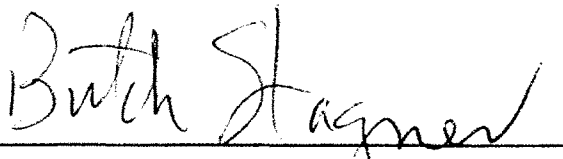


**PALO PINTO APPRAISAL DISTRICT**

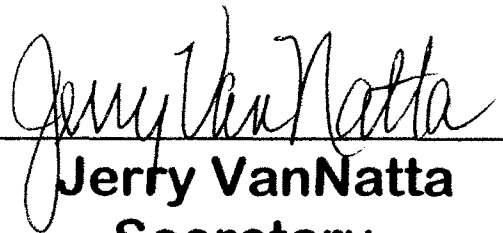
**DIRECTOR'S MANUAL 2008-2009**

**APPROVED  
BY THE  
BOARD OF DIRECTORS**

**NOVEMBER 12, 2008**



**Butch Stagner  
Chairman**



**Jerry VanNatta  
Secretary**

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# **Palo Pinto Appraisal District Director's Manual 2008-2009**

## **Introduction**

As an appraisal district director, you participate in governing one of the largest and most progressive property tax systems in the nation. A variety of state laws and rules govern appraisal district operations. The Texas Constitution addresses a number of aspects of property taxation. Article VIII, Section 18, specifically requires the Legislature to provide an appraisal system that produces a single appraised value for the taxing units in a county. Article VIII, Section 20, provides that no property may be assessed for ad valorem taxes at a greater value than its fair cash market value. Other constitutional provisions provide for a number of special appraisals and exemptions. Finally, it is the Constitution that authorizes the Legislature to create local governments and provide them with taxing power.

The chief appraiser and the appraisal district board of directors are responsible for ensuring that an appraisal district conducts its operations in a fair and efficient manner. As government officials, directors must be responsive to the public and be aware of the laws and principles that apply to their office. This manual is intended to familiarize you with many of these laws and principles.

## **I. ELIGIBILITY REQUIREMENTS**

To be eligible to serve on the board, a person must have resided in the appraisal district for at least two years immediately preceding the date of taking office. Persons who meet the basic residence test may still be disqualified from serving. These reasons for disqualification ensure directors are not exposed to conflicts of interest. For example, an employee of a taxing unit that participates in the appraisal district may not serve. However, an elected official or member of the governing body of a participating taxing unit may serve.

### **No Delinquent Taxes**

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors. The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.

This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.

### **Prohibited Family Relationships**

A person may not be appointed or continue to serve on the board, if related within the second degree of consanguinity (blood) or affinity (marriage) to the following persons:

- \* an appraiser who appraises property for use in the appraisal district's appraisal review board proceeding; or
- \* a person who represents property owners for compensation before the appraisal district's appraisal review board.

Persons who are related to the directors within the second degree by affinity or within the third degree by consanguinity may not be employed by the chief appraiser.

### **Terms of Office and Vacancy**

Appraisal district directors serve two-year terms. Each term begins on January 1 of an even-numbered year.

## **II. ORGANIZATION**

A newly selected board must be properly sworn into office, select officers, assign responsibilities and schedule public meetings.

### **Oath of Office**

The Texas Constitution requires each director to sign a statement and take an oath of office before beginning a term. January 1 of the year in which the term begins is the earliest date the oath may be taken. No official board actions can be taken until the statements and oaths of office are administered.

### **Board Officers**

Each year during its first meeting, the board meets to organize and choose officers. The board is required to select a chair and secretary at the first meeting, but may also appoint a vice chair and other officers. A quorum of a majority of members must be present before the board takes any official action. The board may meet at any time at the call of the chair or as provided by board rule, but may not meet less than once each calendar quarter.

While a nonvoting county TAC cannot participate in board decisions, he or she is counted in determining the presence of a quorum.

### **Compensation of Directors**

Appraisal district directors may not receive a salary, per diem or other compensation for serving on the board. Directors may be reimbursed for reasonable and necessary expenses incurred in the performance of their duties if included in the appraisal district budget.

### **Board Meetings and the Open Meetings Act**

The board of directors is required to complete a training course on the Open Meetings Act not later than the 90<sup>th</sup> day after taking the oath of office. The course is offered by the Office of the Attorney General. Directors who are already on boards before January 1, 2006, must complete a course before January 1, 2007.

The meeting agenda should set out the time for starting the meeting, establish that a quorum of directors is present, state that the minutes from the prior meeting will be approved, provide a list of new and unfinished business, schedule reports from staff and list any other discussion or action items.

The board's meetings must allow time for the public to appear and speak about any appraisal district issue, including district and appraisal review board policies.

The board is subject to the Open Meetings Act, Chapter 551, Government Code, so all board meetings are open to the public.

### **Executive Sessions**

To hold an "executive" or closed session, the board must give notice of the meeting as required above. The notice must include the subject of the closed session as permitted by law. A quorum must be present at the meeting, and the board must convene in an open meeting before starting the closed session. The chair must announce the section of the Open Meetings Act that authorizes closing the meeting and the topic to be discussed and then may close the meeting.

