Local Records Retention Schedules

Missouri Revised Statutes Chapter 109 (Public and Business Records) Section 255 authorizes the Local Records Board to establish minimum retention periods for the administrative, fiscal and legal records created by local governments. Retention and disposition of records that are common to many offices are included in the General Schedule. Records unique to particular offices are addressed in individual office schedules.

August 2021

Revised “Preservation of Permanent Records” in Introduction

County Collector Records Retention Schedule

See also the General Records Retention Schedule.

Using this Records Retention Schedule

Every day local government offices throughout Missouri produce records that document the rights of citizens, the actions of the government that serves them and the history of the community in which they live. It is the responsibility of local government to effectively maintain and manage these records and to ensure the continued preservation of those records of essential evidence that have enduring and permanent value. The introduction to this retention schedule provides local government officials with basic information on records and the application of retention schedules.

What is a Record?

A “record” is defined as any “document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business” (109.210(5) RSMo). This definition includes those records created, used and maintained in electronic form.

Non-Records

Even though records include a broad spectrum of recorded information, not all recorded information is a record. According to Section 109.210(5) RSMo, the following are not records: “...Library and museum material made or acquired and preserved solely for reference or exhibition purposes, extra copies of documents preserved only for convenience of reference, and stocks of publications and of processed documents are not included within the definition of records…”

Other examples of non-records include the following materials:
- Identical copies of documents maintained in the same file.
- Extra copies of printed or processed materials (official copies of which are retained by the office of record).
- Superseded manuals and other directives (maintained outside the office of record).
- Materials documenting employee fringe activities (blood donors, charitable funds, social and professional meetings, etc.)
- Work papers and drafts of reports or correspondence. Transcribed stenographic materials.
- Blank forms.
- Materials received from other activities that require no action (official copies of which are retained by the office of record).
Catalogs, trade journals and other publications or papers received from government agencies, commercial firms or private institutions that require no action and are not part of an action case record. Non-records do not require retention scheduling or destruction authorization or reporting. To control excessive accumulation, it is necessary to keep only current, useful materials and to destroy non-records immediately after needs have been satisfied. Avoid filing non-record material with records.

The Value of Local Government Records
Some records, because of their enduring administrative, fiscal, legal or historical value, should be permanently retained. These records require that special care and consideration be given to their storage conditions and the feasibility of preservation microfilming. Examples of permanent records include year-end reports; minutes; property records such as deeds; and birth, death and marriage records. Most records do not have values that warrant their permanent preservation. Those records with short-term value should, upon reaching end of the retention period, be destroyed.

Statutory Authority for Establishing Records Retention Requirements
In 1965, the Missouri General Assembly established a State Records Commission to approve retentions for records produced by state agencies. In 1972, Missouri's Business and Public Records Law (Chapter 109) was expanded to include local government. Thus, the Missouri Local Records Board was established to set retention times for local government records. The 16-member board, chaired by the Secretary of State, consists of local government officials from all classes of counties and cities, elementary and secondary education, higher education and a person active in historical society groups. Supplemental to the Local Records Board, the Records Management and Archives Service of the Secretary of State's office provides assistance to local governments and implements board policy.

Application of the Records Retention Schedule
This schedule establishes minimum retention periods and authorizes dispositions for many of the administrative, fiscal and legal records common to most local governments. Retention periods are based upon federal and state mandates, record surveys, business needs, and general knowledge as to how long records should be kept. Using the schedule as a guide and without seeking further approval from the Local Records Board, any local government may regularly dispose of any of its records that appear on this schedule. The schedule is subject to the following exceptions and limitations:

A. Local government offices may retain any of their records beyond the retention periods set by the schedule, as they deem necessary. The schedule establishes only a minimum period of retention. Before retaining a record longer than the minimum time required, however, the office should be certain that it has good reason to do so. Unnecessary retention of records can be expensive in space and filing equipment and may expose the office to costly litigation and discovery requirements.

B. This schedule does not relieve local governments of retention requirements mandated by other state and federal statutes and regulations. When such an obligation does exist, then the longer retention period takes precedence.

