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| **TAX RECORDS** | | | | |
| **APPRAISAL RECORDS** | | | | |
| TX2950-01 | APPEAL RECORDS | Notices of appeal of a final order of an appraisal review board to a district court; and, if the appeal is being made by a chief appraiser, a taxing unit, or a county, notices of pending appeal sent to property owners whose property is involved in the appeal. | PERMANENT. | By regulation - 34 TAC 9.803(g). |
| TX2950-02 | HEARING RECORDS | Case papers arising from appraisal review board hearings or meetings including, but not limited to, protests and challenge petitions; oaths and affidavits; hearing notices and hearing notice waivers; subpoenas; documents submitted in evidence by taxpayers or taxing units; motions for hearing; notices of change in appraisal records that affect tax liability; orders determining protests, challenges, and accompanying notices of final order; correspondence; and similar documentation relating to the powers and duties of an appraisal review board established in law or regulation. | End of calendar year in which hearing or meeting held + 4 years. | Retention Note: For additional records of appraisal review board hearings see item number TX2975-06. |
| TX2950-03 | MINUTES | Including those of agricultural appraisal advisory boards and governing bodies of taxing units sitting as boards of equalization under prior law. | PERMANENT. | Retention Note: For audiotapes and other records associated with the creation of minutes see item number GR1000-03. |
| TX2950-04 | OPEN MEETING NOTICES AND HEARING SCHEDULES. |  | 2 years. |  |
| TX2950-05 | ARBITRATION RECORDS | All records associated with a request for, the conduct of, and the result of a binding arbitration procedure under Property Tax Code, Chapter 41A. |  |  |
| TX2950-05a | ARBITRATION RECORDS | Arbitration award. | End of calendar year in which hearing held + 4 years. |  |
| TX2950-05b | ARBITRATION RECORDS | All other records associated with a binding arbitration request procedure. | End of calendar year in which hearing held + 4 years, but see retention note. | Retention Note: The definition of a local government record in Local Government Code, §201.003(8)(G) specifically excludes the following from the definition: “any records, correspondence, notes, memoranda, or documents, other than a final written agreement described by Section 2009.054(c), Government Code, associated with a matter conducted under an alternative dispute resolution  procedure in which personnel of a state department or institution, local government, special district, or other political subdivision of the state participated as a party, facilitated as an impartial third party, or facilitated as the administrator of a dispute resolution system or organization.”  As a consequence, the retention period shown is recommended to local governments, but is not required. |
| TX2950-06 | ARBITRATORS, REGISTER OF | Register, created and maintained by chief appraisers, of persons qualified and willing to be arbitrators for the purposes of Property Code, Chapter 41A. | US. |  |
| **POPERTY TAX COLLECTION RECORDS** | | | | |
| TX3000-01 | APPRAISAL DISTRICT BUDGETS | Including amendments. | 3 years. | Retention Note: Do not confuse this record with annual budgets and budget amendments maintained PERMANENTLY by appraisal districts as required by item number GR1025-04(a). |
| TX3000-02 | APPRAISAL ROLLS, AMENDMENTS, AND NOTICES | Appraisal rolls, supplemental appraisal rolls, orders to correct appraisal rolls after certification, lists of pending protests, lists of late-filed homestead exemptions, reports of apportioned value of transportation business intangibles, and any accompanying certifications submitted by chief appraisers or the State Property Tax Board or its successor to taxing units. | 3 years. | Retention Notes: a) Preliminary appraisal rolls furnished to taxing units prior to receipt of the certified appraisal or supplemental appraisal roll need be retained only as long as administratively valuable and are exempt from the destruction request requirement.  b) Do not confuse the appraisal roll in this record group with appraisal rolls maintained by appraisal districts (see item number TX2975-06). |
