

Records Retention and Disposition Schedule

Agency: M160000

Schedule: 003

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Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0020-0000	Tax Bill Stubs File --- The file includes Tax Bill Stubs, Affidavit of Tax Bill Mailing, and supporting documentation.	X					6 Years		Destroy	
0021-0000	Tax Bills (Duplicate or Advisory Copy)	X					1 Years		Destroy	
0022-0000	Tax Collector's Annual Statement of Receipts (Copy) --- Statement of receipts of the preceding year's taxes filed with the governing body of the municipality. This information will also be found in the audit report, ledger payment cards, summary of cash receipts book, and the monthly report. Record copy is contained in the minutes of the governing body of municipality. Also known as the Year-End Report.	X					1 Years After audit		Destroy	
0023-0000	Tax Collector's Monthly Statement of Receipts --- Monthly report of receipts used to prepare the Tax Collector's Annual Statement of Receipts.	X					1 Years After audit		Destroy	
0024-0000	Tax Sale Certificates (Copy) and Register --- A tax sale certificate is a recorded lien against the property for an outstanding levy. By approval of the governing body of the municipality, municipal tax sale certificates may be offered for sale by either private or public methods. Also contains final notices for unpaid taxes, water and assessments. *Recommend Microfilming.	X	X				Permanent		Retain at Agency	
0025-0000	Tax Title Lien Ledger --- Upon payment of delinquent taxes of the prior year, a tax sale certificate is issued and recorded in this ledger. The ledger serves as a master file for recorded liens and as a master list for preparation of the In Rem Foreclosure list.	X	X				Permanent		Retain at Agency	
0026-0000	Final Notices of Unpaid Taxes/Tax Sale Notice	X					1 Years After audit		Destroy	