

## COUNTY TREASURER

<u>AR#</u>	<u>TITLE OF RECORDS</u>	<u>RETENTION SCHEDULE</u>
<b>ADMINISTRATIVE RECORDS</b>		
03-255	Administrative Office Correspondence	Retain 3 years, then destroy.
03-256	General Correspondence Files	Retain 3 years, then transfer to the State Archives for evaluation of administrative, and historical value. Records deemed not worthy of permanent retention will be destroyed by the State Archives. (Supersedes AR #16730)
16735	Insurance Policies	Retain 2 years after expiration of claim dates, and if no claims have arisen, then destroy.
16733	School Boundary Board Minutes/Records	PERMANENT or transfer to State Archives.

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<b>FINANCIAL RECORDS</b>		
16739	Acceptance Agreements (Copy)	Retain 2 years, then destroy.
16738	Annual Abstracts (Copy) (A statement of receipts, disbursements, and fund balances)	Retain 2 years, then destroy.
03-257	Bank Statements	Retain 2 years, then destroy. (Supersedes AR #16742)
91-169	Bankruptcy Records	Retain 7 years, then destroy if action has been dismissed or no litigation is pending, and all necessary payments have been made to the county.
16753	Bond and Interest Register (Shows the number of the bond, the amount, date of issue, to whom issued, date of redemption, and payment of interest and principal)	Retain 2 years after entire issue is paid, then destroy.
16754	Bonds (Includes bearer bonds and all others)	Retain 2 years after bond is paid, then destroy; or if payment information is not recorded in the Bond and Interest Register, retain 6 years, then destroy.
03-258	Deposit Books	Retain 2 years, then destroy. (Supersedes AR #16743)
03-259	Deposit Slips	Retain 2 years, then destroy. (Supersedes AR #16744)
03-260	Depositor Agreements with Banks	Retain until superseded, then destroy. (Supersedes AR #16741)
16755	Interest Coupons on Bonds (Bearer bond coupons that have been paid on old bond issues)	Retain 6 years after payment, then destroy. If payment information is recorded in the Bond and Interest Register, retain 2 years, then destroy.
16752	Investment Journals and Related Records	Retain 2 years after maturity, then destroy at discretion.
16757	Journal, Daily/Monthly (Shows all receipts and disbursements)	Retain 2 years, then destroy.

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<u>AR#</u>	<u>TITLE OF RECORDS</u>	<u>RETENTION SCHEDULE</u>
<b>FINANCIAL RECORDS (CONT'D)</b>		
16740	Letters of Transmittal (Letters to/from the state for receipts of tax monies transmitted)	Retain 2 years, then destroy.
16758	Miscellaneous Receipts (Used for gas tax, cigarette tax, etc., sent by whomever to treasurer. Includes date, receipt number, name or agency depositing the money with treasurer, amount and signature of person receiving the money.)	Retain 2 years, then destroy.
16737	Monthly Summary of Receipts and Disbursements	Retain 2 years, then destroy.
16761	Monthly Report of Justice of the Peace or County Court	Retain 2 years, then destroy.
16759	Official Receipts of Districts and Boards to Treasurer for Monies Received	Retain 2 years, then destroy.
03-261	Official Bonds for Performance of Duty	Retain 3 years after the expiration date, then destroy provided there are no claims pending. If there are claims pending, retain 3 years after resolution then destroy. (Supersedes AR #16734)
16760	Receipts Relating to Justice of the Peace or County Courts Collection of Court Fees	Retain 2 years, then destroy.
03-262	Revenue Accounting Record aka General Disbursements and Receipts Ledger and/or General Ledger	Retain 6 years, then destroy. (Supersedes AR #16756)
03-263	Treasurer's Cancelled Checks and Stubs	Retain 2 years, then destroy. (Supersedes AR #16745)
16736	Trial Balances, Financial Reports and Statements - Daily and Monthly	Retain 2 years, then destroy.

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<u>AR#</u>	<u>TITLE OF RECORDS</u>	<u>RETENTION SCHEDULE</u>
<b>FINANCIAL RECORDS (CONT'D)</b>		
16748	Warrant Register (Numerical record of warrants written showing to whom, amount from which budget)	Retain 6 years, then destroy if all warrants have been paid or cancelled.
16750	Warrants (Duplicate) - NOT USED as a Warrant Register	Retain 1 year, then destroy if the original has been paid or cancelled.
16751	Warrants, Cancelled and Paid (Original)	Retain 6 years, then destroy.
03-264	Warrants (Duplicate) - Used as a Warrant Register	Retain 6 years, then destroy if the original warrants have ben paid or cancelled. (Supersedes AR #16749)
16762	Welfare/D-PASS Reports (Report to D-PASS of outstanding warrants and balance of their fund)	Retain 3 years, then destroy.

