

GENERAL SCHEDULE #37 - County Equalization Departments

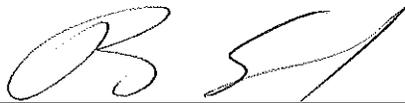
This records Retention and Disposal Schedule covers records that are commonly found in **county equalization departments**. The records that are described on the attached pages are deemed necessary (1) for the continued effective operation of Michigan government, (2) to constitute an adequate and proper recording of its activities, and (3) to protect the legal rights of the government of the State of Michigan and of the people. We, the undersigned, believe that this schedule meets the administrative, legal, fiscal and archival requirements of the State of Michigan.



Nicolas L. Wheeler, MAAO(3), President
Michigan Association of Equalization Directors

7/11/17

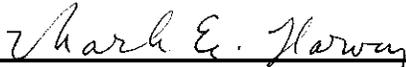
(Date)



Brice Sample, Records Manager
Department of Technology, Management and Budget, Records Management Services

8/14/17

(Date)



Mark E. Harvey, State Archivist
Department of Natural Resources, Archives of Michigan

10/2/17

(Date)

APPROVED

State Administration Board

10.24.2017

(Date)

GENERAL RETENTION SCHEDULE #37 COUNTY EQUALIZATION DEPARTMENTS

INTRODUCTION

Public Records

The Michigan Freedom of Information Act (FOIA) ([MCL 15.231-15.246](#)) defines public records as recorded information “prepared, owned, used, in the possession of, or retained by a public body in the performance of an official function, from the time it is created.”

Retention and Disposal Schedules

Michigan law (MCL [399.5](#) and [750.491](#)) requires that all public records be listed on an approved Retention and Disposal Schedule that identifies the minimum amount of time that records must be kept to satisfy administrative, legal, fiscal and historical needs. Local situations may require retention beyond the periods listed, and nothing prevents an office from retaining records longer than the specified period of time. Schedules also identify when records may be destroyed, and when certain records can be sent to the Archives of Michigan for permanent preservation. *Records cannot be destroyed unless their disposition is authorized by an approved Retention and Disposal Schedule.* All schedules are approved by the Records Management Services, the Archives of Michigan and the State Administrative Board. There are two types of schedules that government agencies may use:

- **General Schedules:** cover records that are common to a particular type of government agency, such as a county equalization department. General schedules may not address every single record that a particular office may have in its possession. *General schedules do not mandate that any of the records listed on the schedule be created.* However, if they are created in the normal course of business, the schedule establishes a minimum retention period for them.
- **Specific Schedules:** cover records that are not listed on general schedules, because they are unique to a particular government agency, or a general schedule for the function does not exist. Specific schedules always override general schedules. Specific schedules only address the records of the agency named on the schedule, and may not be used by another agency. The retention periods on specific schedules are absolute minimums and maximums, so agencies should clean up their files at least annually to remain in compliance.

Unofficial Documents

[General Schedule #1](#) addresses the retention of “nonrecord” materials. These documents are broadly defined as drafts, duplicates, convenience copies, publications and other materials that do not document agency activities. These materials can be disposed of when they have served their intended purpose. Government agencies need to identify the “office of record” when multiple offices possess copies of the same record. The “office of record” is responsible for following the retention period that is specified, duplicates do not need to be retained.

Record Maintenance

Records can exist in a wide variety of formats, including paper, maps, photographs, microfilm, digital images, e-mail messages, databases, etc. The retention periods listed on this general schedule do not specify the format that the record may exist in, because each government agency that adopts this schedule may choose to retain its records using different recording media. Government agencies are responsible for ensuring that all of their records (regardless of format) are properly retained and remain accessible during this entire retention period. All records need to be stored in a secure and stable environment that will protect them from tampering, damage and degradation. Electronic records are dependent upon specific hardware and software to be accessed and used. It is important to understand that the original technology that is used to create electronic records will eventually become obsolete. As a result, government agencies should work with their information technology staff to develop preservation plans for retaining electronic records with long-term (more than 10 years) retention requirements. Various laws (including the Records Reproduction Act, [MCL 24.401-24.406](#)) identify acceptable formats for retaining public records; agencies are responsible for understanding and complying with these laws.

Suspending Destruction

Government agencies must immediately cease the destruction of all relevant records (even if destruction is authorized by an approved Retention and Disposal Schedule) if they receive a FOIA request, if they believe that an investigation or litigation is imminent, or if they are notified that an audit, investigation or litigation has commenced. Relevant records may exist in electronic formats (such as e-mail, digital images, word processed documents, databases, backup tapes, etc.). Failure to cease the destruction of relevant records could result in penalties.

