

EXAMPLE APPENDIX: LISTER/ASSESSOR RECORDS RETENTION PLAN

The following table reflects the types of records maintained by the (*name of town*), their location, GRS retention references, retention required by the reference, and the town/city additional retention requirements.

Workflow or Category	Example Records	Location	Applicable GRS or DO	GRS Minimum Retention Requirements	Retention Recommendations	Town Retention
Annual Maintenance	Property Records Cards	Example: Lower vault	GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Cost Sheets		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Change of Appraisal Reports		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Grand List Software Reports (Lister Copy)		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Homestead Reports		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Exemption Information (Voted article, PVR – 317, Valuation Calculations and/or Insurance Forms (CR-001))		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Sales Verification Letter		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Data Collection Forms		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Drawings, Sketches, Photographs		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	

	Permits (copies) and Reinspection Lists		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
	Current Use Applications, Maps and Worksheets		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance is superseded, plus 3 years. Recycle.	
Full Reappraisal	Property Record Cards		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Cost Sheets		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Change of Appraisal Reports		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Reappraisal Orders		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Reappraisal Compliance Plans, Reports and Three Prong Test		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Vendor Reappraisal Manual		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Reappraisal Work Documents and Research		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Reports of reappraised Grand Lists		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Property Valuation and Review (PVR) reappraisal decisions and acceptance		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Field Reviews		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	

	Drawings, Sketches, Photographs		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Reappraisal Sales Books		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Land Schedules		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Permits (Copies) and Reinspection Lists		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until full reappraisal is superseded, plus 3 years. Recycle.	
	Copies of Reappraisal Contract	Keep with Full Reappraisal files	GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
Inventories	Lister's Grand List with 411 (NOT Clerk Vault Copy)		GRS-1570.1170.48	Superseded, plus 2 years. Recycle.	Keep inventories until superseded by new inventory, plus 2 years. Recycle.	
	Lister's Abstract of Grand List with 411 (NOT Clerk Vault Copy)		GRS-1570.1170.48	Superseded, plus 2 years. Recycle.	Keep inventories until superseded by new inventory, plus 2 years. Recycle.	
	Form 411 as submitted to the State on Aug 15 and Jan) Attached to back of Grand List		GRS-1570.1170.48	Superseded, plus 2 years. Recycle.	Keep inventories until superseded by new inventory, plus 2 years. Recycle.	
	Tax Maps and indices		GRS-1570.1170.48	Superseded, plus 2 years. Recycle.	Keep inventories until superseded by new inventory, plus 2 years. Recycle.	
Administrative Records	Lister Hearing and Official Meeting Minutes		GRS-1000.1102.59	Permanent.	Permanent. Record in town clerk's vault.	

Legal Notices	Warnings and Notices		GRS-1570.1170.50	Completed/closed, plus 1 year. Recycle	Keep legal notices until date grand list is closed via form PVR 4155, plus 1 year. Recycle.	
	Notice of Appraisal for Property Withdrawn/Removed from Current Use (LV-314)		GRS-1570.1170.50	Completed/closed, plus 1 year. Recycle	Keep legal notices until date grand list is closed via form PVR 4155, plus 1 year. Recycle.	
	Certificates of Mailing (All)		GRS-1570.1170.50	Completed/closed, plus 1 year. Recycle	Keep legal notices until date grand list is closed via form PVR 4155, plus 1 year. Recycle.	
Day Logs	Lister Time Logs and Notebooks		GRS-1000.1103.145	Superseded. Recycle.	Keep logs until superseded by new election year, plus three years. Recycle.	
Notes	Lister/Assessor Notes		GRS-1000.1000.60	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Phone messages		GRS-1000.1000.60	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
Appeal Decisions	State Board – Court Decisions and Board of Civil Authority (BCA)(Lister copy)		GRS-1570.1108.133	Retain until completed/closed, plus 3 years. Recycle.	Retain until Grievance process is complete, plus 3 years. Recycle.	
	Lister Decision and Results of Grievance		GRS-1570.1108.133	Retain until completed/closed, plus 3 years. Recycle.	Retain until Grievance process is complete, plus 3 years. Recycle	
Appeal Petitions	Annual Maintenance Appeals and Applications for Grievance		GRS-1570.1108.67	Retain until completed/closed, plus 3 years. Recycle.	Retain until Annual Maintenance is complete, plus 3 years. Recycle.	
	Full Reappraisal Appeals and		GRS-1570.1108.67	Retain until completed/closed, plus 3 years. Recycle.	Retain until Full Reappraisal is complete, plus 3 years. Recycle.	

