



## Property Tax Records

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Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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## Property Tax Records

Reference Number: MTAS-695

<b>PROPERTY TAX RECORDS RETENTION SCHEDULE</b>		
<b>Description of Record</b>	<b>Retention Period</b>	<b>Legal Authority/Rationale</b>
<b>N-1. Aerial Photographs.</b> Aerial photographs of flyovers. Negatives may be available at the State Department of Transportation' photographic lab.	Permanent record.	Keep for operational purposes through correction period and greenbelt recertification to cover appeal period. This record series has high historical and archival value and should be preserved for those reasons.
<b>N-2. Appeals and Reports to the State Board of Equalization and Court Appeals.</b> These records consist of notice of hearing, name of property owner, appeal from county board of equalization, assessment, address, and time and place of hearing. Also included in this group of documents are documents involving appeal to the courts. Consider getting copies from the assessor's office.	Retain until final determination of issue.	Keep to make certain the ruling is properly applied and that all parties understand the final determination of the issue.
<b>N-3. Assessment Exemptions, Applications for.</b> Copies of applications showing property owner's name, address, ward or district, date acquired, lot size or acreage, value, how property used, other purposes to be used for, signature of applicant, and notarization. Consider getting copies from the assessor's office.	Retain 2 years.	Keep to identify exempt property owners.
<b>N-4. Board of Equalization, Certification of Assessment, Copies of.</b> Certificate required by T.C.A. § 67-5-1410 wherein members of board of equalization certify that all appeals of assessments and classifications of property have been examined and changes made that are proper, just, and equitable and are prescribed by law. Consider getting copies from the assessor's office.	Retain 2 years.	Keep for audit purposes.
<b>N-5. Certificates of Public Utilities Tax Valuations by Office of State Assessments, Copies of.</b> Tax roll listing total assessment of public utilities in the city by the Office of State Assessed Properties.	Retain annual assessment 1 year then destroy. State office maintains the record.	This record is like a tax roll for public utilities that are assessed by the state.
<b>N-6. Delinquent Real Estate Tax Reports.</b> Annual reports to the county trustee by the collector of city taxes of all delinquent taxpayers.	Retain 15 years after date of creation.	Keep for audit purposes. Report is required by T.C.A. § 67-5-1903 (a). Collection is barred after 10 years past due date. T.C.A. § 67-5-1806.

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<b>N-7 Delinquent Tax Receipt Books.</b> Receipts issued for payment of delinquent realty and personal taxes, showing receipt number, date issued, name of taxpayer, amount, year of assessment, etc. Does not have to be kept in book. The book or receipt is obsolete if computerized and in compliance with electronic data processing (EDP) standards.	Retain 15 years after issuance of last receipt in book or 15 years after creation of receipt if not in book or information is stored electronically.	Keep for audit purposes. Collection is barred after 10 years past due date. T.C.A. § 67-5-1806.
<b>N-8. General (Miscellaneous) Receipt Ledgers.</b> Record of funds received on general accounts, including such payments as state and city taxes, interest, fees, and penalties on delinquent taxes, showing date of payment, name of payor, amount, fund credited, and balance. The information is included in the journal package of most software in computerized cities. If stored electronically in compliance with electronic data processing (EDP) standards, paper copy is not necessary.	Retain 15 years after last entry. If stored electronically, retain 15 years after date of creation of record.	Keep for audit purposes. Collection is barred 10 years past due date. T.C.A. § 67-5-1806.
<b>N-9. Land Sold for Taxes, Record of.</b> Record of court land sales, showing name of the court, style of case, location and description of property, by what process land was sold, and date of sale.	Permanent record.	Record affects land title.
<b>N-10. Liens, Tax.</b> Record of tax lien notices filed against property owners, including violators of the internal revenue law, showing name and address of property owner date of filing, amount of assessment and penalty, and discharge notice date.	Permanent record.	Impractical to ascertain expiration of lien to know when record could be destroyed.
<b>N-11. Personal Property, Audit Records.</b> Supporting information and documentation for audit. Consider getting copies from the assessor's office.	Retain 2 years.	Retain in case of forced assessments. Destroy after use.
<b>N-12. Property Tax Relief Application and Reports.</b> Record of property tax deferrals for elderly low-income homeowners, disabled homeowners, and disabled veterans.	Retain until audited and updated version received.	Working paper as defined in T.C.A. § 10-7-301—(14). Tenn. Admin. Rules 0600-03.-10(1)(c).
<b>N-13. Tax/Assessment Rolls.</b> Record of all assessments on real and personal property., showing name of taxpayer, civil district or ward, location and description of property, assessed valuation, date of assessments, acreage of farm land, and number of town lots.	Retain 4 years.	Retention based on time period for corrections and rollback issues. This record is stored for a longer term with the trustee.
<b>N-14. Tax Bills.</b>	Retain 1 year.	Working papers.

PROPERTY TAX RECORDS RETENTION SCHEDULE		
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<b>N-15. Tax Cases Sent to Clerk and Master, Record of.</b> Record of delinquent land tax cases filed in chancery court (sometimes circuit court) showing property owner's name, district or ward, property boundaries, acres, valuation, total tax due, and remarks.	Retain 15 years.	General statute of limitations on property tax actions is 10 years from April 1 of year taxes following year became delinquent. T.C.A. § 67-5-1806. Additional time is given for cases that may be delayed due to bankruptcy.
<b>N-16. Tax maps (Ownership Maps and Index, Rural and Urban).</b> These maps reflect the status of real property as of January 1 of each year.	Consider keeping as working papers. Retain only current and one previous generation of ownership maps and indexes. Older generations of photographs may be removed from office but if removed should be transferred to archive or library.	As working papers, no mandatory retention required. Useful in office for tracking property changes and as evidence in challenges to tax sales. This record series has a high historical and archival value and should be preserved for those reasons, although it is not necessary to maintain the older records that are in assessor's office.

*DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.*

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