

# State of Florida

## **GENERAL RECORDS SCHEDULE GS13 FOR TAX COLLECTORS**



**EFFECTIVE: April 21, 2019**  
Rule 1B-24.003(1)(k), *Florida Administrative Code*

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# GENERAL RECORDS SCHEDULE GENERAL INFORMATION AND INSTRUCTIONS

## FOREWORD

The **general records schedules** established by the Department of State are intended for use by state, county, city and special district public records custodians. If you are unsure of your organization's status as a "public agency," consult your legal counsel and/or the Florida Attorney General's Office for a legal opinion. The Department of State publishes the following general records schedules:

<b>GS1-SL</b>	<b>State and Local Government Agencies</b>
<b>GS2</b>	<b>Law Enforcement, Correctional Facilities and District Medical Examiners</b>
<b>GS3</b>	<b>Election Records</b>
<b>GS4</b>	<b>Public Hospitals, Health Care Facilities and Medical Providers</b>
<b>GS5</b>	<b>Public Universities and Colleges</b>
<b>GS7</b>	<b>Public Schools Pre-K-12 and Adult and Career Education</b>
<b>GS8</b>	<b>Fire Departments</b>
<b>GS9</b>	<b>State Attorneys</b>
<b>GS11</b>	<b>Clerks of Court</b>
<b>GS12</b>	<b>Property Appraisers</b>
<b>GS13</b>	<b>Tax Collectors</b>
<b>GS14</b>	<b>Public Utilities</b>
<b>GS15</b>	<b>Public Libraries</b>

All Florida public agencies are eligible to use the GS1-SL, which provides retention periods for the most common administrative records, such as routine correspondence and personnel, payroll, financial and legal records. General records schedules GS2 through GS15 are applicable to program records of specific functional areas, such as elections administration, tax collecting or law enforcement, each of which has unique program responsibilities and thus unique records retention requirements. The GS2 through GS15 should be used in conjunction with the GS1-SL to cover as many administrative and program records as possible.

The retention periods set forth in the general records schedules are based on federal and state laws and regulations, general administrative practices and fiscal management principles. Please note that these are **minimum** retention periods; public agencies may retain their records longer at their discretion. In fact, certain accreditation committees may have standards that require longer retention periods. Contact your accrediting organization for more information on their requirements. In addition, federal, state or local laws and regulations regarding recordkeeping and records retention for specific agencies or specific types of records might require a longer retention than indicated in this general schedule. Agencies should be aware of all laws and regulations relating to their records and recordkeeping requirements. However, remember that a public agency is **not** permitted to **reduce** the retention periods stated in a general records schedule.

For additional information on records retention and disposition, please refer to *The Basics of Records Management* handbook, which, along with all Florida general records schedules, is available on the Department of State's Records Management website at [info.florida.gov/records-management/](http://info.florida.gov/records-management/).

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## I. STATUTORY AUTHORITY

This general records schedule is issued by the Department of State's Division of Library and Information Services in accordance with the statutory provisions of Chapters 119 and 257, *Florida Statutes*. **This schedule covers records created, received or maintained by county tax collectors.**

Chapter 119, *Florida Statutes*, defines the terms "public records," "custodian of public records" and "agency," as well as the fundamental process by which disposition of public records is authorized under law.

Chapter 257, *Florida Statutes*, establishes the Florida State Archives and the Records and Information Management Program under the direction of the Division of Library and Information Services and specifically provides for a system for the scheduling and disposition of public records. Chapter 257 also authorizes the Division to establish and coordinate standards, procedures and techniques for efficient and economical records creation and recordkeeping, and it requires all agencies to appoint a Records Management Liaison Officer (RMLO).

## II. DETERMINING RETENTION REQUIREMENTS

In determining public records retention requirements, four values must be considered to ensure that the records will fulfill their reason for creation and maintenance: administrative, legal, fiscal and historical. These four values have been evaluated in depth to determine the retention requirements of the records listed in this general records schedule.

There are two particular financial factors that may impact the retention period of an agency's records:

- A. Audits - The term "audit" is defined by Section 11.45, *Florida Statutes*, as encompassing financial, operational and performance audits. The Florida Auditor General's Office describes these audits as follows:
  1. Financial audit means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards as adopted by the Florida Board of Accountancy. Audit requirements for state financial assistance provided by State of Florida agencies to nonstate entities are established by the Florida Single Audit Act, Section 215.97, *Florida Statutes*. When applicable, the scope of financial audits shall encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal laws.
  2. Operational audit means an audit conducted to evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements and other guidelines. Operational audits must be conducted in accordance with government auditing standards. Such audits examine internal controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in

those internal controls.

3. Performance audit means an examination of a program, activity or function of a governmental entity conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to a number of defined criteria.

The Records Management Program does not track or maintain information on which audits apply to which records in which agencies. Different agencies are subject to different types of audits at different times, and each agency is responsible for knowing what audits might be conducted and retaining needed records for that purpose. For instance, some agencies might be subject to the Federal Single Audit Act, while others are not. In general, any records relating to finances or financial transactions might be subject to audit.

Audits may be conducted by the Florida Auditor General, independent public accountants, or other state or federal auditors as well as grant funding agencies and national or statewide professional accreditation or certification groups. Your finance office, your legal office and the Auditor General's Office are good sources of information regarding which specific records your agency should retain for audit purposes.

**Because conceivably any record in any agency might be required for audit, we are no longer including the "provided applicable audits have been released" language on selected retention items. Each agency is responsible for ensuring that any and all auditable records are maintained for as long as necessary to meet that agency's audit requirements.**

- B. Grants - Any public agency receiving local, state or federal grant money will need to be familiar with grantor agency requirements.

### III. SCHEDULING AND DISPOSITION OF PUBLIC RECORDS

The procedures for scheduling and disposition of public records, which are applicable to all public agencies, consist of two separate but related actions:

- A. Establishing a Records Retention Schedule - A retention schedule describing the records and setting the minimum retention period is required for each record series. A record series, as defined in Rule 1B-24, *Florida Administrative Code*, is "a group of related public records arranged under a single filing arrangement or kept together as a unit (physically or intellectually) because they consist of the same form, relate to the same subject or function, result from the same activity, document a specific type of transaction, or have some other relationship arising from their creation, receipt, or use." Examples of series that agencies might maintain are Personnel Files, Client Case Files, Project Research Files, Equipment Maintenance and Repair Records, and Procurement Files. Each record series might contain records in a variety of forms and formats that collectively document a particular program, function or activity of the agency.

The records retention schedule officially establishes the *minimum* length of time that the record series must be retained. **This retention applies to the agency's record (master) copy of the records – those public records specifically designated by the custodian as the official record. The retention period for duplicates – copies of records that are not the official record of an agency – is always "Retain until obsolete, superseded, or administrative value is lost" ("OSA") unless otherwise specified. Therefore, we are no longer including the OSA retention statement for duplicates in each retention item.**

1. **General records schedules** establish retention requirements for records documenting administrative and program functions common to several or all government agencies, such as personnel, accounting, purchasing and general administration. General records schedules can cover a significant proportion of an agency's record series. The *General Records Schedule GS1-SL for State and Local Government Agencies* can be used by all state and local agencies in determining their records retention requirements.

