



**PUBLIC RECORDS RETENTION  
SCHEDULE & DESTRUCTION  
AUTHORIZATION**

**RECORDS MANAGEMENT PROGRAM**

Phone: (206) 477-6889  
Email: [records.management@kingcounty.gov](mailto:records.management@kingcounty.gov)  
Mailstop: GBB-ES-0210

**1. AGENCY DEPARTMENT/DIVISION/SECTION**

Department of Assessments – Commercial Business  
Property Division

**2. DEPARTMENT-DIVISION-  
SECTION [DDS / number]**

DOA-CBPD/Residential-(ALL)  
All Sections / 030401

**3. TOTAL NUMBER OF  
PAGES**

13

**4. DATE LASE  
MODIFIED**

September 18, 2018

**5. STATUS**

FINAL

**6. VERSION**

1

**6. SCOPE AND DISCLAIMER**

This retention schedule can only be used by the agency listed in section 1. It supersedes any other versions of retention schedules used by the agency and is effective as of the date listed in section 11 on the last page. This schedule is a comprehensive listing of all public records held by the agency and authorizes the destruction or archival transfer of those records as indicated. For guidance about records not listed, please contact the Records Management Program.

Public records covered by record series on this records retention schedule must be retained for the required retention periods as described on this schedule. Public records designated as Permanent or Archival must not be destroyed. Public records designated as Potentially Archival must be appraised by the King County Archivist before disposition. This records retention schedule is subject to revision due to changes to local, state or federal regulations.

Approved documentation is required before any records listed on this records retention schedule can be dispositioned (destroyed or transferred to the King County Archives). Records filed to and managed within the County’s Records Management System will be dispositioned from within the system and documentation will be maintained by the Records Management Program. Disposition of records managed outside of the Records Management System must be documented on forms provided by the Records Management Program. Transitory records may be destroyed within the normal course of agency business without the use of any destruction forms.

**Glossary**

**Cutoff:** the trigger date on which the retention period *begins*. Until this occurs, the records are still considered active.

**Retention:** the length of time the records must be retained *after* the cutoff date

**Disposition Action:** the action that should be taken with the records after they have met their retention period

**ESSENTIAL:** records identified by the State as being essential to the operation of business and needed to continue operations in the event of an emergency.

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITON AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBER(S))
1.	<p><b><u>Appeals – Appraiser’s Package</u></b> Records documenting the process of reviewing appraisals in the case of tax payer appeals due to a disagreement of value as appeared on annual valuation card. Includes all records documenting or supporting the decision making process of Appraiser’s final decision, including email communications and documentation in Appeals.exe Records include, but are not restricted to:</p> <ul style="list-style-type: none"> <li>• Notification of appeal to appraiser</li> <li>• Additional information provided by appellant</li> <li>• Appeals application</li> <li>• Power of attorney if requested</li> <li>• Appraiser recommendations package including research, findings, drawings, market comparisons or reports used</li> <li>• Stipulation or withdrawal confirmations, if included</li> </ul>	<p><b>Cutoff:</b> End of year in which package completed and provided to the Board of Appeals</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non Archival - Destroy</p>		<p>Appraiser’s Appeals Package</p> <p>ASR-01-010</p>	AS01-03A-02A
2.	<p><b><u>Appraiser’s Significant Projects Files</u></b> Project files created that document the decision making process for determining and establishing values of properties. Generally created in response to larger or complex appraisals which span longer than one annual valuation cycle, or require additional research and documentation. For example, appraisals of commercial business properties undergoing major construction which may span multiple years and reflect property value during various stages of completion.</p>	<p><b>Cutoff:</b> Property valuation project complete and new valuation cycle begins</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action</b> Potentially Archival – Appraisal Required</p>		<p>Appraiser’s Significant Project Files</p> <p>ACO-02-011</p>	GS50-01-39R1E

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3.	<u>Appraiser's Working Files and Notes</u> Insignificant notes or working files created in the process of conducting annual property appraisals, but not used for or needed to support final determination. May include records used to directly transcribe information into Real Property database.	<b>Cutoff:</b> Superseded by new valuation cycle  Retention: 0 years	<b>Disposition Action:</b> Not Archival - Destroy		Appraiser's Working Files and Notes  ASR-01-021	AS01-03A-03