C. This schedule generally reflects audit requirements in its prescribed retention periods, but audits are not always completed in a timely fashion. Therefore, any record required for an audit must be retained until completion of that audit, regardless of its stated retention period in the schedule.

D. This schedule does not authorize destruction of records that could be deemed relevant to current or pending litigation.

Retention and disposition of records that are common to many offices are included in the General Schedule. Records unique to particular offices are addressed in individual office schedules. All schedules are available on the Secretary of State's website at http://www.sos.mo.gov/archives/localrecs/schedules

Destruction of Records
The records classification and retention periods in this manual constitute legal authority for retention and disposal of official records. No records can be destroyed until they meet the minimum retention period listed in this manual.
In cases where there is no schedule for a particular record series, the Local Records Board must grant permission for the destruction.

The disposition of records should be recorded in a document such as the minutes of the city council or other legally constituted authority that has permanent record status. The record should include the description and quantity of each record series disposed of, manner of destruction, inclusive dates covered and the date on which destruction was accomplished.

The retention schedule does not prescribe the method of destruction (shredding, burning, landfills, etc.), however, record series with a disposition of Destroy securely contain confidential data. These records should be destroyed under the supervision of a competent person(s) designated (or appointed) to ensure that no records fall into unauthorized hands and that the data cannot be reconstructed.

When records, open or confidential, have been destroyed by decay, vermin, fire, water or other means making their remains illegible, the custodian of records may dispose of the remains after verification and documentation by the Local Records Program, Office of the Secretary of State.

Preservation of Permanent Records

A fundamental, yet often neglected obligation of local government is to care for the permanent records it generates and receives regardless of format. The records, both electronic and physical, that have been identified as permanent require special handling and storage if they are to be preserved. The continuous interaction between a physical record's medium: paper, magnetic tape, film, etc. - and the quality of the environment in which it is kept-temperature, humidity, light, and air-determines the severity and rate of its deterioration. For electronic records the concerns include media decay, hardware/software obsolescence, and migration of data into the current standard: PDF-A, TIF, etc.

By imaging permanently valuable records, local governments can generate durable microfilm for preservation and disaster recovery, while also maintaining an electronic version for access. When microfilmed, processed, and maintained to archival specifications, a master negative will ensure that permanently valuable records are preserved for generations to come (microfilm has an estimated shelf life of over 500 years). Microfilm that meets the standards outlined here is eligible to be stored by the Missouri State Archives at no cost.

The Missouri Local Records Grant program can provide financial assistance in the form of grants-in-aid to supplement local funds for preservation initiatives, such as archival supplies, shelving and preservation microfilming.

Reformatting Standards

In accordance with RSMo 109.241.4, the Local Records Board has adopted the following standards for microfilm and digitized records. To be in compliance for image permanence, microfilm must conform to the technical standards outlined in the Guidelines for Microfilming Public Records, drafted by the Local Records Program and available on the Secretary of State’s website at: http://www.sos.mo.gov/archives/pubs/mfmg. To ensure the permanence of electronic records and digitized records, electronic records management systems must meet the standards outlined in the most current version of ISO 15489. Certification that records have been reformatted in accordance with these standards should be maintained locally and classified under General Records Retention Schedule “GS 018 Records Management Records.”

A Note about Retention Periods

This schedule provides minimum retentions. Local authorities may choose to keep a particular series or record for a longer period of time. It should be kept in mind, however, that a record kept beyond its listed retention must be made available for inspection upon request.

The point at which a retention period begins is termed a cutoff, or trigger. Typically this is on a regular cycle—the end of the calendar year, the end of the fiscal year, etc. This is the period of the inactive record. A traditional example of this would be the period when records are boxed and removed from active file cabinets and work areas.

When determining cutoffs, a good rubric is outlined in DoD 5015.02 “Electronic Records Management Software Applications Design Criteria Standard”: 

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A. retention periods of less than 1 Year, the cutoff is equal to the retention period;
B. retention periods of 1 Year, or more, the cutoff is at the end of the fiscal or calendar year;
C. for records with a retention period based on an event or action, the cutoff is the date the action is completed;
D. for records with a retention period based on a specific time period after an event or action, apply the retention period after the action is complete.