## **III. BOARD POLICIES, PROCEDURES AND DUTIES**

The appraisal district's effectiveness requires planning and cooperation among the appraisal district directors, the chief appraiser, appraisal staff and taxing units. Policies and goals established by the board of directors are important to this effectiveness. In fact, the board of directors is required to develop a reappraisal plan every two years after receiving input in a public hearing. The plan must be distributed to all taxing units in the appraisal district.

### **General Statement of Functions**

The board of directors has the following primary responsibilities:

- Establish the appraisal district's appraisal office;
- Adopt the appraisal district's annual operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Hire a taxpayer liaison officer (in counties having a population of over 125,000);
- Appoint appraisal review board members and other committees provided by law;

- Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members to that advisory board;
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district;
- Make general policies on the appraisal district's operation; and
- Biennially develop a written plan for the periodic reappraisal of all property within the districts boundaries.

### **Statutory Requirements**

Although Chapter 6 of the Code contains most requirements for boards of directors to follow, other responsibilities are located in other chapters of the Code and other statutory provisions. Some specific Code sections that affect board responsibilities include:

- An appraisal office in the county in which the district is located shall be established.
- The board may purchase or lease real property or construct improvements necessary to establish an appraisal office if approved by three-fourths of the voting taxing units. *Section 6.051(a)*
- The board may convey real property owned by the district if approved by the voting taxing unites.
- The board is responsible for notifying all taxing units of a vacancy on the board and for selecting a replacement from nominees submitted. *Section 6.03(i)*
- The board may change the number of directors or method of selecting directors, or both, if all voting units agree. *Section 6.031(a)*
- The board elects from its members a chair and secretary at its first meeting of the calendar year. *Section 6.04(a)*
- The board may contract with another appraisal office or taxing unit in the appraisal district's duties. *Section 6.05(b)*
- The board shall appoint the chief appraiser.
- The board shall develop a biennial appraisal plan.
- The board is required to provide certain written policies.
- The board is required to adopt an annual budget before September 15, after holding a public hearing and meeting all requirements of the Code.
- The board shall give public notice of the budget and budget hearing.
- The board may amend the approved operating budget after giving notice to taxing units.
- The board is required to adopt a new budget within 30 days after its budget is disapproved by the taxing units.
- The board may authorize the chief appraiser to disburse appraisal district funds. *Section 6.06(f)*

- The board designates the district depository at least once every two years.
- The board is required to adhere to the same requirements as cities concerning competitive bidding procedures for purchases and contracts requiring expenditure of more than \$25,000. *Section 6.11(a)*
- Through the Interlocal Cooperation Act, the governing body of a taxing unit may contract with the board to assess or collect taxes. *Section 6.24(a)*
- The board of directors shall appoint appraisal review board members and has the power to change the number of appraisal review board members.
- The board approves contracts with private appraisal firms selected by the chief appraiser to perform appraisal services. *Section 25.01(b)*
- The board shall have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit. *Section 6.063*
- The board may, by resolution, prescribe that particular actions of the chief appraiser concerning appraisal district finances or administration are subject to board approval. *Section 6.06(f)*
- The board may approve in writing the chief appraiser's request to appeal an appraisal review board order to district court. *Section 42.02*
- The appraisal district (i.e. board of directors) may be sued by the taxing units to compel the district to comply with the provisions of the Property Tax Code, Comptroller rules or other applicable law. *Section 43.01*

### **Limited Appraisal Authority**

The board's authority over appraisals is limited. The board does not appraise property or review values on individual properties. The law assigns these tasks to the chief appraiser and the appraisal review board, respectively.

The board has no authority to review appraisal review board decisions. The board has no business reviewing exemptions, qualifications for special appraisal or taxability determinations.

### **Local Officials' Conflict of Interest Laws**

Board members are subject to two conflict of interest statutes. A conflict of interest occurs when a person in government has personal or business interests that may conflict with the interests of the public.

The Local Government Code prohibits appraisal district members from knowingly participating in a vote or decision on any matter involving a business entity or real estate in which the member has a substantial interest.

### **Selecting a Chief Appraiser**

One of the board's most critical decisions is the selection of a chief appraiser. As the district's chief administrative officer, the chief appraiser implements goals and objectives set by board policy and is required to comply with the requirements of the Code, Comptroller rules and other laws.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board. All other appraisal district personnel are employed by and accountable to the chief appraiser.

### **Relationship with Chief Appraiser**

The board of directors must be fully informed of appraisal district operations by reports from the chief appraiser. Open communication between the chief appraiser and the board is important. The chief appraiser must know about the board's goals and policies to implement them. The directors should know about the district's operations to ensure that the chief appraiser is implementing their policies and working to achieve their goals.

Normally, the board will direct the chief appraiser to handle preparations for board meetings, including notifying members, setting the agenda, posting open meetings notices and sending information to members.

## **IV. THE APPRAISAL OFFICE**

Directors need to know what facilities, equipment, supplies, special services and records necessary to operate and maintain an appraisal office. While the administrative duties of the office the responsibility of the chief appraiser, the board is responsible for the performance of the chief appraiser and therefore must be aware of the duties.

