

TAX CLAIM RECORDS

TC-1 Cash Register Receipts

Daily record of cash received for payment of taxes.

Retain 3 years.

TC-2 Delinquent Tax Receipts

Receipt indicates number, date, owner's name, property location, total taxes paid, and signature of person receiving payment.

Retain 1 year.

TC-3 Judicial Sale Records

Relates to sale of property administered by the court on property free and clear of all liens.

(1) All Forms and Petitions - Retain permanently for administrative, legal and historical purposes.

(2) Distribution Sheets - Retain permanently for administrative, legal and historical purposes.

(3) Receipts for Payment - Retain 3 years.

TC-4 Notices Of Return Of Claim And Posting

Record usually includes date, description of property, owner's name and address, and total claim due. Used to notify property owner about delinquent taxes.

Retain permanently for administrative, legal and historical purposes if property goes to sale.

Retain 1 year if delinquent taxes have been paid.

TC-5 Private Sale Records

Relates to sale of property to individuals if not sold at public auction.

(1) All Forms and Petitions - Retain permanently for administrative, legal and historical purposes.

(2) Distribution Sheets - Retain permanently for administrative, legal and historical purposes.

(3) Receipts for Payment - Retain 3 years.

TC-6 Refund Letters

Notice to taxpayer showing overpayment of taxes and stating that a refund is due.

Retain 3 years.

TC-7 Tax Claim Dockets

Usually in card form. Docket includes description of property, owner's name and address, yearly assessment, taxes due, payment received, tax collector's name and municipality.

Retain permanently for administrative, legal and historical purposes if property goes to sale.

Retain 1 year if delinquent taxes have been paid.

TC-8 Tax Claim Reports

Includes daily, monthly, quarterly or annual reports. Contains a summary of delinquent tax revenues received. Used to post totals to ledgers.

Retain 3 years.

TC-9 Tax Collector Return Sheets

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

Retain permanently for administrative, legal and historical purposes if property goes to sale.

Retain 1 year if delinquent taxes have been paid.

TC-10 Tax Lien Certificates

Issued under terms of the Real Estate Tax Sale Law (72 P.S. 5860.208), certificate shows amount of taxes due on specific properties.

Retain as long as of administrative value.

TC-11 Tax Sale Ledgers

Includes description and location of property, names of new owner and prior owner, date of sale, total amount collected, costs, excess monies and final distribution.

Retain permanently for administrative, legal and historical purposes.

TC-12 Upset Sale Records

Relates to sale of property at public auction for payment of delinquent taxes.

(1) *Copy of Title Report* - Retain permanently for administrative, legal and historical purposes.

(2) *Distribution Sheets* - Retain permanently for administrative, legal and historical purposes.

(3) *Proof of All Forms of Notices*

Includes - but not limited to - Certified or Registered Mail, Posting, Advertisement, Return, Receipt Cards, etc.

Retain permanently for administrative, legal and historical purposes.

(4) *Receipts for Payment* - Retain 3 years.