



Records Management for Pennsylvania Tax Collectors

1. Introduction

This guide is issued to assist the elected tax collectors of Pennsylvania manage their records. It contains information on the policies and responsibilities regarding records generated in the course of their official duties.

The management, retention, and disposition of tax assessment and collection records is authorized by the Municipal Records Act of 1968 and the Municipal Records Manual as administered by the Pennsylvania Historical and Museum Commission. Tax collectors, as municipal officials, are responsible for the retention, maintenance, and disposal of all records related to their official duties.

This guide contains portions of the Municipal Records Manual pertaining to tax collectors and their records. The Municipal Records Manual is authorized by the Pennsylvania Local Government Records Committee and provides guidance on all records management rules and regulations that apply to municipal officials in Pennsylvania. It includes information on the creation, maintenance, and disposal of all records (paper and electronic) and contains a listing of minimum retention periods. For information on tax collection and assessment records created by county governments refer to the Pennsylvania County Records Manual.

For general information about tax collectors and their powers and duties, see the Pennsylvania Department of Community and Economic Development's Tax Collector's Manual.

2. Storage of Records

In a Municipal Office

Tax collection and assessment records are public documents and as such are the property of the municipal taxing district and should be maintained and stored by that district unless other arrangements are made (in writing) with the collector.

In a Tax Collector's Home

If a taxing district does not provide office space for the tax collector and that collector operates from a private residence, DCED recommends "the personal homeowners insurance should name the taxing body as an added named insured for purposes of tax collection only and the taxing district should name the collectors' property as long as property of the taxing body is on the premises... The policy should have business usage coverage to protect against loss of valuable records theft etc. The taxing body's policy should mention it has official operations and records off the premises." If a tax collector independently serves more than one taxing jurisdiction they should consider obtaining a business package policy designed to cover exposures typically associated with any small business.

All records created in a tax collector's official capacity are considered official records, even if they are created and maintained at home or on a personal computer or other device.

After Expiration of Term

The Pennsylvania Code requires that all records in the hands of the tax collector at the expiration of the term, or settlement of the final Duplicates, must be turned over to the secretary of the municipality for safekeeping. This includes school tax Duplicates. As public records they are public property and must remain in public custody.

The DCED Tax Collector's Manual also states a tax collector shall maintain and have legal custody of tax collection records that are not in the custody of a taxing district. A person who formerly held the office of Tax Collector may maintain *copies* of tax collection records required for any subsequent audit tax certification or other required services for defending against claims for liability that may be made against the former tax collector.

In Electronic Form

Records that do not have a requirement for permanent retention may be maintained in electronic systems without the need for paper or microfilm backup copies. Tax Millage Certificates (TA-16) and Property Record Cards (TA-25) are permanent records and may only be retained in electronic form (without a paper or microfilm backup) if they are kept according to the provisions of the "Policy Regarding the Form of Permanent Recordation for Municipalities" in the [Municipal Records Manual](#).

3. Disposal of Records

A tax collector may only destroy or transfer records in conformance with Sections 1386 and 1388 of the Municipal Records Act. According to Section 1387, a municipal officer who disposes of public records in accordance with the provisions of the Municipal Records Act shall not be held liable on his/her official bond or in the way for damages for loss or in any other manner, civil or criminal, because of the disposition of public records pursuant to the provisions of this act.

The Municipal Records Act requires a municipality to pass a one-time ordinance or resolution to declare its intent to follow the Municipal Records Manual before public records are destroyed. Tax collectors should check with their local municipality to confirm an ordinance or resolution has been passed before destroying any records, regardless of their retention status. A sample resolution indicating a municipality's intent to follow the Municipal Records Manual can be found in Appendix B of the Municipal Records Manual.

