TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

LOCAL SCHEDULE TX
(Third Edition)

RETENTION SCHEDULE FOR RECORDS OF PROPERTY TAXATION

This schedule establishes mandatory minimum retention periods for records that are usually found in appraisal districts and tax offices of taxing units. No local government office may dispose of a record listed in this schedule prior to the expiration of its retention period. A records control schedule of a local government may not set a retention period that is less than that established for the record in this schedule. Original paper records may be disposed of prior to the expiration of their minimum retention periods if they have been microfilmed or electronically stored pursuant to the provisions of the Local Government Code, Chapter 204 or Chapter 205, as applicable, and rules of the Texas State Library and Archives Commission adopted under those chapters. Actual disposal of such records by a local government is subject to the policies and procedures of its records management program.

Destruction of local government records contrary to the provisions of the Local Government Records Act of 1989 and administrative rules adopted under it, including this schedule, is a Class A misdemeanor and, under certain circumstances, a third degree felony (Penal Code, Section 37.10). Anyone destroying local government records without legal authorization may also be subject to criminal penalties and fines under the Public Information Act (Government Code, Chapter 552).

INTRODUCTION

The Government Code, Section 441.158, provides that the Texas State Library and Archives Commission shall issue records retention schedules for each type of local government, including a schedule for records common to all types of local government. The law provides further that each schedule must state the retention period prescribed by federal or state law, rule of court, or regulation for a record for which a period is prescribed; and prescribe retention periods for all other records, which periods have the same effect as if prescribed by law after the records retention schedule is adopted as a rule of the commission.

The retention period for a record applies to the record regardless of the medium in which it is maintained. Some records listed in this schedule are maintained electronically in many offices, but electronically stored data used to create in any manner a record or the functional equivalent of a record as described in this schedule must be retained, along with the hardware and software necessary to access the data, for the retention period assigned to the record, unless backup copies of the data generated from electronic storage are retained in paper or on microfilm for the retention period.

Unless otherwise stated, the retention period for a record is in calendar years from the date of its creation. The retention period applies only to an official record as distinct from convenience or working copies created for informational purposes. Where several copies are maintained, each local government should decide which shall be the official record and in which of its divisions or departments it will be maintained. Local governments in their records management programs should establish policies and procedures to provide for the systematic disposal of copies.

A local government record whose retention period has expired may not be destroyed if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated; its destruction shall not occur until the completion of the action and the resolution of all issues that arise from it.

A local government record whose retention period expires during any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record may not be destroyed until the completion of the action and the resolution of all issues that arise from it.

If a record described in this schedule is maintained in a bound volume of a type in which pages were not meant to be removed, the retention period, unless otherwise stated, dates from the date of last entry.

If two or more records listed in this schedule are maintained together by a local government and are not severable, the combined record must be retained for the length of time of the component with the longest retention period. A record whose minimum retention period on this schedule has not yet expired and is **less than permanent** may be disposed of if it has been so badly damaged by fire, water, or insect or rodent infestation as to render it unreadable, or if portions of the information in the record have been so thoroughly destroyed that remaining portions are unintelligible. If the retention period for the record is **permanent** in this schedule, authority to dispose of the damaged record must be obtained from the director and librarian of the Texas State Library and Archives Commission. A Request for Authority to Destroy Unscheduled Records (Form SLR 501) should be used for this purpose.

Certain records listed in this schedule are assigned the retention period of AV (as long as administratively valuable). This retention period affords local governments the maximum amount of discretion in determining a specific retention period for the record described.

Use of Asterisk (*)

The use of an asterisk (*) in this third edition of Local Schedule TX indicates that the record is either new to this edition, the retention period for the record has been changed, or substantive amendments have been made to the description of or remarks concerning the record. An asterisk is not used to indicate minor amendments to grammar or punctuation.

ABREVIATIONS USED IN THIS SCHEDULE

AV - As long as administratively valuable
FE - Fiscal year end
TAC - Texas Administrative Code
US - Until superseded

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PART 1: APPRAISAL RECORDS

SECTION 1-1: RECORDS OF APPRAISAL REVIEW BOARDS

Record Number	Record Title	Record Description	Retention Period	Remarks
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.	

