RECORDS RETENTION AND DISPOSITION SCHEDULE

County/Local: County Assessors

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION *(This Retention Schedule is approved on a space-available basis)*	RETENTION PERIOD
1	AS 12-01	**APPEALS PROCESS FORMS** Records may include, but are not limited to, SF 20916 (Form 115), SF 21522, SF 43087, SF 49149, SF 53165 (Form 137 TP), SF 53626 (Form 134), SF 53958 (Form 130), or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
2	AS 12-02	**ASSESSMENT FORMS** Records may include, but are not limited to, SF 466 (Form 2), SF 786, SF 7878, SF 9931 (Form G&O-1), SF 9283 (Form 122), SF 17592 (Form 137R), SF 18158, SF 18160, SF 18602, SF 18603, SF 21366, Form 11 R/A), SF 21368 (Form 111/PP), SF 21521 (Form 113/PP), SF 22691 (Form 122A), SF 45650 (Form 11 C/I), SF 46725 (Form 113), SF 46885, SF 49865 (Form 29MH), SF 51536 (Form 135), SF 53949, SF 53950 (Form 137PF), SF 54193, or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
3	AS 12-03	**REAL ESTATE IMPROVEMENTS IN ECONOMIC REVITALIZATION AREA** Records may include, but are not limited to, SF 18379 (Form 322), SF 57166 (Form CF-1), and SF 57167 (Form SB-1), or their substitutes, as well as supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
4	AS 12-04	**DEDUCTION FORMS - GENERAL** Records may include, but are not limited to, SF 12662, SF 45651, SF 52500 (Form RE-CCP), SF 53179 (Form 322/VBD), SF 53812, or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
5	AS 12-05	**DEDUCTION FORMS - EXTENDED USE** Records may include, but are not limited to, SF 5473 (Form HC10), SF 18865 (Form SES/WPD), SF 43708, SF 43709, SF 43710, SF 49567 (Form 322A), SF 49568 (Form 322), SF 52501 (Form EZ-2), or their substitutes, as well as supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
6	AS 12-07	**PROPERTY TAX EXEMPTION FORMS** Records may include but are not limited to: SF 9284 (Form 136), SF 49585 (Form 120), SF 54173, and their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
7	AS 12-08	**PERSONAL PROPERTY FORMS - GENERAL** Records may include, but are not limited to, SF 10068 (Form 104), SF 11274 (Form 103-Short), SF 11405 (Form 103-Long), SF 12980 (Form 106), SF 22649 (Form 103-I), SF 22667 (Form 103-T), SF 23000 (Form 103-N Schedule I), SF 24056 (Form 103-P), SF 24057 (Form 103-O), SF 42963 (Form MOD-1), SF 50006 (Form 102), SF 51765 (Form CF-1/PP), SF 52497 (Form 103-PS), SF 52498 (Form 103-PS/ERA), SF 52499 (Form PP-CCP), SF 53854 (Form 103-SR - Single Return), SF 53855 (Form 104-SR - Single Return), SF 54182 (Form 103-IT), SF 54484 (Form 103-CTP/EL), and their substitutes, as well as any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
8	AS 12-09	**PERSONAL PROPERTY FORMS - EXTENDED USE** Records may include, but are not limited to, SF 51764 (Form SB-1/PP), SF 52503 (Form 103-ERA), SF 52515 (Form 103-EL), SF 54483 (Form 103-CTP), or their substitutes, related abatement records, and any supporting documents.	DESTROY ten (10) years after expiration of deduction eligibility and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.

9	AS 12-10	**UTILITY FORMS** Records may include, but are not limited to, SF 31289 (U.D. Form 32), SF 40408 (U.D. Form 45), SF 46373 (DLGF ? Air Pollution Control Equipment (Schedule A-3), SF 47338 (Schedule A-5), SF 47339 (Schedule A-6), SF 47340 (Schedule A-7), SF 47341 (Schedule A-8), SF 52446 (Form SB-1/UD), SF 52447 (Form UD-ERA), SF 52448 (Form CF-1/UD), or their substitutes, and any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
10	AS 12-11	**MISCELLANEOUS** Records may include, but are not limited to, SF 23261, SF 23341 (Form 1), SF 43779, SF 46021, SF 52694, or their substitutes, and any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
11	AS 12-12	**PROPERTY RECORD CARDS** Records may include, but are not limited to, SF 50055, SF 50056, SF 50057 or their substitutes, and any supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
12	AS 12-13	**INHERITANCE TAX** State tax imposed on an individual's right to receive assets from a deceased person's estate. No longer created after the repeal of 45 IAC 4.1 in 2013; it is obsolete as of January 2023 when the last remaining records reached their disposition date.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
13	AS 12-14	**OBSOLETE FORMS** Records may include, but are not limited to, SF 1882 (Form 1 ? Tax Return), SF 11277 (Form 105), SF 12483 (Form 133), SF 21513 (Form 130), SF 22666 (Form 103-W), SF 22671 (Form 101), SF 34608 (Form 15), SF 44971 (Form 104-C) SF 44972 (Form 103-C), SF 46062 (Form 1-N), SF 52502 (PPID-1), SF 52504 (RPID-1), SF 52511 (UDID), or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
14	AS 20-01	**TAX STATEMENT RECORDS** Records may include, but are not limited to, SF 53569 (Form TS-1A), SF 53915 (Form TS-1P), SF 53954, SF 54060 (Form TS-1L), or their substitutes, and any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.