

STATE OF NEW JERSEY



MUNICIPAL TAX COLLECTOR

M160000-003

Records Retention and Disposition Schedule				Agency: M160000		Schedule: 003		Page #:1 of 6		
Department:		MUNICIPAL TAX COLLECTOR			Agency Representative:		PEGGY MONCRIEF			
Division:					Title:		PRESIDENT, NJ TAX COLLECTORS ASSOCIATION			
Bureau:					Phone #:					
SCHEDULE APPROVAL: Unless in litigation, the records covered by this schedule, upon expiration of their retention periods, will be deemed to have no continuing value to the State of New Jersey and will be disposed of as indicated in accordance with the law and regulations of the State Records Committee. This schedule will become effective on the date approved by the State Records Committee.										
Agency Representative Signature:			Date:		Secretary, State Records Committee Signature:			Date:		
			12/8/2003					3/17/2005		
Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0001-0000	Arrears Register/Delinquency Reports --- A property which is delinquent in its taxes and by resolution has been removed from the tax sale is recorded in this register. It is noted in the register when the taxes have been paid.	X					6 Years After all taxes have been paid		Destroy	
0002-0000	Authorizations --- Owners of record sign form authorizing tax office to mail bill to mortgage company for payment of taxes	X					As updated		Destroy	
Cash Receipt Journal Sheets										
0003-0001	Cash Receipt Journal Sheets - Year End Activity Report --- Records quarterly payment of taxes. *Microfilming Recommended.	X	X				Permanent		Retain at Agency	
0003-0002	Cash Receipt Journal Sheets - Daily Reports --- Records quarterly payment of taxes.	X					1 Years After audit		Destroy	

Records Retention and Disposition Schedule				Agency: M160000			Schedule: 003		Page #:2 of 6	
Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0004-0000	Certification of Property Tax Deduction (Copy) (PD-65) --- Form filled out by the Municipal Tax Collector and filed yearly with the County Board of Taxation to receive reimbursement from the State for senior citizen, disability, veteran, and surviving spouse deductions.	X					1 Years After audit		Destroy	
0005-0000	Deeds (Copy) --- Required to trace ownership of property and to determine surviving spouse. Originals maintained by County Clerk.						As updated		Destroy	
0006-0000	Disallowance Letters of Property Tax Deduction --- Claims letter notifying property owner that he/she is no longer eligible to receive a deduction under N.J.S.A. 54:4-8.40.	X					1 Years After audit		Destroy	N.J.S.A. 54:4-8.40.
0007-0000	Extended Tax Duplicate (Copy) --- Received from the County Board of Taxation each May incorporating those adjustments made by the assessor. This document becomes the official duplicate. By the end of year, copies of the added and omitted assessment bills mailed and the certification of tax bill distribution become part of the extended tax duplicate. The original lists and letters are filed with the County Board of Taxation. Includes Tables of Equalized Valuation/Certificate of Valuation. *Microfilming Recommended.	X	X				Permanent		Retain at Agency	
Rebate Listings										
0008-0001	Rebate Listings - Homestead	X					1 Years After audit		Destroy	
0008-0002	Rebate Listings - Tenant	X					1 Years After audit		Destroy	

Records Retention and Disposition Schedule				Agency: M160000			Schedule: 003		Page #:3 of 6	
Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0009-0000	In Rem Tax Foreclosure List --- Official list of approved property liens (Tax Sale Certificates) foreclosed upon by the governing body of municipality.	X	X				Permanent		Retain at Agency	
0010-0000	Judgments (Copy) --- Following a decision or appeal, three copies of the judgment filed by County Board of Taxation, or State Board of Taxation are distributed. The assessor holds the original and the County Board of Taxation and Municipal Tax Collector each receive a copy.						3 Years		Destroy	
0011-0000	Ledger Payment Cards - Subsidiary --- Showing record of quarterly payment of taxes. Delinquent status is also determined from these cards.	X					6 Years		Destroy	
0012-0000	Monthly Data Processing Reports - Tax and Water --- Printouts of cash receipts, outstanding balances, batch listings, non-cash journal, non-cash history, miscellaneous revenue report, and accounts receivable. Provide data for proving cash receipts, trail balance, and billing records. The information is also contained in the year-end report.	X					1 Years After audit		Destroy	
0013-0000	Notices of Bankruptcy File (Copy) --- Contains copy of bankruptcy notice and copy of Proof of Claim in Bankruptcy that tax collector prepares. The original claim is sent to Federal Bankruptcy Court.	X					3 Years After finalization		Destroy	
0014-0000	Notification of Value Changes on State-Owned Property With Regard to In-Lieu of Tax Payments --- Copy of notification received from the state.	X					3 Years		Destroy	