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4.	<p><b><u>General Office Communications and Staff Meetings</u></b> Records created, received, and used when communicating within and outside the county on general topics related to the business of the county and the conduct of general office staff meetings. Communications discussing daily activities, functions and processes internally and with other King County offices in the course of conducting day to day county business.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• General correspondence; staff meeting minutes and agendas; working files; forms and templates created; mailing lists; scheduling, including activity and event scheduling; travel arrangements (scheduling only, excludes travel related purchasing &amp; payment records);</li> <li>• Communications and records used to coordinate various administrative functions such as: communications related to management team action items; coordination of office supply ordering, ergonomic evaluations, Employee Giving Program activities, employee onboarding and exiting, and Employee Strategic Advisory Committee or LEAN activities; and employee awards related communications; etc.</li> </ul> <p><b>Note: For Division Directors, King County And Chief Deputy Assessor, and Chief and Deputy Appraiser communications, see category, ACO-01-002, Elected Official, Department, and Division Head Communications Subject and Issue Files.</b></p>	<p><b>Cutoff:</b> Year end</p> <p><b>Retention:</b> 2 years</p>	<p><b>Disposition Action:</b> Not Archival - Destroy</p>		<p>General Communications and Staff Meetings</p> <p>ACO-01-001</p>	<p><b>Combo Rule ACO-01-001</b></p> <p>GS50-01-43R2 (Staff Meetings)</p> <p>GS2010-001R3 (Communications – Non-Executive)</p>

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5.	<p><b><u>Non-Profit Exemptions and Claims Files</u></b> Records documenting claims and exemption adjustments for non-profit status properties. Includes confirmation documentation provided by the Department of Revenue, ATC-240 forms, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>• Non-Profit Determination Letters: Letter provided by the State of Washington Department of Revenue confirming a business's non-profit status for exemption purposes.</li> <li>• Other records documenting claims for tax exemption due to non-profit status such as applications, approved or denied.</li> </ul>	<p><b>Cutoff:</b> Denial, or no longer valid</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non Archival - Destroy</p>		<p>Property Tax Exemptions &amp; Deferrals</p> <p>ASR-04-005</p>	<p><b>Combo Rule ASR-04-005</b></p> <p>AS01-04-06 (Non-Profit Exemptions and Claims)</p>
6.	<p><b><u>Notice of Property Tax Refunds</u></b> Used as a financial record to prepare for and inform property owner of refund.</p>	<p><b>Cutoff:</b> Once refund or adjustment made or denied</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non Archival - Destroy</p>		<p>Tax and Assessed Value Record Adjustment and Refund Files</p> <p>FIN-07-003</p>	<p><b>Combo Rule FIN-07-003</b></p> <p>CT01-05-08 (Adjustment Records)</p> <p>CT01-05-09 (Petition Records)</p>

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7.	<p><b><u>Performance Evaluation Background Files</u></b> Records used by employees with supervisory responsibilities to prepare and support the annual performance evaluations of employees under their supervision. <b>Only</b> includes records needed to support the completion of the performance evaluation. Includes, but is not limited to: performance plans; confirmation of goals; confirmation of achievements; samples of work completed; communication/meeting notes; documentation of performance issues; status reports, etc.</p> <p><b>Excludes</b> records needed to support <i>ongoing</i> supervision of the employee (see Supervisor's Working Files). <b>Excludes</b> final signed performance evaluations (kept by Human Resources in the official Personnel File.)</p>	Destroy once the performance review has been completed and appeal period has ended	<b>Disposition Action:</b> Not Archival - Destroy		N/A Records Managed Outside of KC ERMS	GS50-04B-31R1
8.	<p><b><u>Personal Property Files</u></b> Records used by the Personal Property section staff to assess personal business property (property used to conduct business) as part of the annual valuation, in accordance with the Department of Revenue guidelines and RCW 84.40.</p> <p>Records include:</p> <ul style="list-style-type: none"> <li>• <b>Research Files:</b> used for setting values for each account and supporting property affidavit record. Includes new business discoveries.</li> <li>• <b>Personal Property Listings (Affidavits):</b> List of items used by a company to conduct business, e.g. furniture, fixtures, machinery, etc. Must be completed and filed annually for tax assessment.</li> </ul>	<p><b>Cutoff:</b> Year end</p> <p><b>Retention:</b> 6 years</p>	<b>Disposition Action:</b> Non Archival - Destroy		Personal Property Files  ASR-01-002	<p><b>Combo rule ASR-01-002:</b></p> <p>AS01-03C-03 (Personal Property Valuation Documentation Files)</p> <p>AS01-03C-02 (Personal Property Affidavits)</p>

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9.	<p><b>Property Folios</b> Reference files. Copies of records created, collected from other county agencies, or external reference information used by the Assessor's Office to document individual tax parcels in the county. Often includes photographs or drawings.</p>	<p><b>Cutoff:</b> Once superseded or no longer needed</p> <p><b>Retention:</b> 2 years</p>	<p><b>Disposition Action</b> Potentially Archival – Appraisal Required</p>		<p>Real Property Record Cards and Reference Records</p> <p>ASR-01-014</p>	AS01-03B-07