Record Number	Record Title	Record Description	Retention Period	Remarks
***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.	

SECTION 1-2: RECORDS OF PROPERTY APPRAISAL

Retention Note: RECORDS OF APPRAISAL IN TAXING UNITS - The retention periods in this section also apply to records of property appraisal created and maintained by taxing units in a county prior to the preparation and release of the first appraisal roll by that county's appraisal district. If different retention periods are established for a record depending on whether it was created by a taxing unit for appraisal purposes or by an appraisal district, the different retention periods are indicated. If the required retention period for a record is less than 10 years, a differentiation is not made because the effect of the retention period is that all records of the type maintained by taxing units are now eligible for disposal under this schedule.

Record Number	Record Title	Record Description	Retention Period	Remarks
TX2975-01	**AGENTS FOR PROPERTY TAXES, APPOINTMENTS OF**		US or until date authority of agent ends, as applicable.	
TX2975-02	**APPRAISAL CARDS (PROPERTY RECORD CARDS)**	(a) Appraisal districts. (b) Taxing units.	US, but see retention note. AV.	**Retention Note:** Appraisal cards are a PERMANENT record in that at any given time an appraisal district must have a complete set of current appraisal cards or a record equivalent in purpose and function to appraisal cards for all parcels of property subject to appraisal by the district. Cards or the equivalent records that are replaced or updated need be retained only as long as administratively valuable after replacement or update. However, some records of this type may merit **PERMANENT** retention for historical reasons.

Record Number	Record Title	Record Description	Retention Period	Remarks
TX2975-03	**APPRAISAL CORRESPONDENCE**	Correspondence between an appraisal district and a property owner concerning the appraisal of the owner's property. (See item number TX2950-02 for correspondence of appraisal review boards.)	2 years, but see retention note.	**Retention Notes:** a) All correspondence between an appraisal district and property owners must be retained for a minimum of 2 years except as noted in (b), but care should be taken in disposing of appraisal 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 or that it does not continue to have administrative value as potential documentation for the exercise of various powers of appraisal districts (e.g, back assessment of real property). b) Routine letters of transmittal (e.g., a letter indicating that a rendition is enclosed), inquiries about sales data, and inquiries about who owns a property need be retained only as long as administratively valuable.
TX2975-04	**APPRAISAL FIELD NOTES**	Notes created by appraisers performing appraisal in the field.	AV after preparation or updating of all appraisal cards to which the notes relate.	
TX2975-05	**APPRAISAL MONITORING DOCUMENTATION**	Documentation, such as vehicle ownership lists, building and construction permit lists, assumed name registrations, and aerial photographs, used by appraisal districts to discover unrendered property or to monitor the accuracy of renditions and appraisal.	AV.	
TX2975-06	**APPRAISAL ROLLS AND ASSESSOR'S ABSTRACTS**			

Record Number	Record Title	Record Description	Retention Period	Remarks
TX2975-06a	**APPRAISAL ROLLS AND ASSESSOR'S ABSTRACTS**	Appraisal districts - Final appraisal and supplemental appraisal rolls, as certified for distribution to taxing units, including orders of the appraisal review board approving or ordering correction of appraisal and supplemental appraisal rolls, orders of the appraisal review board to correct appraisal records after certification, and copies of change orders from a chief appraiser to taxing units to correct appraisal rolls after certification.	PERMANENT.	**Retention Notes:** 1) Preliminary drafts and proofs of appraisal or supplemental appraisal rolls need be retained only as long as administratively valuable after certification of the roll by the chief appraiser and are exempt from the destruction request requirement. 2) It is sufficient in satisfaction of the **PERMANENT** retention requirement for appraisal rolls that a master appraisal roll or supplemental appraisal roll of all appraised property in a county be retained **PERMENENTLY**. Appraisal rolls derived from the master roll for each taxing unit need be retained only as long as administratively valuable.
TX2975-06b	**APPRAISAL ROLLS AND ASSESSOR'S ABSTRACTS**	Taxing units - Assessor's abstracts of property, including those relating to land and city lots.	PERMANENT.	Obsolete records in the offices of county tax assessor-collectors and other taxing units. The permanent retention period applies to any office in possession of these records, whether it is the appraisal district of a county or any former taxing unit of the county. **Retention Note:** Do not confuse this record with item number TX3000-02, Appraisal Rolls, Amendments, and Notices, which are supplied by appraisal districts to taxing units under Chapter 25, Tax Code.
TX2975-07	**EXEMPTION AND SPECIAL APPRAISAL RECORDS**	Including notices of determination of change of use, if applicable.		