## **V. APPRAISAL DISTRICT FINANCIAL AFFAIRS**

Participating taxing units pay for all appraisal district operations. The appraisal district directors' financial responsibilities include adopting an annual operating budget, selecting a district depository, engaging in competitive bidding procedures, contracting purchasing, setting accounting methods and auditing.



## **VI. APPRAISAL OFFICE STAFF**

Recruiting, training and retaining competent, qualified personnel are important elements of effective appraisal district operations.

The chief appraiser is responsible for hiring, firing and training personnel. The board should not become involved in day-to-day personnel decisions, but may establish broad personnel policies to be implemented by the chief appraiser.

## **VII. APPOINTING THE APPRAISAL REVIEW BOARD**

One of the most important parts of the property tax system is the review of appraisal records by an impartial citizen board. The board hears protests from taxpayers and challenges from taxing units on the proposed appraisal records submitted by the chief appraiser.

The Code assigns this function to the appraisal review board (ARB) appointed by the appraisal district board of directors. District directors should be aware of the need to select citizens with high competence and with an excellent reputation for fairness and good judgment. Experience in one of the following fields may be helpful: appraisal, real estate, accounting, business, agribusiness, engineering or construction. These fields of expertise, however, are not required.

## **VIII. ASSESSMENT AND COLLECTION FUNCTIONS**

A taxing unit may contract the assessment and collection functions to the appraisal district, the county or to another taxing unit. The Code provides procedures for taxing units to follow to consolidate assessment and/ or collection functions with the appraisal district. The district may be responsible for these functions for one or more of the district's taxing units.

## **IX. CERTIFICATION BY BOARD OF TAX PROFESSIONAL EXAMINERS**

State law requires that individuals in the property tax field be competent and accountable through a program of registration and certification.

The Board of Tax Professional Examiners (BTPE) is governed by Chapter 1151, Occupations Code. The BTPE is responsible for ensuring that property taxation is practiced as a learned profession and that practitioners are accountable to the public.

Appraisal district directors should be aware of certifications requirements. Chief appraisers and certain appraisal office staff must register and fulfill certification standards within a required time period to lawfully perform their duties. The district must budget funds to cover registration fees, tuition for courses and other special programs associated with this area.

**X. ACCESS TO THE BOARD**

The board must develop and implement policies to provide the public with a reasonable opportunity to appear before the board and speak on any issue within its jurisdiction. To comply, the board must provide a reasonable time during each board meeting for public comment on appraisal district and appraisal review board policies procedures.

The public should also be afforded time on the agenda to address the board of directors. This session may be listed on the agenda as "public comments on activities of the appraisal district." Boards should have a sign-in sheet at their meetings for persons wishing to speak.

**XI. HANDLING COMPLAINTS**

The board must make information available to the public and to taxing units on its procedures for handling and resolving complaints. All complaints must be in writing and signed by the person making the complaint. All written complaints shall be received by the Office Manager/Mapping Coordinator. The complaint will then be forwarded to the Chairman of the Board of Directors. When the board receives a written complaint that it has authority to resolve, the board by law is required to notify the parties to the complaint of the complaint's status at least quarterly until the complaint is resolved. Potential complainants should receive a complete listing of the board's responsibilities to show what issues are within the board's jurisdiction.

**XII. ACCESS FOR PERSONS WITH DISABILITIES**

The Palo Pinto Appraisal District offices are mostly barrier-free and are accessible to the physically impaired. The District has designated parking for persons with disabilities. To accommodate persons with vision disabilities, attendant animals shall be permitted admittance in appraisal offices.

**XIII. ACCESS FOR NON-ENGLISH SPEAKING PERSONS**

For Non-Speaking persons the board will suggest that if possible the non-speaking person bring a friend or relative who could translate. If this is not possible the board will provide a translator. The district also does provide the Spanish version of the Texas Property Taxes: Taxpayer's Rights, Remedies and Responsibilities for Spanish-speaking persons.

## **CHIEF APPRAISER 2007**

The Chief Appraiser is the Chief Executive Officer of the Appraisal District. As such, the Chief Appraiser coordinates and implements the goals and objectives set by the board. The Chief Appraiser must accomplish these within the framework of the Property Tax Code, the State Comptroller rules and other applicable laws of the State of Texas. The Chief Appraiser serves at the will of the Board of Directors.

The Chief Appraiser must:

1. Establish a program to conduct appraisal activities and keep the board informed on the progress thereof.
2. Implement a financial management system and provide monthly reports to show the state of the district's fiscal position. These reports must be presented to the BOD not less than quarterly.
3. Prepare and present Fiscal Operating Budget to the Board of Directors for their consideration.
4. Serve as the district's spokesperson, providing information to the news media, taxing units and the general public.
5. Prepare the agenda for each board meeting, attend all meetings and provide staff recommendations for all board actions.
6. Serve as liaison between the board and the appraisal district counsel, providing recommendations for board actions on litigation.
7. Hire, train, promote and fire the personnel of the appraisal district. Make recommendations for board action on personnel policies and procedures.
8. Be entitled to appeal an order of the Appraisal Review Board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Tax Code (Sec 42.02).
9. Determine the allocation of votes, administer the process and announce the results of the biannual election of the Board of Directors by the voting taxing entities.
10. Register with the BTPE and fulfill certification standards in order to lawfully perform the duties.
11. Deliver applications for special appraisal and exemptions requiring annual applications.
12. Grant and or deny extensions for good cause on income producing personal property renditions deadline.
13. Grant and or deny all homestead applications. Verify the primary place of residency.
14. Publish a notice of protest procedures in a local, general circulation newspaper.
15. Publish notices of right to file for certain exemptions and special appraisals.
16. Mail notices of denial of exemption or special appraisals.
17. Appraise all taxable property within PPAD at its market value.
18. Review and determine eligibility for all property tax exemptions.