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10.	<p><b><u>Public Complaints and Requests for Agency Action</u></b> Requests for action or information made to the Department of Assessments from members of the public: citizens, taxpayers, taxpayer agents, media, local governments, or other members of the public.</p> <p>Requests may include members of the public providing paperwork to be processed, such as:</p> <ul style="list-style-type: none"> <li>• Requests for Assessment Review; requests to reconvene;</li> <li>• stipulations – managed in Appeals.exe;</li> <li>• general inquiries related to appeals;</li> <li>• Assessor’s Response to tax payer appeal;</li> <li>• daily customer service requests for information, guidance, or complaints;</li> <li>• Requests for information to/from members of the public and which are NOT transcribed or added to Real Property, including appraiser’s communications;</li> <li>• Communications with other local governments;</li> <li>• Press and media communications.</li> </ul> <p><b>Note: For communications with the public made by the Chief and Deputy Assessor, and Division Director’s use category ACO-01-002, Elected Officials, Department, and Division Heads Communications, Subject, and Issue Files.</b></p> <p><b>Excludes Official Public Records Requests retained under category INF-01-002.</b></p>	<p><b>Cutoff:</b> End of year in which issue was resolved</p> <p><b>Retention:</b> 3 years</p>	<p><b>Disposition Action:</b> Not Archival - Destroy</p>		<p>Public Complaints and Requests for Agency Action</p> <p>PRE-01-001</p>	GS50-01-09R2



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11.	<p><b><u>Reporting – Mandatory</u></b> Records relating to general function of the Department of Assessments which are required to be filed with, or submitted to, an outside agency according to federal, state, or local law, and where not covered by a more specific record series. Records include, but are not restricted to reports, submission confirmations, correspondence, inquiries, etc.</p> <p>Department of Assessment specific records include, but are not restricted to:</p> <ul style="list-style-type: none"> <li>• Executive Summary and Annual Specialty Area Reports: includes updates; ratio studies; Revaluation Plan/Mass Appraisal Report</li> <li>• Inspection Reports and Plan</li> </ul> <p>Excludes reports not required according to County Code, state or local law, if not required to conform to the Uniform Standards of Professional Appraisal Practice (USPAP) requirements.</p>	<p><b>Cut-off:</b> Report or document finalized and submitted</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Reporting/Filing (Mandatory) – Agency Management</p> <p>ACO-02-004</p>	GS2012-028R1
12.	<p><b><u>Reporting – Non-Mandatory</u></b> Final research and reporting records, such as: reports, surveys, models, studies, and analyses completed by the Department of Assessments. Includes only final completed report. May be used internally (within King County), or provided (but not required) to members of the public for informational purposes. Includes sales reports; used verses not used properties reports.</p>	<p><b>Cutoff:</b> Once obsolete or superseded</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Research/Program Reports, Studies, Surveys, Models and Analyses</p> <p>ACO-02-002</p>	GS50-01-32-R1

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13.	<b><u>Senior Citizen &amp; Disabled Tax Deferrals</u></b> Includes senior citizen and disabled citizen tax deferrals for qualifying individuals per RCW 84.36. Includes applications, renewals, and records of denial, as well as significant supporting communications and verification documentation used to make determination of approval or denial.	<b>Cutoff:</b> Denial, or no longer valid  <b>Retention:</b> 6 years	<b>Disposition Action:</b>  Not Archival - Destroy		Property Tax Exemptions & Deferrals  ASR-04-005	<b>Combo Rule ASR-04-005</b>  AS01-04-08 (Senior Citizen Tax Deferrals)
14.	<b><u>Senior Citizen Tax Exemptions</u></b> Records related to property tax exemptions for qualifying senior citizens per RCW 84.36. Includes first time applications, mandatory renewals, and records of denial, as well as supporting and verification documentation used to make determination of approval or denial.	<b>Cutoff:</b> Denial, or no longer valid  <b>Retention:</b> 6 years	<b>Disposition Action:</b>  Non Archival - Destroy		Property Tax Exemptions & Deferrals  ASR-04-005	<b>Combo Rule ASR-04-005</b>  AS01-04-07 (Senior Citizen Exemptions)