Record Number	Record Title	Record Description	Retention Period	Remarks
***TX 2975-07a**	**EXEMPTION AND SPECIAL APPRAISAL RECORDS**	Approved applications for exemption or special appraisal, including all supporting documentation required by the terms of the application. (1) One-time (including written notification from taxpayer that entitlement has ended). (2) Annually renewed.	US or until entitlement ends + 5 years. 5 years or US + 4 years, as applicable.	**Retention Note:** Each approved one-time exemption or special appraisal application must be retained for 5 years from date of approval even if entitlement should end during the period. If a chief appraiser requires a new one-time application be filed to confirm status, the superseded application must still be retained for 5 years from its approval date.
TX2975-07b	**EXEMPTION AND SPECIAL APPRAISAL RECORDS**	Denied applications for exemption or special appraisal.	1 year.	
TX2975-07c	**EXEMPTION AND SPECIAL APPRAISAL RECORDS**	Absolute exemption, partial exemption, and special appraisal lists.	PERMANENT.	
TX2975-08	**INVENTORY APPRAISAL, APPLICATIONS FOR SEPTEMBER**			
TX2975-08a	**INVENTORY APPRAISAL, APPLICATIONS FOR SEPTEMBER**	Approved applications.	Until cancellation.	
TX2975-08b	**INVENTORY APPRAISAL, APPLICATIONS FOR SEPTEMBER**	Denied applications.	2 years.	
TX2975-09	**MAILING LISTS AND MAILING DOCUMENTATION**			**Retention Note:** For notices to taxpayers see item number TX2975-11.
TX2975-09a	**MAILING LISTS AND MAILING DOCUMENTATION**	Current mailing lists.	US.	
TX2975-09b	**MAILING LISTS AND MAILING DOCUMENTATION**	Address changes notices and similar source documentation used to correct mailing lists.	1 year after correction made to mailing list.	
TX2975-09c	**MAILING LISTS AND MAILING DOCUMENTATION**	Mail returned by the postal or other mail delivery services as undeliverable.	1 year after return.	

Record Number	Record Title	Record Description	Retention Period	Remarks
TX2975-09d	**MAILING LISTS AND MAILING DOCUMENTATION**	Run list affidavits, certificate of mailing forms, and similar records evidencing the mailing of notices to property owners.	1 year.	
TX2975-10	**MOBILE HOMES, REPORTS OF MOVEMENT OF**		4 years.	
TX2975-11	**NOTICES TO TAXPAYERS**	Copies of notices sent to taxpayers or a record in some form of the types of notices sent and to whom (see item number TX2975-09), **except** notices noted elsewhere in this schedule.	1 year.	
TX2975-12	**PROPERTY OWNERS, ALPHABETICAL INDEX OF**		US.	
TX2975-13	**PROPERTY TRANSFER DOCUMENTATION**	Deed abstracts, death and probate abstracts, division orders, and similar data documenting transfer of ownership of property, used by appraisal districts to update appraisal records.	AV after certification of the appraisal roll for the year in which the transfer is reflected.	
TX2975-14	**PROPERTY VALUE DOCUMENTATION**	Cost schedules, sales reports, property rental schedules, and similar data collected and used by appraisal districts to determine cost, market, and income value of property for appraisal purposes.	AV, but see retention note.	**Retention Note:** Documentation of the type described used to support appraisal values in a specific year must be retained until certification of that year's appraisal roll.
TX2975-15	**RATIO STUDIES**	Ratio and other statistical studies that measure appraisal level and consistency.	AV.	
TX2975-16	**RENDITIONS AND ALLOCATIONS**	Including any supporting documentation submitted by taxpayer.		
TX2975-16a	**RENDITIONS AND ALLOCATIONS**	Applications for allocation of property value. (1) Approved. (2) Denied.	 3 years. 1 year.	 By regulation – 34 TAC 9.4033(g)(2).
TX2975-16b	**RENDITIONS AND ALLOCATIONS**	Renditions (except those constituting an application for the allocation of property value).	5 years.	
TX2975-16c	**RENDITIONS AND ALLOCATIONS**	Reports of decreased value.	5 years.	

