

**MUNICIPAL RECORDS RETENTION SCHEDULE**  
**M4: ASSESSMENT AND TAX COLLECTION**  
**RECORDS**  
(Revised: 05/2012)



**STATE OF CONNECTICUT**  
**Connecticut State Library**  
**Office of the Public Records Administrator**  
231 Capitol Avenue, Hartford, CT 06106  
[www.cslib.org/publicrecords](http://www.cslib.org/publicrecords)

1. **SCOPE:** This schedule lists records common to tax assessors and tax collectors. It applies to towns, cities, boroughs, districts, and other political subdivisions of the state, as well as certain quasi-public agencies and is used in conjunction with general schedules M1 through M16.
2. **AUTHORITY:** The Office of the Public Records Administrator issues this schedule under the authority granted by §11-8 and §11-8a of the *General Statutes of Connecticut*.
3. **SUPERSEDENCE:** This schedule supersedes *Municipalities' Records Retention Schedule M4: Taxation – Assessment/Collection Records (02/2005)*.
4. **COMMON DEFINITIONS:**

See [Records Management Terms](#) for additional definitions.

1. **PUBLIC RECORD:** "Any recorded data or information relating to the conduct of the public's business prepared, owned, used, received or retained by a public agency, or to which a public agency is entitled to receive a copy by law or contract under section 1-218, whether such data or information be handwritten, typed, tape-recorded, printed, Photostatted, photographed or recorded by any other method." [Source: CGS §1-200(5).]
2. **OFFICIAL RECORD COPY:** "Original or official copy of a record that is retained for legal, operational, or historical purposes." Retention requirements only apply to the official record copy. Note: In accordance with CGS §11-8a(c), administrative and fiscal values are included within "operational" purposes. [Source: *Glossary of Records and Information Management Terms, 3<sup>rd</sup> Edition*, ARMA International.]
3. **NON-RECORD:** "Item that is not usually included within the scope of official records." Examples of non-records are extra (duplicate) copies kept only for convenience, reference materials, and blank forms. [Source: *Glossary*, 3<sup>rd</sup> ed.]
4. **RECORDS SERIES:** "A group of related records filed/used together as a unit and evaluated as a unit for retention purposes (e.g., a personnel file consisting of an application, reference letters, benefit forms, etc.)." Records on this schedule are arranged by records series. [Source: *Glossary*, 3<sup>rd</sup> ed.]
5. **RECORDS CUSTODIAN:** "The individual or organization having possession of and responsibility for the care and control of material." [Source: Pearce-Moses, Richard. *A Glossary of Archival and Records Terminology*. Chicago, IL: Society of American Archivists, 2005.]
6. **RETENTION PERIODS:** Retention periods listed on this schedule are based on the records' administrative, fiscal, legal, and historical values, as well as statutory or regulatory requirements. In most instances the established period sets the minimum retention requirement. This office strongly recommends applying disposition to all records once the retention period has been met. However, some records have maximum retention periods set by federal or state statutes or regulations and **must** be destroyed at the end of the retention period. Please note that any statute or regulation listed in brackets in the "Retention" column indicates the legal citation that mandates the retention period.

Records of historical value should be preserved for the benefit of historians and other researchers. "Historical" denotes that the municipality may request that a records series be transferred to a local, regional, or state repository approved by the Office of the Public Records Administrator. If a records series has a note that indicates, "May contain historical value," the public agency should contact the State Archives for archival review before requesting disposition of the records. Not all such records will be determined to be archival; conversely, some records without this statement might have archival value.

6. **FORMAT:** Retention periods listed on this schedule apply to the official record copy, whether in paper, electronic, or other format. If records are maintained only in an electronic system, the records custodian must be able to retrieve and interpret the content for the retention period.