Certain agencies can use other general records schedules in conjunction with the GS1-SL. For example, along with using the GS1-SL, public universities and colleges should use the *GS5 for Public Universities and Colleges* for program records unique to their functions and activities. Similarly, along with using the GS1-SL, State Attorneys should use the *GS9 for State Attorneys* and property appraisers should use the *GS12 for Property Appraisers*. Please see the Foreword for a complete list of general records schedules, and contact the Records Management Program to verify which general records schedules are appropriate for use by your agency.

If a similar record series is listed in two general record schedules, the schedule with the longer retention requirement shall take precedence.

REMEMBER: The retention period stated in the applicable schedule is the **minimum** time a record must be maintained. If two or more record series are filed together, the combined file must be retained through the longest retention period of those records.

2. **Individual records schedules** establish retention requirements for records that are unique to particular agencies. These schedules are used for records that are not in a general schedule. Individual records schedules may **only** be used by the agency for which they were established.

To establish an individual records schedule, an agency must submit a Request for Records Retention Schedule, Form LS5E-105REff.2-09, to the Records Management Program for review and approval. This "105" form is available on the Records Management website at [info.florida.gov/records-management/forms-and-publications/](http://info.florida.gov/records-management/forms-and-publications/).

Records become eligible for disposition action once they have met the retention requirements specified in an established retention schedule and any other applicable requirements (e.g., litigation). The individual schedule remains effective until there is a change in series content or until other factors are introduced that would affect the retention period, at which time a new individual records retention schedule should be submitted for approval. If a new general records schedule is later established that requires an equal or longer retention period for the same records, that general records schedule supersedes the individual records schedule. If you have an individual schedule that requires a longer retention, contact the Records Management Program for guidance.

- B. Final Disposition of Public Records - Section 257.36(6), *Florida Statutes*, states that "A public record may be destroyed or otherwise disposed of only in accordance with retention schedules established by the division." This means that all records, regardless of access provisions, must be scheduled before disposition can occur (see Sections 119.07-119.0714, *Florida Statutes*, regarding access provisions). Agencies must identify an appropriate general records schedule or individual records schedule for any records being disposed of. If an appropriate retention schedule for the records does not exist, one must be established by following the procedures listed above for individual records schedules.

Agencies must maintain internal **records disposition documentation**, including

retention schedule number, retention schedule item number (including, when needed, the suffix 'a' for the record copy or 'b' for duplicates), record series title, inclusive dates, volume in cubic feet of physical records destroyed (for electronic records, record the number of bytes and/or records and/or files if known, or indicate that the disposed records were in electronic form), and disposition action (manner of disposition) and date. A form titled *Records Disposition Document*, which is recommended for use in documenting records disposition, is available on the Records Management website at [info.florida.gov/records-management/forms-and-publications/](http://info.florida.gov/records-management/forms-and-publications/). Agencies must maintain this documentation as a permanent record but should **not** submit it to the Records Management Program for review or approval.

#### IV. DISTINGUISHING BETWEEN THE DIFFERENT TYPES OF RETENTION PERIOD REQUIREMENTS

When trying to determine when records are eligible for disposition, agencies must be aware of the different types of retention requirements. For instance, records with a retention of “3 anniversary years” will have a different eligibility date from records with a retention of “3 fiscal years” or “3 calendar years.”

A. Anniversary Year - from a specific date

Example: 3 anniversary years

If a record series has a retention of “3 anniversary years,” the eligibility date would be 3 years after the ending date of the series.

B. Calendar Year - January 1 through December 31

Example: 3 calendar years

If a record series has a retention of “3 calendar years,” the eligibility date would be 3 years after the end of the calendar year of the last record in the series.

C. Fiscal Year - depends on agency type

- State government agencies, school districts - July 1 through June 30
- Local government agencies - October 1 through September 30

Example: 3 fiscal years

If a record series has a retention of “3 fiscal years,” the eligibility date would be 3 years after the end of the fiscal year of the last record in the series.

D. Months or Days

Examples: 6 months; 90 days

If a record series has a retention of “6 months,” the eligibility date would be 6 months after the ending date of the record series.

If a record series has a retention of “90 days,” the eligibility date would be 90 days after the ending date of the record series.

E. Retain until obsolete, superseded, or administrative value is lost (OSA)

With this retention, a record is eligible for disposition whenever it is no longer of any use or value to the agency or when it has been replaced by a more current record. The retention could vary from less than one day to any length of time thereafter.

F. Triggering Event

With this retention, records become eligible for disposition upon or after a specific triggering event.

Examples:

Retain until youth turns age 25.

Retain for life of the structure.

3 anniversary years after final action.

**Example: Calculating Eligibility Dates**

If the **ending date** for a specific record series is **7/31/2007**, when are these records eligible for disposition under different retention period types?

Retention Period	Start Counting From	Add # of Years	Date Eligible for Disposition
3 anniversary years	7/31/2007	+3	= 7/31/2010
3 fiscal years (local govt.)	10/1/2007	+3	= 10/1/2010
3 fiscal years (school district)	7/1/2008	+3	= 7/1/2011
3 calendar years	1/1/2008	+3	= 1/1/2011

V. ARCHIVAL VALUE

- A. **State Agencies** - The State Archives of Florida identifies records having enduring historic, administrative or fiscal value that may be eligible for permanent preservation. If a record series description states, "**These records may have archival value**," the state agency must contact the State Archives of Florida for archival review before disposition of the records. The RMLO or other agency representative should contact the Archives by telephone at 850.245.6750 or by email at [recmgt@dos.myflorida.com](mailto:recmgt@dos.myflorida.com). The Archives will provide guidance for the transfer of the records to the State Archives or other appropriate disposition of the records. For records indicating both a **Permanent** retention **and** possible archival value, agencies should contact the State Archives after five years for archival review and guidance as to whether, when and how to transfer the records to the Archives.
- B. **All Other Agencies** - When preparing to dispose of records that have met their required retention, carefully consider the potential historical research value of those records. Some records that do not have a permanent retention still might have enduring value to your community as evidence of the interactions between government and citizens and as sources of information about local government, society and culture. For your convenience, we have indicated that "**These records may have archival value**" for series that are most likely to have such historical or archival value. Not all such records will be determined to be archival; conversely, some records without this statement in the series description might have archival value. Records of historical value to your community should be preserved locally for the benefit of historians and other researchers. Technical assistance in determining archival value is available from State Archives staff at 850.245.6750.



## VI. ELECTRONIC RECORDS

Records retention schedules apply to records regardless of the format in which they reside. Therefore, records created or maintained in electronic format must be retained in accordance with the minimum retention requirements presented in these schedules. Printouts of standard correspondence are acceptable in place of the electronic files. Printouts of electronic communications (email, instant messaging, text messaging, multimedia messaging, chat messaging, social networking, or any other current or future electronic messaging technology or device) are acceptable in place of the electronic files, **provided that the printed version contains all date/time stamps and routing information**. However, in the event that an agency is involved in or can reasonably anticipate **litigation** on a particular issue, the agency must maintain in native format any and all related and legally discoverable electronic files.