Record Number	Record Title	Record Description	Retention Period	Remarks
TX2975-16d	**RENDITIONS AND ALLOCATIONS**	Inventories of property.	AV, but see retention notes.	Obsolete records of county tax assessor-collectors. **Retention Note:** It is an exception to the retention period given by this schedule that any inventories of property which list, in addition to the name of the property owner, the names of other persons resident in a household must be retained **PERMANENTLY** for historical reasons. Such inventories of property served as a type of census detailed under item number TX4000-01. Renditions that do not contain the names of family members should be appraised for historical value before disposal. The Texas State Library and Archives Commission recommends that every effort be made to maintain **PERMANENTLY** all renditions of the type described.
TX2975-17	**REPORTS TO STATE PROPERTY TAX BOARD**	Annual or other periodic reports or surveys submitted to the State Property Tax Board or its successor.	PERMANENT.	
TX2975-18	**SEPARATE/JOINT TAXATION REQUESTS**	Including any accompanying documentation.		
TX2975-18a	**SEPARATE/JOINT TAXATION REQUESTS**	Standing timber.	1 year.	
TX2975-18b	**SEPARATE/JOINT TAXATION REQUESTS**	Undivided interests.	Until change in ownership or request for cancellation filed.	
TX2975-18c	**SEPARATE/JOINT TAXATION REQUESTS**	Mineral interests.	Until request for cancellation filed.	
TX2975-18d	**SEPARATE/JOINT TAXATION REQUESTS**	Interest in cooperative housing (including any lists of stockholders or verification documents filed after the original request).	Until request for cancellation filed.	
TX2975-18e	**SEPARATE/JOINT TAXATION REQUESTS**	Requests for cancellation of separate taxation of undivided interests or interest in cooperative housing or joint taxation of mineral interests.	1 year.	

Record Number	Record Title	Record Description	Retention Period	Remarks
TX2975-18f	**SEPARATE/JOINT TAXATION REQUESTS**	Denied requests.	1 year.	**Retention Note:** This record group also includes requests of the types listed that are permitted by law or regulation to be filed with taxing units.
TX2975-19	**TAX DEFERRAL AFFIDAVITS**	Including copies of the affidavits or notices of the filing of affidavits maintained by taxing units.	Until all delinquent taxes have been paid after a change of ownership.	
***TX2975-20**	**TAX MAPS AND PLATS**			
***TX2975-20a**	**TAX MAPS AND PLATS**	Appraisal districts (1) Final set of maps or plats for each year reflecting all property appraised in a county that appears on the final certified appraisal roll for the county. (2) Any preliminary maps or plats used to create the maps or plats described in (1).	 PERMANENT. AV.	
***TX2975-20b**	**TAX MAPS AND PLATS**	Taxing units in a county prior to the creation of the county's tax appraisal district. (1) Final set of maps or plats for each year reflecting all property appraised and assessed in the taxing unit that appears on the final certified assessment roll for the taxing unit. (2) Any preliminary maps or plats used to create the maps or plats described in (1).	 PERMANENT. AV.	
***TX2975-21**	**CONFIDENTIALITY REQUESTS**	Requests from eligible persons that their names not appear in appraisal district records.	US, or until the name of the requestor no longer appears on the property records of the appraisal district.	

PART 2: PROPERTY TAX COLLECTION RECORDS

Retention Note: ACCOUNTING RECORDS OF PROPERTY TAX COLLECTION - For accounting and banking records relating to property tax collection, other than the tax receipts, reports, and statements noted in this part, use Part 2 of Local Schedule GR.

Record Number	Record Title	Record Description	Retention Period	Remarks
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.	