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7. **DISPOSITION:** This schedule is used concurrently with the *Records Disposition Authorization* (Form RC-075), which is used to request permission to destroy or transfer records that have met their retention period. The custodian of record, the head of municipality, the superintendent of schools (for education records), the State Archivist, and the Public Records Administrator must sign the authorization form **prior** to the destruction or transfer of records. The Office of the Public Records Administrator **cannot** grant continuing approval to destroy records on an ongoing basis. Pursuant to CGS §7-109, "No original document dated prior to the year 1900 shall be destroyed under the provisions of this section without the express written approval of the Public Records Administrator." No records may be destroyed if there are pending or active Freedom of Information Act (FOIA) requests; litigations; investigations; audits; or other cases, claims, or actions. It is important to note that if there is a destruction hold placed on records, the retention period does not change and that once the hold is lifted, the records may be destroyed after receipt of the signed *Records Disposition Authorization* (Form RC-075).

**DISPOSITION DUE TO REFORMATTING:** In certain circumstances, records custodians may request permission to dispose of original records that have been imaged or microfilmed provided the public agency has submitted a *Certificate of Compliance* in accordance with the State Library's *Standards for the Use of Imaging Technology for Storage, Retrieval, and Disposition of Public Records or Required Minimum Microfilming Standards for Public Records*.

8. **OBsolete RECORDS:** Records designated as "OBsolete" or "SERIES CLOSED" are no longer created or received in the normal course of business. Records custodians should request approval for the appropriate disposition of any records so designated as soon as the retention period has passed.

9. **AUDIT REQUIREMENTS:** Under the Single Audit Act (31 USC 7501), audit requirements apply to federal, state, and local programs. The Municipal Auditing Act (CGS §7-391 et seq.) also applies. The retention requirement, "\_\_\_ years, or until audited, whichever is later," requires further explanation. In most instances 'audit' refers to the general agency audit conducted by the State Auditors of Public Accounts or the general town or municipal audit conducted by an outside auditing agency, unless otherwise noted. The specific record itself may or may not have been examined as part of the audit process. The requirement of "until audited" is fulfilled when the official audit report is issued. The auditors may recommend that certain records be corrected. Such records, even when they meet retention requirements, must be retained during the period that any review is pending.

10. **FOIA DISCLOSURE:** This retention schedule governs the retention of records – not the disclosure of public records. Refer to CGS §1-200 et seq. or contact the Office of Governmental Accountability, Freedom of Information Commission (FOIC), regarding the disclosure of public records.

11. **RECORDS CREATION REQUIREMENT:** Nothing on this schedule mandates the creation of a record or records series if the agency does not already create or receive it in the normal course of business. However, agencies should be aware of any additional recordkeeping requirements established by state or federal statute or regulation.

### SECTIONS

- A. ASSESSMENT RECORDS
- B. TAX COLLECTION RECORDS

Series #	Records Series Title	Description	Retention	Disposition	Notes
<b>A. ASSESSMENT RECORDS</b>					
M4-010	Appeals	Includes appraisals and any related notifications.	1 year, if no court appeal taken	Destroy after receipt of signed form RC-075	General Statutes of Connecticut (CGS) §12-111; CGS §12-113.

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-020	<b>Assessment Increase, Notice of</b>	Includes pro-rates.	2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-55.
M4-030	<b>Assessment Penalty, Notice of</b>		2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-53.
M4-040	<b>Assessor Maps</b>	Geographical representation of parcel boundaries.	Current and preceding set	Destroy after receipt of signed Form RC-075	<i>Uniform Standard Practice of Appraisal Performance, 2012-2013 Edition: Standards Rule 6-5 requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data collected is sufficient to produce credible appraisals. Geographic data must be contained in as complete a set of cadastral maps as possible, compiled according to current standards of detail and accuracy.</i>
M4-050	<b>Assessor Maps – Aerial Photographs</b>	Fly over images; used as basis for GIS (geographic information system).	Current and preceding set	Destroy after receipt of signed Form RC-075	May have historical value; contact State Archivist prior to submitting disposal request.
M4-060	<b>Building Permit Records – Assessor's Copy</b>	Consists of but not limited to: a copy of the Certificate of Occupancy [CO]; field cards, copy of the permit and related correspondence.	2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-53a; Some towns may use a shared database or a Microsoft Excel spreadsheet.
M4-070	<b>Certificate of Correction – Assessor's Proof Copy</b>	Includes motor vehicles, personal property, and real property and associated documents.	15 years from due date of tax	Destroy after receipt of signed Form RC-075	CGS §12-53; CGS §12-57; CGS §12-60.
M4-073	<b>Certificate of Demolition – Razied Structures – Assessor's Copy</b>		1 year	Destroy after receipt of signed Form RC-075	CGS §12-64a.