Retention Definitions:

COA=Completion of Audit. Note that COA is coupled with a lot of 5-year entries to help encourage regular audits. Not all jurisdictions are required to have audits by statute. Audits for some municipalities are governed by the level of federal financing for bonds and public improvements, and thus are governed by federal retentions. Most municipalities are governed by their local authority (alderman, council, mayor, etc.) for auditing policy. Local jurisdictions may consult RSMo 29 to review the State Auditor's chapter for petition audits (see RS Mo 250 for large capital projects such as bonds for water and sewer). For general auditing explanations and advice we recommend that clerks contact the State Auditor's office at 573.751.4213.

DCA=Destroy in Current Area/Reference. Series with these retentions are considered “reference” records and may be destroyed when they are no longer of use.

Modifications and Additions
Because records reflect activities that are constantly changing, the retention requirements for them sometimes require revision as well. Consequently, records retention and disposition schedules often need modification or additions in order to be realistic and effective. Furthermore, because local governments are so large, it is impractical to consult with every office regarding specific schedule entries. There may be some retention periods and disposition requirements within this schedule that fail to account for all relevant factors and there may be some important record series not addressed here which need to be added. The Local Records Program welcomes all comments and suggestions concerned with improvement of record retention schedules through modifications and additions.

For further information on any records management or preservation issue, please contact:

Missouri Secretary of State
Local Records Preservation Program
PO Box 1747, Jefferson City, MO 65101-1747
Telephone: (573) 751-9047
local.records@sos.mo.gov
County Collector Records Retention Schedule

See also the General Records Retention Schedule.

005.001 Collector’s Bond

Also Called: Public Official Bond
Function: Insurance bond of the Collector, Ex-officio Collector of Revenue. Missouri Department of Revenue, Tax Administration Bureau Form Dor326 (2-35).
Content: Bond number; name; insurance company; amount; appointment data; office; date; attorney-in-fact; signature; expiration date; attached affidavit and attached power of attorney from insurance company.
Minimum Retention: Destroy when superceded
Disposition: Destroy securely
Note: Collector’s copy is convenience copy. Record copy filed with the County Clerk. Duplicate filed with the Dept. of Revenue.
Approval Date:

005.002 Daily Collection Record

Also Called: Daily Worksheet; Daily Receipts; Remittance Control Report; Daily Collector’s Report to Co. Auditor; Collector’s Cash Book
Content: Date; type of tax; amount of tax received; penalties; interest; fees; total receipts; amount of deposit.
Minimum Retention: Completion of audit
Disposition: Destroy
Note: 2nd class counties are required to provide a daily report to the County Auditor. See RSMo 55.190.
Approval Date:

005.003 Monthly Statement of Collections

Also Called: Ledger of Monthly Collections of Various Taxes; Abstracting Journal; Monthly Settlements; Monthly Receipts
Function: Monthly summaries of taxes and other receipts collected.
Content: Year; date; banking code; account number; type of receipt; debit/credit amount; interest; penalty; fees collected; monthly receipt totals; additional pages for totals by bundle, account type and payment type.
Minimum Retention: Completion of audit
Disposition: Destroy
Note: Approval Date:
005.004 Collector's Accounts
Also Called: Monthly Settlement; Distribution Summary
Function: Record of funds received and disbursed.
Content: Spreadsheet or ledger showing date; amounts distributed, broken out by month, and
taxing jurisdiction; fees collected or withheld by law.
Minimum Retention: Completion of audit
Disposition: Destroy
Note: 
Approval Date: 

005.005 Collector's Annual Settlement Report
Also Called: Annual Settlement Form; Annual Report of Settlements
Function: Annual financial summary required by Missouri Department of Revenue, Form 205.
Duplicate of state record.
Content: Summaries of tax charges, credits, and distributions for current, back and protested taxes.
Signed by the County Clerk.
Minimum Retention: 3 years or Completion of audit
Disposition: Destroy securely
Note: Included in the report to the County Commission on the first Monday in March.
Approval Date: 