| TX3000-03 | BANKRUPTCY RECORDS | Records relating to the collection of taxes on property involved in bankruptcy cases. | AV after settlement of claim. | Retention Note: Any record that is customarily maintained in bankruptcy files in a taxing unit that is of a type noted elsewhere in this schedule must be retained for the retention period of that type; e.g., a tax receipt issued for the payment of taxes on property involved in bankruptcy proceedings must be retained for FE + 3 years as required under item number TX3000-16. |
| TX3000-04 | CHALLENGE RECORDS | Records, maintained by a taxing unit, of challenges made to the appraisal review board (ARB) by the taxing unit. | AV after decision of ARB. |  |
| TX3000-05 | DELINQUENT TAX ROLLS | Both current and cumulative. |  |  |
| TX3000-05a | DELINQUENT TAX ROLLS | If record of payment is entered in the tax roll or a register of taxes collected (see item number TX3000-18) for the tax year for which the tax was delinquent. | AV after preparation of cumulative tax roll for the following tax year. |  |
| TX3000-05b | DELINQUENT TAX ROLLS | If a record of payment is entered in this record, but is not entered in the tax roll or a register of taxes collected (see item number TX3000-18) for the tax year for which the tax was delinquent. | Real property rolls - 20 years; personal property rolls - 10 years. |  |
| TX3000-05c | DELINQUENT TAX ROLLS | Lists of delinquent or insolvent taxpayers (State Comptroller of Public Accounts Form 16 or its equivalent). | AV. | Obsolete record. |
| TX3000-06 | ERRORS IN ASSESSMENT, LISTS OF |  | AV. | Obsolete record of county tax assessor-collectors. |
| TX3000-07 | PAYMENT OPTIONS OR POSTPONEMENT, REQUESTS FOR | Requests or applications from taxpayers to be allowed to pay taxes by installment or in other manners permitted by law or for the postponement of tax bills. | AV. |  |
| TX3000-08 | SPECIAL ASSESSMENT ROLLS | Rolls, schedules, ledgers, or similar records listing property owners and amount of assessment for streets, sidewalks, or other special assessment projects. | Expiration of the assessment + 10 years. |  |
| TX3000-09 | TAX BILLS OR STATEMENTS | Current, delinquent, special valuation rollback, and special assessment levy tax bills or notices. | AV. | Retention Note: Tax bills or statements returned by the post office or other mail delivery service must be retained for 1 year after return. |
| TX3000-10 | TAX CERTIFICATE RECORDS |  |  |  |
| TX3000-10a | TAX CERTIFICATE RECORDS | Tax certificates. | 2 years. |  |
| TX3000-10b | TAX CERTIFICATE RECORDS | Requests for tax certificates. | AV. |  |
| TX3000-11 | TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS |  |  |  |
| TX3000-11a | TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS | Reports to governing body of taxing unit.  (1)Monthly.  (2)Quarterly.  (3)Annual. | FE + 3 years.  AV.  PERMANENT. | Retention Notes: A monthly or annual tax collection report need be retained only as long as administratively valuable by a tax collector if the record copy of the report is maintained by the clerk or secretary to the governing body of the taxing unit for the retention period indicated.  Review before disposal; some monthly reports of county tax assessor-collectors, especially from the early to mid 20th century, contain lists of persons paying poll or occupation taxes and, consequently, may merit PERMANENT retention for historical reasons.  Obsolete record. |
| TX3000-11b | TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS | Reports to state agencies.  (1) Annual reports to the State Property Tax Board or its successor.  (2) Quarterly reports to the State Property Tax Board and annual, quarterly, and monthly reports to the State Comptroller of Public Accounts on state and county taxes collected. | PERMANENT.  AV. | Obsolete record.  Retention Note: Many county tax assessor-collectors customarily presented the same annual reports submitted to the State Comptroller of Public Accounts to their commissioners courts. In such instances, the reports must be retained PERMANENTLY as provided in TX3000-11a(3). |
| TX3000-12 | TAX CORRESPONDENCE | Correspondence between a taxing unit and a taxpayer concerning payment problems and similar subjects relating to the assessment and collection of property taxes and special assessments. | 2 years. | Retention Notes: a) All correspondence between a taxing unit and taxpayers must be retained for a minimum of 2 years except as noted in (b), but care should be taken in disposing of tax correspondence at the expiration of the 2-year period to make certain that it does not serve as documentation for other record series with longer retention periods noted in this section.  b) Routine letters of transmittal (e.g., a letter indicating that payment is enclosed) need be retained only as long as administratively valuable. |