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-078	<b>Certificate of Exemption</b>	For exemptions from air/water pollution controls, structures, and equipment	Until termination of exemption	Destroy after receipt of signed Form RC-075	
M4-080	<b>Distressed Municipalities Program</b>	Consists of initial state application form [M-46], annual reapplication [M-55], DECD Certificate [UT-5]; approval forms [UT-4]; change of ownership form [UT-8], claim for business tax credit [UT-9]; claim for real property [UT-10] and claim for personal property tax abatement [UT-11] and any other documentation related to the program. Includes exemptions under grant program for enterprise zones.	6 years from date exemption issued, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-81(59), §12-81(60), and §12-81(70).
M4-090	<b>Exemption Data – Homeowners/Local Option</b>	Consists of but not limited to homeowners' combined application for blind, disabled, and veterans and applications for any additional local municipal options. Includes any other supporting documentation. Also referred to as a "circuit breaker".	2 years from date of application	Destroy after receipt of signed Form RC-075	CGS §§12-81c, 81f, 81j, 81i, 81h and 12-129b-d and n-p; See also record series M4-130 <i>Exemption Data - Proof of Blindness</i> ; M4-140 <i>Exemption Data - Proof of Disability</i> and M4-150 <i>Exemption Data – Proof of Disability - Veteran</i> for related records.
M4-100	<b>Exemption Data – Land Classification – Approved</b>	Includes farm, forest or open space exemptions. Consists of application form and any other required supporting documentation.	10 years or until exemption ends or property is sold, whichever comes later	Destroy after receipt of signed Form RC-075	CGS §12-81m; §12-96; CGS §12-107a through §12-107f.
M4-110	<b>Exemption Data – Land Classification – Denied</b>	Includes farm, forest or open space exemptions. Consists of application form and any other required supporting documentation.	2 years from date of application, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-81m; §12-96; CGS §12-107a through §12-107f; §12-96.

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-120	<b>Exemption Data – Newly Acquired Manufacturing Machinery and Equipment Including Commercial Motor Vehicles</b>	Consists of application form [M-65] and any other required supporting documentation.	3 years from date of application, if no appeal pending or until completion of audit, whichever is later	Destroy after receipt of signed Form RC-075	CGS §12-81(72); CGS §12-81(74); CGS §12-120b(d).
M4-130	<b>Exemption Data - Proof of Blindness</b>	Consists of physician's letter attesting to disability.	Until termination of exemption	Destroy after receipt of signed Form RC-075	CGS §12-92; CGS §12-81(17). OPM requires periodic updates. See also M4-090 <i>Exemption Data – Homeowners/Local Option</i> .
M4-140	<b>Exemption Data - Proof of Disability</b>	Includes Social Security disabilities. Consists of application form and any other required supporting documentation.	Until termination of exemption	Destroy after receipt of signed Form RC-075	CGS §12-81(55). See also M4-090 <i>Exemption Data – Homeowners/Local Option</i> .
M4-150	<b>Exemption Data – Proof of Disability - Veteran</b>	Consists of award letter from Veteran's Administration.	Until termination of exemption	Destroy after receipt of signed Form RC-075	See also M4-090 <i>Exemption Data – Homeowners/Local Option</i> .
M4-160	<b>Exemption Data – Property Devoted to Public Use</b>	Consists of documentation regarding tax exemptions for privately held real property or equipment made available for public use or leased to a municipality at a nominal charge of less than \$25.	2 years from termination of exemption	Destroy after receipt of signed Form RC-075	CGS § 12-81(6) and (7); See also M4-360 <i>Quadrennial Report – Approved</i> .
M4-170	<b>Exemption Data - Purchase of Exempt Property, Notice of</b>	Consists of application form and any other required supporting documentation.	1 year, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-81(a).
M4-180	<b>Exemption Data – Renewable Energy</b>	Consists of application form and any other required supporting documentation.	2 years from date of building construction or installation of system to building. [CGS Sec. 12-81(57)]	Destroy after receipt of signed Form RC-075	
M4-190	<b>Exemption Data – Rent Relief</b>	Consists of application form and any other required supporting documentation.	2 years from date of application	Destroy after receipt of signed Form RC-075	

