



# TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

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## **LOCAL SCHEDULE TX 13 TAC §7.125(b)(8)**

**(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.

### **ABBREVIATIONS 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.	<b>Retention Note:</b> 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.	<b>Retention Note:</b> 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, <b>but see retention note.</b>	<p><b>Retention Note:</b> 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.”</p> <p>As a consequence, the retention period shown is recommended to local governments, but is not required.</p>
*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
TX2975-03	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.	<p><b>Retention Notes:</b> 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).</p> <p>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.</p>
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.	<p><b>Retention Notes:</b> 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.</p> <p>2) It is sufficient in satisfaction of the <b>PERMANENT</b> retention requirement for appraisal rolls that a master appraisal roll or supplemental appraisal roll of all appraised property in a county be retained <b>PERMANENTLY</b>. Appraisal rolls derived from the master roll for each taxing unit need be retained only as long as administratively valuable.</p>
TX2975-06b	APPRAISAL ROLLS AND ASSESSOR'S ABSTRACTS	Taxing units - Assessor's abstracts of property, including those relating to land and city lots.	PERMANENT.	<p>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.</p> <p><b>Retention Note:</b> 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.</p>
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	<p>Approved applications for exemption or special appraisal, including all supporting documentation required by the terms of the application.</p> <p>(1) One-time (including written notification from taxpayer that entitlement has ended).</p> <p>(2) Annually renewed.</p>	<p>US or until entitlement ends + 5 years.</p> <p>5 years or US + 4 years, as applicable.</p>	<p><b>Retention Note:</b> 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.</p>
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			<p><b>Retention Note:</b> For notices to taxpayers see item number TX2975-11.</p>
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), <b>except</b> 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.	<b>Retention Note:</b> 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.	<p>Obsolete records of county tax assessor-collectors.</p> <p><b>Retention Note:</b> 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 <b>PERMANENTLY</b> for historical reasons. Such inventories of property served as a type of census detailed under item number TX4000-01.</p> <p>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 <b>PERMANENTLY</b> all renditions of the type described.</p>
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.	<b>Retention Note:</b> 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.	<b>Retention Note:</b> Do not confuse this record with annual budgets and budget amendments maintained <b>PERMANENTLY</b> 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.	<b>Retention Notes:</b> 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.	<b>Retention Note:</b> 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 <b>is not</b> 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.	<b>Retention Note:</b> 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	<p>Reports to governing body of taxing unit.</p> <p>(1)Monthly.</p> <p>(2)Quarterly.</p> <p>(3)Annual.</p>	<p>FE + 3 years.</p> <p>AV.</p> <p>PERMANENT.</p>	<p><b>Retention Notes:</b> 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.</p> <p>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 <b>PERMANENT</b> retention for historical reasons.</p> <p>Obsolete record.</p>
TX3000-11b	TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS	<p>Reports to state agencies.</p> <p>(1) Annual reports to the State Property Tax Board or its successor.</p> <p>(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.</p>	<p>PERMANENT.</p> <p>AV.</p>	<p>Obsolete record.</p> <p><b>Retention Note:</b> 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 <b>PERMANENTLY</b> as provided in TX3000-11a(3).</p>

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.	<p><b>Retention Notes:</b> 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.</p> <p>b) Routine letters of transmittal (e.g., a letter indicating that payment is enclosed) need be retained only as long as administratively valuable.</p>
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.	<p><b>Retention Notes:</b> 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.</p> <p>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.</p> <p>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.</p>
TX3000-17	TAX REFUND, APPLICATIONS FOR		FE + 3 years.	

Record Number	Record Title	Record Description	Retention Period	Remarks
TX3000-18	TAX ROLLS	<p>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.</p> <p>(See item number TX3000-05 for delinquent tax rolls; item number TX3000-08 for special assessment rolls.)</p>	<p>Real property rolls - 20 years; personal property rolls - 10 years, <i>subject to the exceptions noted in the Appendix on page 25.</i></p>	<p><b>Retention Notes:</b> 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.</p> <p>b) Consolidated rolls detailing both real and personal property taxes due must be retained for 20 years.</p> <p>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.</p>
TX3000-19	TAX SEIZURE AND FORECLOSURE RECORDS	<p>Records relating to the seizure of personal property or the institution of delinquent tax suits.</p>		
TX3000-19a	TAX SEIZURE AND FORECLOSURE RECORDS	<p>Tax warrants, petitions, citations, surety bonds, notices of sale, pertinent correspondence, and similar documentation.</p>	<p>AV from, as applicable,</p> <ol style="list-style-type: none"> <li>1) date of sale.</li> <li>2) date of resale if property purchased by taxing unit.</li> <li>3) date of final court judgment if no sale ordered.</li> <li>4) from date of dismissal if suit dismissed on motion of plaintiff.</li> </ol>	<p><b>Retention Note:</b> 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.</p>

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.	<b>Retention Note:</b> 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.	<b>Retention Note:</b> 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.	

<b>Record Number</b>	<b>Record Title</b>	<b>Record Description</b>	<b>Retention Period</b>	<b>Remarks</b>
TX3025-07	<b>MOTOR VEHICLE REGISTRATION LISTS</b>			
TX3025-07a	<b>MOTOR VEHICLE REGISTRATION LISTS</b>	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	<b>MOTOR VEHICLE REGISTRATION LISTS</b>	Lists of motor vehicles registered in a county other than those noted in (a).	US.	
TX3025-08	<b>MOTOR VEHICLE TITLE HEARING DOCUMENTATION</b>	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	<b>VALIDATION STICKER BOOKS</b>		2 years.	
*TX3025-10	<b>DISABLED LICENSES OR PLACARDS, APPLICATIONS FOR</b>	Applications for disabled licenses or placards, including all associated documentation required by the terms of the application.		
*TX3025-10a	<b>DISABLED LICENSES OR PLACARDS, APPLICATIONS FOR</b>	Applications for permanent disability.	4 years.	
*TX3025-10b	<b>DISABLED LICENSES OR PLACARDS, APPLICATIONS FOR</b>	Applications for temporary disability.	6 months.	
*TX3025-11	<b>PRIVATE PARTY MOTOR VEHICLE SALES, APPRAISAL OF</b>	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.	<b>Retention Note:</b> 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.  <b>Retention Note:</b> 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 <b>PERMANENTLY</b> 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 Texas State Library and Archives Commission can be addressed to the Director and Librarian, PO Box 12927, Austin, TX 78711-2927.  
512-463-5460 or 512-463-5436 Fax

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