



THE STATE
of **ALASKA**
GOVERNOR SEAN PARNELL

**Department of Education &
Early Development**

Division of Libraries, Archives & Museums

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October 15, 2012

Kenai Peninsula Borough
144 North Binkley Street
Soldotna, Alaska 99669

Dear Ms. Saner

Retention of Property Tax Invoices and Receipts

Regarding the retention period of property tax invoices and receipts, our advice would be to retain these under item #3.1 *General Accounting Records*, which is found in the *Local Government Model General Administrative Records Retention Schedule* #300.1. As stated in the introduction, the local government schedule is there to "recommend minimum retention periods". The recommended minimum retention period for this records series is "3 years, provided an audit or other financial statement has been certified". The State of Alaska keeps similar records for the current fiscal year plus 3 years.

It is important to make clear that the *Local Government Model General Administrative Records Retention Schedule* is only intended as a guide for local municipalities to adapt to their own fiscal, legal and administrative need. You need to determine your own preferred retention period for this records series and it is essential that you have receive authorization by your borough attorney and senior management.

Sincerely,

A handwritten signature in black ink, appearing to read "Gordon E. Brown".

Gordon E. Brown, State Records Manager
Alaska State Archives/Records & Information Management Service (ASA/RIMS)