

State Tax Commission March 23, 2010 Tip

Topic: Retention of Assessment Rolls



Dear STaCy;

I recently heard a couple different view points on local unit record retention, specifically related to assessment rolls. One view point indicated that the “Assessment” Roll needed to be retained for 20 years. A second view point suggested that the “Work” Roll that is turned into the March Board of Review is to be retained for 20 years. Can you please clarify which “Roll” needs to be retained and for how long?

Sincerely,
Ms. Peas N Ques

Dear Ms Ques;

Excellent question! Let’s see if we can provide you with some helpful resources.

First, a public record is defined by MCL 15.231-15.232 which states a public record is “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.”

Second, Michigan law requires that:

- all records be listed on an approved Retention and Disposal Schedule
- all Retention and Disposal Schedules must be formally approved by the Records Management Services [in the Department of History, Arts & Libraries (HAL)], the Archives of Michigan and the State Administrative Board. In addition, no public records may be destroyed without the authorization of an approved Retention and Disposal Schedule.

So, for clarification, the State Tax Commission does not set record retention schedules, or make recommendation to public bodies on this matter. However, there are excellent resources available where public bodies can gain additional information on how to properly retain their public records. Some of those resources are as follows, but are not limited to: State of Michigan (Department of Management & Budget), Michigan Municipal League and the Michigan Township Association.

Sincerely,
STaCy