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15.	<p><b><u>Supervisor's Working Files</u></b> Records compiled by supervisors about the progress, conduct and performance of employees under their supervision. Records are <b>only</b> used to support the ongoing supervision of the employee and <b>exclude</b> records that belong in the official personnel file; that document misconduct investigations or corrective action; or that document employee complaints/grievances.</p> <p>Includes, but is not limited to: copies of performance evaluations; workplace expectations, documents related to long-term performance or career goals, emergency contact information, employee coaching documentation; advice or guidance <i>received</i> about ongoing issues relating to the employee; performance monitoring, PIP (Performance Improvement Plans).</p> <p><b>Excludes</b> records needed to support completion of annual performance evaluations (see Performance Evaluation Background Files) and final Performance Appraisal to be retain with Human Resources in the Personnel File.</p>	<p><b>Cutoff:</b> Once no longer supervising employee</p> <p><b>Retention:</b> 3 years after</p>	<p><b>Disposition Action:</b> Not Archival - Destroy</p>		<p>Supervisor Working Files</p> <p>PER-06-010</p>	GS50-04B-31 R1
16.	<p><b><u>Tax Roll Changes, Assessment Roll Corrections</u></b> Files documenting the process of granting a requested change in assessed value of personal property. Includes, but is not restricted to: Correspondence from taxpayer, spreadsheets, listing forms, summary documentations for assessed years or determinations, additional information supporting decisions.</p>	<p><b>Cutoff:</b> Year end</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non Archival - Destroy</p>		<p>Segregation, Merger, Supplemental, Valuation Change Orders</p> <p>ASR-03-003</p>	<p><b>Combo Rule ASR-03-003:</b></p> <p>AS01-03A-18 (Valuation Change Orders)</p>

<p>17.</p>	<p><b>Transitory Records</b> Public records that only document information of temporary, short-term value, and provided that the records do not document any substantive decision making processes, not needed as evidence of business transaction, and are not covered by any more specific record series. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• <b>Agency-Generated Forms and Publications – Copies</b> (Copies of unused forms)</li> <li>• <b>Brainstorming and Collaborating</b> (Notes, mind maps, white board collaboration notes, post-its, A3, flip charts)</li> <li>• <b>Contact Information</b> (external clients or stakeholders)</li> <li>• <b>Drafting and Editing</b> (Preliminary drafts with only editing suggestions, notes, and related correspondence if they do not document decision making or substantive changes)</li> <li>• <b>Electronic documents when printed version is finalized with inked signature</b></li> <li>• <b>General Information – External</b> (FYI information received from external sources)</li> <li>• <b>Unsolicited Materials/publications</b> (Not requested nor used)</li> <li>• <b>Basic/routine short-term communications</b> that do not document decision making or agency actions and not covered by another category, such as – “I am running late this morning” or “Come see me at my desk when you can”);</li> <li>• <b>Internet Browsing History</b> (cookies/cache/temp files on your computer)</li> <li>• <b>Organizing/Monitoring Work In Progress</b> (to-do lists; working notes; status logs)</li> <li>• <b>Records Documented as Part of More Formalized Records</b> (Notes used for data entry; raw stats/survey responses consolidated into a larger report or record if not required for other uses)</li> <li>• <b>Reference Materials</b> (gathered from external sources which do not provide evidence of agency work)</li> <li>• <b>Scheduling – Meetings/Appointments</b></li> <li>• <b>Secondary (Duplicate) Copies</b></li> </ul>	<p><b>Cutoff:</b> until no longer needed for agency business*</p> <p><b>Retention:</b> none</p> <p>*includes verification of successful conversion of information for records documented as part of more formalized records</p>	<p><b>Disposition Action:</b> Non Archival - Destroy</p>		<p>Do not files records to KC ERMS</p>	<p><b>Refer to section 13.0 of the State’s General Records Retention Schedule for a complete list of DANs in this series.</b></p> <p><b>Note: destruction documentation is not required for Transitory Records.</b></p>
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<p><b>8. RECORDS AND INFORMATION MANAGER SIGNATURE</b>  <i>I hereby certify that the records series as described comply with current federal, state, and local regulations as of the date listed in section 4, and I ensure the accuracy of this schedule.</i></p> <p><u>Gail Snow</u>                      <u>12/11/2018</u>  Gail Snow    Date</p>	<p><b>9. COUNTY ARCHIVIST SIGNATURE</b>  <i>I hereby certify that I have reviewed and approved the archival status of the records series as described on this schedule.</i></p> <p><u>Carol Shenk</u>                      <u>12/13/2018</u>  Carol Shenk    Date</p>
<p><b>10. AGENCY MANAGER SIGNATURE</b>  <i>I certify that I have read and understood these records retention requirements and agree to implement the records retention schedule for all records and information within the scope of my responsibility.</i></p> <p><u>Richard Watson</u>                      <u>12/11/18</u>  [Manager Name]    Date</p>	
<p><b>PUBLIC RECORDS COMMITTEE USE ONLY</b></p>	
<p><b>11. PRC APPROVAL</b></p> <p><u>Deborah Kennedy</u>                      <u>12/28/18</u>  Deborah Kennedy    Date  King County Public Records Committee</p>	