



LOCAL SCHEDULE TX

Retention Schedule for Records of Property Taxation (2nd edition)

Effective February 15, 1993

This schedule establishes mandatory minimum retention periods for the records listed. 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 for a record that is less than that established for the record on this schedule. The originals of records listed in this schedule may be disposed of prior to the expiration of the stated minimum retention period 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 authority of those chapters. Actual disposal of such records by a local government or an elective county office 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 its authority, 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 Open Records 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.

Local Schedule TX sets mandatory minimum retention periods for records series (identified in the Records Series Title column) that are usually found in appraisal districts and tax offices of taxing units. If the retention period for a record is established in a federal or state law, rule of court, or regulation, a citation to the relevant provision is given; if no citation is given, the authority for the retention period is this schedule.

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, again unless otherwise noted, 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.

If a record described in this schedule is maintained in a bound volume of a type in which pages are not designed 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** on this schedule, authority to dispose of the damaged record must be obtained from the director and librarian of the Texas State Library. The Request for Authority to Destroy Unscheduled Records (Form SLR 501) should be used for this purpose.

Requests for Authority to Destroy Unscheduled Records (SLR 501), whose submission to the director and librarian of the Texas State Library is required by the Local Government Code, Section 203.045, need not be filed for records shown as exempt from the requirement.

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. Although AV may be used as a retention period on a records control schedule of a local government, it is in the best interests of any records management program that fixed retention periods be assigned for each records series. AV records tend to accumulate and go unmanaged.

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

2950-01 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. RETENTION: PERMANENT. [By regulation - 34 TAC 9.5141.]

2950-02 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. (For additional records of appraisal review board hearings see item number 2975-06) RETENTION: Beginning of calendar year in which hearing or meeting held + 5 years.

2950-03 MINUTES (including those of agricultural appraisal advisory boards and governing bodies of taxing units sitting as boards of equalization under prior law). RETENTION: PERMANENT.

Retention Note: For audiotapes and other records associated with the creation of minutes see item number 1000-03 in Local Schedule GR.

2950-04 OPEN MEETING NOTICES AND HEARING SCHEDULES. RETENTION: 2 years.

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.

2975-01 AGENTS FOR PROPERTY TAXES, APPOINTMENTS OF. RETENTION: US or until date authority of agent ends, as applicable. (Exempt from destruction request requirement)

2975-02 APPRAISAL CARDS (PROPERTY RECORD CARDS)

a) Appraisal districts. RETENTION: US, *but see retention note*. (Exempt from destruction request requirement)

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. However, cards or the equivalent records that are replaced or updated need be retained only as long as administratively valuable after replacement or update.

b) Taxing units. RETENTION: Destroy at option.

2975-03 APPRAISAL CORRESPONDENCE - Correspondence between an appraisal district and property owners concerning appraisal matters. (See item number 2950-02 for correspondence of appraisal review boards.) RETENTION: 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) need be retained only as long as administratively valuable and are exempt from the destruction request requirement.

2975-04 APPRAISAL FIELD NOTES - Notes created by appraisers performing appraisal in the field. RETENTION: AV after preparation or updating of all appraisal cards to which the notes relate. (Exempt from destruction request requirement)

2975-05 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. RETENTION: AV. (Exempt from destruction request requirement)

2975-06 APPRAISAL ROLLS AND ABSTRACTS

a) 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.

RETENTION: 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 permanently. Appraisal rolls derived from the master roll for each taxing unit need be retained only as long as administratively valuable.

b) Taxing units - Assessor's abstracts of property, including those relating to city lots and school lands. RETENTION: PERMANENT. (Obsolete records in the offices of county tax assessor-collectors and other taxing units)

Retention Note: Do not confuse this record with item number 3000-02, Appraisal Rolls, Amendments, and Notices, which are supplied by appraisal districts to taxing units under Chapter 25, Tax Code.

2975-07 EXEMPTION AND SPECIAL APPRAISAL RECORDS (including notices of determination of change of use, if applicable)

a) Approved applications for exemption or special appraisal.

1) One-time (including written notification from taxpayer that entitlement has ended).
RETENTION: US or until entitlement ends + 10 years.

Retention Note: Each approved one-time exemption or special appraisal application must be retained for 10 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 10 years from its approval date.

