

Municipal Records Retention Schedule M4

TAXATION - ASSESSMENT/COLLECTION RECORDS**PART 1: TAX ASSESSMENT AND REVIEW RECORDS**

Item Number	Record Series Title	Minimum Retention Required	Disposition
A. ASSESSMENT			
(M10-540)	Appraisals	6 years after property is no longer owned	destroy ¹
M4-010	Assessment data, Property Assessment Sales Data Report, form M-45, Assessor's copy (CGS Sec. 10-261b)	2 years, if no appeal pending	destroy ¹
M4-020	Assessment increase, notice of (CGS Sec. 12-55)	2 years, if no appeal pending	destroy ¹
M4-030	Assessment penalty, notice of (CGS Sec. 12-53)	2 years, if no appeal pending	destroy ¹
M4-040	Building permit/copy	no requirement	destroy
	Certificate of correction, Assessor's copy		
M4-050	a. Motor vehicle (CGS Sec. 12-60)	10 years from due date of tax	destroy ¹
M4-055	b. Personal property (CGS Sec. 12-57)	10 years from due date of tax	destroy ¹
M4-060	c. Real property (CGS Sec. 12-60)	15 years from due date of tax	destroy ¹
M4-070	Certificate of exemption from air/water pollution controls, structures, and equipment	until termination of exemption	destroy ¹

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Item Number	Record Series Title	Minimum Retention Required	Disposition
	A. ASSESSMENT cont.		
(M10-035)	Certificate of occupancy—copy	no requirement	destroy
M4-090	Construction, new—notice of (<i>CGS</i> Sec. 12-53a)	2 years, if no appeal pending	destroy ¹
M4-100	Distressed Municipalities Program— [<i>CGS</i> Sec. 12-81(59, 60, 70)]	6 years from date exemption issued, if no appeal pending	destroy ¹
	Exemption data, including applications for—		
M4-110	a. Classifications of land (<i>CGS</i> Sec. 12-107, c,d,e)	until termination of classification, if no appeal pending	destroy ¹
M4-115	b. Farm Exemptions (<i>CGS</i> Sec. 12-81m)	10 years or until exemption ends, whichever comes later	
M4-120	c. Homeowners’	4 years from date of application	destroy ¹
M4-125	d. Land classification (<i>CGS</i> Sec. 12-96)		
	—approved	until certificate is recorded with Town Clerk	destroy ¹
M4-130	—denied	2 years from date of application, if no appeal pending	destroy ¹
M4-135	e. Motor vehicle credit, notice of (<i>CGS</i> Sec. 12-71c)	2 years	destroy ¹
M4-140	f. Motor vehicle of serviceman [<i>CGS</i> Sec. 12- 81(53)]	2 years	destroy ¹
M4-145	g. Newly acquired manufacturing machinery and equipment [<i>CGS</i> Sec. 12-81(72)] including commercial motor vehicles [<i>CGS</i> Sec. 12-81(74)].	2 years from date of application, if no appeal pending	destroy ¹
M4-150	h. Poultry, livestock, and farm machinery	2 years from date of application	destroy ¹
M4-155	i. Proof of blindness (<i>CGS</i> Sec. 12-92)	until termination of exemption	destroy ¹
M4-160	j. Proof of disability (<i>CGS</i> Sec. 12-94)	until termination of exemption	destroy ¹

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Item Number	Record Series Title	Minimum Retention Required	Disposition
A. ASSESSMENT cont.			
Exemption data, including applications for cont.			
M4-165	k. Purchase of exempt property, Notice of (CGS Sec. 12-81a)	1 year, if no appeal pending	destroy ¹
M4-170	l. Rent relief	2 years from date of application	destroy ¹
M4-175	m. Tax freeze	2 years from date of application	destroy ¹
M4-180	n. Veteran's disability, Notice of	2 years	destroy ¹
M4-185	o. Veterans' discharges	no requirement	destroy
M4-190	p. Veteran's exemption, additional (M-59) (CGS Sec. 12-81f)	4 years from date of application	destroy ¹
Grand List Abstracts			
M4-195	a. Motor vehicle	10 years from due date of tax	destroy ¹
M4-200	b. Personal property	10 years from due date of tax	destroy ¹
M4-205	c. Real property (grand list)	permanent	maintain in municipality ²
M4-215	Grand List Reports (M13, M13a)	2 years	destroy ¹
M4-220	Income and Expense Report, Annual (CGS Sec. 12-63c)	Until implementation of next revaluation	destroy ¹
M4-235	Personal property declarations forms	6 years from due date of tax	destroy ¹
M4-245	Private colleges and general hospitals, Report of (M-37C&H)	2 years if no appeal pending	destroy ¹
M4-255	Property record-cards (owner's cards)	keep current and preceding set	destroy ¹ , these may have historical value