Record Number	Record Title	Record Description	Retention Period	Remarks
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**			

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3000-11a	**TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS**	Reports to governing body of taxing unit.		**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.
		(1)Monthly.	FE + 3 years.	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.
		(2)Quarterly.	AV.	Obsolete record.
		(3)Annual.	PERMANENT.	
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.	PERMANENT.	
		(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.	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).

Record Number	Record Title	Record Description	Retention Period	Remarks
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.	

Record Number	Record Title	Record Description	Retention Period	Remarks
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.	

Record Number	Record Title	Record Description	Retention Period	Remarks
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.

Record Number	Record Title	Record Description	Retention Period	Remarks
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.

PART 3: MOTOR VEHICLE AND BOAT LICENSING AND REGISTRATION RECORDS

Retention Notes: ACCOUNTING RECORDS OF MOTOR VEHICLE AND BOAT LICENSING AND REGISTRATION - For accounting and banking records relating to motor vehicle licensing not noted in this part, use Part 2 of Local Schedule GR.

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3025-01	**BOAT AND OUTBOARD MOTOR REGISTRATION RECORDS**			
TX3025-01a	**BOAT AND OUTBOARD MOTOR REGISTRATION RECORDS**	Registration receipts (including any refund documentation).	FE + 3 years.	
TX3025-01b	**BOAT AND OUTBOARD MOTOR REGISTRATION RECORDS**	Reports to the Texas Parks and Wildlife Department.	FE + 3 years.	
TX3025-02	**DRIVERS LICENSING RECORDS**	All records, including reports to the Texas Department of Public Safety and duplicate licenses, relating to the licensing of operators and chauffeurs.	AV.	Obsolete record.
TX3025-03	**MOTOR VEHICLE AFFIDAVITS AND APPLICATIONS**			

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3025-03a	**MOTOR VEHICLE AFFIDAVITS AND APPLICATIONS**	Seller, Donor, or Trader's Affidavit; Seller, Donor, or Trader's Affidavit for Dealers or Lessors; and Motor Vehicle Rental Certificates.	See retention note.	**Retention Note:** County tax assessor-collectors are not required to retain copies of these affidavits after the transmittal of the originals to the State Comptroller of Public Accounts. Any affidavits dated April 30, 1976, or earlier, prior to the institution of the transmittal procedure, need be retained only as long as administratively valuable.
TX3025-03b	**MOTOR VEHICLE AFFIDAVITS AND APPLICATIONS**	All other affidavits or applications relating to motor vehicle registration, permitting, or licensing in those instances in which the county tax assessor-collector retains a copy of the affidavit or application by law or regulation.	2 years.	
TX3025-04	**MOTOR VEHICLE COLLECTION AND DATA REPORTS**	Daily, weekly, or monthly reports on the collection of motor vehicle registration fees and sales taxes and other data concerning motor vehicle registration and sale as may be required by law or regulation.		
***TX3025-04a**	**MOTOR VEHICLE COLLECTION AND DATA REPORTS**	Reports to the Texas Department of Motor Vehicles.	AV.	
***TX3025-04b**	**MOTOR VEHICLE COLLECTION AND DATA REPORTS**	Reports to the State Comptroller of Public Accounts.	AV.	
TX3025-05	**MOTOR VEHICLE RECEIPTS**	Including voided receipts and letters of protest accompanying payment.		
***TX3025-05a**	**MOTOR VEHICLE RECEIPTS**	Registration receipts.	AV.	
***TX3025-05b**	**MOTOR VEHICLE RECEIPTS**	Tax receipts for the sale of motor vehicles or boats or any other type of receipt involving monies remittable to and subject to audit by the State Comptroller of Public Accounts.	AV.	
TX3025-06	**MOTOR VEHICLE REFUND DOCUMENTATION**	Documentation concerning the refund of motor vehicle taxes or registration fees.		
***TX3025-06a**	**MOTOR VEHICLE REFUND DOCUMENTATION**	Refunds of registration fees.	AV.	
***TX3025-06b**	**MOTOR VEHICLE REFUND DOCUMENTATION**	Refund of taxes.	AV.	