## VII. FACTORS THAT MAY INFLUENCE THE DISPOSITION OF RECORDS

- A. Litigation - When a public agency has been notified or can reasonably anticipate that a potential cause of action is pending or underway, that agency should **immediately** place a hold on disposition of **any and all** records related to that cause. Your agency's legal counsel should inform your Records Management Liaison Officer and/or records custodian(s) when that hold can be lifted and when the records are again eligible for disposition.
- B. Public Records Requests - According to Section 119.07(1)(h), *Florida Statutes*, the custodian of a public record may not dispose of a record "for a period of 30 days after the date on which a written request to inspect or copy the record was served on or otherwise made to the custodian of public records by the person seeking access to the record. If a civil action is instituted within the 30-day period to enforce the provisions of this section with respect to the requested record, the custodian of public records may not dispose of the record except by order of a court of competent jurisdiction after notice to all affected parties."
- C. Accreditation Standards - Some public agencies receive national or statewide accreditation or certification by professional societies, organizations and associations. Examples include the Joint Commission on the Accreditation of Healthcare Organizations, the Commission on Accreditation for Law Enforcement Agencies and COLA (formerly the Commission on Office Laboratory Accreditation). In an effort to enhance the professionalism of their members, these groups may place additional requirements on public agencies beyond those mandated under state or federal law. Agencies may therefore choose to maintain their records for a longer period of time than required by established records retention schedules in order to meet accreditation standards.
- D. Records in Support of Financial, Operational or Performance Audits - These records should be retained in accordance with the following guidelines provided by the Florida Office of the Auditor General:

Records must be retained for **at least** three fiscal years (most financial records must be retained for a minimum of five fiscal years in accordance with guidelines of the Department of Financial Services and the Office of the Auditor General). **If subject to the Federal Single Audit Act (pursuant to 2CFR200.501(a)) or other federal audit or reporting requirements, records must be maintained for the longer of the stated retention period or three years after the release date of the applicable Federal Single Audit Act or completion of other federal audit or reporting requirements.** Finally, if any other audit, litigation, claim, negotiation, or other action involving the records has been started before the expiration of the retention period and the disposition of the records, the records must be retained until completion of the action and resolution of all issues arising from it. However, in no case can such records be disposed of before the

three fiscal year minimum.

- E. Federal, state or local laws and regulations regarding recordkeeping and records retention for specific agencies or specific types of records might require a longer retention than indicated in this general schedule. Agencies should be aware of all laws and regulations relating to their records and recordkeeping requirements.

### VIII. REFORMATTING STANDARDS AND REQUIREMENTS

Unless otherwise prohibited by law or rule, the record copy of public records as defined by Section 119.011(12), *Florida Statutes*, may be reformatted to microfilm or electronic form as long as the requirements of Rule 1B-26.003 or 1B-26.0021, *Florida Administrative Code*, are met.

- A. Electronic Recordkeeping is defined in Rule 1B-26.003, *Florida Administrative Code*, which provides standards and guidelines for creation and maintenance of record (master) copies of public records in electronic form.
- B. Microfilm Standards are defined in Rule 1B-26.0021, *Florida Administrative Code*, which provides standards for microfilming of public records to ensure that the film, photography methods, processing, handling and storage are in accordance with methods, procedures and specifications designed to protect and preserve such records on microfilm.

### IX. RECORDS VOLUME CONVERSION TO CUBIC FOOT MEASUREMENTS

Cassette tapes, 200	1.0 cubic foot
Letter-size file drawer	1.5 cubic feet
Legal-size file drawer	2.0 cubic feet
Letter-size 36" shelf	2.0 cubic feet
Legal-size 36" shelf	2.5 cubic feet
Magnetic Tapes, 12	1.0 cubic foot
3 x 5 cards, ten 12" rows	1.0 cubic foot
3 x 5 cards, five 25" rows	1.0 cubic foot
4 x 6 cards, six 12" rows	1.0 cubic foot
5 x 8 cards, four 12" rows	1.0 cubic foot
16mm microfilm, 100 rolls	1.0 cubic foot
35mm microfilm, 50 rolls	1.0 cubic foot
Map case drawer, 2" x 26" x 38"	1.1 cubic feet
Map case drawer, 2" x 38" x 50"	2.2 cubic feet
Roll storage, 2" x 2" x 38"	0.1 cubic foot
Roll storage, 2" x 2" x 50"	0.2 cubic foot
Roll storage, 4" x 4" x 38"	0.3 cubic foot
Roll storage, 4" x 4" x 50"	0.5 cubic foot

(One roll of microfilm contains approximately 1.0 cubic foot of records.)

Cubic foot calculation: (Length" x Width" x Height") ÷ 1,728 = cubic feet

## **RECORDS RETENTION SCHEDULES**

### **APPLICATIONS: HOMESTEAD TAX DEFERRAL**

**Item #4**

This record series consists of applications for homestead tax deferrals. Section 197.252, *Florida Statutes*, provides that "Any person who is entitled to claim homestead tax exemption under the provisions of s. 196.031(1) may elect to defer payment of a portion of the combined total of the ad valorem taxes and any non-ad valorem assessments which would be covered by a tax certificate sold under this chapter levied on that person's homestead by filing an annual application for tax deferral with the county tax collector on or before January 31 following the year in which the taxes and non-ad valorem assessments are assessed. Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with the application for tax deferral, a certificate of eligibility to receive the exemption. Such certificate shall be prepared by the county property appraiser upon request of the taxpayer. It shall be the burden of each applicant to affirmatively demonstrate compliance with the requirements of this section." The series may include notice of disapproval of application.

**RETENTION:** 5 fiscal years after expiration or termination of deferral or disapproval of application.

### **APPLICATIONS: PREPAYING TAXES BY INSTALLMENT**

**Item #2**

This record series consists of applications for prepayment of estimated tax by installment method. Section 197.222(1), *Florida Statutes*, states "A taxpayer may elect to prepay by installments for each tax notice with taxes estimated to be more than \$100. A taxpayer who elects to prepay taxes shall make payments based upon an estimated tax equal to the actual taxes levied upon the subject property in the prior year. Such taxpayer shall complete and file an application for each tax notice to prepay such taxes by installment with the tax collector prior to May 1 of the year in which the taxpayer elects to prepay taxes in installments pursuant to this section. The application shall be made on forms supplied by the department and provided to the taxpayer by the tax collector. After submission of an initial application, a taxpayer shall not be required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments pursuant to this section. However, if in any year the taxpayer does not so elect, reapplication shall be required for a subsequent election to do so." See also "PARTIAL PAYMENT AGREEMENTS/AFFIDAVITS."

**RETENTION:** 1 fiscal year after tax year.

### **BANKRUPTCY CASE FILES**

**Item #5**

This record series consists of bankruptcy papers filed with the Tax Collector's Office for unpaid property taxes.