2) Annually renewed. RETENTION: 10 years or US + 9 years, as applicable.

b) Denied applications for exemption or special appraisal. RETENTION: 1 year. (Exempt from destruction request requirement.

c) Absolute exemption, partial exemption, and special appraisal lists. RETENTION: PERMANENT.

2975-08 INVENTORY APPRAISAL, APPLICATIONS FOR SEPTEMBER

a) Approved applications. RETENTION: Until cancellation.

b) Denied applications. RETENTION: 2 years.

2975-09 MAILING LISTS AND MAILING DOCUMENTATION (see also item number 2975-11)

a) Current mailing lists. RETENTION: US. (Exempt from destruction request requirement)

b) Address changes notices and similar source documentation used to correct mailing lists. RETENTION: 1 year after correction made to mailing list. (Exempt from destruction request requirement)

c) Mail returned by the postal or other mail delivery services as undeliverable. RETENTION: 1 year after return. (Exempt from destruction request requirement)

d) Run list affidavits, certificate of mailing forms, and similar records evidencing the mailing of notices to property owners. RETENTION: 1 year. (Exempt from destruction request requirement)

2975-10 MOBILE HOMES, REPORTS OF MOVEMENT OF. RETENTION: 4 years.

2975-11 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 2975-09), *except* notices noted elsewhere in this schedule. RETENTION: 1 year. (Exempt from destruction request requirement)

2975-12 PROPERTY OWNERS, ALPHABETICAL INDEX OF. RETENTION: US. (Exempt from destruction request requirement)

2975-13 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. RETENTION: AV after certification of the appraisal roll for the year in which the transfer is reflected. (Exempt from destruction request requirement)

2975-14 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. RETENTION: AV, *but see retention note.* (Exempt from destruction request requirement)

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.

2975-15 RATIO STUDIES - Ratio and other statistical studies that measure appraisal level and consistency. RETENTION: AV. (Exempt from destruction request requirement)

2975-16 RENDITIONS AND ALLOCATIONS (including any supporting documentation submitted by taxpayer)

a) Applications for allocation of property value.

1) Approved. RETENTION: 3 years. [By regulation - 34 TAC 9.4025.]

2) Denied. RETENTION: 1 year.

b) Renditions (except those constituting an application for the allocation of property value). RETENTION: 5 years.

c) Reports of decreased value. RETENTION: 5 years.

d) Inventories of property. RETENTION: Destroy at option, *but see retention note*. (Obsolete records of county tax assessor-collectors)

Retention Note: It is an exception to the destroy at option approval 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 4000-01.

2975-17 REPORTS TO STATE PROPERTY TAX BOARD - Annual or other periodic reports or surveys submitted to the State Property Tax Board or its successor. RETENTION: PERMANENT.

2975-18 SEPARATE/JOINT TAXATION REQUESTS (including any accompanying documentation)

a) Standing timber. RETENTION: 1 year. (Exempt from destruction request requirement)

b) Undivided interests. RETENTION: Until change in ownership or request for cancellation filed.

c) Mineral interests. RETENTION: Until request for cancellation filed.

d) Interest in cooperative housing (including any lists of stockholders or verification documents filed after the original request). RETENTION: Until request for cancellation filed.

e) Requests for cancellation of separate taxation of undivided interests or interest in cooperative housing or joint taxation of mineral interests. RETENTION: 1 year. (Exempt from destruction request requirement)

f) Denied requests. RETENTION: 1 year. (Exempt from destruction request requirement)

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.

2975-19 TAX DEFERRAL AFFIDAVITS (including copies of the affidavits or notices of the filing of affidavits maintained by taxing units). RETENTION: Until all delinquent taxes have been paid after a change of ownership.

2975-20 TAX MAPS AND PLATS. RETENTION: US. (Review before disposal; some maps and plats may merit permanent retention for historical reasons. Exempt from destruction request requirement)

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.

3000-01 APPRAISAL DISTRICT BUDGETS (including amendments). RETENTION: 3 years.

Retention Note: Do not confuse this record with annual budgets and budget amendments maintained permanently by appraisal districts as required by Local Schedule GR, item number 1025-04(a).

3000-02 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. RETENTION: 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 2975-06).

3000-03 BANKRUPTCY RECORDS - Records relating to the collection of taxes on property involved in bankruptcy cases. RETENTION: AV after settlement of claim. (Exempt from destruction request requirement)

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 3000-16.

