

Carrollton - Farmers Branch ISD Amended Control Sub-Schedule		Date: 04 Dec 2006	Kristie Keesee	
Sub-Schedule: Tax Office		ID: CFB-09	Carrollton TX 75011	Tel. (972) 968-6331 FAX (972) 968-6335
Item / Sch.	Records Series Title	Retention	Authority/Comments	

1000-26 GR	CORRESPONDENCE AND INTERNAL MEMORANDA (includes incoming and copies of outgoing correspondence and internal correspondence and memoranda). <i>Retention Note: The minimum retention period for correspondence or internal memoranda in categories (a) and (b) directly linked to another record series or group listed in this or other commission schedules is that assigned to the other group or series. For example, a letter from an external auditor regarding an audit of a local government's financial records should be retained for the retention period given under item number 1025-01 (e); a letter concerning a workers compensation claim should be retained for the period given under item number 1050-32, etc. The retention periods that follow are for correspondence and internal memoranda that do not readily fall within other record groups.</i>			
	a) Policy and program development - Correspondence and internal memoranda pertaining to the formulation, planning, implementation, modification, or redefinition of the policies, programs, services, or projects of a local government.	5 years.		Review before disposal; some correspondence of this type may merit permanent retention for historical reasons.
	b) Administrative - Correspondence and internal memoranda pertaining to or arising from the routine administration or operation of the policies, programs, services, and projects of a local government.	2 years.		
	c) Routine - Correspondence and internal memoranda such as letters of transmittal, requests for publications, internal meeting notices, and similar routine matters.	AV		Exempt from destruction request requirement.
3000-05 TX	DELINQUENT TAX ROLLS (both current and cumulative)			
	a) 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 tax year.		Exempt from destruction request requirement.
	b) 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.		
	c) Lists of delinquent or insolvent taxpayers (State Comptroller of Public Accounts Form 16 or its equivalent).	Destroy at option.		Obsolete record. Exempt from destruction request requirement.

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3000-11 TX	TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS		
	a) Reports to governing body of taxing unit.		
	1) Monthly.	FE + 3 years.	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.
	2) Quarterly.	Destroy at option.	Obsolete record. Exempt from destruction request requirement.
	3) Annual.	PERMANENT.	
	<i>Retention Note: 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.</i>		
	b) Reports to state agencies.		
	1) Annual reports to the State Property Tax Board or its successor.	PERMANENT.	
	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.	Destroy at option.	Obsolete record. Exempt from destruction request requirement.
	<i>Retention Note: 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.</i>		
3000-18 TX	TAX ROLLS - 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. (See item number 3000-05 for delinquent tax rolls; item number 3000-08 for special assessment rolls.)	Real property rolls - 20 years; personal property rolls - 10 years, subject to the exceptions noted in the Appendix on page 25 of printed Texas Local Schedule TX.	

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Retention Notes: 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.