| TX3000-13 | TAX LIEN TRANSFER RECORD |  | AV. |  |
| TX3000-14 | TAX LIENS AND LIEN RELEASES ON MANUFACTURED HOMES |  | Until release of lien. |  |
| TX3000-15 | TAX RATE CALCULATION WORKSHEETS AND NOTICES | Including both effective and rollback tax rates. | 3 years. |  |
| TX3000-16 | TAX RECEIPTS | Copies or stubs of receipts issued for the payment of current or delinquent property taxes, special assessments, or for redemption of real property sold at a tax sale, including those for split, partial, installment, and conditional payments and for payments under protest. | FE + 3 years. | Retention Notes: a) Retrospective tax receipts issued under Texas Tax Code, Section 31.075 showing that taxes have been paid for one or more previous tax years need be retained only as long as administratively valuable unless the retrospective information is included on a receipt for the payment of current taxes, in which case the receipt must be retained for 3 years.  b) This record group includes the following receipts or certificates, once widely used by county tax offices: insolvent receipts (Form 2P40-2.24), judgment receipts (Form 2P40-7.29), supplemental receipts (Form 2P40-2.25), redemption receipts (Form V-2.333 and 2P40-7.333), corrections receipts (Form 2P40-2.112 and 2P40-2.116), and cancellation receipts (Form 2P40-7.99) or their equivalent.  c) In tax offices in which multi-copy tax receipts are used and more than one copy is kept by the collector for administrative purposes, only one copy must be retained for the 3-year retention period. The other copy or copies need be retained only as long as administratively valuable. |
| TX3000-17 | TAX REFUND, APPLICATIONS FOR |  | FE + 3 years. |  |
| TX3000-18 | TAX ROLLS | Consolidated tax roll and any supplemental tax roll for both rendered and unrendered property for each tax year or, if a consolidated tax roll is not maintained, all component tax rolls for each tax year, including summaries and recapitulations.  (See item number TX3000-05 for delinquent tax rolls; item number TX3000-08 for special assessment rolls.) | Real property rolls - 20 years; personal property rolls - 10 years, *subject to the exceptions noted in the Appendix on page 25.* | Retention Notes: a) In any taxing unit, if a record of the payment of property taxes is not posted in the tax roll, but in a separate register of taxes collected, the register must be retained for the same period as the tax roll.  b) Consolidated rolls detailing both real and personal property taxes due must be retained for 20 years.  c) Preliminary drafts and proofs of a tax roll need be retained only as long as administratively valuable after approval of the final roll by the governing body. |
| TX3000-19 | TAX SEIZURE AND FORECLOSURE RECORDS | Records relating to the seizure of personal property or the institution of delinquent tax suits. |  |  |
| TX3000-19a | TAX SEIZURE AND FORECLOSURE RECORDS | Tax warrants, petitions, citations, surety bonds, notices of sale, pertinent correspondence, and similar documentation. | AV from, as applicable,  1) date of sale.  2) date of resale if property purchased by taxing unit.  3) date of final court judgment if no sale ordered.  4) from date of dismissal if suit dismissed on motion of plaintiff. | Retention Note: Any record that is customarily maintained in tax seizure and foreclosure files in a taxing unit that is of a type noted elsewhere in this schedule must be retained for the retention period of that type; e.g., a tax receipt issued for the payment of taxes on property involved in a seizure or foreclosure action must be retained for FE + 3 years as required under item number TX3000-16. |
| TX3000-19b | TAX SEIZURE AND FORECLOSURE RECORDS | A record in some form listing property sold at tax sale and its purchaser or purchasers; or, if purchased by a taxing unit, at resale. | PERMANENT. | Retention Note: Records of sale under this subgroup include obsolete State Comptroller of Public Accounts Form 93 (Report of Land Sold Under Judgment and Redeemed) or its equivalent and Form 20 (Report of Land Sold Under Judgment) or its equivalent, formerly required of county tax assessor-collectors. |