**RETENTION:** Retain until case closed.

### **BIRTH CERTIFICATES: REQUESTS FOR DUPLICATES**

**Item #81**

This record series consists of applications requesting certified duplicates of birth certificates issued from Vital Statistics through the e-Vitals system (or equivalent system). The series may include, but is not limited to, applications, copies of valid identification and other supporting documentation.

**RETENTION:** Retain until audited by the Department of Health Chief Deputy Registrar.

### **BONDS: HUNTING, FISHING, PERFORMANCE AND SUB-AGENT**

**Item #6**

This record series consists of bonds posted by subagents for the sale of hunting, fishing, and trapping licenses and permits. Section 379.3511(1)(a), *Florida Statutes*, provides that "The [Florida Fish and Wildlife Conservation Commission] may require each subagent to post an appropriate bond as determined by the commission, using an insurance company acceptable to the commission. In lieu of the bond, the commission may purchase blanket bonds covering all or selected subagents or may allow a subagent to post other security as required by the commission." Some Tax Collectors' Offices may no longer be accumulating these records.

**RETENTION:** 1 anniversary year after renewed or expired.

### **CERTIFICATION OF TAXABLE VALUE**

**Item #9**

This record series consists of records certifying the taxable value for each taxing authority in the county (Department of Revenue form DR-422, Certification of FINAL Taxable Value, or equivalent DOR form) sent by the Property Appraiser's Office to the Tax Collector's Office.

**RETENTION:** 3 fiscal years.

### **CURRENT VALUE OF OUTSTANDING LIENS ON OWNERS HOMESTEAD LISTS**

**Item #10**

This record series consists of lists of liens submitted by the owners of property on which taxes and interest have been deferred. Section 197.263(5), *Florida Statutes*, provides that "Each year, upon notification, each owner of property on which taxes and interest have been deferred shall submit to the tax collector a list of, and the current value of, all outstanding liens on the owner's homestead. Failure to respond to this notification within 30 days shall cause the total amount of deferred taxes and interest to become payable within 30 days."

**RETENTION:** 5 fiscal years after satisfaction of liens.

**CUT OUT/SPLIT REQUESTS**

**Item #48**

This record series consists of requests to cut out property from specified parcels (Department of Revenue form DR-518, Cut Out Request, or equivalent DOR form). The requests include the property description, description of cut out property, and the property value. The Tax Collector maintains the record copy for the county.

**RETENTION:** 3 fiscal years.

**DECLARATION OF MOBILE HOME AS REAL PROPERTY**

**Item #11**

This record series consists of requests by mobile home owners to the Property Appraiser to assess a mobile home as real property (Department of Revenue form DR-402, Declaration of Mobile Home as Real Property, or equivalent DOR form) and to be issued an "RP" decal by the Tax Collector. The form provides information about the mobile home and the land upon which it is permanently affixed.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**DRIVER LICENSE RECORDS: CARD PRODUCTION MATERIALS**

**Item #65**

This record series consists of materials used to produce a license or identification card, such as the hologram overlay, color ribbon and damaged cards, voids, reprints, and ejected cards.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**DRIVER LICENSE RECORDS: DRIVER LICENSE/IDENTIFICATION CARD APPLICATIONS**

**Item #66**

This record series consists of documentation that applicants are required to produce for issuances of driver licenses or identification cards. The series may include, but is not limited to, forms of identification; proof of date of birth; proof of residential address; proof of social security number; proof of legal presence for non-U.S. citizens; proof of completion of traffic law and substance abuse education course; and parental consent cards. The Tax Collector scans the documentation directly into the Department of Highway Safety and Motor Vehicles' database and returns the originals to the applicant. The Tax Collector never has legal custody of the originals or the scanned copies.

**RETENTION:** Retain until submitted to Department of Highway Safety and Motor Vehicles; disposition documentation is not required for these records.

**DRIVER LICENSE RECORDS: DRIVER LICENSES/IDENTIFICATION CARDS SURRENDERED**

**Item #67**

This record series consists of Florida or out-of-state driver licenses or identification cards surrendered. Florida licenses might be surrendered for various reasons, such as when an error appears on the license, for address corrections or changes, or for name changes. Out-of-state driver licenses are surrendered when Florida licenses are issued.

**RETENTION:** Destroy upon receipt; disposition documentation is not required for these records.

**DRIVER LICENSE RECORDS: END OF DAY REPORTS**

**Item #68**

This record series consists of the Tax Collector's copies of reports submitted by the Tax Collector to the Department of Highway Safety and Motor Vehicles listing daily transactions and a financial report of amounts collected relating to driver license and/or identification card issuance. The series includes supporting documentation such as parental consent forms, exam applications, written examinations, and road test records.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**DRIVER LICENSE RECORDS: MEDICAL AND FIVE DAY LETTERS**

**Item #69**

This record series consists of letters issued to customers giving notice of re-examination requirements due to questionable driving ability. The medical review letters advise customers of re-examination requirements and a scheduled date to appear for the re-examination. Problems concerning a person's ability to drive safely are also discovered at driver license offices. In some cases, these problems are severe and require immediate attention. These customers are given a Five Day Letter requesting that they retake within five days. Failure to pass the examination or report within the five days results in the suspension of their driver license.

**RETENTION:** 3 anniversary years after completion of re-examination requirements or date of record, whichever is applicable.

**DRIVER LICENSE RECORDS: ORAL EXAMINATION AUDIO RECORDINGS**

**Item #70**

This record series consists of audio recordings of driver license examinations that are conducted orally. The results of the examinations are recorded in the Department of Highway Safety and Motor Vehicles' database.

**RETENTION:** 6 months after date of examination.

**FIELD REPORTS**

**Item #71**

This record series consists of field reports generated to verify information provided to the Tax Collector's Office regarding business tax receipts, tangible taxes, and mobile homes. Businesses possibly operating without a business tax receipt are checked for operating status; amenities claimed as personal property are checked for tangible taxes; and verification is made of mobile homes claimed as real property. The report may include, but is not limited to, individual or business names, location, reason for visit, date of visit, person that was contacted, any violations found, and action to be taken.

**RETENTION:** 1 fiscal year.

**FINAL ANNUAL REPORT AND SETTLEMENT TO COUNTY COMMISSIONERS** **Item #17**  
This record series consists of the final annual report and settlement that is submitted to the Board of County Commissioners.  
**RETENTION:** 5 fiscal years.

**FIRE/GOING-OUT-OF-BUSINESS SALE PERMITTING RECORDS** **Item #72**  
This records series documents the application and permitting process for fire sales and going-out-of-business sales pursuant to Sections 559.20-27, *Florida Statutes*, Fire and Going-Out-Of-Business Sales and Auctions. The application includes such information as business location; property inventory; business tax receipt number; city and/or county; and signatures of the applicant and a representative of the Tax Collector's Office. The series may also include the Ad Valorem Tax Bills, the Going-Out-of-Business Permits, and other related documentation.  
**RETENTION:** 5 fiscal years after expiration of permit.