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3025-07	**MOTOR VEHICLE REGISTRATION LISTS**			
TX3025-07a	**MOTOR VEHICLE REGISTRATION LISTS**	Any list or register of motor vehicles licensed in a county showing name and address of owner, license number, and date registered from the period 1907 to 1917, prior to the creation of the State Department of Highways and Public Transportation.	PERMANENT.	
TX3025-07b	**MOTOR VEHICLE REGISTRATION LISTS**	Lists of motor vehicles registered in a county other than those noted in (a).	US.	
TX3025-08	**MOTOR VEHICLE TITLE HEARING DOCUMENTATION**	Administrative and evidentiary records of motor vehicle title hearings held before a tax assessor-collector or authorized deputy.	5 years from date judgment rendered in hearing.	
TX3025-09	**VALIDATION STICKER BOOKS**		2 years.	
***TX3025-10**	**DISABLED LICENSES OR PLACARDS, APPLICATIONS FOR**	Applications for disabled licenses or placards, including all associated documentation required by the terms of the application.		
***TX3025-10a**	**DISABLED LICENSES OR PLACARDS, APPLICATIONS FOR**	Applications for permanent disability.	4 years.	
***TX3025-10b**	**DISABLED LICENSES OR PLACARDS, APPLICATIONS FOR**	Applications for temporary disability.	6 months.	
***TX3025-11**	**PRIVATE PARTY MOTOR VEHICLE SALES, APPRAISAL OF**	Certified appraisals of the value of a motor vehicle provided by a motor vehicle dealer subject to Transportation Code Chapter 503, Subchapter B or by a licensed insurance adjuster relating to the private sale of a motor vehicle.	FE + 4 years.	By regulation – 34 TAC 3.79(d)(5).

PART 4: LIQUOR LICENSING RECORDS

Retention Note: ACCOUNTING RECORDS OF LIQUOR LICENSING - For accounting and banking records relating to liquor licensing, other than the receipts noted in this part, use Part 2 of Local Schedule GR.

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3050-01	**LIQUOR LICENSE APPLICATION RECORDS**	Liquor license applications, court orders and judgments, license copies, and similar documentation relating to the approval and issuance of liquor licenses.	1 year after expiration, cancellation, or denial of license.	
TX3050-02	**LIQUOR LICENSING RECEIPTS**	Receipts issued for the payment of liquor licensing fees.	FE + 3 years.	
TX3050-03	**LIQUOR LICENSE REGISTER**	Record or register of liquor licenses issued.	AV.	**Retention Note:** This record includes only that of the type described maintained by county tax assessor-collectors or other tax collectors. For liquor licensing dockets and other records maintained by county clerks see Section 3-9 of Local Schedule CC (Records of County Clerks).

PART 5: OCCUPATION TAX RECORDS

Retention Note: Occupation tax records are obsolete and were maintained principally by county tax assessor-collectors. **Do not confuse** records listed in this part with records of licenses and permits issued in local governments, which involve the payment of **fees,** not **taxes.** For accounting and other records arising from the issuance of permits or licenses by local governments see Local Schedule GR and other commission schedules.

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3075-01	**OCCUPATION TAX RECEIPTS**		AV.	
TX3075-02	**OCCUPATION TAX RECORD**	Record or register of payment of occupation taxes.	PERMANENT.	

PART 6: MISCELLANEOUS RECORDS OF COUNTY TAX ASSESSOR-COLLECTORS

Retention Note: For voter registration and poll tax records see Local Schedule EL.

Record Number	Record Title	Record Description	Retention Period	Remarks
TX4000-01	**CENSUS RECORDS**		PERMANENT.	Obsolete record. **Retention Note:** County tax assessor-collectors were responsible for conducting censuses of school-age children from 1854 to 1885. They also, on an irregular basis, conducted agricultural censuses and censuses of all persons within households from the mid to late 19th century. All census records must be retained **PERMANENTLY** for historical reasons.
TX4000-02	**MILITIA ENROLLMENT RECORDS**		PERMANENT.	Obsolete record.