005.006 Receipts (from State, County Treasurers, School Districts, and Political Subdivisions that receive money)
Also Called: Letters
Function: Form for acknowledgment of monies received.
Content: Date; name of collector; collection period (month/year); total; received by; title; attached printout of itemized receipts and type.
Minimum Retention: Completion of audit
Disposition: Destroy
Note: May be in letter form with letterhead or receipt type document.
Approval Date: 

005.007 Merchants' License Applications
Also Called: 
Function: Form required of any person, corporation, co-partnership or association who wants to deal
as a merchant.
Content: Sales tax identification number; name, location and telephone number of business;
name, address and telephone number of owner; wholesale or retail status of business.
Minimum Retention: Completion of audit
Disposition: Destroy
Note: 
Approval Date: 

005.008 Merchants' License Record
Also Called: Merchants' Licenses and Stubs; Merchants' Bonds
Function: Record of merchant licenses issued, by the County Clerk, sold and not granted by the Collector. License required of anyone who deals in retail or wholesale merchandise.
Content: Name and location of business; sales tax number; license number; term of license; fees;
signed by County Clerk; Collector, and Auditor
Minimum Retention: Permanent
Disposition: Archive - Microfilm optional
Note: 
Approval Date: 

Approval Date: 

Note:
<table>
<thead>
<tr>
<th>005.009</th>
<th><strong>Merchants' and Manufacturers' Taxes</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Also Called:</td>
<td>Surtax for Real Estate, Subclass 3 value</td>
</tr>
<tr>
<td>Function:</td>
<td>Records assessed tax valuation on commercial real estate.</td>
</tr>
<tr>
<td>Content:</td>
<td>Usually a line item in the Real Estate Tax Book entries for commercial property. Formerly a separate tax book which contained: name and address of business; total valuation; account number; status; total tax charged.</td>
</tr>
<tr>
<td>Minimum Retention:</td>
<td>Permanent</td>
</tr>
<tr>
<td>Disposition:</td>
<td>Archive</td>
</tr>
<tr>
<td>Note:</td>
<td>A replacement tax (surtax) was implemented for Merchants and Manufacturers tax in 1985. All existing Merchants' and Manufacturers' Tax Books are to be retained</td>
</tr>
<tr>
<td>Approval Date:</td>
<td></td>
</tr>
</tbody>
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<thead>
<tr>
<th>005.010</th>
<th><strong>Notice of Delinquency in Payment of Local Sales Tax</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Also Called:</td>
<td>Notice of Sale s Tax Violations on Merchants</td>
</tr>
<tr>
<td>Function:</td>
<td>Created by the Missouri Department of Revenue, Taxpayers Services Bureau to notify County Treasurer of those who have not paid local sales taxes as required by the state. Form C604.</td>
</tr>
<tr>
<td>Content:</td>
<td>Date; notice number; tax identification number; certified mail number; name of debtor; business address; taxable period; type; amount; additions; penalty; interest; total due.</td>
</tr>
<tr>
<td>Minimum Retention:</td>
<td>Destroy in current area</td>
</tr>
<tr>
<td>Disposition:</td>
<td>Destroy</td>
</tr>
<tr>
<td>Note:</td>
<td>Collector’s copy is a convenience copy provided by the County Treasurer.</td>
</tr>
<tr>
<td>Approval Date:</td>
<td></td>
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</tbody>
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<tr>
<th>005.011</th>
<th><strong>Change of Address Record</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Also Called:</td>
<td>Address Changes; Address File</td>
</tr>
<tr>
<td>Function:</td>
<td>Documents change of address for persons owning property within the county.</td>
</tr>
<tr>
<td>Content:</td>
<td>Letters; notifications signed by prior and new land owners; forms sent with tax statements and returned; notifications from mortgage companies; legal description of property.</td>
</tr>
<tr>
<td>Minimum Retention:</td>
<td>Destroy when superseded</td>
</tr>
<tr>
<td>Disposition:</td>
<td>Destroy</td>
</tr>
<tr>
<td>Note:</td>
<td>To be recorded and maintained by the County Assessor. See RSMo 52.240.</td>
</tr>
<tr>
<td>Approval Date:</td>
<td></td>
</tr>
</tbody>
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<tr>
<th>005.012</th>
<th><strong>Personal Property - Index</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Also Called:</td>
<td>Cross Reference for Personal Property</td>
</tr>
<tr>
<td>Function:</td>
<td>Alphabetical listing of all Personal Property assessments.</td>
</tr>
<tr>
<td>Content:</td>
<td>Alphabetical listing by last name of property owner; address; account number.</td>
</tr>
<tr>
<td>Minimum Retention:</td>
<td>Permanent</td>
</tr>
<tr>
<td>Disposition:</td>
<td>Archive - Microfilm for preservation</td>
</tr>
<tr>
<td>Note:</td>
<td></td>
</tr>
<tr>
<td>Approval Date:</td>
<td></td>
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</tbody>
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<tr>
<th>005.013</th>
<th><strong>Personal Property - Tax Book</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Also Called:</td>
<td>Personal Tax Book</td>
</tr>
<tr>
<td>Function:</td>
<td>Record of personal property taxes assessed.</td>
</tr>
<tr>
<td>Content:</td>
<td>Name; address; property description and assessed valuation; total taxes charged with apportionment breakdown of taxing jurisdictions.</td>
</tr>
<tr>
<td>Minimum Retention:</td>
<td>Permanent</td>
</tr>
<tr>
<td>Disposition:</td>
<td>Archive - Microfilm for preservation</td>
</tr>
<tr>
<td>Note:</td>
<td></td>
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<tr>
<td>Approval Date:</td>
<td></td>
</tr>
</tbody>
</table>
005.014 Personal Property - Tax Additionals
Also Called: Supplementals; Add-ons; Omissions
Function: Addendum to Tax Book. For collection of personal property taxes not included in the Tax Book due to failure to report or assess.
Content: Name; address; property description and assessed valuation; total taxes charged with apportionment breakdown of taxing jurisdictions.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