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-200	<b>Exemption Data – Solar Energy</b>	Includes active, passive and cogeneration systems. Consists of application form and any other required supporting documentation.	15 years from date of building construction or installation of system to building [CGS § 12-81(56)]	Destroy after receipt of signed Form RC-075	CGS §12-81(56) and CGS §12-81(62).
(M1-245)	<b>Exemption Data – Totally Disabled Veterans</b>	OPM (Office of Policy and Management) form M-42B.	2 years	Destroy after receipt of signed Form RC-075	
M4-210	<b>Exemption Data – Veteran's Exemption, Additional</b>	Consists of OPM form M-59; includes motor vehicle exemption under the Service Members Civil Relief Act [SCRA]; as well as OPM form M-64 Certificate of Increased Veteran's Exemption.	2 years from date of application	Destroy after receipt of signed Form RC-075	CGS §12-81(19); CGS §12-81(53); and CGS §12-81f.
M4-220	<b>Exemption Data – Veterans' Discharges – Assessor's Copy</b>	Consists of copy of Form DD-214 filed with Town Clerk.	No requirement	Destroy	CGS §12-93; CGS §1-219(c) designates military discharge documents as confidential. Any copies retained in the office must be maintained in accordance with the statute.
M4-230	<b>Field Cards</b>	Consists of address, location, footprint, land size and value printed out on 8x11 cardstock. May include permit information and assessment changes.	3 years after implementation of next revaluation.	Destroy after receipt of signed Form RC-075	These records may have research value for land use officials as well as historical value. Tax assessors should consult with the appropriate departments prior to submitting a disposal request.  See also M4-330 <i>Property Record Cards/Computer Assisted Mass Appraisal [CAMA]</i> ; M4-410 <i>Revaluation – Field Inspection Records Worksheets</i> .