APPENDIX

The Texas State Library and Archives Commission has microfilm copies of the county tax rolls for each county from the year of the county's creation through the production of the first countywide appraisal roll by its appraisal district, except as noted in Parts 1 and 2 of this appendix. The tax rolls in the holdings of the Commission will be retained **PERMANENTLY**. In order to preserve a complete run of tax rolls for each county until the county's first countywide appraisal roll, tax rolls for the tax years noted in this appendix must be retained **PERMANENTLY** by the county indicated. Tax rolls for tax years after the last date indicated for each county, and after 1981 in those counties marked "none," may be destroyed in accordance with the retention period detailed in item number 3000-18 (Tax Rolls). Appraisal rolls must be retained **PERMANENTLY** by appraisal districts.

Part 1: It is an exception to the retention period for Tax Rolls (see item number 3000-18) that any county, municipal, school district, or special purpose district tax rolls in the following county for the tax years indicated must be retained **PERMANENTLY**.

Bowie 1841-1845; 1874; 1880

Part 2: It is an exception to the retention period for Tax Rolls (see item number 3000-18) that county tax rolls in the following counties for the tax year or years indicated must be retained **PERMANENTLY**.

Anderson	*1981*	Briscoe	*1980-1981*	Colorado	*1981*	Eastland	*1981*
Andrews	*1980-1981*	Brooks	*1981*	Comal	*1981*	Ector	*1980-1981*
Angelina	*1980-1981*	Brown	*1980-1981*	Comanche	*1980-1981*	Edwards	*1981*
Aransas	*1981*	Burleson	*1980-1981*	Concho	*1981*	Ellis	*1981*
Archer	*1981*	Burnet	*1981*	Cooke	*1981*	El Paso	*1980-1981*
Armstrong	*1981*	Caldwell	*1980-1981*	Coryell	*1980-1981*	Erath	*1980-1981*
Atascosa	*1981*	Calhoun	*1980-1981*	Cottle	*1980-1981*	Falls	*1980-1981*
Austin	*None*	Callahan	*1981*	Crane	*1981*	Fannin	*None*
Bailey	*1980-1981*	Cameron	*None*	Crockett	*1981-1983*	Fayette	*None*
Bandera	*1980-1981*	Camp	*1981*	Crosby	*1980-1981*	Fisher	*1980-1981*
Bastrop	*1980-1981*	Carson	*1981*	Culberson	*1980-1981*	Floyd	*1980-1981*
Baylor	*1981*	Cass	*1980-1981*	Dallam	*None*	Foard	*1981*
Bee	*1981*	Castro	*1981*	Dallas	*1980-1981*	Fort Bend	*1980-1981*
Bell	*1980-1981*	Chambers	*1980-1981*	Dawson	*1980-1981*	Franklin	*1980-1981*
Bexar	*1980-1982*	Cherokee	*1981*	Deaf Smith	*1980-1981*	Freestone	*1981*
Blanco	*1981*	Childress	*1980-1981*	Delta	*None*	Frio	*1981*
Borden	*1980-1981*	Clay	*1981*	Denton	*1981*	Gaines	*1980-1981*
Bosque	*1981*	Cochran	*1980-1981*	DeWitt	*1980-1981*	Galveston	*1981*
Bowie	*1981-1983*	Coke	*1981*	Dickens	*1980-1981*	Garza	*1981*
Brazoria	*1980-1981*	Coleman	*1981*	Dimmit	*1980-1981*	Gillespie	*None*
Brazos	*1981*	Collin	*1981*	Donley	*None*	Glasscock	*1981-1982*
Brewster	*1980-1981*	Collingsworth	*1981*	Duval	*1980-1981*	Goliad	*1981*

