Owner-ship</b>	<b>Retention and Disposition</b>	<b>Citation/Comments</b>
7 COUNTY TAXABLE VALUATION/CERTIFIED TAXABLE VALUE a Department of Revenue copy b County copy c District copy <sup>1</sup>	State	a Retain 3 years; destroy b Permanent c Permanent <sup>1</sup>	15-1-103, MCA in county's budget a. NO RM60* REQUIRED
8 HAIL INSURANCE POLICY Montana State Hail Insurance Program. a Department of Revenue copy b Department of Agriculture copy	State	a Retain 3 years, destroy b Permanent (transferred to State Archives after 7 years)	15-1-103, MCA a. NO RM60* REQUIRED
9 IRRIGATION DATA FORM Includes acres irrigated, water source, type of system, number of pumps and pumping capacity of each, major crops grown, etc. a Department of Revenue copy	State	a Retain 3 years; destroy	15-1-103, MCA NO RM60* REQUIRED
10 IRRIGATION WATER COST PRODUCTIONS QUESTIONNAIRE The Department of Revenue is required by law to gather allowable water cost information on irrigated land; the information collected on this questionnaire is input on the "Irrigation Data Form." a Department of Revenue copy	State	a Retain 3 years; offer to Archives	15-1-103, MCA Also reference state DOR Retention Schedule #580125. NO RM60* REQUIRED
11 IRRIGATION WATER COST WORKSHEET Includes water cost category, irrigation type, base water cost/acre, individual energy cost/acre, total water cost/acre, etc. a Department of Revenue copy	State	a Retain 3 years; destroy	15-1-103, MCA NO RM60* REQUIRED
12 MANUALS Assessment manuals, NADA guides, tractor manuals, etc. a Department of Revenue copy	State	a Retain 3 years; destroy	Non-records. Retention is minimum requirement. NO RM60* REQUIRED

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<sup>1</sup> Each district should keep a copy permanently unless it is included in the county's budget document

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<b>Record Series Title and Description</b>	<b>Owner-ship</b>	<b>Retention and Disposition</b>	<b>Citation/Comments</b>
13 MAPS: BOOKS Variously known as Classification books, Plat books, Land books, Lot books, STR (Section – Township – Range) books, Subdivision books, Tract books. a County copy	County	a Permanent	May be offered to the State Archives
14 MAPS: SANBORN INSURANCE COMPANY a County copy	County	a Permanent	May be offered to the State Archives
15 MILL LEVIES: CERTIFIED MILL LEVIES a Department of Revenue copy b County Clerk and Recorder copy	State	a Retain 3 years; destroy b Permanent	15-1-103, MCA a. NO RM60* REQUIRED
16 MILL LEVIES: PROPERTY TAX MILL LEVIES a Department of Revenue copy b County Clerk and Recorder copy c County Superintendent of Schools copy d District(s) copy <sup>2</sup> e Department of Administration copy f Office of Public Instruction copy	State	a Retain 3 years; destroy b Permanent c Until superseded; replace d Permanent <sup>2</sup> e Transfer to State Archives f Retain 8 years; destroy	a 15-1-103, MCA b <i>in</i> county budget e <i>in</i> county annual statement a., c., f. NO RM60* REQUIRED
17 NET PROCEEDS a Department of Revenue copy	State	a Retain 3 years; destroy	15-1-103, MCA NO RM60* REQUIRED
18 PROPERTY RECORD CARDS Include detailed description of each piece of property and the buildings thereon. a Department of Revenue copy	State	a Until superseded; destroy	NO RM60* REQUIRED

Rev. 5/05

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<sup>2</sup> Each district should keep a copy permanently unless it is included in the county's budget document

MONTANA STATE GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **COUNTY APPRAISAL/ASSESSMENT RECORDS**  
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Record Series Title and Description	Owner-ship	Retention and Disposition	Citation/Comments
<p>19 PROPERTY TAX RECORD</p> <p>Lists all property within the state and includes name to whom the property is assessed; description of the land; taxable personal property; assessed value of the real estate, of improvements, and of taxable personal property; total assessed value and taxable value of all property; taxes and fees, and total of each type of tax, levy, fee.</p> <p>a Department of Revenue copy b County copy</p>	County	a Until superseded; replace b Permanent	<p>15-8-701, M.C.A.</p> <p>This record in this form is obsolete. Now kept electronically only—DOR must notify the counties to print or store for permanent retention. —formerly kept with Assessment Roll/Book, Item 5.</p> <p>a. <b>NO RM60* REQUIRED</b></p>
<p>20 REALTY TRANSFER CERTIFICATES (RTC)</p> <p>a Department of Revenue copy <sup>3</sup> b County Clerk and Recorder copy <sup>4</sup> c DNRC <sup>5</sup> -yellow copy -pink copy (“DNRC Water Right Owner-ship Update” form)</p>	State	a 10 + <sup>3</sup> b 0 c -4mos.; destroy <sup>5</sup> -Permanent <sup>5</sup>	<p>a 15-7-304 – 308, MCA b Should not keep copy c 85-4-423 – 424, MCA</p> <p><b>NO RM60* REQUIRED</b></p>

Rev. 5/12

<sup>3</sup> The Dept. of Revenue retains current appraisal cycle plus one previous cycle, but not less than 10 years.