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-240	<b>Grand List – Personal Property and Motor Vehicles</b>	Includes motor vehicle supplemental lists.	15 years from due date of tax	Destroy after receipt of signed Form RC-075	Towns may transfer grand lists prior to 1945 to the State Archives in the State Library. Exceptions to this cutoff date may be made. Contact State Archivist for additional information.  Prior to the 1970s, towns may not have kept separate personal property and motor vehicle lists.
M4-250	<b>Grand List – Real property</b>	Lists of total taxable property; also known as “tax abstracts”.	Permanent	Maintain in municipality	Towns may transfer grand lists prior to 1945 to the State Archives in the State Library. Exceptions to this cutoff date may be made. Contact State Archivist for additional information.
M4-260	<b>Grand List Reports</b>	OPM forms M-13, M-13a.	2 years	Destroy after receipt of signed Form RC-075	CGS §12-120.
M4-270	<b>Grand List Working Papers – Motor Vehicles</b>	Includes preparatory material, such as price guidelines, DMV (Department of Motor Vehicles) transfer lists, exempt organizations, edit reports and value of cars extracted from the grand list.	2 years, or until appeal completed	Destroy after receipt of signed Form RC-075	
M4-280	<b>Personal Property Audits</b>	Consists of assessor's and OPM audit of business books and assets that examines the business declaration and matches assets and expenses.	6 years from audit billing date	Destroy after receipt of signed Form RC-075	CGS §12-53(f) and CGS §12-120b.
M4-290	<b>Personal Property Declarations</b>	Includes but not limited to industrial equipment, machinery, store fixtures, farm equipment and certain types of livestock. OPM form M-15.	6 years from date due or until tax is paid if no appeal is pending	Destroy after receipt of signed Form RC-075	
M4-300	<b>Private Colleges and General Hospitals – Report of</b>	OPM Forms M-37C&H.	2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-310	<b>Pro Rata – Motor vehicle Credit, Notice of</b>	Includes certificates of pro rata and any notification of address change. Also referred to as “pro rates” for partial year credit of motor vehicle taxes.	15 years	Destroy after receipt of signed Form RC-075	CGS §12-71c.
M4-320	<b>Property Owner Rental Income and Expense Report – Annual</b>	Information used for property valuations.	Until implementation of next revaluation	Destroy after receipt of signed Form RC-075	CGS §12-63c.
M4-330	<b>Property Record Cards/Computer Assisted Mass Appraisal [CAMA]</b>	Consists of name, property address, location, footprint, land size and value. May include permit information, street card data and assessment changes.	3 years after implementation of next revaluation.	Destroy after receipt of signed Form RC-075	If using hard copy “owner cards” retain current and preceding set.  See Note 6 FORMAT regarding access of records stored in electronic format only.  See also M4-230 <i>Field Cards</i> ; M4-410 <i>Revaluation – Field Inspection Records Worksheets</i> .
M4-340	<b>Property Transfer Data</b>	Notification from the Town Clerk’s office concerning transfers of property ownership. Consists of Sales Conveyance Form OP-236 (formerly OPM Form M-45) and/or any internal transfer notifications.	1 year, if no appeal pending.	Destroy after receipt of signed Form RC-075	See M4-420 <i>Sales Assessment Appeal Change Form – Assessor’s Copy</i> ; CGS §12-494 et seq.
M4-350	<b>Prorate Notice – Real Estate</b>	Includes Notice of New Construction, date of inspection and inspection note.	2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-53a.
M4-360	<b>Quadrennial Report – Approved</b>	Consists of initial and supplemental filing documents regarding certain types of organizations that receive tax exempt status. OPM Form M-3.	Until next quadrennial report.	Destroy after receipt of signed Form RC-075	CGS §12-87a. See also M4-160 <i>Exemption Data – Property Devoted to Public Use</i> .
M4-370	<b>Quadrennial Report – Denied</b>	Consists of filing documents regarding certain types of organization that are denied tax exempt status. OPM Form M-3.	2 years, if no appeal pending	Destroy after receipt of signed Form RC-075	CGS §12-87a.

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Series #	Records Series Title	Description	Retention	Disposition	Notes
M4-380	Real Property Declarations	[OBSOLETE]	6 years from date paid	Destroy after receipt of signed Form RC-075	CGS §12-41 historical note says requirement removed in 1961. May have historical value; contact State Archivist prior to submitting disposal request.  See note 8 OBSOLETE RECORDS at beginning of schedule.
(M1-070)	Revaluation – Contracts	Consists of working papers concerning the process of contracting with a company to conduct property revaluations.	3 years after final voucher	Destroy after receipt of signed Form RC-075	
M4-390	Revaluation – Correspondence	Communications related to the revaluation company hired by the municipality.	3 years after final voucher	Destroy after receipt of signed Form RC-075	
M4-400	Revaluation – Criteria	Including but not limited to: data mailer for sales, price schedule, guidelines, and statement of procedures.	Until completion of next revaluation	Destroy after receipt of signed Form RC-075	A revaluation is complete when the Board of Appeals has completed its duties and signed off on the grand list.
M4-410	Revaluation – Field Inspection Records Worksheets	Preliminary notes that are formalized in the permanent records of the Assessor's office.	No requirement	Destroy	See also M4-230 Field Cards; M4-330 Property Record Cards/Computer Assisted Mass Appraisal [CAMA].
M4-420	Sales Assessment Appeal Change Form – Assessor's Copy	[OBSOLETE] OPM Form M-45a; sales ratio data submitted to OPM and used to determine municipal reimbursements.	Record in system and discard	Destroy	See also M4-340 Property Transfer Data.
(M1-245)	State Owned Property, Report of	OPM form M-37.	2 years if no appeal pending	Destroy after receipt of signed Form RC-075	
<b>B. TAX COLLECTION RECORDS</b>					
M4-430	Alias Tax Warrants	Copy of warrant issued for the collection of any unpaid tax or water or sanitation charges.	1 year from date collected or date issued, if uncollected.	Destroy after receipt of signed Form RC-075	CGS §12-162.