3000-04 CHALLENGE RECORDS - Records, maintained by a taxing unit, of challenges made to the appraisal review board by the taxing unit. RETENTION: AV after decision of ARB. (Exempt from destruction request requirement)

3000-05 DELINQUENT TAX ROLLS (both current and cumulative)

a) If record of payment *is* entered in the tax roll or a register of taxes collected (see item number 3000-18) for the tax year for which the tax was delinquent. RETENTION: AV after preparation of cumulative tax roll for the following tax year. (Exempt from destruction request requirement)

b) 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 3000-18) for the tax year for which the tax was delinquent. RETENTION: Real property rolls - 20 years; personal property rolls - 10 years.

c) Lists of delinquent or insolvent taxpayers (State Comptroller of Public Accounts Form 16 or its equivalent). RETENTION: Destroy at option. (Obsolete record; exempt from destruction request requirement)

3000-06 ERRORS IN ASSESSMENT, LISTS OF. RETENTION: Destroy at option. (Obsolete record of county tax assessor-collectors; exempt from destruction request requirement)

3000-07 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. RETENTION: AV. (Exempt from destruction request requirement)

3000-08 SPECIAL ASSESSMENT ROLLS - Rolls, schedules, ledgers, or similar records listing property owners and amount of assessment for streets, sidewalks, or other special assessment projects. RETENTION: PERMANENT.

3000-09 TAX BILLS OR STATEMENTS - Current, delinquent, special valuation rollback, and special assessment levy tax bills or notices. RETENTION: AV. (Exempt from destruction request requirement)

Retention Note: Tax bills or statements returned by the post office or other mail delivery service must be retained for 1 year after return.

3000-10 TAX CERTIFICATE RECORDS

- a) Tax certificates. RETENTION: 2 years.
- b) Requests for tax certificates. RETENTION: AV. (Exempt from destruction request requirement)

3000-11 TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS

- a) Reports to governing body of taxing unit.
 - 1) Monthly. RETENTION: 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. RETENTION: Destroy at option. (Obsolete record; exempt from destruction request requirement)
 - 3) Annual. RETENTION: PERMANENT.

Retention Note: 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.

- b) Reports to state agencies.
 - 1) Annual reports to the State Property Tax Board or its successor. RETENTION: 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. RETENTION: Destroy at option. (Obsolete record; exempt from destruction request requirement)

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 (a)(3) above.

3000-12 TAX CORRESPONDENCE - Correspondence between a taxing unit and taxpayers concerning payment problems and similar subjects relating to the assessment and collection of property taxes and special assessments. RETENTION: 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 and are exempt from the destruction request requirement.

3000-13 TAX LIEN TRANSFER RECORD. RETENTION: AV. (Exempt from destruction request requirement)

3000-14 TAX LIENS AND LIEN RELEASES ON MANUFACTURED HOMES.
RETENTION: Until release of lien.

3000-15 TAX RATE CALCULATION WORKSHEETS AND NOTICES (including both effective and rollback tax rates). RETENTION: 3 years.

3000-16 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. RETENTION: FE + 3 years.

Retention Notes: a) Retrospective tax receipts issued under 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.

3000-17 TAX REFUND, APPLICATIONS FOR. RETENTION: FE + 3 years.

3000-18 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 3000-05 for delinquent tax rolls; item number 3000-08 for special assessment rolls)
RETENTION: Real property rolls - 20 years; personal property rolls - 10 years, *subject to the exceptions noted in the Appendix on page 13.*

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.

3000-19 TAX SEIZURE AND FORECLOSURE RECORDS - Records relating to the seizure of personal property or the institution of delinquent tax suits.

a) Tax warrants, petitions, citations, surety bonds, notices of sale, pertinent correspondence, and similar documentation. RETENTION: 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 3000-16.

b) 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. RETENTION: 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: a) 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.

b) RTS LICENSING AND REGISTRATION - All records of the types noted in item numbers 3025-04(a) and (b), 3025-05(a) and (b), and 3025-06(a) and (b) created after the startup of the RTS system in an office of a county tax assessor-collector need be retained only as long as administratively valuable. Any records of the types indicated created before the startup of the RTS system must be retained for the retention periods noted in this part.

3025-01 BOAT AND OUTBOARD MOTOR REGISTRATION RECORDS

a) Registration receipts (including any refund documentation). RETENTION: FE + 3 years.

b) Reports to the Texas Parks and Wildlife Department. RETENTION: FE + 3 years.