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<u>AR#</u>	<u>TITLE OF RECORDS</u>	<u>RETENTION SCHEDULE</u>
<b>MOTOR VEHICLES AND TRAILERS</b>		
03-265	Abstract of Motor Vehicle License Plate and Tab Sales (Copy)	Retain 2 years, then destroy. (Supersedes AR #16763)
16765	Affidavits of Military Protests	Retain 2 years, then destroy.
03-266	Automobile Register	1913 and earlier: transfer to State Archives, and if available, transfer 1968 thru 1978 to State Archives. Retain all other records 9 years, then destroy. (Supersedes AR #16766)
16769	Batch Header Register/Documents - for Motor Vehicle Transmittals	Retain 2 years, then destroy.
03-267	Certificate of Exemption (form ST101) For Sales and Use Tax	Retain 3 years, then destroy. (Supersedes AR #16775)
03-268	License Plate Delivery Receipts (Copy)	Retain 2 years, then destroy. (Supersedes AR #16764)
16770	Motor Vehicle Valuation Reports (Copy) (A report of the valuation of all automobiles, trucks, motorcycles, and trailers in the county sent to Revenue Dept.)	Retain 2 years, then destroy.
16767	Motor Vehicle Registrations (Copy - Form No. 410 and 414) (Numerical and alphabetical copies)	Retain 2 years, then destroy.
16768	Motor Vehicle Registrations - Voided (Damaged or ruined forms not reflecting any transaction)	Destroy at discretion by shredding.
16778	Sales Tax Receipts/Affidavits of Sales and Use Tax Monies Paid (Copy)	Retain 2 years, then destroy.
16777	Monthly Report of Collections of Sales and Use Tax (Copy)	Retain 2 years, then destroy.
16090	Renewal Permit for Temporary License Permit	Retain 1 year, then destroy.
4311	Special Non-transferable Certificate of Title for Motor Vehicle and Applications	Retain 2 years, then destroy.

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<b>MOTOR VEHICLES AND TRAILERS (CONT'D)</b>		
03-269	Specialty License Plate Applications and Renewal Records	Retain 2 years, then destroy. (Supersedes AR # 16772)
16774	Veterans Exemption Reports	Retain 10 years, then destroy.
16773	Weight Tickets or Affidavits	Destroy at discretion.
<b>PERSONNEL</b>		
03-270	Personnel File	<b>Retain</b> documents which are duplicated in the master personnel file for 6 months, then destroy. <b>Retain</b> documents which are not duplicated or normally placed in the master personnel file for 5 years from date of retirement, termination or discharge, then destroy. (Supersedes AR# 16731)
03-271	Unsuccessful Employment Applications and Attachments	Retain 2 years, then destroy, provided no litigation is pending. If litigation is pending, retain 2 years after resolution, then destroy. If a county has a separate human resource office, transfer to the human resource office. (Supersede AR# 16732)

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<u>AR#</u>	<u>TITLE OF RECORDS</u>	<u>RETENTION SCHEDULE</u>
<b>PROPERTY TAX</b>		
16790	Applications for Transportable Home Moving Permits	Retain 3 years, then destroy.
03-273	Certificate of Redemption	Retain 3 years, then destroy. (Supersedes AR #16787)
03-272	Certificate of Purchase and/or Tax Sale	Retain 3 years, then destroy, provided a Certificate of Redemption has been issued, retain until the title record is clear, then destroy. (Supersedes AR# 16786)
16785	Delinquent Tax Sale Ads and Affidavits of Publication	Retain 11 years, then destroy.
16789	Homestead Exemption Reports	Retain 10 years, then destroy.
03-274	Notification of Valuation Change (Copy)	Retain 2 years, then destroy, provided no litigation is pending and taxes owing have been paid. If there is litigation and/or taxes owed retain until litigation is resolved and/or taxes are paid.
16782	Paid Tax Receipts, Real and Personal Property	Retain 4 years, then destroy. If used in lieu of tax roll ledger, microfilm and destroy.
03-275	Property Tax Relief Application File	Retain 2 years after refund is paid, then destroy.
16780	Tax Roll Ledger (Includes Tax List by Irrigation District) (Shows tax on described real estate and other property, whom assessed to, valuation, and amounts paid and unpaid)	PERMANENT or microfilm and destroy or transfer to State Archives.
16783	Tax Collection Controls (Shows Balance Not Paid)	Retain 11 years, then destroy.

### PROPERTY TAX (CONT.)

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<u>AR#</u>	<u>TITLE OF RECORDS</u>	<u>RETENTION SCHEDULE</u>
03-276	Tax Cancellation, Reduction, or Rebate Orders	Retain 2 years, then destroy, provided no appeal is pending. If an appeal is pending, retain 2 years after resolution of the appeal and then destroy. (Supersedes AR #16784)
16788	Treasurer's Deeds (Copies)/Tax Deeds	PERMANENT or microfilm and destroy or transfer to State Archives.
16781	Unpaid Tax Statements, Real and Personal Property	Retain 11 years, then destroy.