	Applications for Grievance					
Grievance/ Appeals Supporting material	Supporting information gathered or presented at a grievance hearing, including recordings or attorney work product.		GRS-1570.1108.36	Retain until completed/closed, plus 3 years. Recycle.	Retain until Grievance process is complete, plus 3 years. Recycle.	
Reference Sources	Copies of town reports or town warnings		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of Lister Hearing and Official Meeting Minutes		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of tax rates and calculations		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of TIF Information		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of Hold Harmless Information		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of Tax Stabilization Information		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of PILOT Information		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of Certificate of Name Change		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	

	Copies of Municipal Tax Rates Notice to PVR (Form 427)		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of PTTRs		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of Equalization Studies		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of deeds and Mobile Home Bills of Sale		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Copies of Form PVR 317 (Public, Pious, Charitable Exemption)		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Cell Tower Information (Does not include Lease Information)		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	E-911 Confidentiality Form		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Guidebooks, Fact Sheets and Course Materials		GRS-1000.1000.80	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
Registers or Databases	Grand list Software		GRS-1570.1170.81	Retain until superseded. Confirm with VSARA.	Keep database until replaced by new system. Contact VSARA for Disposition.	
	CAMA System		GRS-1570.1170.81	Retain until superseded. Confirm with VSARA.	Keep database until replaced by new system. Contact VSARA for Disposition.	
Returns	Tax Returns (for properties valued with Income Approach)		GRS-1570.1170.151	Retain until completed/closed, plus 3 years. Shred.	Keep until the date taxes are filed, plus 3 years. SHRED.	

	Subsidized Housing Information, Income and Expense		GRS-1570.1170.151	Retain until completed/closed, plus 3 years. Shred.	Keep until the date taxes are filed, plus 3 years. SHRED.	
	Utility Inventory Forms		GRS-1570.1170.151	Retain until completed/closed, plus 3 years. Shred.	Keep until the date taxes are filed, plus 3 years. SHRED.	
	Business Personal Property Inventory Forms		GRS-1570.1170.151	Retain until completed/closed, plus 3 years. Shred.	Keep until the date taxes are filed, plus 3 years. SHRED.	
	Cell Lease Information		GRS-1570.1170.151	Retain until completed/closed, plus 3 years. Shred.	Keep until the date taxes are filed, plus 3 years. SHRED.	
	Solar Valuation Calculations and PV-604		GRS-1570.1170.151	Retain until completed/closed, plus 3 years. Shred.	Keep until the date taxes are filed, plus 3 years. SHRED.	
Routine Correspondence	Routine Correspondence and Email from Taxpayers, District Advisors and PVR		GRS-1000.1000.28	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
	Change of Address		GRS-1000.1000.28	Retain until obsolete. Recycle.	Retain until updated in system, plus 3 years. Recycle	
Substantive Correspondence	Substantive Correspondence and Email from Taxpayers		GRS-1570.1170.9	Superseded, plus 3 years. Recycle.	Keep until annual maintenance or full reappraisal is superseded (as relevant), plus 3 years. Recycle.	
Worksheets	Lister/Assessor Draft Calculations/Cost Sheets		GRS-1000.1000.104	Retain until obsolete. Recycle.	Retain until obsolete. Recycle.	
Budget	Budget Requests		GRS-1000.1012.69	Retain until complete/closed, plus 3 years. Recycle.	Retain until budget is approved plus 3 years. Recycle.	

Logs	Mapper Logs (updates/edits sent and received)		GRS-1000.1103.145	Retain until superseded. Recycle	Retain until requested changes have been made and verified. Recycle.	
	Unresolved Issues Log		GRS-1000.1103.145	Retain until superseded. Recycle	Retain until issue(s) resolved. Recycle.	

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