3025-02 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. RETENTION: Destroy at option. (Obsolete records)

3025-03 MOTOR VEHICLE AFFIDAVITS AND APPLICATIONS

a) 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, may be destroyed at option and are exempt from the destruction request requirement.

b) 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. RETENTION: 2 years.

3025-04 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.

a) Reports to the State Department of Highways and Public Transportation. RETENTION: FE + 3 years.

b) Reports to the State Comptroller of Public Accounts. RETENTION: FE + 4 years.

3025-05 MOTOR VEHICLE RECEIPTS (including voided receipts and letters of protest accompanying payment)

a) Registration receipts. RETENTION: FE + 3 years.

b) 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. RETENTION: Remittance due date + 5 years.

3025-06 MOTOR VEHICLE REFUND DOCUMENTATION - Documentation concerning the refund of motor vehicle taxes or registration fees.

a) Refunds of registration fees. RETENTION: FE + 3 years.

b) Refund of taxes. RETENTION: FE + 4 years.

3025-07 MOTOR VEHICLE REGISTRATION LISTS

a) 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. RETENTION: PERMANENT.

b) Lists of motor vehicles registered in a county other than those noted in (a). RETENTION: US. (Exempt from destruction request requirement)

3025-08 MOTOR VEHICLE TITLE HEARING DOCUMENTATION - Administrative and evidentiary records of motor vehicle title hearings held before a tax assessor-collector or authorized deputy. RETENTION: 5 years.

3025-09 VALIDATION STICKER BOOKS. RETENTION: 2 years.

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.

3050-01 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. RETENTION: 1 year after expiration, cancellation, or denial of license. (Exempt from destruction request requirement)

3050-02 LIQUOR LICENSING RECEIPTS - Receipts issued for the payment of liquor licensing fees. RETENTION: FE + 3 years.

3050-03 LIQUOR LICENSE REGISTER - Record or register of liquor licenses issued. RETENTION: AV. Exempt from destruction request requirement.

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.

3075-01 OCCUPATION TAX RECEIPTS. RETENTION: Destroy at option.

3075-02 OCCUPATION TAX RECORD - Record or register of payment of occupation taxes. RETENTION: PERMANENT.

PART 6: MISCELLANEOUS RECORDS OF COUNTY TAX ASSESSOR-COLLECTORS

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

4000-01 CENSUS RECORDS. RETENTION: PERMANENT. (Obsolete records)

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.

4000-02 MILITIA ENROLLMENT RECORDS. RETENTION: PERMANENT. (Obsolete record)

APPENDIX—Local Schedule TX

The Texas State Library and Archives Commission has microfilm copies of the county tax rolls for each county from the year of its 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 the appendix must be retained permanently. 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 the county tax rolls in the following counties for the tax year or years indicated must be retained PERMANENTLY.

Anderson	1981	Bosque	1981	Castro	1981
Andrews	1980-1981	Bowie	1981-1983	Chambers	1980-1981
Angelina	1980-1981	Brazoria	1980-1981	Cherokee	1981
Aransas	1981	Brazos	1981	Childress	1980-1981
Archer	1981	Brewster	1980-1981	Clay	1981
Armstrong	1981	Briscoe	1980-1981	Cochran	1980-1981
Atascosa	1981	Brooks	1981	Coke	1981
Austin	None	Brown	1980-1981	Coleman	1981
Bailey	1980-1981	Burleson	1980-1981	Collin	1981
Bandera	1980-1981	Burnet	1981	Collingsworth	1981
Bastrop	1980-1981	Caldwell	1980-1981	Colorado	1981
Baylor	1981	Calhoun	1980-1981	Comal	1981
Bee	1981	Callahan	1981	Comanche	1980-1981
Bell	1980-1981	Cameron	None	Concho	1981
Bexar	1980-1982	Camp	1981	Cooke	1981
Blanco	1981	Carson	1981	Coryell	1980-1981
Borden	1980-1981	Cass	1980-1981	Cottle	1980-1981