005.015 Personal Property - Tax Changes
Also Called: Abatements; Court orders; Voids; Corrections to Tax Books
Function: Order by County Commission to correct Tax Books and allow credit on Collector’s Annual Settlement for taxes determined to be erroneous. Addendum to Tax Book.
Content: Name; address; changes to property; assessed valuation; total taxes changed with apportionment breakdown of taxing jurisdictions.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

005.016 Personal Property - Tax Paid List
Also Called: Paid Tax Book
Function: Record of taxes paid during tax year. Addendum to the Tax Book.
Content: Name; address; receipt number; year of tax paid; date paid; amount of original tax; assessed value.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

005.017 Personal Property - Record of Delinquent Taxes
Also Called: Delinquent Tax Book; Back Tax Book; Consolidated Delinquent Back Tax Book
Function: List of personal property taxes not paid.
Content: Name; address; property description; assessed valuation; total taxes charged with apportionment breakdown of taxing jurisdictions; receipt number.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

005.018 Personal Property - Delinquent Outlawed Taxes
Also Called: Write-offs
Function: Record of unpaid personal property taxes which have been determined by the Board of Equalization to be too small to justify expense of suit to collect.
Content: Name; address; property description; assessed valuation; total taxes charged with apportionment breakdown of taxing jurisdictions; receipt number; year assessed.
Minimum Retention: 5 years
Disposition: Destroy

Real Estate - Index

Also Called: Land Tax Alphabetical List; Land Tax Index
Function: Listing of all land tax assessments.
Content: Alphabetical listing by last name of landowner, cross-referenced to legal description of land or parcel number.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

Real Estate - Tax Book

Also Called: Land Tax Book; Land Tax & Assessment Book
Function: Record of land taxes and tax valuation. May be arranged by parcel identification number, numerical order of range, township, section, block and lot or by commission order arranged in alphabetical order. May be kept separately for cities, rural and subdivisions, and special taxing districts such as tax increment financing areas, neighborhood improvement districts and levee districts.
Content: Name and mailing address of property owner; parcel identification number; total acreage; legal description; assessed valuation; total tax charged with apportionment breakdown of taxing jurisdictions.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