Gonzales	*1981*	Hunt	*1981*	Lavaca	*1980-1981*	Montgomery	*1980-1981*
Gray	*1982*	Hutchinson	*1980-1981*	Lee	*1980-1981*	Moore	*1980-1982*
Grayson	*1981*	Irion	*1981*	Leon	*1980-1982*	Morris	*1980-1981*
Gregg	*1981*	Jack	*1980-1981*	Liberty	*1981*	Motley	*1981*
Grimes	*1981*	Jackson	*1981*	Limestone	*1980-1981*	Nacogdoches	*1981*
Guadalupe	*1981*	Jasper	*1981-1982*	Lipscomb	*1981*	Navarro	*1981*
Hale	*1981*	Jeff Davis	*1982*	Live Oak	*1981*	Newton	*1980-1981*
Hall	*1981*	Jefferson	*1981*	Llano	*None*	Nolan	*1980-1981*
Hamilton	*None*	Jim Hogg	*1981*	Loving	*1981*	Nueces	*1980-1981*
Hansford	*1981*	Jim Wells	*None*	Lubbock	*1980-1981*	Ochiltree	*1980-1981*
Hardeman	*1981*	Johnson	*1980-1981*	Lynn	*1980-1981*	Oldham	*1981-1982*
Hardin	*1980-1981*	Jones	*1981*	Madison	*1981*	Orange	*1980-1981*
Harris	*1981-1983*	Karnes	*1980-1981*	Marion	*1981*	Palo Pinto	*1981*
Harrison	*1980-1981*	Kaufman	*1981*	Martin	*1981*	Panola	*1981*
Hartley	*1981-1982*	Kendall	*1980-1981*	Mason	*1981*	Parker	*1980-1981*
Haskell	*1981*	Kenedy	*1980-1981*	Matagorda	*1981*	Parmer	*1981*
Hays	*1980-1981*	Kent	*1981*	Maverick	*1980-1981*	Pecos	*1981*
Hemphill	*1981*	Kerr	*1981*	McCulloch	*1981-1983*	Polk	*1980-1981*
Henderson	*1980-1981*	Kimble	*1980-1981*	McLennan	*1980-1981*	Potter	*1980-1981*
Hidalgo	*1980-1981*	King	*1981-1982*	McMullen	*1981*	Presidio	*1980*
Hill	*1980-1981*	Kinney	*1981*	Medina	*1980-1981*	Rains	*1981*
Hockley	*1981*	Kleberg	*1980-1981*	Menard	*1981*	Randall	*1980-1981*
Hood	*1980-1981*	Knox	*1980-1981*	Midland	*1981*	Reagan	*1980-1981*
Hopkins	*1980-1981*	Lamar	*1980-1981*	Milam	*1981*	Real	*1980-1981*
Houston	*1981*	Lamb	*1981*	Mills	*1981*	Red River	*1981*
Howard	*1981*	Lampasas	*None*	Mitchell	*1981*	Reeves	*1981*
Hudspeth	*1980-1981*	La Salle	*1981*	Montague	*1980-1981*	Refugio	*1980-1981*

Roberts	*1981*	Smith	*1981*	Travis	*1980-1981*	Wheeler	*1981*
Robertson	*1981*	Somervell	*1980-1981*	Trinity	*1980-1981*	Wichita	*1981*
Rockwall	*1982*	Starr	*1981*	Tyler	*1980-1981*	Wilbarger	*1980-1981*
Runnels	*None*	Stephens	*1980-1981*	Upshur	*1981*	Willacy	*1980-1981*
Rusk	*1981*	Sterling	*1980-1981*	Upton	*1981*	Williamson	*1981*
Sabine	*1980-1981*	Stonewall	*1980-1982*	Uvalde	*1980-1981*	Wilson	*1980-1981*
San Augustine	*1981*	Sutton	*1981*	Val Verde	*1980-1981*	Winkler	*1980-1981*
San Jacinto	*1981*	Swisher	*1981*	Van Zandt	*1981*	Wise	*1981*
San Patricio	*1981*	Tarrant	*None*	Victoria	*1980-1981*	Wood	*1980-1981*
San Saba	*1981*	Taylor	*1981*	Walker	*1980-1981*	Yoakum	*1979; 1981*
Schleicher	*1981*	Terrell	*1980-1981*	Waller	*1980-1981*	Young	*1981*
Scurry	*1980-1981*	Terry	*1981*	Ward	*1980-1981*	Zapata	*1981-1982*
Shackelford	*1981*	Throckmorton	*1981*	Washington	*1981*	Zavala	*1981*
Shelby	*1981*	Titus	*1980-1981*	Webb	*1980-1981*		
Sherman	*1980-1981*	Tom Green	*1981*	Wharton	*1981*		

Comments or complaints regarding the programs and services of the
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512-463-5460 or 512-463-5436 Fax

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