

County Treasurer Records Retention Schedule (Draft)

This schedule lists records commonly created by the County Treasurer. The retention periods specified herein are either required by statute or have been determined by best practice. Permanent records existing solely in electronic format may become inaccessible through media decay and/or hardware/software obsolescence. The Ohio History Connection recommends that digital records with greater than a 10 year retention period also be maintained in either paper or microfilm formats. Records may not be disposed of until all audits are released and audit discrepancies have been settled. Where a lawsuit or agency proceeding is pending, a legal hold on relevant records is required. Records shall be retained until the legal hold has been removed. ELECTRONIC MAIL (e-mail) is a format on which records are sent, received and/or drafted using electronic mailing systems. E-mail is NOT a record series. Instead, each individual e-mail should be evaluated according to its content and retained in accordance with the record series adopted within this schedule that the content most closely fits.

Record Series	Definition	Retention Period
Address Change Forms	Requests by taxpayers to change their mailing address	3 years
Advanced Payment Certificates (Prepayments)	Documentation of advanced payment of taxes	3 years, provided audited
Bank Statements	Daily and monthly statements from the bank containing withdrawal and deposit information for accounts	3 years, provided audited
Bankruptcy Files	Records documenting notices sent about the judicially supervised reorganization or liquidation of insolvent individuals and businesses	3 years after settlement
Cigarette and Vendor Tax Records	Contains record of assessments on sale of cigarettes, showing name of business and licensee and date assessment paid.	3 years, provided audited
Daily Balance Sheets	Documentation of cash transactions, balances, receipts and disbursements performed by the office throughout a work day	3 years, provided audited
Daily Statements (Form 6)	Listing of daily transactions, provided to the County Auditor, documenting receipts and disbursements (ORC 321.09)	3 years, provided audited
Delinquent/Omitted Taxpayer Agreements	Agreements with delinquent taxpayers and/or taxpayers omitted from the tax duplicate for the payment of owed taxes	Active plus 3 years
Delinquent Tax and Assessment Collection (DTAC) Fund Records	Records related to the administration of, and expenditure/receipt of money from, the DTAC Fund	4 years (ORC 149.38 D)
Delinquent Tax List	List of delinquent taxes assessed against manufactured homes, personal property and real property within the County. Contains property owner, description of taxes due and late penalties.	3 years, provided audited
Electronic Fund Transfer Authorizations	Orders for the transfer of funds	3 years, provided audited

Record Series	Definition	Retention Period
Escrow Records	Records pertaining to the escrow program for individuals to pay their taxes in installments throughout a fiscal year	3 years
Estate Tax (Inheritance Tax Records)	Records pertaining to estate tax payments and the assessment value of a decedent's real and personal property or a court order for the amount of estate taxes to be paid	5 years after last assessment is paid
Forfeitures and Foreclosures	Legal action taken by the Treasurer's office in the Common Pleas Court to collect delinquent real estate taxes. Contains lists of foreclosed land, owner, taxing district, parcel numbers, assessments, penalties, total tax due and date foreclosed.	Permanent
Investment Records	Records pertaining to County investments in banking/financial institutions	3 years
Journal of Warrants Redeemed	Record of redemption of Auditor's warrants by the Treasurer. Contains payee, number, date issued, amount, account/fund charged and date paid	3 years, provided audited
Military Personnel Extension Applications	Application for the extension of real estate and/or manufactured home taxes for members of the Armed Forces who have been called to active or other duty	1 year after expiration or default
Pay-Ins	Documentation of money paid into an account within the County Treasury	3 years, provided audited
Record of Tax Collection (Form 7)	Statement to county Auditor which includes the cumulative collection of taxes year-to-date (ORC 321.10). Includes date, total collected, and for each payment, taxpayer, taxing district and amount paid	3 years, provided audited
Records of Official's Bonds	Bonds carried by elected officials to cover loss of monies for which an elected official is responsible	10 years after expiration, appraise for historical value
Settlements	Statement identifying the amount of taxes collected at the end of a tax collection cycle. Includes breakdown of the distribution of tax receipts to taxing districts	5 years after settlement
Tax Duplicates	List of taxes and assessments by parcel, owner information, legal description, and taxable valuation of all real estate, manufactured homes and special assessments	Permanent
Tax Penalty Remission Application	Request by taxpayers to have late penalties waived or refunded	3 years
Tax Receipts and Reports	Records of tax payments in the Treasury, including summarizing reports	3 years, provided audited

Record Series	Definition	Retention Period
Tax Refunds/Refund Vouchers	Record of refund to the taxpayer for overpayment of taxes, or refund due to an assessment	3 years, provided audited
Unclaimed Funds List	Report issued by the Ohio Department of Commerce detailing financial assets for which the holder of the funds cannot locate the owner for disbursement	Until all accounts are claimed or paid into the county treasury

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