19. Review and determine eligibility for special appraisal. This includes establishing a market value for special appraisal property.
20. Create and maintain appraisal records for district as well as public use. This includes but is not limited to developing and using appraisal cards, research and transfer system and data, property identification system, appraisal district forms and ownership and property information.
21. Develop and implement procedures that will provide equitable and uniform taxation of property within PPAD.
22. Mail notices of appraisal value to taxpayers when required by the Property Tax Code.
23. Make corrections to the appraisal records as ordered by the ARB.
24. Determine whether property qualified for agricultural appraisal has undergone a change of use and send a notice of the change of use and the intent of rollback taxes.
25. Establish that not more than 5% of the total appraised value remains under protest before the ARB Certifies the Appraisal Roll.
26. Calculate and establish Certified Appraised Values to each taxing entity for current year.
27. Make the Appraisal Roll available to the taxing units.
28. Present supplemental records and other items for ARB consideration.
29. Assist the Tax Assessor Collector with and additional information needed in the calculation of the tax rates for the taxing entities.
30. Defend all values against challenges before the ARB.
31. Discover, list, review and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.
32. Plan, coordinate and administer the appraisal records, data processing functions and exemptions of the District.
33. Communicate with elected and administrative officers of funding jurisdictions regarding the plans, programs and objectives of the District.
34. Meet all state mandated deadlines for taxpayer notification and certification of an appraisal roll.
35. Maintain accurate and uniform appraisal of all property with the District.
36. Insure that all appraisal activities comply with the Texas Property Tax Code.
37. Delegate authority and duties to staff.
38. Manage, plan and coordinate the activities of the District. This include providing for an appraisal staff, equipment and facilities necessary to conduct business on a daily basis, and provisions to meet and discuss property matters with the public.
39. Develop and implement policies and procedures that will guide employees as well as provide order and uniformity to appraisal district operations.
40. Negotiate and approve all contractual agreements that PPAD is a part of.
41. Insure the implementation of programs quality and professionalism of District Staff. This includes providing training, personnel rules and regulations, benefits and payroll incentives.

42. Maintain compliance with all federal, state and local laws, statues, rules and regulations pertaining to appraisal and employment activities.
43. Complete any and all Requests for Disclosures that arrive from lawsuits filed against PPAD.
44. Other duties as described by the Board of Directors.
- 45.

## EXEMPTION PROCEDURES:

8 + 1/2

### *Receipt of Exemption Applications:*

- Upon receipt of application it gets reviewed for qualification.
- Upon qualification it is then entered into the system and scanned Individually, then attached to the particular account applied for.
- Upon an incomplete application it then goes through a letter and holding Process:
  - a) If the applicant didn't send all complete required information A form letter is then generated and mailed to the taxpayer Requesting the missing information in order to complete the exemption qualification process.
  - b) We in turn hold the incomplete application along with a copy of the 'request more info letter' sent to the taxpayer until the April 30<sup>th</sup> deadline or until the taxpayer furnishes the documents needed for completion, whichever comes first.
- After complete review of the exemption application and it is found that the application does not meet the required qualifying standards to be able to apply to the tax payers account, then a Denial form letter is generated and mailed to the taxpayer stating the Denial claim and reason for the application to be denied.

### *Verifying Homestead Procedures:*

- Upon receiving an address change or a letter stating that a property is possibly vacant is turned into the Homestead Clerk, then a form letter is generated to verify the qualification of the Homestead exemption (VHS).
- At this time our office requires a written response for our records.
- If there is no response with in thirty days a second form letter is sent to the taxpayer. This letter is identified as a second and final notice before cancellation of the exemption.
- After another thirty days the homestead is canceled if no written or phone response to the first two letters was received. However, if the owner was at the property as of January 1, then the exemption would not be canceled until the next year.
- All canceled letters are mailed certified with a return receipt.

***Mailing Exemption Applications Procedures:***

- When a taxpayer request a form a PPAD employee will print it and mail it that day along with a letter asking for any additional documentation we may need. Such as copies of driver's license, mobile home statements of ownership and location, and/or disabled veteran's award letters.
- If a PPAD employee believes a taxpayer may qualify for an exemption they may also print a form and mail it that day along with a letter asking for any additional documentation we may need. Such as copies of driver's license, mobile home statements of ownership and location, and/or disabled veteran's award letters.
- If for any reason a mass mailing of exemption forms is needed a letter explaining why the new form is needed will be included along with the form and request for any additional documentation needed.

**PALO PINTO APPRAISAL DISTRICT**

**RETENTION SCHEDULE FOR**  
**PROPERTY TAXATION**

P. O. BOX 250-200 CHURCH AVE.-PALO PINTO, TX 76484-(940)-659-1281



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### Use of Asterisk (\*)

The use of an asterisk (\*) in this third edition of Local Schedule TX indicates that the record is either new to this edition, the retention period for the record has been changed for the record, or substantive amendments have been made to the description of or remarks concerning the record. An asterisk is not used to indicate minor amendments to grammar or punctuation.

