



December 24, 2024

Assessor of Property Records

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reference Number: CTAS-2049

Assessor of Property Records. The records included in this schedule are only those specific to the office of the assessor of property. Records that may be kept in the same format by several county offices (such as employment records, purchasing records, etc.) will be found listed under topical retention schedules in this manual. Included in this table is a listing of “obsolete” records. Your office should no longer be generating these records. They are still included in the disposition schedule so that anyone discovering those materials in older records of the office will know how to deal with them. To a certain extent, the records kept by county offices vary from county to county in either the format of record kept, the name given to the record, or the frequency of its occurrence. The fact that a certain record is listed in this schedule does not necessarily indicate that you should have it in your office. It may be a format for record-keeping that was never utilized in your county, or you may keep the record under a different name. If you have records in your office that are not listed in this schedule by name, check the descriptions of the records to see if we may have called it by a different term. If you still cannot locate any entry relative to the record, contact us at the County Technical Assistance Service for guidance in determining the disposition of the record and so we can make note of that record’s existence to include it in future revisions of this manual.

Retention Schedule for Assessor of Property

Description of Record	Retention Period	Legal Authority/ Rationale
<p>01-001 Aerial Photographs—Aerial photographs of flyovers. Negatives may be available at the State Department of Transportation’s photographic lab.</p>	<p>Retain in office for one year after replacement by a newer, more current aerial photograph and one year after next re-appraisal. Older generations of photographs may be removed from the office and transferred to an archives or library within the discretion of the County Public Records Commission but should not be destroyed.</p>	<p>Keep for operational purposes through correction period and greenbelt re-certification to cover appeal period. This record series has a high historical and archival value and should be preserved for those reasons, although it is not necessary to maintain the older records in the assessor’s office.</p>
<p>01-002 Appeals and Reports to the State Board of Equalization and Court Appeals—These records consist of notice of hearing, name of property owner, appeal from county board of equalization, assessment, address, and time and place of hearing. Also included in this group of documents are documents involving appeal to the courts.</p>	<p>Retain two years after final disposition of case, then destroy. NOTE: A copy of all appeals should be kept by the State Board of Equalization also.</p>	<p>Keep to make certain the ruling is properly applied and that all parties understand the final determination of the issue.</p>
<p>01-003 Application for Classification of Real Property under the Agricultural Forest and Open Space Land Act (Greenbelt)—Prior to May 1999, this record series also includes re-certifications on farmland (Approved application are also retained in the register of deed’s office).</p>	<p>Retain four years, then destroy.</p>	<p>Retention period based on three year period of liability for rollback taxes.</p>
<p>01-004 Assessment Exemptions, Applications for—Copy of applications showing property owner’s name, address, ward or district, date acquired, lot size or acreage, value, how property used, other purposes to be used for, signature of applicant, and notarization.</p>	<p>Retain copy of approved applications until two years after exemption expires, then destroy. Retain rejected applications for two years, then destroy.</p>	<p>Keep for audit purposes of the State Board of Equalization.</p>
<p>01-005 Assessment Rolls—Record of all assessments on real and personal property,</p>	<p>Retain three years, then destroy.</p>	<p>Retention based on time period for corrections and</p>

Retention Schedule for Assessor of Property

Description of Record	Retention Period	Legal Authority/ Rationale
<p>showing name of taxpayer, civil district or ward, location and description of property, assessed valuation, date of assessments, acreage of farm land, and number of town lots.</p> <p>01-006 Board of Equalization Minutes and Reports—Daily record of proceedings of the board in regular session, showing date of meeting, names of members present, and petitions for adjustment of tax assessments of personal and real property, showing the name of petitioner, amount of original assessment, recommendations of the board, and date of adjustment, if made.</p>	Retain 12 years.	<p>rollback issues. This record is stored for a longer term with the trustee.</p> <p>T.C.A. § 67-5-1414 states that these records shall be kept for at least 10 years. It is recommended that the records be kept 12 to cover the 2 year period before taxes become delinquent and the 10 year statute of limitations.</p>
<p>01-007 Building Permits, copies of—Show name of owner, amount of money to be expended, type of structure, location, date, and name of contractor.</p>	Retain one year after assessment, then destroy.	These are used to find new construction. Once improvement is assessed, the record has no use.
<p>01-008 CAAS Cards (Computer Assisted Appraisal System)—Property record cards for rural, residential, industrial, commercial, and exempt property, giving information on ownership, assessment records, use or occupancy, construction date, age and condition, land description, sales and rental information, street improvements, utilities and services, topography, accessory buildings, improvements, valuations, notations, etc.</p>	Retain most current card until a change is required to each parcel. Destroy obsolete cards when no longer of use to the office in accordance with regulations of the Public Records Commission.	Working paper. T.C.A. § 10-7-406(b). Property record cards are now a permanently retained type of record along with implementation of the state's online data base system.
<p>01-009 Certificates of Public Utilities Tax Valuations by Office of State Assessed Properties, copy of—Tax roll listing total assessment of public utilities in the county by the office of state assessed properties.</p>	Retain annual assessments one 1 year, then destroy. Original is filed with trustee and state office maintains the record.	This record is like a tax roll for public utilities that are assessed by the state.
<p>01-010 Correctional Book or File (Also includes proration book)—Files of copies of letters of corrections sent to the Trustee wherein corrections are made on the tax roll and corrections where property has been transferred and a proration of tax between the transferrer and the transferee is made. This documentation includes the reason for the correction, the nature of the error.</p>	Retain three years, then destroy. Original is on record in the trustee’s office.	Retention period based on correction period for property taxes.
<p>01-011 Deeds, Copies of—Copies of warranty deeds used by assessor in determining ownership, property boundaries, location, etc., of property.</p>	Destroy when obsolete or when purpose of retention has been served.	Working paper used only for deed transfers. T.C.A. § 10-7-406(b). Also filed permanently with register.
<p>01-012 Field Books (a.k.a. Mini-maps, Mapping) Plats and notes used for location of property to be assessed, showing owner’s name and assessed valuation.</p>	Destroy when obsolete or when purpose of retention has been served in accordance with rules of the Public Records Commission.	Working paper. T.C.A. § 10-7-406(b).
01-013 Income Expense Records	Keep until next re-appraisal.	Term of retention based on appraisal cycle for the county.
<p>01-014 Maintenance Log of All Property Transfers—Form CT-007 used to record all transfers and sales. This form should be in continuous use.</p>	Retain for five years, then destroy.	Valuable record for checking property transfers.
01-015 Maps, Soil Delineation and Land	Retain in office until newer,	In-office retention period