Crane	1981	Glasscock	1981-1982	Jeff Davis	1982
Crockett	1981-1983	Goliad	1981	Jefferson	1981
Crosby	1980-1981	Gonzales	1981	Jim Hogg	1981
Culberson	1980-1981	Gray	1982	Jim Wells	None
Dallam	None	Grayson	1981	Johnson	1980-1981
Dallas	1980-1981	Gregg	1981	Jones	1981
Dawson	1980-1981	Grimes	1981	Karnes	1980-1981
Deaf Smith	1980-1981	Guadalupe	1981	Kaufman	1981
Delta	None	Hale	1981	Kendall	1980-1981
Denton	1981	Hall	1981	Kenedy	1980-1981
DeWitt	1980-1981	Hamilton	None	Kent	1981
Dickens	1980-1981	Hansford	1981	Kerr	1981
Dimmit	1980-1981	Hardeman	1981	Kimble	1980-1981
Donley	None	Hardin	1980-1981	King	1981-1982
Duval	1980-1981	Harris	1981-1983	Kinney	1981
Eastland	1981	Harrison	1980-1981	Kleberg	1980-1981
Ector	1980-1981	Hartley	1981-1982	Knox	1980-1981
Edwards	1981	Haskell	1981	Lamar	1980-1981
Ellis	1981	Hays	1980-1981	Lamb	1981
El Paso	1980-1981	Hemphill	1981	Lampasas	None
Erath	1980-1981	Henderson	1980-1981	La Salle	1981
Falls	1980-1981	Hidalgo	1980-1981	Lavaca	1980-1981
Fannin	None	Hill	1980-1981	Lee	1980-1981
Fayette	None	Hockley	1981	Leon	1980-1982
Fisher	1980-1981	Hood	1980-1981	Liberty	1981
Floyd	1980-1981	Hopkins	1980-1981	Limestone	1980-1981
Foard	1981	Houston	1981	Lipscomb	1981
Fort Bend	1980-1981	Howard	1981	Live Oak	1981
Franklin	1980-1981	Hudspeth	1980-1981	Llano	None
Freestone	1981	Hunt	1981	Loving	1981
Frio	1981	Hutchinson	1980-1981	Lubbock	1980-1981
Gaines	1980-1981	Irion	1981	Lynn	1980-1981
Galveston	1981	Jack	1980-1981	Madison	1981
Garza	1981	Jackson	1981	Marion	1981
Gillespie	None	Jasper	1981-1982	Martin	1981

Mason	1981	Reagan	1980-1981	Travis	1980-1981
Matagorda	1981	Real	1980-1981	Trinity	1980-1981
Maverick	1980-1981	Red River	1981	Tyler	1980-1981
McCulloch	1981-1983	Reeves	1981	Upshur	1981
McLennan	1980-1981	Refugio	1980-1981	Upton	1981
McMullen	1981	Roberts	1981	Uvalde	1980-1981
Medina	1980-1981	Robertson	1981	Val Verde	1980-1981
Menard	1981	Rockwall	1982	Van Zandt	1981
Midland	1981	Runnels	None	Victoria	1980-1981
Milam	1981	Rusk	1981	Walker	1980-1981
Mills	1981	Sabine	1980-1981	Waller	1980-1981
Mitchell	1981	San Augustine	1981	Ward	1980-1981
Montague	1980-1981	San Jacinto	1981	Washington	1981
Montgomery	1980-1981	San Patricio	1981	Webb	1980-1981
Moore	1980-1982	San Saba	1981	Wharton	1981
Morris	1980-1981	Schleicher	1981	Wheeler	1981
Motley	1981	Scurry	1980-1981	Wichita	1981
Nacogdoches	1981	Shackelford	1981	Wilbarger	1980-1981
Navarro	1981	Shelby	1981	Willacy	1980-1981
Newton	1980-1981	Sherman	1980-1981	Williamson	1981
Nolan	1980-1981	Smith	1981	Wilson	1980-1981
Nueces	1980-1981	Somervell	1980-1981	Winkler	1980-1981
Ochiltree	1980-1981	Starr	1981	Wise	1981
Oldham	1981-1982	Stephens	1980-1981	Wood	1980-1981
Orange	1980-1981	Sterling	1980-1981	Yoakum	1979; 1981
Palo Pinto	1981	Stonewall	1980-1982	Young	1981
Panola	1981	Sutton	1981	Zapata	1981-1982
Parker	1980-1981	Swisher	1981	Zavala	1981
Parmer	1981	Tarrant	None		
Pecos	1981	Taylor	1981		
Polk	1980-1981	Terrell	1980-1981		
Potter	1980-1981	Terry	1981		
Presidio	1980	Throckmorton	1981		
Rains	1981	Titus	1980-1981		
Randall	1980-1981	Tom Green	1981		