In addition, the Municipal Records Act requires a municipality to approve each individual act of records disposition before any public records are destroyed. The tax collector should identify the records they want to destroy and have the governing body of their municipality concur with these requests for destruction by means of a resolution. For example, if a tax collector wants to destroy ten boxes of change of address records in accordance with schedule guidelines, the governing body must give its approval. The same is true if two years later they want to destroy another ten boxes of change of address records. A sample resolution for the disposal of specific records can be found in Appendix C of the Municipal Records Manual.

4. Retention of Records

This section contains retention periods for common records created by tax collectors in boroughs, incorporated towns, townships of the first and second classes, and third-class cities that do not conduct their own real estate assessments. Retention instructions for tax assessment records of third-class cities that conduct their own real estate assessments can be found in Part 3 below. The following record

definitions and retention periods are listed in the Municipal Record Manual's section "Tax Collection and Assessment Records." Retention for administrative, financial, and other types of records not listed in this guide can be found in the Municipal Record Manual.

The Municipal Records Manual authorizes and recommends, but does not require the disposal of records after the expiration of approved retention periods. Tax collectors may retain their records *longer* at their discretion or if it is required by their municipality, an accrediting agency, or audit. Tax collectors are not permitted to *reduce* the retention periods listed in the Municipal Records Manual.

TA-1 Bill of Taxes

A list of all unpaid taxes outstanding against any property advertised for by sheriff sale. (Filed by Tax Collector with Sheriff)

Retain 2 years.

TA-2 Certifications for Taxes Paid on Real Estate

Certifications provided by Tax Collector on taxes paid on real estate.

Retain 2 years.

TA-3 Change of Address Records

Request to change mailing address for tax bills, usually indicates name and address where tax bills are to be mailed.

Retain 2 years.

TA-4 Delinquent Tax Collection Records (non real estate)

Lien lists, etc.

Retain 1 year after delinquent taxes have been paid.

TA-5 Exoneration Certificates Issued to Tax Collector

Provided to the Tax Collector by the governing body discharging the Tax Collector from collecting a particular tax.

Retain 5 years.

TA-6 General and Special Tax Ledgers and Related Records

Includes Real Estate, Per Capita, Occupation, Emergency and Municipal Services, Earned Income, Intangible Personal Property, Mercantile, Business Privilege, Amusement and other Local Taxes.

Retain 7 years.

TA-7 Mobile Home Removal Permits (Issued by Tax Collector)

Generally lists date, owner's name and address, taxing district, description of mobile home, destination, certification that all taxes have been paid and signature of Tax Collector.

Retain 2 years after expiration.

TA-8 Occupational Tax Lists

Includes taxpayer's name, address, occupation, and classification code.

Retain until superseded or obsolete.

TA-9 Tax Return Forms/Cards

Usually indicates date; taxpayer's name; address and social security number.

Retain 5 years.

TA-10 Public Utility Realty Reports

Submitted to the Pennsylvania Department of Revenue.

Retain 7 years.

TA-11 Real Estate Transfer Records (From Recorder of Deeds)

Information includes transfer data, property location, valuation data, exemption data, signature and date.

Retain as long as of administrative value.

TA-12 Tax Bills, Paid Receipts

Copy of tax bills or notices returned with payment showing date, taxpayer's name and address.

Retain 2 years.

TA-13 Tax Collector's Monthly Report to Taxing Districts

Monthly reports submitted to the taxing district. Lists all taxes collected for the reporting period, including beginning balance, total amount collected, discounts, penalties, amount remitted, interest earnings, signatures of tax collector and taxing district and date.

Retain 7 years.

TA-14 Tax Collector's Return Sheets

Submitted to Tax Claim Bureau. Generally shows municipality, name of tax collector, total of taxes returned, signature of authority levying tax, property owner's name and address, description of property, assessed valuation and total taxes due.

Retain 1 year after delinquent taxes have been paid.

TA-15 Tax "Duplicates" (Real Estate and Non-Real Estate)

Shows taxpayer's name and address, valuations and total taxes due.