Real Estate - Tax Additionals

Also Called: Supplementals; Add-ons; Omissions
Function: Addendum to Tax Book. For collection of real estate taxes not included in the Tax Book due to failure to report or assess. May be arranged by parcel identification number, numerical order of range, township, section, block and lot or by commission order arranged in alphabetical order. May be kept separately for cities, rural and subdivisions, and special taxing districts such as tax increment financing areas, neighborhood improvement districts and levee districts.
Content: Name and address of property owner; parcel identification number; legal description; total acreage; assessed valuation; total taxes charged with apportionment breakdown of taxing jurisdictions.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation

Real Estate - Tax Changes

Also Called: Abatements; Court orders; Voids; Corrections to Tax Books
Function: Order by County Commission to correct Tax Books and allow credit on Collector's Annual Settlement for taxes determined to be erroneous. Addendum to Tax Book.
Content: Name; address; legal description; corrected value; error/exemption; total taxes changed with apportionment breakdown of taxing jurisdictions.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
005.023 Real Estate - Tax Exemptions
Also Called: Land Tax Exemptions; Zero Value Book
Function: Record of land that is exempt from taxation by law.
Content: Parcel number; name and address of property owner; legal description; quantity of land in acres or lots.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
Note: Assessor to provide this list to State Tax Commission. See RSMo 137.237.
Approval Date:

005.024 Real Estate - Tax Paid List
Also Called: Land Tax Payment Audit; Land Tax Paid; Paid Tax Book
Function: Record of taxes paid during tax year.
Content: Name and address of property owner; year of tax paid; date paid; receipt number; amount of original tax and assessed valuation.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
Note: Approval Date:

005.025 Real Estate - Record of Delinquent Taxes
Also Called: Delinquent Tax Book; Back Tax Book; Land Back Tax; Delinquent Land Tax; Consolidated Delinquent Back Tax Book
Function: List of real estate taxes not paid.
Content: Name and address of property owner; property description and assessed valuation; total taxes charged with apportionment breakdown of taxing jurisdictions; receipt number.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
Note: Approval Date:

005.026 Real Estate - In Lieu of Taxes
Also Called: Land Tax, Forest Cropland; In Lieu of Taxes; PILT (Payment in Lieu of Tax)
Function: Record of land that is exempt from all but minimal taxation as part of an agricultural subsidy program.
Content: Name and address of property owner; parcel identification number; legal description; total acreage; assessed valuation; total tax charged with apportionment breakdown of taxing jurisdictions.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
Note: Approval Date:
005.027  
**Real Estate - Tax Sale Record**  
Also Called: Land Back Tax & Sale Book; Delinquent Tax Sale Record; Land Sale Record; Tax Sale Record  
Function: To record land sold or transferred to trustee for unpaid Real Estate taxes. May include documents supporting the process of selling land for back taxes.  
Content: Name of person assessed and last known address; name of purchaser; property description and assessed valuation; total acreage; aggregate amount of taxes charged with penalty, interest and cost for each year listed separately; record of sale; supporting documents e.g. unpaid tax statements, affidavits of publication, correspondence, affidavits of Missouri residency and affidavits stating purchaser has no delinquent taxes.  
Minimum Retention: Permanent  
Disposition: Archive - Microfilm for preservation  
Note:  
Approval Date:  

005.028  
**Real Estate - Tax Sale Certificate of Purchase Record**  
Also Called: Tax Sale Certificate Ledger; Tax Sale Certificate of Purchase Record  
Function: Record of land sold for delinquent taxes. Form approved by state tax commission to verify the purchase of land offered at county's tax sale.  
Content: Date of sale; property description; name of person to whom unpaid taxes assessed and last known address; certificate number; assessed valuation; total tax; amount of bid; excess or surplus paid; rate of interest certificate of purchase shall bear; official signature; purchaser's name and address.  
Minimum Retention: Permanent  
Disposition: Archive - Microfilm for preservation  
Note:  
Approval Date:  