### Abbreviations Used in This Schedule

**AV**-As long as administratively valuable

**FE**-Fiscal year end

**TAC**-Texas Administrative Code

**US**-Until superseded

**LOCAL GOVERNMENT**

**RECORDS CONTROL  
SCHEDULE**

PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041  
TEXAS STATE LIBRARY AND ARCHIVES COMMISSION  
APPROVED SLR 500 SUBSTITUTE (5/96)

**PALO PINTO APPRAISAL DISTRICT**

P. O. BOX 250/200 CHURCH AVE.  
PALO PINTO, TX 76484  
940-659-1281-Fax-940-659-2618  
RECORDS MANAGEMENT OFFICER:

<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2950-01	<p><b>PART 1: APPRAISAL RECORDS</b> <b>Section 1-1: Records of Appraisal Review Boards</b> <b>APPEAL RECORDS</b> Notices of appeal of 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 pending appeal sent to property owners whose property is involved in the appeal.</p>	PERMANENT	[By regulation-34TAC 9.803(g)]
2950-02	<p><b>HEARING RECORDS</b> 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; subpoena; 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.</p>	Beginning of calendar year in which hearing or meeting held + 5 years.	(For additional records of appraisal review board hearings see item number 2975-06)
2950-03	<p><b>MINUTES</b> (Including those of agricultural appraisal advisory boards and governing bodies of taxing units sitting as boards of equalization under prior law.)</p>	PERMANENT	<p><b>RETENTION NOTES:</b> For audiotapes and other records associated with the creation of minutes see item number 1000-03 in Local Schedule GR.</p>

<b>LOCAL GOVERNMENT</b> <b>RECORDS CONTROL</b> <b>SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRAISAL DISTRICT</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2950-04	OPEN MEETING NOTICES AND HEARING SCHEDULES	2 Years	
	<b>SECTION 1-2: RECORDS OF PROPERTY APPRAISAL</b>		Retention Note: RECORDS OF APPRAISAL IN TAXING UNITS-The retention periods in the 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 the 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 differntiation 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	US or until date authority of agent ends, as applicable. US	
2975-02	APPRAISAL CARDS(PROPERTY RECORDCARDS)  a) Appraisal districts       b) Taxing units	Destroy at option.	<b>RETENTION NOTES:</b> Appraisal cards are a permanent record in that at any given time an appraisal district must have a complete set of appraisal cards or a record complete 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>LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRAISAL DISTRICT</b> P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-03	<b>APPRAISAL CORRESPONDENCE</b> Correspondence between an appraisal district and property owner concerning the appraisal of the owner's property. (See item number 2950-02 for correspondence of appraisal review boards.)	2 Years, <i>but see retention note</i>	<b>RETENTION NOTES:</b> 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 not continue to have administrative value as potential documentation for the exercise of various 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), inquiries about sales data, and inquiries about who owns a property need be retained only as long as administratively valuable and are exempt from the destruction request requirement.

**LOCAL GOVERNMENT**

**RECORDS CONTROL**

**SCHEDULE**

PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041  
TEXAS STATE LIBRARY AND ARCHIVES COMMISSION  
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940-659-1281-Fax-940-659-2618  
RECORDS MANAGEMENT OFFICER:

<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-04	<b>APPRAISAL FIELD NOTES</b> Notes created by appraisers performing appraisal in the field.	AV after preparation or updating of all appraisal cards to which the notes relate.	
2975-05	<b>APPRAISAL MONITORING DOCUMENTATION</b> 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	AV	(Exempt from destruction request requirement)

<b>LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRAISAL DISTRICT</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-06	APPRAISAL ROLLS AND ABSTRACTS		
2975-06a	<b>APPRAISAL ROLLS AND ABSTRACTS</b> 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 records after certification and copies of change orders from a chief appraiser to taxing units to correct rolls after certification.	PERMANENT	<b>RETENTION NOTES:</b> 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.
2975-06b	<b>APPRAISAL ROLLS AND ABSTRACTS</b> Taxing units-Assessor's abstracts of property, including those relating to city lots and school lands.	PERMANENT	(Obsolete records in the offices of county tax assessor-collectors and other taxing units) <b>RETENTION NOTES:</b> 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.