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Description of Record	Retention Period	Legal Authority/ Rationale
<p>Value— Land grade maps.</p>	<p>more current information is available, and until next re-appraisal. Older generations of maps may be removed from the office and transferred to an archives or library within the discretion of the county public records commission but should not be destroyed.</p>	<p>based on re-appraisal cycle for the county. This record series has a high historical and archival value and should be preserved for those reasons, although it is not necessary to maintain the older records in the assessor’s office.</p>
<p>01-016 Ownership Maps and Index, Rural and Urban—These maps reflect the status of real property as of January 1 of each year.</p>	<p>Retain only current and one previous generation of ownership maps and indexes. Older generations of photographs may be removed from the office and transferred to an archives or library within the discretion of the county public records commission but should not be destroyed.</p>	<p>Useful in office for tracking property changes and as evidence in challenges to tax sales. This record series has a high historical and archival value and should be preserved for those reasons, although it is not necessary to maintain the older records in the assessor’s office.</p>
<p>01-017 Personal Property—Audit Records Supporting information and documentation for audit. Note: Except for the return schedule and assessment, the rest of this record series must be kept confidential and should be stored separately.</p>	<p>Retain for four years after assessment roll is complete, unless tax is subject of appeal to board of equalization or courts. Do not destroy until any such appeal is exhausted.</p>	<p>Retain in case of forced assessments.</p>
<p>01-018 Personal Property— Record Cards and Tax Schedule Forms—Cards show business name, property location, type of business, map, group and parcel number, business code, mailing address, tax year, date schedule furnished, date schedule returned, date audited and assessed, assessment ratio, property value and type of assessment. Tax schedules show firm or trade name, business location, owner(s) of business, tax billing address, map, group and parcel number, assessment date, due date, property description, year, cost and value, leased property data, and assessor’s calculations.</p>	<p>Retain for four years after assessment roll is complete, unless tax is subject of appeal to board of equalization or courts. Do not destroy until any such appeal is exhausted.</p>	<p>Retain in case of forced assessments.</p>
<p>01-019 Property Transfers, Record of (Ledgers)—Show date, grantee, grantor, description of property, district, acreage, assessed valuation, consideration, deed book and page number. Similar to maintenance log.</p>	<p>Retain five years, then destroy.</p>	<p>Valuable record for checking property transfers.</p>
<p>01-020 Sales Verification Forms—Form shows owner’s name, address, location of property, lot size or acreage, subdivision name, date, etc.</p>	<p>Keep till next re-appraisal.</p>	<p>Retention period based on re-appraisal cycle for that county.</p>
<p>OBSOLETE RECORDS</p>		
<p>01-021 Data Processing Tapes—File record of all the essential assessment information in the county. Information kept in different format now.</p>		<p>Destroy (obsolete record).</p>
<p>01-022 Date Take Off Forms, for Comparable Sales—Form shows date, location, subdivision, date acquired, sale price, type or use, zoning, number of rooms or units, annual income from, square footage, land, improvements,</p>		<p>Retain three years, then destroy (obsolete record).</p>

Retention Schedule for Assessor of Property

Description of Record	Retention Period	Legal Authority/ Rationale
and total appraisal.		
01-023 Date Take Off Forms, for Updating —Form shows owner's name, address, location of property, lot size or acreage, subdivision name, date, whether new parcel or update, etc.		Destroy (obsolete record).
01-024 Merchant’s Ad Valorem Tax Ledgers —Show firm name, business address, assessed value, amount of tax, penalty, total, date due, delinquent date, date paid, and bill number.		Destroy (obsolete record).
01-025 N.A.L. Cards (Name, Address, Legal Description Cards) —These data processing cards contain information such as property owner’s name, address, acreage, lot size and number, zone, acquisition date, appraisal, subdivision name, house number, etc.		Record is eligible for destruction, however, the information in this record series can be useful (obsolete record).
01-026 Petitions for Review of Assessment —Petitions for assessment review showing date, owner's name, address, phone, type of property, residential data, income information, date on apartments, agricultural lands, reasons why assessor is in error, etc.		Destroy (obsolete record).

Source URL: <https://www.ctas.tennessee.edu/eli/assessor-property-records>