Records Retention and Disposition Schedule				Agency: M160000			Schedule: 003		Page #:4 of 6	
Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0015-0000	Post-Tax Year Statement (PD-5) --- Property owners receiving deductions must complete the Post-Tax Year Statement (PD-5) form to determine deduction eligibility for current year.	X					1 Years After audit		Destroy	
0016-0000	Preliminary Tax Duplicate --- In January of each year, the Municipal Tax Collector receives the tax duplicate from the County Board of Taxation prepared from the original tax lists which the municipality sent to the board. Because of changes made to the duplicate throughout the year, this duplicate has limited value and the official extended tax duplicate, incorporating these changes, is issued by the board in May of each year.	X					1 Years After audit		Destroy	
0017-0000	Quarterly Survey of Property Tax Collections (Copy) --- U.S. Department of Commerce, Bureau of the Census Form F-71. Lists: the amount of taxes collected, those collected for the state and local governments, delinquencies, penalties, interest, and any special property taxes collected. Record copy at the Bureau of the Census.	X					1 Years		Destroy	
0018-0000	Statement of Taxes Not Collectible (Copy) --- Issued by the Municipal Tax Collector seeking approval to remove taxes not collected due to deductions and those taxes to be collected and certified in the extended duplicate that is issued by the County Board of Taxation. Record copy is contained in the minutes of the governing body of the municipality.	X					1 Years After audit		Destroy	
0019-0000	Tax Account Data Listing --- Annual listing that accompany all tax bills processed. List indicates address, owner tax assessment and valuation. Used to verify and update Tax Duplicate.	X					1 Years After audit		Destroy	

Records Retention and Disposition Schedule				Agency: M160000			Schedule: 003		Page #:5 of 6	
Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0020-0000	Tax Bill Stubs File --- The file includes Tax Bill Stubs, Affidavit of Tax Bill Mailing, and supporting documentation.	X					6 Years		Destroy	
0021-0000	Tax Bills (Duplicate or Advisory Copy)	X					1 Years		Destroy	
0022-0000	Tax Collector's Annual Statement of Receipts (Copy) --- Statement of receipts of the preceding year's taxes filed with the governing body of the municipality. This information will also be found in the audit report, ledger payment cards, summary of cash receipts book, and the monthly report. Record copy is contained in the minutes of the governing body of municipality. Also known as the Year-End Report.	X					1 Years After audit		Destroy	
0023-0000	Tax Collector's Monthly Statement of Receipts --- Monthly report of receipts used to prepare the Tax Collector's Annual Statement of Receipts.	X					1 Years After audit		Destroy	
0024-0000	Tax Sale Certificates (Copy) and Register --- A tax sale certificate is a recorded lien against the property for an outstanding levy. By approval of the governing body of the municipality, municipal tax sale certificates may be offered for sale by either private or public methods. Also contains final notices for unpaid taxes, water and assessments. *Recommend Microfilming.	X	X				Permanent		Retain at Agency	
0025-0000	Tax Title Lien Ledger --- Upon payment of delinquent taxes of the prior year, a tax sale certificate is issued and recorded in this ledger. The ledger serves as a master file for recorded liens and as a master list for preparation of the In Rem Foreclosure list.	X	X				Permanent		Retain at Agency	
0026-0000	Final Notices of Unpaid Taxes/Tax Sale Notice	X					1 Years After audit		Destroy	

Record Series #	Record Title and Description	Audit	Alternate Media	Archival Review	Vital Record	Confidential	Retention Policy		Disposition	Citation
							Total Retention Period	Minimum Period in Agency		
0027-0000	Property Owner List --- Consists of a list of owners within a 200 feet radius to be used zoning exception purposes.	X					1 Years		Destroy	
0028-0000	Tax and Water Searches	X					7 Years		Destroy	
0029-0000	Tenant Property Tax Rebate Form - Rent Rebate	X					3 Years		Destroy	
0030-0000	Certificate of Taxes Paid	X					1 Years		Destroy	
0031-0000	Tax Redemption Worksheet	X					6 Years After settlement		Destroy	
0032-0000	Trail Balances	X					1 Years After audit		Destroy	
0033-0000	Unbudgeted School Aid Refund	X					6 Years		Destroy	
0034-0000	School Tax Refund Check Register	X					6 Years		Destroy	
0035-0000	Tax and Water Billing/Consumption Register and Edits	X					6 Years		Destroy	
0036-0000	Meter Reading Sheets	X					1 Years		Destroy	
0037-0000	Omitted Assessment Adjustment Notice (Copy) --- Original maintained by Tax Assessor.	X					1 Years After audit		Destroy	
0038-0000	Luxury Tax Returns (Atlantic City)	X					6 Years		Destroy	
0039-0000	Tax Search Requests	X					1 Years		Destroy	
0040-0000	Certification of State Fiscal Year Tax Billing Levies Form	X					1 Years After audit		Destroy	
0041-0000	State Fiscal Year Audit Trail	X					1 Years After audit		Destroy	