<b>LOCAL GOVERNMENT</b> <b>RECORDS CONTROL</b> <b>SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRAISAL DISTRICT</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-07	<b>EXEMPTION AND SPECIAL APPRAISAL RECORDS</b> (including notices of determination of change of use, if applicable)		
2975-07a	<b>EXEMPTION AND SPECIAL APPRAISAL RECORDS</b> Approved applications for exemption or special appraisal, including all supporting documentation required by the terms of the application. (1) One-time(including written notification from taxpayer that entitlement has ended).  (2) Annually renewed.	US or until entitlement ends + 5 years  5 years or US + 4 yrs, as applicable	<b>RETENTION NOTES:</b> Each approved one-time exemption or special appraisal application must be retained for 5 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 5 years from its approval date.
2975-07b	Denied applications for exemption or special appraisal.	1 Year	
2975-07c	Absolute exemption, partial exemption, and special appraisal lists	PERMANENT	
2975-08	<b>INVENTORY APPRAISAL, APPLICATIONS FOR SEPTEMBER</b>		
2975-08a	Approved applications	Until Cancellation	
2975-08b	Denied applications	2 years	

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 940-659-1281-Fax-940-659-2618  
 RECORDS MANAGEMENT OFFICER:

<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-09	<b>MAILING LISTS AND MAILING DOCUMENTATION</b>		
2975-09a	Current mailing lists.	US	
2975-09b	Address changes notices and similar source used to correct mailing lists.	1 year after correction made to mailing list	
2975-09c	Mail returned by the postal or other mail delivery services as undeliverable.	1 year after return	
2975-09d	Run list affidavits, certificate of mailing forms, and similar records evidencing the mailing of notices to property owners.	1 year	
2975-10	<b>MOBILE HOMES, REPORTS OF MOVEMENT OF</b>	4 years	
2975-11	<b>NOTICES TO TAXPAYERS</b> Copies of notices sent to taxpayers or a record in some form of the types of notices sent and to whom (see item number 295-09), except notices noted elsewhere in the schedule.	1 year	
2975-12	<b>PROPERTY OWNERS, ALPHABETICAL INDEX OF</b>	US	



<b>LOCAL GOVERNMENT</b> <b>RECORDS CONTROL</b> <b>SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRAISAL DISTRICT</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-13	<b>PROPERTY TRANSFER DOCUMENTATION</b> 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.	AV, after certification of the appraisal roll for the year in which the transfer is reflected	
2975-14	<b>PROPERTY TRANSFER DOCUMENTATION</b> 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.	AV, (but see retention note)	<b>RETENTION NOTES:</b> 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	<b>RATIO STUDIES</b> Ratio and other statistical studies that measure appraisal level and consistency.	AV	

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<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-16	<b>RENDITIONS AND ALLOCATIONS</b> (including any supporting documentation submitted by taxpayer)		
2975-16a	Applications for allocation of property value  1. Approved  2. Denied	3 Years  1 Year	[By regulation-34 TAC .4034(g)(2).]
2975-16b	Renditions (except those constituting an application for the allocation of property value).	5 Years	
2975-16c	Reports of decreased value	5 Years	
2975-16d	Inventories of property	Destroy at option, but see retention note.	(Obsolete records of county tax assessor-collectors). <b>RETENTION NOTES:</b> 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	<b>REPORTS TO STATE COMPTROLLER</b>  Annual or other periodic report or surveys submitted to the State Property Tax Board or its successor.	PERMANENT	

**LOCAL GOVERNMENT****RECORDS CONTROL****SCHEDULE**

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 RECORDS MANAGEMENT OFFICER:

<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-18	<b>SEPARATE/JOINT TAXATION REQUESTS</b> (including any accompanying documentation)		
2975-18a	Standing timber	1 Year	
2975-18b	Undivided interests	Until change in ownership or request for cancellation filed.	
2975-18c	Mineral Interests	Until request for cancelation filed.	
2975-18d	Interest in cooperative housing(including lists of stockholders or verification documents filed after the original request)	Until request for cancellation filed.	
2975-18e	Requests for cancellation of separate taxation of undivided intersts or in cooperative housing or joint taxation of mineral intersts.	1 Year	
2975-18f	Denied requests.	1 Year	<b>RETENTION NOTES:</b> 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	<b>TAX DEFERRAL AFFIDAVITS</b> (including copies of the affidavits or notices of the filing of affidavits maintained by taxing units)	Until all delinquent taxes have been paid after a change of ownership.	

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<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
2975-20	TAX MAPS AND PLATS	US	(Review before disposal; some maps and plats may merit permanent retention for historical reasons).
	<b>PART 2: PROPERTY TAX COLLECTION RECORDS</b>		<b>RETENTION NOTES:</b> 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).	3 years	<b>RETENTION NOTE:</b> 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).

<b>LOCAL GOVERNMENT</b> <b>RECORDS CONTROL</b> <b>SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRAISAL DISTRICT</b> P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
3000-02	Appraisal rolls, supplemental appraisal rolls, orders to correct appraisal rolls after certification, lists of pending protets, lists of late-filed homestead exemptions, reports of approtioned 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.	3 Years	<b>RETENTION NOTES:</b> 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 with appraisal rolls maintained by appraisal districts (see item number 2975-06)
3000-03	<b>BANKRUPTCY RECORDS-</b> Records relating to the collection of taxes on property involved in bankruptcy cases.	AV after settle-ment of claim.	<b>RETENTION NOTE:</b> 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 in bankruptcy proceedings must be retained for FE+ 3 years as required under item number 3000-16
3000-04	<b>CHALLENGE RECORDS</b> Records, maintained by a taxing unit, of challenges made to the appraisal review board by the taxing unit.	AV after decision of ARB	