Additional Assistance is Available

The State of Michigan Records Management Services is available to assist government agencies with their questions about record retention and acceptable recording media. Agencies may contact the Records Management Services at (517) 335-9132. Additional information is also available from the Records Management Services' website <http://www.michigan.gov/recordsmanagement/>, including records management manuals, general schedules, e-mail retention guidelines, microfilming standards and digital imaging standards, free records management training for local governments, etc.

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Item #	Series Title	Series Description	Retention Period	Approval Date
Agency Name: County Equalization Departments				
General Administrative Records				
100	General Correspondence	General correspondence does not pertain to a specific issue and it is often organized chronologically or by correspondent's name. General correspondence may include referral correspondence. If the correspondence does pertain to a specific issue it should be filed with other relevant records. General correspondence may exist in a variety of formats, including memos, letters, notes and electronic mail messages. This series also includes automated or manual tools that index and/or track when correspondence was received, the topic of the correspondence, who is responsible for responding to the correspondence, and when the correspondence is considered closed for further action.	RETAIN UNTIL: Date sent or received PLUS: 2 years THEN: Destroy	10/24/2017
101	Transitory Records	Transitory records relate to the activities of the agency, but have temporary value and do not need to be retained once their intended purpose has been fulfilled. These records are not an integral part of administrative or operational activities, are not required to sustain administrative or operational functions, are not regularly filed in a standard recordkeeping system, are not required to meet statutory obligations, and are recorded only for the time required for the completion of actions. Examples of transitory records include routine requests for information that require no: administrative action, policy decision, special compilation or research. They may also include requests to order supplies, reminders for an upcoming meeting, etc.	RETAIN UNTIL: Activity is completed THEN: Destroy	10/24/2017
102	Freedom of Information Act (FOIA) Requests	These records document any requests for information or public records. They may include, but may not be limited to, requests for information, correspondence, a copy of the information released, and billing information. Any written request for a public record is a Freedom of Information Act (FOIA) request.	RETAIN UNTIL: Date request is filled PLUS: 1 year THEN: Destroy	10/24/2017

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Item #	Series Title	Series Description	Retention Period	Approval Date
103	Department Policies and Procedures	These records document the policies and procedures of the department. They may also include copies of other county related procedures such as emergency operations, human resources, and other similar materials.	RETAIN UNTIL: Policy is superseded by a new version THEN: Destroy	10/24/2017
104	Finance / Budget	These records document financial or budget reporting for the equalization department. They may include, but may not be limited to, mileage/work logs, purchase requests, invoices and receipts, and payroll reports. These records also document department budget analysis and planning. They may include, but may not be limited to, budget requests, statistics, budget amendments, budget summaries, and balance sheets. These documents would not be the official county budget.	RETAIN UNTIL: Fiscal year ends PLUS: 2 years THEN: Destroy	10/24/2017
105	Subject Files	These records document administrative analysis, program and project planning, procedure development, and programmatic activities. Subject files are generally organized alphabetically by topic. Topical files may be specific to each county's operations. They may include, but may not be limited to, periodic activity reports (narrative and statistical), special reports, project planning notes, organization charts, land division applications, newspaper notices, MTT appeals, Impact Aid reports, SEV lists by authority, IFT reports, and other similar documents. Subject files do NOT include files related to individual program activities, human resources files, and accounting records. For topics of continuing interest, files may be segmented into annual files.	RETAIN UNTIL: Topical file is of interest for ongoing administration PLUS: 5 years THEN: Destroy NOTE: Some topical files may have historical value and should be kept longer	10/24/2017
106	Planners/Calendars	These records track an individual staff member's work-related meetings, assignments, and tasks. Individual employees are responsible for retaining their planners/calendars for the duration of this retention period. They may be paper or electronic.	RETAIN UNTIL: Scheduled event takes place PLUS: 2 years THEN: Destroy	10/24/2017

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Item #	Series Title	Series Description	Retention Period	Approval Date
107	Staff and Project Meeting Records	These records document staff meetings, meetings with other government agencies, etc. These records do not include Board of Commissioners meetings, council meetings and other official boards, committees or commissions of the county. They may include, but may not be limited to, meeting minutes, agendas, and distribution materials. Meeting records may also be retained in subject files, if they relate to a specific project.	RETAIN UNTIL: Meeting date PLUS: 2 years THEN: Destroy	10/24/2017
Equalization Study Records				
200	Sales Study Records	These records document the annual sales study conducted by the Equalization Department. They may include, but may not be limited to, official forms required by the Michigan Department of Treasury - State Tax Commission (such as L-4015 - Sales Study, L-4017 - Sales Ratio Study for Determining the Starting Base - 24 Month), L-4047 - Sales Ratio Study for Determining the Starting Base - 12 Month; also known as Treasury Form 2793), and supporting documents used to verify sales within the study (such as Real Property Statements, Transfer Affidavits, Real Property Statements for Commercial and Industrial, and Apartment Property Owners).	RETAIN UNTIL: Date created PLUS: 3 years THEN: Destroy	10/24/2017
201	Appraisal Study Records	These records document the annual appraisal study conducted by the Equalization Department. They may include, but may not be limited to, official forms required by the Michigan Department of Treasury - State Tax Commission (i.e. L-4015a - Appraisal Study Listing), and supporting documents (i.e. appraisal record cards, economic condition factor (ECF) studies, land value studies, personal property audits and reviews, and Tentative Ratios and Factors reports).	RETAIN UNTIL: Date created PLUS: 3 years THEN: Destroy	10/24/2017