Retain "Duplicates" containing information on tax payments for 7 years. Retain other copies of the "Duplicates" as long as of administrative value.

TA-16 Tax Millage Certificates

Consists of certifications by municipalities and school districts indicating the amount of millage for various taxes.

Retain permanently.

5. Retention of Records (Third Class Cities)

This section contains retention periods for third-class cities which conduct their own real estate assessments. The following record definitions and retention periods can be found in the Municipal Record Manual's section "Tax Collection and Assessment Records." Retention for administrative, financial, and other types of records not listed in this guide can be found in the Municipal Record Manual.

The Municipal Records Manual authorizes and recommends, but does not require the disposal of records after the expiration of approved retention periods. Tax collectors may retain their records *longer* at their discretion or if it is required by their municipality, an accrediting agency, or audit. Tax collectors are not permitted to *reduce* the retention periods listed in the Municipal Records Manual.

TA-17 Abatements and Exonerations

Consists of records relating to the cancellation or reduction of an assessed tax. May contain request forms, petitions and correspondence.

Retain 5 years.

TA-18 Appraisal Forms

Completed by tax appraisers in assessing property for tax purposes. Shows owner's name and address, property location, evaluation and other assessment data.

Retain until superseded or obsolete.

TA-19 Assessment Appeal Papers

Relates to appeals by property owners of their tax assessment. Usually consists of appeal form from owner, notices of Board meeting and final decision, relevant correspondence and legal documents if case is appealed to court.

Retain 3 years after settlement. Retain 5 years after settlement if appealed to court.

TA-20 Change of Assessment Notices

Request to change mailing address for tax bills usually indicates name of owner; district map and lot number, location of property; and name and address where tax bills are to be mailed.

Retain 5 years.

TA-21 Developers' Plans

Includes plot plans from developers showing proposed property layouts.

Retain as long as of administrative value.

TA-22 Exemption Files

Contains applications for exemption of property from taxation due to non-profit or non-taxable status and the Board's decision. Application provides information on organizations' background, economic status and real property.

Retain 3 years after expiration of exemption.

TA-23 Industrial/Commercial Assessment Reports

Consists of files for large industrial/commercial complexes showing assessment or valuation for each structure. May contain confidential income statements used as a factor in determining assessments.

Retain until superseded or obsolete.

TA-24 Mobile Home and House Trailer Reports

Includes forms completed by owners of mobile home parks. Report usually indicates name and address of trailer owner, dates of arrival and departure and description of trailer. Park plans and correspondence may also appear in file.

Retain until superseded or obsolete

TA-25 Property Record Cards

Generally includes district, map and lot numbers; size of lot; record of owners showing names, addresses and sale prices; property factors; assessment data and building record.

Retain permanently.

TA-26 Real Estate Tax Duplicates (Third Class Cities)

Usually shows owner's name and address, a brief description of the taxable real estate, assessed value and the amount of tax due.

Retain 21 years; then contact the State Archives regarding historical value.

TA-27 Real Estate Tax Maps and Aerial Photographs

Consists of plans, maps and photographs of subdivisions and municipalities showing parcel numbers, streets, rivers, streams and other physical features.

Retain until superseded or obsolete; then contact the State Archives concerning transfer.

6. Contact Information

For more information on records management laws, regulations, and best practices contact the Pennsylvania Historical and Museum Commission:

Pennsylvania State Archives Building
300 North Street
Harrisburg Pennsylvania 17120
(717) 783-7330
E-mail: RA-LocalGovernment@pa.gov
Website: phmc.pa.gov/archives/records-management

For general information about tax collectors contact the Pennsylvania Department of Community and Economic Development:

Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street 4th Floor
Harrisburg Pennsylvania 17120-0225
(717) 787-8158
1-888-223-6837
E-mail: ra-dcedclgs@pa.gov
Website: dced.pa.gov

Need more help? 717-783-7330. www.PAStateArchives.org