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<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
3000-05	<b>DELINQUENT TAX ROLLS</b> (Both current and cumulative)		
3000-05a	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.	AV after preparation of cumulative tax roll for the following year.	
3000-05b	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.	Real property rolls-20 years; personal property rolls-10 years.	
3000-05c	Lists of delinquent or insolvent taxpayers(State Comptroller of Public-Accounts Form 16 or its equivalent).	Destroy at option.	(Obsolete record)
3000-06	<b>ERRORS IN ASSESSMENT, LISTS OF</b>	Destroy at option.	(Obsolete record of county tax of county tax assessor-collectors)
3000-07	<b>PAYMENT OPTIONS OR POSPONEMENT, REQUESTS FOR</b> 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.	AV	

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3000-08	<b>SPECIAL ASSESSMENT ROLLS</b> Rolls, schedules, ledgers, or similar records listing property owners and amount of assessment for streets, sidewalks, or other special assessment projects.	Expiration of the assessment + 10 years	
3000-09	<b>TAX BILLS OR STATEMENTS</b> Current, delinquent, special valuation rollback, and special assessment levy tax bills or notices.	AV	<b>RETENTION NOTE:</b> Tax bills or statements returned by the post office or other mail delivery service must be retained for 1 year after return.
3000-10	<b>TAX CERTIFICATE RECORDS</b>		
3000-10a	Tax Certificates	2 Years	
3000-10b	Request for Tax Certificates	AV	
3000-11	<b>TAX COLLECTION, DEQUINQUENCY, AND PROPERTY VALUE REPORTS</b>		
3000-11a	Reports to governing body of taxing unit   Monthly   Quarterly   Annual	FE + 3 Years   Destroy at option   PERMANENT	<b>RETENTION NOTE:</b> 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.  (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.)   (Obsolete record)

<b>LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRASIAL DISTRICT.</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
3000-11b	<b>TAX COLLECTION, DELINQUENCY AND PROPERTY VALUE REPORTS</b> Reports to state agencies  (1) Annual reports to the State Property Tax Board or its successor  (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.	PERMANENT  Destroy at option	(Obsolete record)  <b>RETENTION NOTE:</b> 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	<b>TAX CORRESPONDENCE</b> Correspondence between a taxing unit and a taxpayer concerning payment problems and similar subjects relating to the assessment and collection of property taxes and special assessments.	2 Years	<b>RETENTION NOTE:</b> 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 administratively valuable and exempt from the destruction request requirement.
3000-13	<b>TAX LIEN TRANSFER RECORD</b>	AV	
3000-14	<b>TAX LIENS AND LIEN RELEASES ON MANUFACTURED HOMES</b>	Until release of lien	
3000-15	<b>TAX RATE CALCULATION WORKSHEETS AND NOTICES</b> (including both effective and rollback tax rates)	3 Years	



<b>LOCAL GOVERNMENT</b> <b>RECORDS CONTROL</b> <b>SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRASIAL DISTRICT.</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
<b>RECORD NUMBER</b>	<b>RECORD TITLE &amp; RECORD DESCRIPTION</b>	<b>RETENTION PERIOD</b>	<b>DISPOSITION/REMARKS</b>
3000-16	<b>TAX RECEIPTS</b> 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.	FE + 3 Years	<b>RETENTION NOTE:</b> 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) judgement receipts (Form 2P40-729) supplemental receipts (Form V 2.333 and 2P40-7.333) corrections receipts(Form2P40-2.112 and 2P40-2.116) and cancellation receipts (Form2P40-7.99) 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	<b>TAX REFUND, APPLICATIONS FOR</b>	FE + 3 Years	
3000-18	<b>TAX ROLLS</b> 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.	Real Property rolls 20 years; personal property rolls-10 years, subject to the exceptions noted in the Appendix on page 13	<b>RETENTION NOTE:</b> 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.

<b>LOCAL GOVERNMENT</b> <b>RECORDS CONTROL</b> <b>SCHEDULE</b> PURSUANT TO LOCAL GOVERNMENT CODE SS 203.041 TEXAS STATE LIBRARY AND ARCHIVES COMMISSION APPROVED SLR 500 SUBSTITUTE (5/96)		<b>PALO PINTO APPRASIAL DISTRICT.</b>  P. O. BOX 250/200 CHURCH AVE. PALO PINTO, TX 76484 940-659-1281-Fax-940-659-2618 RECORDS MANAGEMENT OFFICER:	
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3000-19	<b>TAX SEIZURE AND FORECLOSURE RECORDS</b> Records relating to the seizure of personal property or the institution of delinquent tax suits.		
3000-19a	Tax warrants, petitions, citations, surety, bonds, notices of sale, pertinent correspondence, and similar documentation.	AV from, as applicable, 1)date of sale  2)date of resale if property purchased by taxing unit.  3)date of final court judgement if no sale ordered.  4)from date of dismissal if suit dismissed on motion of plaintiff.	<b>RETENTION NOTE:</b> 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 3000-16.
3000-19b	A record in some from listing property sold at tax sale and its purchaser or purchasers; or, if purchased by a taxing unit, at resale.	PERMANENT	<b>RETENTION NOTE:</b> Records of sale under this subgroup include obsolete State Comptroller of Public Accounts Form 93 (Report of Land Sold Under Judgement and Redeemed) or its equivalent and Form 20 (Report of Land Sold Under Judgement) or its equivalent, formerly required of county tax assessor-collectors.