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Item Number	Record Series Title	Minimum Retention Required	Disposition
	A. ASSESSMENT cont.		
M4-265	Property transfer memos—internal	record and discard	destroy
	Quadrennial report (M-3)—		
M4-275	a. Approved	5 years	destroy ¹
M4-280	b. Denied	2 years, if no appeal pending	destroy ¹
M4-285	c. Supplemental	retain until next quadrennial report, or 5 years	destroy ¹
M4-295	Real property declarations	6 years from date paid	destroy ¹
	Revaluation records³		
M4-305	a. Contracts	3 years after final voucher	destroy ¹
M4-310	b. Correspondence	3 years	destroy ¹
M4-315	c. Criteria	until completion of next revaluation	destroy ¹
M4-320	d. Field inspection records (worksheets)	no requirement	destroy
M4-325	e. Guidelines	until completion of next revaluation	destroy ¹
M4-330	f. Price schedules	until completion of next revaluation	destroy ¹
M4-335	g. Statement of procedures	until completion of next revaluation	destroy ¹
M4-340	Sales assessment appeal change form (M-45a)	2 years after correction or change	destroy ¹
M4-350	State Owned Property, Report of (M-37)	2 years if no appeal pending	destroy ¹
M4-360	Tax maps (originals)	Current and preceding set	maintain in municipality
	B. REVIEW		
M4-370	Appeals, <i>approved</i>, and notifications relating thereto (CGS Sec. 12-111)	1 year, if no court appeal taken	destroy ¹

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Item Number	Record Series Title	Minimum Retention Required	Disposition
B. REVIEW			
M4-380	Appeals, <i>denied</i>, and notifications relating thereto (CGS Sec. 12-111)	1 year, if no court appeal taken	destroy ¹
PART 2: TAX COLLECTION RECORDS			
M4-390	Abatement/refund—individuals, applications for (CGS Sec. 12-127, 129)	3 years or until audited, whichever comes later	destroy ¹
(M1-245)	Aircraft Registrations (CGS Sec. 13b-39g)	2 years	destroy ¹
M4-400	Alias tax warrants	1 year from date issued, or discard after collecting	destroy ¹
M4-410	Bankruptcy, Notification of	1 year after closure	destroy ¹
(M3-135)	Cash books	3 years or until audited, whichever comes later	destroy ¹
(M3-145)	Cash (register) receipts	until audited	destroy ¹
M4-420	Certificate of correction, personal property, copy (CGS Sec. 12-57)	record and discard	destroy ¹
M4-430	Delinquent tax payments	3 years after issue is resolved. If litigation is involved, see M1-195 to M1-210	destroy ¹
M4-440	Duplicate tax receipts	3 years or until audited, whichever comes later	destroy ¹

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Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 2: TAX COLLECTION RECORDS cont.			
M4-450	Old Age Assistance tax records (including, but not limited to, rate books, tax lists, and alphabetical cards of taxables)	no longer created ⁴	historical ⁵
M4-460	Rate book (final and posted)	15 years from due date of tax	destroy ¹
M4-470	Reimbursement claims (Totally Disabled Exemption Program <i>CGS</i> Sec. 12-94a and Elderly Freeze Program <i>CGS</i> Sec. 12-129d)	3 years or until audited, whichever comes later	destroy ¹
M4-480	Suspense tax book (<i>CGS</i> Sec.12-167(6))	15 years from due date of tax	destroy ¹
M4-485	Suspense tax report (<i>CGS</i> Sec.12-165(5))	15 years from due date of tax	destroy ¹
M4-490	Tax bills—duplicate	no requirement	destroy
M4-500	Tax bills—undeliverable	1 year after audit	destroy ¹
M4-510	Tax Collector’s monthly report to treasurer ⁶	no requirement	destroy
M4-515	Tax Collector’s Demand Notice	1 year from date issued or discard after collection. If litigation is involved see M1-195 to M1-210.	destroy ¹
M4-525	Tax credit, Assessors’ certificate of—duplicate (<i>CGS</i> Sec. 12-170aa(f))	6 years	destroy ¹

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Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 2: TAX COLLECTION RECORDS cont.			
M4-535	Tax lien	record and discard	destroy
M4-545	Tax lien release	record and discard	destroy
M4-555	Tax liens, list of undischarged (Sec. 12-180)	Continuously updated —permanent	maintain in municipality
M4-565	Tax sale, notices re.—copies (CGS Sec. 12-157)	2 years from date of sale	destroy ¹

¹ Municipalities may destroy records only after receiving the signed approval form (RC-075, rev. 2/2005) from the Office of the Public Records Administrator. Retention periods established on this schedule are *minimum retention requirements*. Records may be retained for longer periods of time.

² There can be one single exception to this disposition: towns may transfer tax abstracts to the State Archives in the State Library, pending evaluation by archival staff and subsequent receipt of the signed approval form (RC-075) from the Office of the Public Records Administrator. State Archives has the largest collection of Connecticut town tax abstracts in the state.

³ If the official revaluation records are retained electronically, then you may discard the paperwork product records.

⁴ Federal Social Security made the program obsolete.

⁵ “Historical” denotes that the Tax Collector may request that a records series be transferred to a local or regional repository approved by the Public Records Administrator and State Archivist or to the State Archives. Please refer to note on disposal (¹).

⁶ PA 97-244 deleted the requirement that a tax collector provide a monthly report to the treasurer.