<sup>4</sup> The County Clerk and Recorder sends the white copy of the RTC to the Department of Revenue and gives the pink copy to the citizen; if the RTC discloses a transfer of water rights, the County Clerk and Recorder, on a monthly basis, sends the yellow copy to the Department of Natural Resources and Conservation’s Water Rights Bureau; the citizen is responsible for sending the pink copy to DNRC.

The white copy and the yellow copy are confidential records not open to the public (15-7-308, M.C.A.).

<sup>5</sup> The Department of Natural Resources and Conservation retains the yellow copy until they are able to “marry” it with the pink, then the yellow is destroyed and the pink is filed in the Water Rights file and kept permanently.

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21 STATE BOARDS: INDUSTRIAL ACCIDENT BOARD a County copy	County	a Retain 30 years; destroy	Obsolete records, no longer being created
22 STATE BOARDS: STATE BOARD OF EQUALIZATION a County copy	County	a Retain 30 years; destroy	
23 TAX ASSISTANCE: APPLICATION AND AFFIDAVIT OF VETERAN DISABILITY a Department of Revenue copy	State	a 3 years after superseded or suspended; destroy	15-1-103, MCA 15-6-211, MCA <b>NO RM60* REQUIRED</b>
24 TAX ASSISTANCE: APPLICATION FOR PROPERTY TAX ASSISTANCE PROGRAM (elderly, low income) a Department of Revenue copy	State	a Retain 3 years; destroy	15-1-103, MCA 15-6-134, MCA 15-6-151, MCA <b>NO RM60* REQUIRED</b>
25 TAX ROLLS a County copy	County	a Retain 30 years; offer to State Archives	15-1-104, MCA

Rev. 5/12

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# Alphabetical Index

Address Change Notification .....	1
Affidavit of Veteran Disability .....	1
Application for Property Tax Assistance Program.....	4
Assessment Manuals .....	2
Assessment Notice/Statement:	
Personal Property .....	1
Real Estate.....	1
Undeliverable .....	1
Assessment Roll/Book .....	1
Business Reporting Forms .....	1
Certified Mill Levies .....	3
Certified Taxable Value .....	1
Classification Books.....	2
County Taxable Valuation .....	1
DNRC Water Right Ownership Update .....	4
Elderly Tax Assistance Application .....	4
Hail Insurance Policy .....	1
Industrial Accident Board .....	4
Irrigation Records:	
Data Form.....	2
Water Cost Productions Questionnaire .....	2
Water Cost Worksheet .....	2
Land Books .....	2
Lot Books .....	2
Low Income Tax Assistance Application .....	4
Manuals .....	2
Map Books .....	2
Maps—Sanborn Insurance Company Maps.....	2
Mill Levies:	
Certified Mill Levies .....	3
Property Tax Mill Levies .....	3
NADA Guides.....	2
Net Proceeds.....	3
Personal Property Assessment Notice/Statement.....	1
Plat Books .....	2
Property Tax Mill Levies .....	3
Property Tax Record .....	3
Real Estate Assessment Notice/Statement .....	1
Realty Transfer Certificates .....	4
RTCs .....	4
Sanborn Insurance Company Maps.....	2

## Alphabetical Index – cont.

Section – Township – Range Books .....	2
State Boards:	
Industrial Accident Board .....	4
State Board of Equalization.....	4
STR Books .....	2
Subdivision Books .....	2
Tax Assistance:	
Affidavit of Veteran Disability .....	4
Application for Property Tax Assistance Program.....	4
Tax Rolls .....	4
Taxable Value/Valuation .....	1
Tract Books .....	2
Tractor Manuals .....	2
Undeliverable Assessment Notice/Statement.....	1
Veteran Disability Affidavit.....	4
Water Cost Productions Questionnaire for Irrigation.....	2
Water Cost Worksheet for Irrigation.....	2

MONTANA STATE GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

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<i>Revisions to Schedule</i>		
Date	Page	Change
9/2004	3	<p><b><u>Item 18, Property Record Cards</u></b>                      Changed <b>Retention and Disposition</b> to a. Until superceded; replace  <b>Citation/Comments</b> – This record in this form is obsolete and is now kept primarily on computer; older versions may be offered to County or State Archives.</p>
5/2005	3	<p><b><u>Item 18, Property Record Cards</u></b>                      Changed Until superceded; replace will now be destroy  <b>Citation/Comments</b> – This section is now blank.</p>
5/24/2012	1	<p><b><u>Item 5, Assessment Roll/Book</u></b>                      No longer available to the Counties in book form. Electronic Only. Rewrote disposal citation to state the DOR must notify the counties to print or store for permanent retention.  <b><u>Item 6, Business Reporting Forms</u></b>                      Change retention to include Superseded or Suspended.  <b><u>Item 10, Irrigation Water Cost Productions Questionnaire</u></b>                      Change retention disposition to Offer to Archives (X-Ref State Schedule 580125).  <b><u>Item 12, Manuals</u></b>                      Updated citation language: Non Records. Retention is minimum requirement.  <b><u>Item 19, Property Tax Record</u></b>                      Updated citation language to match Item 5. Updated X-Ref-Item 5.  <b><u>Item 23, Tax Assistance</u></b>                      Changed title to <i>Tax Assistance: Application and Affidavit of Veteran Disability</i>. Changed retention to include Superseded or Suspended.</p>
4/2017	Various	Added “NO RM60 REQUIRED” as appropriate.