

## SCHEDULE 13 – TAX RECORDS

Series	Series Title	Description	Retention
13.1	<b>County Tax Reports</b>	Annual reports incorporating audited county financial statements, provided to each municipality within that county's borders.	Permanent
13.2	<b>Duplicate Copies of Tax Bills</b>	Duplicate copies of tax bills sent to taxpayers.	6 years
13.3	<b>Excise Taxes (Auto)</b>	Automobile excise tax documentation.	5 years
13.4	<b>Tax Abatement Decrees Granted by Counties</b>	Tax abatement decisions made by County Commissioners are records in the minutes of the Commissioners' meetings, which are retained permanently. These are copies of the decrees given to the applicants.	6 years
13.5	<b>Tax Anticipation Notes</b>	Notes from local government agency borrowing funds in anticipation of tax collection revenues.	6 years
13.6	<b>Tax Collector's Settlement</b>	Tax collector's settlement of funds collected from taxpayers.	Permanent
13.7	<b>Tax Commitments</b>	Tax collector's commitment of revenues.	Permanent
13.8	<b>Tax Demand Notices</b>	Demand that overdue taxes be paid.	6 years
13.9.a	<b>Tax Liens - Discharged</b>	Tax liens that have been discharged after the taxpayer paid the bill. All tax lien discharges must be reduced at the appropriate Register of Deeds office.	10 years
13.9.b	<b>Tax Liens - Not Discharged</b>	Tax liens still in effect because the bill has not been paid.	Permanent
13.10	<b>Taxpayer Lists</b>	Note: municipalities may keep taxpayer lists in many formats. This item applies to whichever format the municipality regards as the official, or 'record copy'.	Until updated