

**LOCAL GOVERNMENT GENERAL RECORDS RETENTION SCHEDULE  
TAXES**

SERIES #	SERIES TITLE AND DESCRIPTION	VITAL	RETENTION INSTRUCTIONS
LGTAX-001	<p><b>ANNUAL TAX RECORDS</b></p> <p>Detailing taxpayer information. May include property owner's name, address, description of property, categories of taxes levied, assessment, total amount of taxes, taxes paid, and dates.</p>	VITAL	Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGTAX-002	<p><b>TAX RECEIPTS/PAYMENTS</b></p> <p>Copies or stubs of receipts prepared and issued to taxpayers verifying full or partial payment of current or delinquent taxes.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-003	<p><b>TAX STATEMENTS</b></p> <p>Copies of statements sent to property owners showing current or delinquent taxes owed.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-004	<p><b>BILLING REGISTERS</b></p> <p>Quarterly registers or similar records listing periodic billings for taxes or special assessments.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-005	<p><b>TAX COLLECTIONS</b></p> <p>Registers, collection blotters, or similar records that detail tax payments received for deposit, including all such registers if taxes of different types or from different sources are noted in separate registers; and tax distribution work sheets if all tax payments are noted in one register.</p> <p>A. Daily</p> <p>B. Monthly</p> <p>C. Annual</p>		<p>Retain at agency; successful audit; destroy.</p> <p>Retain at agency 3 yrs; successful audit; destroy.</p> <p>Retain at agency until no longer needed; transfer to Archives for permanent preservation.</p>
LGTAX-006	<p><b>TAXES RECEIVABLE</b></p> <p>Property tax account system reports.</p>		Retain at agency 3 yrs; successful audit; destroy.

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LGTAX-007	<b>TAX CERTIFICATIONS</b> Certified searches and receipts for payment. Give property status regarding liens, etc.		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-008	<b>TAX ADJUSTMENTS</b>  Maintenance/adjustment forms for taxes receivable.		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-009	<b>TAX SALE LEDGERS</b>  Property owners' delinquent accounts subject to tax sale. Contain owner's name, property description, cost of sale, and whether redeemed after sale.		Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGTAX-010	<b>DITCH TAX RECORDS</b>  Landowner assessments for maintenance of property ditches, plus command rates for payment of taxes.		Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGTAX-011	<b>TAX FORECLOSURES/SALES</b>  Suits to foreclose tax or special assessment liens on real property, including copies of petitions initiating suits; court orders; miscellaneous sale/resale papers; and other legal instruments and correspondence concerning seizure and sale of real property as ordered by the court.	VITAL	Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGTAX-012	<b>TAX REFUND REQUESTS</b>  Requests for tax refunds due to overpayment or erroneous payment of taxes, including supplemental documentation verifying payments and authorizing refunds.		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-013	<b>TAX RATE CALCULATION WORKING PAPERS</b>  Working papers and similar records detailing calculation of the effective tax rate, including special assessment calculations.		Retain at agency 3 yrs; successful audit; destroy.
LGTAX-014	<b>TAX CORRESPONDENCE</b>  Correspondence with property owners concerning property evaluation, payment problems, and similar subjects related to the assessment and collection of property taxes and special assessments.		Retain at agency 3 yrs; successful audit; destroy.

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<b>LG TAX-015</b>	<b>MONITIONS</b>  Notices to taxpayers with payments in arrears that sale of their property to satisfy their debt is imminent. May include notice letter; postal receipts; copies of tax bills; and record of subsequent payments. See LG TAX-011, Tax Foreclosures/Sales for documentation of subsequent property sales.  A. Accounts Settled in Due Course  B. Accounts Proceeding to Sale		Retain at agency 10 yrs after account is settled; successful audit ; destroy.  Retain at agency until tax sale has been completed; successful audit; destroy.
<b>LG TAX-016</b>	<b>BANKRUPTCY RECORDS</b>  Monitor the actions of U.S. Bankruptcy Courts as they pertain to assessing and collecting property taxes. May include notification from the court, request for relief of automatic stay, reorganization and payment plans, discharges, and related correspondence.		Retain at agency 10 yrs after provision of documents to Bankruptcy Court; destroy.
<b>LG TAX-017</b>	<b>MOBILE HOME CERTIFICATION LETTERS</b>  Letters from the Receiver of Taxes in support of titling activities at DE Division of Motor Vehicles that verify ownership of mobile homes. Show reference number; mobile home descriptors; title information; and new ownership.		Retain at agency 5 yrs after provision of information to DE Division of Motor Vehicles; destroy.
<b>LG TAX-018</b>	<b>SENIOR SCHOOL PROPERTY TAX CREDIT APPLICATIONS</b>  Requests from senior citizens for reduced property tax rates. Show property owners' personal identifiers and calculations of appropriate credit amounts.		Retain at agency 4 yrs; successful audit; destroy.
<b>LG TAX-019</b>	<b>PROPERTY OWNER INFORMATION FORMS</b>  Forms required of property owners to establish ownership and point of delivery for county billings and information.		Maintain at agency until verified within data system; destroy.