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<b>Series #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
M4-440	<b>Bank Executions</b>	Copy of execution issued to garnish bank account(s) in order to collect any unpaid tax or water or sanitation charges.	1 year from date collected or date issued, if uncollected	Destroy after receipt of signed Form RC-075	CGS §12-162.
M4-450	<b>Bankruptcy, Notification of</b>	Court issued documents sent to the town.	1 year after date of closure	Destroy after receipt of signed Form RC-075	
M4-460	<b>Certificate of Correction – Tax Collector Copy</b>	Includes prorates and deletes for real property, motor vehicles and personal property; certificates of occupancy; tax credit certificate or summary adjustment reports.	Until audited	Destroy after receipt of signed Form RC-075	CGS §§ 12-57; 12-60; 12-53a, 12-71c; 12-53; CGS §§ 12-167 and CGS § 12-170b.  Included as part of town report.  See Exemption Data.
M4-470	<b>Certification of Mill Rate and Tax Levy, Annual</b>	Copy of report (OPM Form M-1) filed annually with OPM regarding the mill rate and tax levy during the preceding fiscal year.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-075	CGS §12-9; CGS §12-167.
M4-480	<b>Checks – Scanned for Deposit</b>	Paper checks scanned through direct deposit system provided by bank holding town accounts.	Retain for the time period per agreement with town financial institution.	Destroy after receipt of signed Form RC-075	Banks may require the town to retain the paper checks between 30 and 180 days.
M4-490	<b>Demand Notice</b>	Copy of written order for payment of overdue taxes.	1 year from date issued or discard after collection	Destroy after receipt of signed Form RC-075	CGS §12-155.
M4-500	<b>Escrow Coding</b>	Communications related to tax request and payments by banks/mortgage lenders.	1 year or until audited, whichever comes later	Destroy after receipt of signed Form RC-075	
M4-510	<b>Exemption Data for State Reimbursements</b>	Copy of documentation submitted through forms M-35b, M-36, M-42b or M-59 to OPM for Homeowner Circuit Breaker, Elderly Freeze Program, Totally Disabled Homeowner and Veterans respectively, and summary of adjustment report.	3 years, or until audited, whichever comes later	Destroy after receipt of signed Form RC-075	CGS §12-94a and CGS §12-129d.

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<b>Series #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
M4-520	<b>Foreclosures</b>	Copies of documentation related to foreclosures. Includes but not limited to notice demand, title searches, appraisals and copies of accepted/not accepted bids.	1 year after case closed	Destroy after receipt of signed Form RC-075	CGS §12-161. See also M1-195 to M1-210. Litigation files related to foreclosures are maintained by the town attorney.
M4-530	<b>Jeopardy Collections</b>	Documentation related to collection of taxes between the assessment date and the tax due date, that the tax collector believes would be jeopardized if collection was delayed (i.e. sudden business closure).	1 year from date collected or date issued, if uncollected	Destroy after receipt of signed Form RC-075	CGS §12-163.
M4-540	<b>Legal Notices</b>	Published or posted notice placed pursuant to CGS 12-145 giving the time and place where the tax collector will accept tax payments; when the tax is due; the date it will become delinquent; and the interest rate for delinquent taxes.	15 years from due date of tax	Destroy after receipt of signed RC-075	CGS §12-145. Legal notices for deferments should be filed with the lien deferment.
M4-550	<b>Motor Vehicle Delinquent Tax Reports</b>	Also referred to as "Put-ons and Take-offs." Copy of information submitted to DMV regarding delinquent motor vehicle taxes and payments.	1 year from date of report.	Destroy after receipt of signed Form RC-075	CGS §§ 14-33 and 14-33a.
M4-560	<b>Old Age Assistance Tax Records</b>	[OBSOLETE] Including, but not limited to, rate books, tax lists, and alphabetical cards of taxables.	No longer created	Historical	Federal Social Security made local assistance programs obsolete.  Please refer to note #5 RETENTION PERIODS at the beginning of the schedule.  See note #8 OBSOLETE RECORDS at the beginning of the schedule.

