### Aggregate Abstracts

**TITLE:** Aggregate Abstracts  
**CUTOFF:** EOSFY

**DESCRIPTION:** Aggregate Abstracts are used to determine the equalized assessed value of property within a county. Aggregate Abstracts are also used to determine the classification of the county and distribution of county aid road trust funds. Records include, but may not be limited to Aggregate Abstract, Forms 11 and 11A, including Chapter 100 Report. The Aggregate Abstract provides information for compliance to Section 26(b), Article VI, Constitution of Missouri, and Section 137.245 RSMo.

**NOTES:** The county assessor includes the Aggregate Abstracts current assessed value of all property residing in political subdivisions situated within the territorial limits of the county. The value shall be utilized for the purpose determining the debt limitation on local government.

**RETENTION:** Years: 10  
**MONTHS:** 0  
**DAYS:** 0

**DISPOSITION ACTION:** Destroy

**SERIES:** 7228  
**SERIES STATUS:** Approved  
**APPROVAL DATE:** 11/13/2013

### Original County Ownership Maps

**TITLE:** Original County Ownership Maps  
**CUTOFF:** EOSFY

**DESCRIPTION:** The use of assessment maps facilitates the identification of each parcel within a county and ensures that all lands are inventoried. Each parcel is assigned a parcel identifier or parcel number, which represents a specific land parcel and serves to reduce a lengthy legal description to a uniform and manageable expression. Section 5.1 C, of the State Tax Commission Assessors Manual.

**NOTES:** Maps can be found on the Geographic Information System web site.

**RETENTION:** Years:  
**MONTHS:**  
**DAYS:**

**DISPOSITION ACTION:** Permanent

**SERIES:** 7233  
**SERIES STATUS:** Approved  
**APPROVAL DATE:** 11/13/2013
### Public Utility Reports

**TITLE:** Public Utility Reports  
**DESCRIPTION:** Public Utility Reports provide information and analysis on the electric, natural gas, water and telecommunications industries. Records include, but are not limited to the contact information on the public utility, the public utilities and the covered entities in which individuals hold executive positions and identification of the interlock described in 18 CFR 46.4. This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 CFR section 366.23.  
**CUTOFF:** EOSFY  
**RETENTION:** Years: 10  
**DISPOSITION ACTION:** Destroy  
**SERIES:** 7222

### Ratio Studies

**TITLE:** Ratio Studies  
**DESCRIPTION:** Ratio studies are the fundamental means of measuring the accuracy of the real property assessment process in all 114 counties and the City of St. Louis. The studies determine the level and uniformity of selected property classifications. The ratio indicates a relationship of the county assessor's appraised value to market value. Types of ratio studies are Residential Ratio Study, Agricultural Ratio Study, and Commercial Ratio Study. Agricultural Studies were suspended in 2007. Records kept pursuant to Section 138.440.4 RSMo.  
**CUTOFF:** EOSFY  
**RETENTION:** Years: 10  
**DISPOSITION ACTION:** Destroy  
**SERIES:** 7223
### Reassessment Equalization County Records

**TITLE:** Reassessment Equalization County Records  
**DESCRIPTION:** The Board of Equalization (BOE) has the responsibility of determining the correct value of real and personal property for individuals, businesses and manufacturers. Records are used for reassessment, the review of all the property in a county to ensure the assessments are uniform and equitable. Records include, but are not limited to an assessment plan and county status reports, appeal forms, waivers of attendance, and agency authorizations. Records maintained pursuant to Section 137.275 and Section 138.460(2) RSMo.

**NOTES:** The assessor updates the assessments in each county to equalize values among the taxpayers and adjusts value to reflect current market conditions. Over time, the value of property may change, depending upon its nature, location, and other factors. Reassessment is the only way to be sure that the taxpayer is being taxed fairly, and that the property is taxed the same as other comparable property.

**SERIES:** 7230  
**SERIES STATUS:** Approved  
**CUTOFF:** EOSFY  
**RETENTION:** Years: 10 Months: 0 Days: 0  
**DISPOSITION ACTION:** Destroy  
**APPROVAL DATE:** 11/13/2013

### Reassessment Reimbursement Records

**TITLE:** Reassessment Reimbursement Records  
**DESCRIPTION:** A portion of all the costs and expenses of the assessor of each county and each city not within a county, incurred for the current quarter in performing all necessary duties, shall be reimbursed to the assessor by the state. Records include, but are not limited to a certified copy of costs and expenses, per Section 137.115 and 137.750 RSMo.

**NOTES:**

**SERIES:** 7231  
**SERIES STATUS:** Approved  
**CUTOFF:** EOSFY  
**RETENTION:** Years: 10 Months: 0 Days: 0  
**DISPOSITION ACTION:** Destroy  
**APPROVAL DATE:** 11/13/2013
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<tr>
<th>TITLE:</th>
<th>State Tax Commission Appeal Files</th>
<th>CUTOFF:</th>
<th>Close of case</th>
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<tr>
<td>DESCRIPTION:</td>
<td>Per Sec.138.470.1 RSMo., citizens have the right to file an appeal to the Missouri State Tax Commission on the assessed market value placed on property. Records include, but are not limited to real estate and/or business appeal forms, and Letters of Authorization, formal appraisals or sales contracts, accounting records, balance sheets, income and expense statements, schedules of property and CPA statements attesting to quantity, description and value of property.</td>
<td>RETENTION:</td>
<td>Years: 10 Months: 0 Days: 0</td>
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<td>NOTES:</td>
<td>The State Tax Commission appeal must be filed in writing no later than September 30 or 30 days after the Board of Equalization's decision, whichever is later.</td>
<td>DISPOSITION ACTION:</td>
<td>Destroy</td>
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<tr>
<td>SERIES:</td>
<td>7219</td>
<td>SERIES STATUS:</td>
<td>Approved</td>
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<td></td>
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<td>APPROVAL DATE:</td>
<td>11/13/2013</td>
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