Recommended Records Retention Periods

Type of document	Appraisal district	City	County	School	Spec. Dist.
ARB files, taxing unit	n/a	2 yrs	2 yrs	2 yrs	2 yrs
ARB hearing records	Permanent	n/a	n/a	n/a	n/a
ARB orders other than hearing	Permanent	n/a	n/a	n/a	n/a
Aerial photographs	As needed	As needed	As needed	As needed	As needed
Alphabetical index to appraisal roll	Permanent	n/a	n/a	n/a	n/a
Appraisal notices	1 yr **	n/a	n/a	n/a	n/a
Appraisal roll	Permanent	3 yrs	3 yrs	3 yrs	3 yrs
Bankruptcy records	n/a	2 yrs *	2 yrs *	2 yrs *	2 yrs *
Billing registers	n/a	5 yrs	5 yrs	5 yrs	5 yrs
Budget amendment notices	1 yr	n/a	n/a	n/a	n/a
Budget, appraisal district	Permanent	5 yrs	5 yrs	5 yrs	5 yrs
Change orders	Permanent	10 yrs	10 yrs	10 yrs	10 yrs
Collection reports, annual	n/a	5 yrs	As needed	5 yrs	5 yrs
Collection reports, monthly	n/a	3 yrs	As needed	3 yrs	3 yrs
Compliance package worksheets	3 yrs	3 yrs	3 yrs	3 yrs	3 yrs
Copies of deeds	As needed	As needed	As needed	As needed	As needed
Division orders	As needed	As needed	As needed	As needed	As needed
Exemption applications	10 yrs	n/a	n/a	n/a	n/a
Exemption denial notices	1 yr **	n/a	n/a	n/a	n/a
Financial papers generally	See auditor	See auditor	See auditor	See auditor	See auditor
Minutes, ARB	Permanent	n/a	n/a	n/a	n/a
Minutes, appraisal district board	Permanent	n/a	n/a	n/a	n/a
Notices to taxpayer, general	1 yr **	n/a	n/a	n/a	n/a
Payment records, daily	n/a	3 yrs	3 yrs	3 yrs	3 yrs
Property record cards	Permanent	As needed	As needed	As needed	As needed
Redemption receipts	n/a	Permanent	Permanent	Permanent	Permanent
Refund requests	n/a	3 yrs	3 yrs	3 yrs	3 yrs
Renditions	As needed	As needed	As needed	As needed	As needed
Schedules and work papers	1 yr	n/a	n/a	n/a	n/a
Self reports to SPTB	Permanent	Permanent	Permanent	Permanent	Permanent
Separate/joint taxation requests	As needed	As needed	As needed	As needed	As needed
Special valuation denial notices	1 yr **	n/a	n/a	n/a	n/a
Special value applications	10 yrs	n/a	n/a	n/a	n/a
Tax bills	n/a	5 yrs	5 yrs	5 yrs	5 yrs
Tax certificates	n/a	2 yrs	5 yrs	Permanent	Permanent
Tax correspondence	3 yrs	3 yrs	3 yrs	3 yrs	3 yrs
Tax deferral affidavits	Permanent	Permanent	Permanent	Permanent	Permanent



LIST OF ITEMS FOR AUCTION

TWO BOXES OF SIX EACH CARTRIDGE RIBBONS ITEM # 4234

PRINTER WITH STAND IBM 4226 SERIAL #11-C6093

PRINTER IBM 4234 SERIAL #41-16002

AS 400 WITH MATERIAL IBM SERIAL #10-1840A

HEWLETT PACKARD PRINTER LASER JET 4L SERIAL # USCC611935

BATTERY BACKUP SERIAL #W921229907

KEYBOARD SERIAL #61460137

PRINTER IBM LASER PRINTER SERIAL # 11-0016478

BACKUP FORTRESS SERIAL # 1002177

MONITOR SERIAL # 226TA04157

PAPERCUTTER

ADDING MACHINE SHARP EL-2630A-BLACK

STATUE OF CHARIOT AND HORSE

AS 400 MODEM SERIAL 3 23-0085185

PAYMASTER SERIES 875

SHARP ELECTRONIC CALCULATOR EL-2630A 080

DUOFONE TELEPHONE SERIAL # 155584

DUOFONE TELEPHONE SERIAL #24034554

UNIDEN MOBILE PHONE SERIAL 3 01545846

TELEPHONE MODEL # 43-585 7A220006

*Records  
2/15/11*

2/27/02 Records Destroyed

- Appraisal notices from 1993 to 1999
- Change of address - all
- AR B hearing records from 1997 and back
- BRA List
- Frozen over 65 and homestead list
- Old taxpayer remedy
- All Tax rolls
- Old message books and correspondence
- Rendition forms from 1991 to 1993
- SAV's 1989
- Other jurisdiction appraisal - all
- Petition of Appeal - 1985
- Bills paid 1991, 1992, 1993

# Records Destroyed Nov, 2003

Notices of Appraised Values 2000

Effective Tax Rate worksheet 1986

NADA Books prior to 2002

Checks <sup>copies</sup> 1992-1998

Conditions/Inventory 1998 & prior

Apts - Reservations & Expired Dates Only  
1998 & prior - Client No longer owns  
Report DECREASED VALUE 1998 & PRIOR