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<b>Series #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
(M3-145)	<b>Payment Receipts</b>	May consist of but not limited to cash receipts, validator tapes, duplicate tax bills, bill stubs, register receipts or any batch reports including escrow collection reports, credit card payment reports or lock box collection reports, and monthly collection reports.	3 year or until audited, whichever is later	Destroy after receipt of signed Form RC-075	
M4-570	<b>Rate Bills/Tax Warrants</b>	Tax warrants and rate bills signed by the proper authority authorizing the collection of taxes.	15 years from due date of tax	Destroy after receipt of signed Form RC-075	CGS §12-130 and CGS §12-132.
M4-580	<b>Rate Book – Final Posted</b>	End of fiscal year summary of payments and adjustments.	15 years from due date of tax	Destroy after receipt of signed Form RC-075	CGS §12-151 and CGS §12-167. The working papers are considered a preliminary version of the document and may be disposed of at will after the rate book is printed.
M4-590	<b>Suspense Book, Municipal – Tax Collector's Copy</b>	Copy of report filed with the town clerk or published in the town annual report of taxes deemed to be uncollectable accounts.	1 year from due date of tax	Destroy after receipt of signed Form RC-075	CGS §12-165; CGS §12-167(6). The town clerk has the official record copy that is retained for 15 years or published in the annual report. Tax collectors should confirm that a copy is on file with the town clerk's office or it has been published in the annual report before submitting a disposal request.
M4-600	<b>Tax Abatement Requests</b>	Original request form and related documentation.	3 years from end of abatement	Destroy after receipt of signed Form RC-075	CGS §§ 12-124 – 12-127a.
M4-610	<b>Tax Bills – Undeliverable</b>	Includes returned mail.	1 year, or until audited, whichever is later	Destroy after receipt of signed Form RC-075	

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<b>Series #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
M4-620	<b>Tax Lien – Deferred Collection</b>	Consists of copies of any documents or information retained that is related to deferral of tax collection on a property including but not limited to property owner affidavit, tax collector's recommendation to the governing board, and other supporting documentation.	1 year after tax paid	Destroy after receipt of signed Form RC-075	CGS §12-174; CGS §12-175.
M4-630	<b>Tax Lien Records</b>	Consists of any documents or information retained to document a tax lien including copies of notice of intent, transaction logs, and any other related documentation related to liens including but not limited to water and sewer liens and blanket liens.	15 years from due date of tax or upon payment of tax	Destroy after receipt of signed Form RC-075	CGS §12-175.
M4-640	<b>Tax Liens and Releases</b>	Includes but is not limited to water and sewer liens and blanket liens.	Record and discard	Destroy	CGS §§ 12-173; 12-174; 12-175; and 12-177.  Actual Lien and Release are maintained on the land records in town clerk's office.  See also M4-650 <i>Tax Liens – List of Undischarged</i> .
M4-650	<b>Tax Liens – List of Undischarged</b>	List compiled from tax liens recorded in the town clerk's office.	Permanent	Maintain in municipality	CGS §12-180.
M4-660	<b>Tax Refund Requests and Reports</b>	Original request form generated by a tax overpayment and any related documentation regarding approval.	3 years or until audited, whichever comes later	Destroy after receipt of signed Form RC-075	CGS §12-128 and CGS §12-129.  The request may be retained in the municipal fiscal office rather than the tax collector's office.
M4-670	<b>Tax Sales</b>	Consists of all documents related to a sale of property for taxes owed. Includes but not limited to notice demand, title searches, appraisals and copies of accepted/not accepted bids.	2 years from date of sale	Destroy after receipt of signed Form RC-075	CGS §12-157.

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M4-680	<b>Uniform Commercial Code [UCC] Liens</b>	Copy of form sent to the Secretary of State or list of UCCs submitted to state with filing number and date filed.	15 years from date filed	Destroy after receipt of signed Form RC-075	CGS §§ 12-195a - 12-195g.
M4-690	<b>Uniform Commercial Code [UCC] Liens – Termination records</b>	Includes confirmation and release or list with confirmation number and release date.	2 years after termination	Destroy after receipt of signed Form RC-075	CGS §12-195g.