

RETENTION SCHEDULE - TREASURER - STATE APPROVED					
April 1, 2014		All = + current		All = + current	
Documents, Records, Reports, Registers, and Logs			Tax Records		
3.2.1	Audit Trail Records	1 year	3.9.1	Abatement Files & Worksheets	6 years
3.2.2	Audit Report	6 years	3.9.2	Abatements (If kept by Assessor)	10 years
3.6.1	Bank Records	6 years	3.8.1	Apportionment Records	6 years
3.3.2	Bankruptcy Case Logs (after dismissal)	3 year	3.9.3	Assessment Rolls & Tax Warrants	Permanent
3.3.1	Bankruptcy Files (after dismissal)	3 years	3.9.4	Certificate of Taxes Due	1 year
3.6.2	Bond Registers & Records (after termination)	6 years	3.9.5	Distribution Records	10 years
3.6.3	Cancelled Bonds & Coupons	6 years	3.9.7	Mineral Rights Tax Sale Correspondence	4 years
3.1.1	Cash Books	3 years	3.9.8	Mobile Home Authentication	3 years
3.1.3	Cash Summary Reports	6 years	3.9.9	Mobile Home Distraint & Tax Liens	4 years
3.1.4	Deposit Register	7 years	3.9.10	Notice of Purchase Records	Permanent
3.4.1	Documents of Historical Interest	Permanent	3.9.11	Personnel Property Files	1 year
3.1.5	Fee Book	2 years	3.9.11	Personnel Property Files - Distrainted or Sold	2 years
3.8.2	General Ledger & Journals	6 years	3.9.12	Property Condemnation Files	10 years
3.4.1	Historical Issues	Permanent	3.9.13	Publication List - Delinquent Taxes	10 years
3.6.4	Insufficient Funds Checks (Log Records)	2 years	3.9.14	Redemption Certificates	5 years
3.6.4	Insufficient Funds Uncollectable (after written off)	1 year	3.9.15	Tax Deed Notice	10 years
3.6.5	Investment Reports	6 years	3.9.16	Tax Deed Proceedings	10 years
3.8.3	Monthly Statements to County Treasurer from County Officers	6 years	3.9.17	Tax Deferrals	1 year
3.4.1	Records, File or Register over 100 yrs Old	Permanent	3.9.19	Tax Levy Rate	6 years
3.1.7	Register of Fees, Expenses & Commissions Earned	3 years	3.9.20	Tax Lien Certificate of Purchase - Non Cnty	6 years
3.1.8	Special Improvement District Files	10 years	3.9.20	Tax Lien Certificate of Purchase Struck to County	30 years
3.8.4	Subsidiary Ledgers & Journals	2 years	3.9.21	Tax Lien Sale Index	Permanent
3.8.5	Trial Balances	2 years	3.9.22	Tax Lien Sale Record Books	Permanent
3.10.1	Warrants and Stubs	6 years	3.9.18	Tax Notice	Permanent
3.10.2	Warrants - Monthly Reports Files	1 year	3.9.23	Tax Receipts	10 years
3.10.4	Warrant Registers	6 years			
3.10.3	Warrants - School	6 years			
Receipts					
3.9.6	Mass Payment Files & Reports	3 years			
3.1.2, 3.1.16	Receipts - Except tax, county clerk, irrigation districts, secretary of school district	6 years			
3.9.23	Receipts - Tax, county clerk, irrigation districts, secretary of school district	10 years			