**LICENSE APPLICATIONS: HUNTING, FISHING AND TRAPPING (PERMANENTLY AND TOTALLY DISABLED RESIDENTS)** **Item #33**  
This record series consists of hunting and fishing permit applications for permanently and totally disabled residents. Florida residents certified as totally and permanently disabled who possess a Florida Resident Disabled Person Hunting and Fishing Certificate are exempt from hunting and fishing permit requirements. Some Tax Collectors' Offices may no longer be accumulating these records.  
**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**LICENSE REPORTS: HUNTING, FISHING AND TRAPPING** **Item #23**  
This record series consists of reports to the Florida Fish and Wildlife Conservation Commission regarding licenses sold or voided. The reports include the amount collected. Some Tax Collectors' Offices may no longer be accumulating these records.  
**RETENTION:** 5 fiscal years.

**LICENSES: HUNTING, FISHING AND TRAPPING** **Item #24**  
This record series consists of copies of the licenses that are issued. Included are waterfowl stamps, the application for duplicates when lost or stolen, as well as the annual reconciliation of the Florida Fish and Wildlife Conservation Commission. Some Tax Collectors' Offices may no longer be accumulating these records.  
**RETENTION:** 3 fiscal years.

**MOTOR VEHICLE RECORDS: LICENSE PLATE/MOBILE HOME DECAL RECORDS** **Item #22**  
This record series documents all license plates, mobile home decals, placards, or other properties received from the Department of Highway Safety and Motor Vehicles.  
**RETENTION:** 2 fiscal years.

**MOTOR VEHICLE RECORDS: REGISTRATION PROCESSING RECORDS** **Item #73**  
This record series consists of applications, affidavits, or other documentation or forms used in the process of registering motor vehicles, mobile homes, and vessels. The series may include, but is not limited to, disabled person parking permit applications, off-road vehicle registrations, documentation to clear registration stops or suspensions, applications for temporary license plates, applications for temporary motor vehicle operational permits, and receipts for returned license plates.  
**RETENTION:** 1 fiscal year.

**MOTOR VEHICLE RECORDS: REGISTRATION REPORTS** **Item #74**  
This record series consists of reports of motor vehicle, mobile home, and vessel registration transactions submitted by the Tax Collector to the Department of Highway Safety and Motor Vehicles.  
**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**MOTOR VEHICLE RECORDS: TITLE REPORTS** **Item #75**  
This record series consists of reports of motor vehicle, mobile home, and vessel title transactions submitted by the Tax Collector to the Department of Highway Safety and Motor Vehicles.  
**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**MOTOR VEHICLE RECORDS: TITLES** **Item #76**  
This record series consists of motor vehicle, mobile home, and vessel title documentation collected by the Tax Collector for submission to the Department of Highway Safety and Motor Vehicles.  
**RETENTION:** Retain until submitted to Department of Highway Safety and Motor Vehicles; disposition documentation is not required for these records.

**NOTICES: ADVERTISEMENT OF PUBLIC AUCTION/TANGIBLE PERSONAL PROPERTY TAX SALE** **Item #27**

This record series consists of the notice by advertisement of the time and place of sale of Tangible Personal Property to be sold for delinquent taxes. Pursuant to Section 197.417, *Florida Statutes*, "When personal property is levied upon for delinquent taxes as provided for in s. 197.413, at least 15 days before the sale the tax collector shall give public notice by advertisement of the time and place of sale of the property to be sold...and the property shall be sold at public auction at the location noted in the advertisement." Retention is pursuant to Section 197.416, *Florida Statutes*, which provides for a 7-year limitation on actions for the collection of delinquent tangible personal property taxes following issuance of a tax warrant.

**RETENTION:** 7 anniversary years.

**NOTICES: DELINQUENT REAL PROPERTY TAXES (OWNERS OF SUBSURFACE RIGHTS)** **Item #28**

This record series consists of notices to owners of subsurface rights that taxes have become delinquent and a tax certificate is to be sold. These notices are issued pursuant to Section 197.343(3), *Florida Statutes*. Retention is pursuant to Section 197.482, *Florida Statutes*.

**RETENTION:** 7 anniversary years following issuance of tax certificate, not including time the property or tax certificate were involved in an administrative or legal proceeding.

**NOTICES: REAL PROPERTY TAX REMINDERS** **Item #77**

This record series consists of reminder notices and/or data files used to generate reminder notices sent to real property owners whose tax payment has not been received. The notices state that, if taxes are not paid, a tax certificate will be sold and the property may be sold at a future date. The notices are issued pursuant to Section 197.343(1), *Florida Statutes*, Tax notices; additional notice required. Retention is pursuant to Section 197.482, *Florida Statutes*.

**RETENTION:** 7 anniversary years following issuance of tax sale certificate or 5 fiscal years after receipt of tax payment, whichever is sooner.

**NOTICES: TAX ROLL WILL NOT BE CERTIFIED** **Item #29**

This record series consists of the notice submitted to the Tax Collector by the Property Appraiser when the Property Appraiser cannot certify the tax roll for collection in sufficient time to allow payment of current taxes prior to January 1. Pursuant to Section 197.2301, *Florida Statutes*, Payment of taxes prior to certified roll procedure, "...the property appraiser shall certify such circumstances in writing to the tax collector on or before December 1 and shall provide to the collector a true copy of the preceding year's tax roll as certified for collection and a statement of current year's millages from taxing authorities which have so certified. The property appraiser's certification shall constitute authority for the collector to receive payments of estimated taxes."

**RETENTION:** 20 anniversary years.

**NOTICES OF TAXES DEFERRED (LOCAL GOVERNING BODY)** **Item #30**

This record series consists of notices sent to the local governing body that state the amount of taxes deferred. Section 197.262(1), *Florida Statutes*, states that, "The tax collector shall notify each local governing body of the amount of taxes and non-ad valorem assessments deferred which would otherwise have been collected for such governing body. The county shall then, at the time of the tax certificate sale held pursuant to s. 197.432, strike each certificate off to the county. Certificates issued pursuant to this section are exempt from the public sale of tax certificates held pursuant to s. 197.432."

**RETENTION:** 1 anniversary year.

**NOTICES OF TAXES DEFERRED (PROPERTY APPRAISER)** **Item #31**

This record series consists of notices from the Tax Collector to the Property Appraiser of parcels for which homestead taxes have been deferred under Section 197.253, *Florida Statutes*, Homestead tax deferral. Section 197.253(6), *Florida Statutes*, provides that "The tax collector shall notify the property appraiser in writing of those parcels for which taxes have been deferred."

**RETENTION:** 1 anniversary year.

**PARTIAL PAYMENT AGREEMENTS/AFFIDAVITS** **Item #78**

This record series consists of agreements with or affidavits from taxpayers regarding partial payment of taxes due, as authorized by Section 197.374, *Florida Statutes*, Partial payment of current year taxes, which states in part, "...the tax collector may accept one or more partial payments of any amount per parcel for payment of current taxes and assessments on real property or tangible personal property as long as such payment is made prior to the date of delinquency. The remaining amount of tax due, when paid, must be paid in full..." See also "APPLICATIONS: PREPAYING TAXES BY INSTALLMENT."