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Item #	Series Title	Series Description	Retention Period	Approval Date
202	Analysis for Equalization Records	These records document the annual Analysis for Equalization that is conducted by the Equalization Department. They may include, but may not be limited to, official forms required by the Michigan Department of Treasury - State Tax Commission (such as L-4018R - Analysis for Equalized Valuation - Real Property, L-4018P - Analysis for Equalized Valuation - Personal Property and Tentative Ratios and Factors).	RETAIN UNTIL: Date created PLUS: 3 years THEN: Destroy	10/24/2017
County Equalization Records				
300	Equalized Value Finalizing Records	These records document the annual process of finalizing county equalized values after the conclusion of local unit March Board of Review sessions. They may include, but may not be limited to, official forms required by the Michigan Department of Treasury - State Tax Commission for reporting equalized values (such as L-4023 – Analysis for Equalization Valuations Ratios and Factors, L-4024 – Personal and Real Property Totals, L-4037 – State Tax Commission Assessment Roll Certification (County Board of Commissioners) CBC, and non-standardized reports prepared by the Equalization Department to communicate the final equalized values to the County Board of Commissioners for their approval.	RETAIN UNTIL: Date created PLUS: 3 years THEN: Destroy	10/24/2017

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Item #	Series Title	Series Description	Retention Period	Approval Date
301	Taxable Value Reporting Records	These records document the annual reporting of taxable values to the Michigan Department of Treasury - State Tax Commission. They may include, but may not be limited to, official forms required by the State Tax Commission (such as L-4046 – Taxable Valuations), other reports of taxable values for eligible reimbursements in compliance with laws authorizing specific exemptions for qualifying commercial and industrial personal property (such as Personal Property Summary Report for Debt Millage Rate and Reimbursement Calculations (a.k.a L-4050) and Inter-County Personal Property Summary Report for Debt Millage Rate and Reimbursement Calculations (a.k.a. L-4050 IC)), appeals of valuations to the State Tax Commission (such as L-4154 – Assessor or Equalization Director’s Notice of Property Incorrectly Reported or Omitted from Assessment Roll), and supporting documents needed to produce the reports and forms.	RETAIN UNTIL: Date created PLUS: 3 years THEN: Destroy	10/24/2017
302	Millage Records	These records document the calculation of millage rollbacks and lawful levy determinations. They may include, but may not be limited to, official forms required by the Michigan Department of Treasury - State Tax Commission for reporting millage rollback fractions and levy amounts (such as L-4025 – Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review, L-4025 SEV – Calculation of Taxable Valuations Including Additions, Losses and Totals for Units Which Were Not Equalized as Assessed, L-4028 – Millage Reduction Fraction, L-4028 IC – Complete Millage Reduction Fraction, Inter-County, L-4034 – Millage Reduction Fraction Calculations Worksheet, L-4029 – Tax Rate Request, L-4297 – Truth in Taxation Notice), and supporting documentation used to produce these reports.	RETAIN UNTIL: Date created PLUS: 8 years THEN: Destroy	10/24/2017

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Item #	Series Title	Series Description	Retention Period	Approval Date
303	Apportionment Records	These records document the finalization of millage levies. They may include, but may not be limited to, official forms required by the Michigan Department of Treasury - State Tax Commission for millage levy and apportionment (such as L-4402 – Statement Showing Taxable Valuations and Mills Apportioned), supporting documents used to produce this report, and non-standardized reports prepared as presentation documents for County Boards of Commissioners.	RETAIN UNTIL: Date created PLUS: 10 years THEN: Destroy	10/24/2017
Mapping Records				
400	Tax Maps	These records document mapping activities that support the collection of taxes. They may include, but may not be limited to, paper tax maps, land value maps, sales maps, recorded and non-recorded surveys.	RETAIN UNTIL: Date created PLUS: 5 years THEN: Destroy	10/24/2017
401	Geographic Information System (GIS) Data	These records document different data layers which could be stored for GIS mapping procedures (such as parcel shape files, ESN, fire box, recycling drop off stations, PLSS framework). They may include, but may not be limited to, other forms of digital mapping or imagery files, and supporting software programming (such as oblique imagery, orthophotography, and lidar).	RETAIN UNTIL: Date created PLUS: 5 years THEN: Destroy	10/24/2017