

SCHEDULE 12 – ASSESSOR’S RECORDS

Series	Series Title	Description	Retention
12.1	Assessor's Returns	Reports completed and filed by assessors on property valuations within county.	Permanent
12.2	Callbacks	Record of property owners not available to assessor on first visit, who must be called to make an appointment so the assessor can gain access to the property	5 years
12.3	Declaration of Value Forms	Forms filed as part of real estate transfer showing selling price of property	5 years
12.4	Personal Property	Lists of taxable personal property owned by residents of municipality	6 years
12.5	Property Transfers and Property Listings	Record of property transferred from owner to owner, and lists of real property in the municipality	Permanent
12.6	Revaluations	Detail created by the process of re-valuing properties. Before these records can be destroyed, the summary information (new valuation and effective date) should be incorporated in the Assessor's permanent records.	6 years
12.7.a	Tax Abatement Records, Municipal - Application for Abatement	Applications for tax abatement filed with municipality	3 years
12.7.b	Tax Abatement Records, Municipal - Record of Abatements Granted/Refused	Record of abatements granted and refused by municipality	Permanent
12.8	Tax Exemption Records	This series is defined as any record that states the name of a person or business granted an exemption; the amount of that exemption, and the reason for granting it. Tax exemptions must be recorded in the Valuation Book in order for records described in this item to be destroyed.	
12.8.a	Tax Exemptions - Blind Exemptions	An individual who is determined to be legally blind is eligible for a tax exemption.	3 years, after exemption has expired Not Confidential, per Title 36, §654
12.8.b	Tax Exemptions - Denial of Homestead Exemption	If the assessor (or state tax bureau) determines that a property is not entitled to an exemption, and further determines that a property improperly received a homestead exemption for any of the 10 years immediately preceding this determination, the assessor shall supplementally assess the property for which the exemption was improperly received, plus costs and interest.	10 years Not Confidential, per Title 36, §686

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12.8.c	Tax Exemptions - Estates of Veterans	A veteran who served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible for an exemption. Applications and attachments are considered confidential.	3 years, after exemption has expired Confidential, per Title 36, §653
12.8.d	Tax Exemptions - Maine Resident Homestead Property Tax Exemption	Provides a measure of property tax relief for certain individuals that have owned homestead property in Maine for at least 12 months and make the property they occupy on April 1 their permanent residence.	3 years, after exemption has expired Not Confidential, per Title 36, §681-689
12.8.e	Tax Exemptions - Taxpayers List	Only attached proprietary and confidential information is confidential and exempt from the provisions of Title 1, Chapter 13. For purposes of this section, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations.	3 years, after exemption has expired Confidential, per Title 36, §653
12.9	Tax Maps	Maps showing municipalities' lot numbers, owners, etc	Permanent
12.10	Tree Growth Files	Program to provide tax incentive to owners of forested land to manage it per guidelines.	3 years after last parcel or portion of a parcel included in original filing is totally withdrawn from program
12.11	Valuation Records	Valuation book, valuation cards, or any method used to track properties for that purpose. It is not necessary to retain a separate valuation list permanently, although one may be created for convenient use.	Permanent