**RETENTION:** 1 fiscal year after tax year.

**PETITIONS: TAX WARRANTS** **Item #34**

This record series consists of petitions filed in the county's circuit court documenting tax warrants against delinquent taxpayers. Section 197.413(2), *Florida Statutes*, states, "Within 30 days after the date such warrants are prepared, the tax collector shall cause the filing of a petition in the circuit court for the county which the tax collector serves, which petition shall briefly describe the levies and nonpayment of taxes, the issuance of warrants, and proof of the publication of notice as provided for in s. 197.402 and shall list the names and addresses of the taxpayers who failed to pay taxes, as the same

appear on the assessment roll. Such petition shall pray for an order ratifying and confirming the issuance of the warrants and directing the tax collector or his or her deputy to levy upon and seize the tangible personal property of each delinquent taxpayer to satisfy the unpaid taxes set forth in the petition.” Retention is pursuant to Section 197.416, *Florida Statutes*, which provides for a 7-year limitation on actions for the collection of delinquent tangible personal property taxes following issuance of a tax warrant.

**RETENTION:** 7 anniversary years after ratification of issuance of warrants.

**RECEIPTS: TAX**

**Item #43**

This record series consists of tax receipts, including real and personal property tax receipts; receipts and certificates for redemption of tax sale certificates; and receipts for payment of deferred taxes or interest collected under Section 197.282, *Florida Statutes*, Distribution of payments.

**RETENTION:** 10 anniversary years after date of payment, provided there is no intervening judicial or administrative proceeding.

**REQUESTS FOR DELINQUENT TAX/TAX CERTIFICATE INFORMATION**

**Item #47**

This record series consists of requests from “the holder or mortgagee of an unsatisfied mortgage, lienholder, or vendee under a contract for deed” for “information concerning any delinquent taxes appearing on the current tax roll and certificates issued on the described land” pursuant to Section 197.344(2), *Florida Statutes*. The series may also contain the Tax Collector’s response to the request.

**RETENTION:** 3 fiscal years.

**TANGIBLE PERSONAL PROPERTY TAX WARRANT REGISTER**

**Item #12**

This record series documents unpaid personal property taxes, providing names and addresses of the taxpayers and property subject to taxes as well as the tax warrants and levies against the delinquent taxpayers. Section 197.414, *Florida Statutes*, requires, “The tax collector shall keep a record of all warrants and levies made under this chapter and shall note on such record the date of payment, the amount of money, if any, received, and the disposition thereof made by him or her. Such record shall be known as ‘the tangible personal property tax warrant register’ and the form thereof shall be prescribed by the Department of Revenue.”

**RETENTION:** 7 fiscal years after last entry.

**TAX CERTIFICATES: BUYER/BIDDER LISTS**

**Item #7**

This record series consists of the list of certificate buyers or bidders that have registered with the Tax Collector’s Office to buy or bid on tax certificates. Tax certificates represent liens on unpaid taxes on real estate properties. See Section 197.432, *Florida Statutes*.

**RETENTION:** 1 anniversary year.

**TAX CERTIFICATES: BUYER/BIDDER REGISTRATION RECORDS (SUCCESSFUL)**

**Item #79**

This record series consists of registration information provided to the Tax Collector’s Office by bidders or buyers of tax certificates who were awarded the tax certificate. A tax certificate is valid for seven years from the date of sale; if no tax deed has been applied for or other administrative or legal proceeding occurred in that time, the certificate is deemed null and void and is cancelled by the Tax Collector pursuant to Section 197.482(1), *Florida Statutes*. The series may include, but is not limited to, W-9 form for the bidder, transfer of tax certificate documents, tax certificate acknowledgements, and correspondence.

**RETENTION:** 7 anniversary years after date of sale of tax certificate.

**TAX CERTIFICATES: BUYER/BIDDER REGISTRATION RECORDS (UNSUCCESSFUL)**

**Item #80**

This record series consists of registration information provided to the Tax Collector’s Office by bidders or buyers of tax certificates who were *not* awarded the tax certificate. The series may include, but is not limited to, W-9 form for the bidder, transfer of tax certificate documents, tax certificate acknowledgements, and correspondence.

**RETENTION:** 1 anniversary year after date of sale of tax certificate.

**TAX CERTIFICATES: CANCELLED**

**Item #50**

This record series consists of those tax certificates that were cancelled because they were issued improperly or because taxes were paid. The series may include Department of Revenue form DR-510, Cancellation or Correction of Tax Sale Certificate (or equivalent DOR form), which the Tax Collector submits to the Department of Revenue for approval of cancellation. Refer to Sections 197.442 and 197.443, *Florida Statutes*.

**RETENTION:** 3 fiscal years after cancelation of certificate.

**TAX CERTIFICATES: ISSUED**

**Item #51**

This record series consists of tax certificates that are issued or held by the county. Tax certificates are legal documents, representing unpaid delinquent real property taxes, non-ad valorem assessments, interest, and related costs and charges, issued in accordance with Chapter 197, *Florida Statutes*, against a specific parcel of real property and becoming a first lien thereon, superior to all other liens.

**RETENTION:** 7 anniversary years following issuance of tax certificate, not including time the property or tax certificate were involved in an administrative or legal proceeding.

**TAX CERTIFICATES: LIST OF TAX CERTIFICATES SOLD**

**Item #8**

This record series consists of the list of all tax certificates sold for taxes as required by Section 197.432(8), *Florida Statutes*, which provides that, "The tax collector shall make a list of all the certificates sold for taxes, showing the date of the sale, the number of each certificate, the name of the owner as returned, a description of the land within the certificate, the name of the purchaser, the interest rate bid, and the amount for which sale was made. This list shall be known as the 'list of tax certificates sold.' The tax collector shall append to the list a certificate setting forth the fact that the sale was made in accordance with this chapter." Requirements for these records are also set forth in Rule 12D-13.045(10), *F.A.C.*, Sale of Tax Certificates for Unpaid Taxes, and Rule 12D-13.056, *F.A.C.*, List of Certificates Sold for Taxes.

**RETENTION:** 7 anniversary years after last entry.

**TAX CERTIFICATES: REDEEMED**

**Item #57**

This record series consists of tax sale certificates redeemed pursuant to Section 197.472, *Florida Statutes*, which states, "Any person may redeem a tax certificate or purchase a county-held certificate at any time after the certificate is issued and before a tax deed is issued or the property is placed on the list of lands available for sale..." Some Tax Collectors' Offices are no longer accumulating these records.

**RETENTION:** 3 fiscal years.

**TAX DEED APPLICATION FILES**

**Item #3**

This record series consists of records relating to applications for tax deeds. Section 197.502(1), *Florida Statutes*, provides that "the holder of any tax certificate, other than the county, at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the expiration of 7 years from the date of issuance, may file the certificate and an application for a tax deed with the tax collector of the county where the lands described in the certificate are located. The application may be made on the entire parcel of property or any part thereof which is capable of being readily separated from the whole." The series may include, but is not limited to, Department of Revenue forms DR-512, Notice to Tax Collector of Application for Tax Deed, and DR-513, Tax Collector's Certification (or equivalent DOR form(s)); and Ownership and Encumbrance Report (also known as O & E report or search). This series does not include the record copy of the tax receipt. The final tax deed is recorded in the Official Records of the County Clerk of Court.