005.029  
**Real Estate - Tax Sale Redemption Records**  
Also Called: Tax Sale Certificates of Redemption; Tax Sale Redemption Records; Redemption Record; Record of Lands Sold for Taxes and Redeemed  
Function: Documents the payment of delinquent taxes by person originally assessed on land that has been sold for delinquent taxes.  
Content: Payment information; date redeemed; name by whom redemption payment made; property description; name of tax sale purchaser; years and amounts for which back taxes paid; breakdown of tax and interest amounts; tax sale certificate of purchase number.  
Minimum Retention: Permanent  
Disposition: Archive - Microfilm for preservation  
Note:  
Approval Date:  

005.030  
**Collector's Deed**  
Also Called: Collector's Deed for Taxes; Collector's Deed for Lands Sold for Delinquent Taxes at Third Sale  
Function: Legal document conveying ownership of properties sold for taxes once requirements of law are met.  
Content: Date; names of purchaser and prior owner; legal description; total taxes, penalties, interest and costs paid; years for which taxes were paid; statement that land was not redeemed; signature of Collector; notarization; Recorder's certification.  
Minimum Retention: Permanent  
Disposition: Archive - Microfilm for preservation  
Note:  
Approval Date:  

Deed is filed with the Recorder's office and a duplicate copy remains in the Collector's office as part of the Tax Sale records. Original deed is returned to purchaser after
005.031 Paid Tax Receipts
Also Called: Copy of Tax Receipts Issued; Paid Receipts; Individual Tax Receipts
Function: Written acknowledgment of payment received for taxes owed. Duplicate copy of receipt.
Content: Name; address; description of property (personal or real estate); assessed valuation; total taxes charged with apportionment breakdown of various funds; date paid; method of payment.
Minimum Retention: 5 years
Disposition: Destroy
Note: Approval Date:

005.032 Railroad Tax Book
Also Called: Railroad and Telegraph Tax; Railroad and Utilities Tax
Function: Record of taxes assessed to and paid by railroads and utility companies having personal or real estate property in the county.
Content: Company name and address; account number; tax type; valuation of rolling stock, roadbeds, lines, equipment & buildings made by State Board of Assessment; legal description and valuation by tract; total tax with apportionment breakdown to taxing authorities.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
Note: Approval Date:

005.033 Special Taxing Districts
Also Called: Tax Books or Lists for Levee, Drainage, Tax Increment Financing (TIF), and Neighborhood Improvement (NID) Districts; State Income Assessment and Tax Book.
Function: Cumulative records of annual assessments in addition to regular ad valorem taxes for special taxing districts allowed by law. See Note.
Content: Name and address of property owner; parcel identification number; total acreage; legal description; assessed valuation; total special tax charged with apportionment breakdown.
Minimum Retention: Permanent
Disposition: Archive - Microfilm for preservation
Note: Information may be included in as a line item in the Real Estate Tax Book as opposed to a separate records series. State Income Tax Assessment book -- 5 years
Approval Date:

005.034 Protested Tax Records
Also Called: Protested Tax Receipts; Protested Tax List; Protested Tax Book or Register
Function: Record of those taxes paid under protest by taxpayer filing written statement setting forth the grounds on which the protest is based.
Content: Name and address of property owner; parcel identification number; legal description; assessed valuation; total tax charged with apportionment breakdown; date; taxpayer's written protest; disbursement of all portions of taxes not disputed by the taxpayer.
Minimum Retention: Completion of audit after protest is resolved
Disposition: Destroy
Note: Approval Date:
005.035  Loan Company Listings
Also Called: Mortgage Company Request List
Function: Notification to Collectors of the real estate taxes to be paid by loan companies or taxing services.
Content: Name of property owner; legal description; parcel identification number.
Minimum Retention: Completion of audit + 1 yr
Disposition: Destroy

005.036  Homestead Loan Agreement
Also Called: Redemption Agreement; Redemption Contract
Function: Agreement between Collector and property owner forestall a foreclosure suit by paying delinquent taxes, law suit fees, interest and penalties
Content: Tax suit number; name of property owner; description of property; total bill; installment payments
Minimum Retention: Until satisfied + Completion of Audit
Disposition: Destroy
Note: May be unique to City of St. Louis
Approval Date: August 25, 2009