**RETENTION:** 3 fiscal years.

**TAX DEFERRAL NOTICES: PROPERTY OWNER**

**Item #52**

This record series consists of notices to property owners regarding their right to defer taxes and/or their accumulated tax deferrals previously granted. Pursuant to Section 197.254(2), *Florida Statutes*, "On or before November 1 of each year, the tax collector shall notify each taxpayer to whom a tax deferral has been previously granted of the accumulated sum of deferred taxes, non-ad valorem assessments, and interest outstanding."

**RETENTION:** 5 fiscal years after expiration or termination.

**TAX DISTRIBUTION REPORTS**

**Item #53**

This record series consists of reports showing periodic distributions of current and delinquent taxes collected. Refer to Sections 197.282, 197.383, 197.3045, and 197.3077, *Florida Statutes*, regarding distribution of taxes, deferred taxes, non-ad valorem assessments, and interest collected.

**RETENTION:** 5 fiscal years.

**TAX ROLLS**

**Item #55**

This record series consists of the Tax Collector's copy of the official tax roll. This series may also include the Errors and Insolvencies List pursuant to Section 197.492, F.S., Errors and insolvencies list, and Rule 12D-13.008, *Florida Administrative Code*, Errors and Insolvencies List (Department of Revenue form DR-505, List of Errors, Insolvencies, Double Assessments, and Discounts, or equivalent DOR form); and the List of Certificates Sold for Taxes (Department of Revenue form DR-507C or equivalent DOR form). The record copy of the final paid tax roll is filed with the Clerk of the Circuit Court pursuant to Department of Revenue Rule 12D-13.015(2), *F.A.C.*, which requires that, "After the tax collector has completed collection of the taxes...he or she shall deliver the original tax roll to the clerk of the circuit court..." See also "TAX ROLLS: SUPPORTING DOCUMENTS."

**RETENTION:** 7 fiscal years.

**TAX ROLLS: SUPPORTING DOCUMENTS**

**Item #56**

This record series consists of supporting documentation for the tax rolls. This series may include, but is not limited to, Department of Revenue forms DR-403AC, Revised Recapitulation of the Ad Valorem Assessment Rolls – County Portion; DR-403AM, Revised Recapitulation of the Ad Valorem Assessment Rolls – Municipality/Special District Portion; DR-403BM, Revised Recapitulation of Taxes as Extended on the Tax Rolls – Municipalities; DR-403CC, Revised Recapitulation of Taxes as Extended on the Tax Rolls – County Commission, School Board, and Taxing Districts; DR-408, Certificate to Roll; DR-409, Certificate of Correction of Tax Roll; DR-489AC, Preliminary Recapitulation of the Ad Valorem Assessment Roll – County Portion; DR-489AM, Preliminary Recapitulation of the Ad Valorem Assessment Roll – Municipality/Special District Portion; and DR-520A, Tax Roll Sheet Real and Personal Property (or equivalent DOR forms). The series may also include



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related supporting documentation such as Property Appraiser's working papers used to establish taxable value on sales, new construction, additions, etc. See also "TAX ROLLS."

**RETENTION:** 3 fiscal years.

**TAX WARRANTS: DELINQUENT TANGIBLE PERSONAL PROPERTY TAXES (NOT SATISFIED) Item #58**

This record series consists of tax warrants against taxpayers for delinquent tangible personal property taxes that are not satisfied, including levies. Tax warrants are issued on all unpaid tangible personal property taxes pursuant to Section 197.413(1), *Florida Statutes*. Retention is pursuant to Section 197.416, *Florida Statutes*, which provides for a 7-year limitation on actions for the collection of delinquent tangible personal property taxes following issuance of a tax warrant.

**RETENTION:** 7 anniversary years after the order ratifying issuance of the warrant(s).

**TAX WARRANTS: DELINQUENT TANGIBLE PERSONAL PROPERTY TAXES (SATISFIED) Item #59**

This record series consists of tax warrants against taxpayers for delinquent tangible personal property taxes that are satisfied, including levies. Tax warrants are issued on all unpaid tangible personal property taxes pursuant to Section 197.413(1), *Florida Statutes*.

**RETENTION:** 5 fiscal years after satisfied.

**UNCLAIMED REDEMPTION MONEYS TO COUNTY COMMISSIONERS REPORTS Item #63**

This record series consists of reports of unclaimed redemption money remitted to the Board of County Commissioners by the Tax Collector's Office pursuant to Section 197.473(1), *Florida Statutes*, which states, "After money paid to the tax collector for the redemption of tax certificates has been held for 90 days, which money is payable to the holder of a redeemed tax certificate but for which no claim has been made, on the first day of the following quarter the tax collector shall remit such unclaimed moneys to the board of county commissioners, less the sum of \$5 on each \$100 or fraction thereof which shall be retained by the tax collector as service charges." Retention is pursuant to Section 197.473(2), *Florida Statutes*, which states, "Two years after the date the unclaimed redemption moneys were remitted to the board of county commissioners, all claims to such moneys are forever barred, and such moneys become the property of the county."

**RETENTION:** 2 fiscal years after remitted.

## **CROSS-REFERENCE**

APPLICATIONS: OCCUPATIONAL LICENSE

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #221, BUSINESS TAX RECEIPT RECORDS: LOCAL GOVERNMENT

APPLICATIONS: TAX DEED

use TAX DEED APPLICATION FILES

APPLICATIONS: TAX DEFERRAL

use APPLICATIONS: HOMESTEAD TAX DEFERRAL

CERTIFICATES BUYER LISTS

use TAX CERTIFICATES BUYER/BIDDER LISTS

CERTIFICATES SOLD LISTS

use TAX CERTIFICATES: LIST OF TAX CERTIFICATES SOLD

DELINQUENT PERSONAL PROPERTY TAXPAYER RECORDS

use TANGIBLE PERSONAL PROPERTY TAX WARRANT REGISTER

ERRORS AND INSOLVENCIES

use TAX ROLLS

EXCISE TAX/SPECIAL ASSESSMENT RECORDS: CASH DISBURSEMENTS

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #340, DISBURSEMENT RECORDS: DETAIL

EXCISE TAX/SPECIAL ASSESSMENT RECORDS: CASH RECEIPTS

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

FEE RECORDS

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

INVESTMENT FILES

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #278, INVESTMENT RECORDS

JOURNALS: CASHIER'S DETAIL TRANSACTION (DAILY)

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

JOURNALS: DETAIL TRANSACTION (DAILY)

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

LICENSE PLATE RECORDS

use MOTOR VEHICLE RECORDS: LICENSE PLATE/MOBILE HOME DECAL RECORDS

MONEYS SENT TO COMPTROLLER'S OFFICE REPORTS

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #309, UNCLAIMED PROPERTY RECORDS

MOTOR VEHICLE RECORDS: REGISTRATIONS

use MOTOR VEHICLE RECORDS: LICENSE PLATE/MOBILE HOME DECAL RECORDS  
or MOTOR VEHICLE RECORDS: REGISTRATION PROCESSING RECORDS  
or MOTOR VEHICLE RECORDS: REGISTRATION REPORTS

MOTOR VEHICLES (DIVISION OF) REPORTS

use MOTOR VEHICLE RECORDS: LICENSE PLATE/MOBILE HOME DECAL RECORDS

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\*\*\*CROSS-REFERENCE\*\*\*

or MOTOR VEHICLE RECORDS: REGISTRATION PROCESSING RECORDS  
or MOTOR VEHICLE RECORDS: REGISTRATION REPORTS  
or MOTOR VEHICLE RECORDS: TITLE REPORTS  
or MOTOR VEHICLE RECORDS: TITLES

NOTICES: ADVERTISEMENT

use NOTICES: ADVERTISEMENT OF PUBLIC AUCTION/TANGIBLE PERSONAL PROPERTY TAX SALE

NOTICES: DELINQUENT REAL PROPERTY TAXES

use NOTICES: REAL PROPERTY TAX REMINDERS  
or NOTICES: DELINQUENT REAL PROPERTY TAXES (OWNERS OF SUBSURFACE RIGHTS)

NOTICES: TO LOCAL GOVERNING BODY

use NOTICES OF TAXES DEFERRED (LOCAL GOVERNING BODY)

NOTICES: TO PROPERTY APPRAISER

use NOTICES OF TAXES DEFERRED (PROPERTY APPRAISER)

PAYMENT OF DEFERRED TAXES OR INTEREST COLLECTED RECORDS

use RECEIPTS: TAX

PERMITS: PERMANENTLY AND TOTALLY DISABLED RESIDENTS

use LICENSE APPLICATIONS: HUNTING, FISHING AND TRAPPING (PERMANENTLY AND TOTALLY DISABLED RESIDENTS)

POSTING LISTS: DAILY PRINTOUT

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #2, ADMINISTRATIVE CONVENIENCE RECORDS  
or *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #3, ADMINISTRATIVE SUPPORT RECORDS  
or *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #242, DRAFTS AND WORKING PAPERS  
or *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL  
or other applicable item

POSTING LISTS: MASTER LIST

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #2, ADMINISTRATIVE CONVENIENCE RECORDS  
or *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #3, ADMINISTRATIVE SUPPORT RECORDS  
or *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #242, DRAFTS AND WORKING PAPERS  
or other applicable item

RECEIPTS: DEPOSIT OF COUNTY FUNDS

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

RECEIPTS: INTANGIBLE PERSONAL TAX

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

RECEIPTS: OCCUPATIONAL LICENSE AND REPORTS

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #221, BUSINESS TAX RECEIPT RECORDS: LOCAL GOVERNMENT

RECEIPTS: PAYMENT OF IMPROVEMENT LIEN

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

RECEIPTS: REDEMPTION OF TAX CERTIFICATE

use RECEIPTS: TAX

General Records Schedule GS13 for Tax Collectors  
\*\*\*CROSS-REFERENCE\*\*\*

RECEIPTS: SALES TAX AND REPORT

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

RECEIPTS: VESSEL TITLE FEE

use MOTOR VEHICLE RECORDS: TITLE REPORTS  
or MOTOR VEHICLE RECORDS: TITLES

or *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #365, RECEIPT/REVENUE RECORDS: DETAIL

REGISTRATION REPORTS: VESSEL

use MOTOR VEHICLE RECORDS: REGISTRATION REPORTS

REGISTRATIONS: MOTOR VEHICLE

use MOTOR VEHICLE RECORDS: REGISTRATION PROCESSING RECORDS  
or MOTOR VEHICLE RECORDS: REGISTRATION REPORTS

REGISTRATIONS: VESSEL

use MOTOR VEHICLE RECORDS: REGISTRATION PROCESSING RECORDS  
or MOTOR VEHICLE RECORDS: REGISTRATION REPORTS

REQUEST FOR INFORMATION

use REQUESTS FOR DELINQUENT TAX/TAX CERTIFICATE INFORMATION

SPLITS

use CUT OUT/SPLIT REQUESTS

STATEMENTS: TO CLERK OF CIRCUIT COURT

use TAX DEED APPLICATION FILES

TAX RECORDS: TOURIST DEVELOPMENT

use *General Records Schedule GS1-SL for State and Local Government Agencies*, Item #305, TOURIST DEVELOPMENT TAX RECORDS

TAX ROLLS: CERTIFICATE OF CORRECTIONS

use TAX ROLLS  
or TAX ROLLS: SUPPORTING DOCUMENTS

TAX SALE CERTIFICATES: REDEEMED

use TAX CERTIFICATES: REDEEMED

TAX WARRANTS: DELINQUENT TANGIBLE TAXPAYERS (NOT SATISFIED)

use TAX WARRANTS: DELINQUENT TANGIBLE PERSONAL PROPERTY TAXES (NOT SATISFIED)

TAX WARRANTS: DELINQUENT TANGIBLE TAXPAYERS (SATISFIED)

use TAX WARRANTS: DELINQUENT TANGIBLE PERSONAL PROPERTY TAXES (SATISFIED)

TITLE AND TRANSFER REPORTS: VESSEL

use MOTOR VEHICLE RECORDS: TITLE REPORTS  
or MOTOR VEHICLE RECORDS: TITLES

**ALPHABETICAL LISTING**

APPLICATIONS: HOMESTEAD TAX DEFERRAL	Item #4
APPLICATIONS: PREPAYING TAXES BY INSTALLMENT	Item #2
BANKRUPTCY CASE FILES	Item #5
BIRTH CERTIFICATES: REQUESTS FOR DUPLICATES	Item #81
BONDS: HUNTING, FISHING, PERFORMANCE AND SUB-AGENT	Item #6
CERTIFICATION OF TAXABLE VALUE	Item #9
CURRENT VALUE OF OUTSTANDING LIENS ON OWNERS HOMESTEAD LISTS	Item #10
CUT OUT/SPLIT REQUESTS	Item #48
DECLARATION OF MOBILE HOME AS REAL PROPERTY	Item #11
DRIVER LICENSE RECORDS: CARD PRODUCTION MATERIALS	Item #65
DRIVER LICENSE RECORDS: DRIVER LICENSE/IDENTIFICATION CARD APPLICATIONS	Item #66
DRIVER LICENSE RECORDS: DRIVER LICENSES/IDENTIFICATION CARDS SURRENDERED	Item #67
DRIVER LICENSE RECORDS: END OF DAY REPORTS	Item #68
DRIVER LICENSE RECORDS: MEDICAL AND FIVE DAY LETTERS	Item #69
DRIVER LICENSE RECORDS: ORAL EXAMINATION AUDIO RECORDINGS	Item #70
FIELD REPORTS	Item #71
FINAL ANNUAL REPORT AND SETTLEMENT TO COUNTY COMMISSIONERS	Item #17
FIRE/GOING-OUT-OF-BUSINESS SALE PERMITTING RECORDS	Item #72
LICENSE APPLICATIONS: HUNTING, FISHING AND TRAPPING (PERMANENTLY AND TOTALLY DISABLED RESIDENTS)	Item #33
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