



TRANSMITTAL OF PROPOSED / APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULE
 State Form 39443 (R8 / 9-21)

Agency County/Local: County Treasurers <hr/> Division <i>(If left blank, retention schedule applies to entire agency.)</i> <hr/> Date sent <i>(mm/dd/yyyy)</i> 2/9/2022	Issued by: The Indiana Archives and Records Administration Records Management Division 402 West Washington Street, Room W472 Indianapolis, IN 46204 rmd@iara.in.gov
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SECTION I	PROPOSED RECORDS RETENTION AND DISPOSITION SCHEDULES
<p>Please have your Appointing Authority (agency head) sign this sheet <u>electronically</u> in the blank provided under Section III, to acknowledge approval of the proposed amendments. Then, return the electronic file to IARA's Records Management Division. You will be sent a copy of the final version of the schedule after it has been approved by the Oversight Committee on Public Records.</p>	

SECTION II	GENERAL INFORMATION
<p>An approved Records Retention and Disposition Schedule grants your agency the authority to transfer or destroy records on a continuing basis. Please consult the Records Coordinator and Records Center handbooks for transfer and destruction information, or contact the Indiana Archives or Records Center staff directly for guidance on their specific procedures.</p> <p>Any questions concerning how to interpret the instructions in your approved retention schedule should be directed to the Records Management Division at rmd@iara.in.gov.</p> <p>A retention schedule must be current to be effective. The Records Management Division will contact your Agency Records Coordinator for periodic reviews to ensure that both language and content are up to date. If your agency needs to change the schedule between those review periods, just contact the Records Management Division, and a new update project will be initiated immediately.</p>	

SECTION III	AGENCY APPROVAL
Agency Head e-signature _____ [Originating Agency is IARA; signature will be applied below after OCPR approval.]	

SECTION IV	APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULES
The Oversight Committee on Public Records, at its meeting held on <u>2/23/2022</u> , approved this Records Retention and Disposition Schedule for your agency.	
The finalized schedule is enclosed. The Records Coordinator should retain the original and forward copies to agency staff as needed.	
Indiana Archives and Records Administration e-signature of final approval <u>S. Charles Lighty</u>	



Approved by Oversight Committee on Public Records on: 02/23/2022

Instructions - updated 02/23/2022:

- 1) **Officials should first reference their office-specific Retention Schedule.** If no listed Record Series covers the record's subject matter, then refer to the County/Local General Retention Schedule (GEN).
- 2) **Copy of Record vs. Duplicate:** A "Copy of Record" is the record that your agency has chosen to be the official record which fulfills all Records Retention Schedule and other state and federal rules that affect the record. A Duplicate is any other record that contains the same information. Unless the record is defined on the retention schedule as CRITICAL, Duplicates are considered a non-record and may be destroyed at any time. No permission from IARA or your county Commission of Public Records is required, and no forms need be submitted.
 - a) **A record which is contained in a federal database** cannot be your Copy of Record, because it is not a State of Indiana record. The information that existed as a State of Indiana record BEFORE you submitted it to the federal government is your Copy of Record.
- 3) **Records NOT designated as PERMANENT or CRITICAL on any retention schedule** may be destroyed **ONLY** after:
 - a) they have reached the end of their designated retention period **AND**
 - b) 30 days have passed since the submission of a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905) to IARA.
 - c) **If IARA does not reply within 30 days, or at all**, you are free to destroy the records.
 - d) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
 - e) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 30505 must be submitted to IARA and to the county Commission of Public Records, and approval must be received from both parties.
- 4) **Record Series designated as PERMANENT on any retention schedule**, but **NOT** designated as **CRITICAL**, must be preserved permanently, but there are several options for fulfilling this requirement:
 - a) Original records may be **maintained permanently in the office of origin**.
 - i) **Original records may be microfilmed**, with the **microfilm retained permanently in the office of origin**. Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while **the original version is considered a Duplicate**. (See Item 2 above.)
 - b) **A request to transfer** original, microfilmed, or electronic records (SF 48883) may be **submitted to IARA** if storage space does not allow for maintaining the Copy of Record at the originating office. However, such requests will be approved **only at the discretion of the Indiana Archives**. Title to any record transferred to the Archives transfers along with the record, per Indiana Code 5-15-5.1-11.
 - c) If IARA cannot accept the records, then the record must be maintained permanently in the office of origin, under options a) or b) above.
- 5) **Record Series designated as CRITICAL MUST be microfilmed** according to the standards outlined in 60 IAC 2 / Indiana Rules of Court Administrative Rule 6. Copies must be distributed and retained as indicated in the retention instructions for that Record Series.
 - a) **Copies ADDITIONAL to the required list** are duplicates and may be destroyed at any time. (See Item 2 above.)
- 6) **Records whose subject matter is NOT COVERED by any Record Series** on an approved retention schedule may be **destroyed OR transferred to the Indiana Archives OR transferred to a local historical entity**, **ONLY** after a [Request for Exception to County/Local Retention Schedule or Permission to Dispose Of Non-Scheduled County/Local Public Records \(PR-1\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
- 7) **MICROFILMING IN GENERAL: ANY record MAY be microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6, to meet storage or access needs in the office of origin, whether or not the specific Record Series requires such microfilming.
 - a) Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while **the original version is considered a duplicate**.
- 8) **ELECTRONIC RECORDS: For ANY records whose original version is electronic**, or for offices wishing to duplicate such records electronically, **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for advice and instructions on preservation.
- 9) **In the case of an applicable legal hold**, destruction or transfer of all record-types must be delayed.
- 10) **ADDITIONAL GUIDELINES**
 - a) Any record or file whose contents **fall under more than one Record Series** must be maintained for the **longest applicable retention period**.
 - b) With the exception of RS GEN 10-16, (which covers only the specific Payroll Record forms listed) **specific forms or reports listed in the description of a Record Series are provided as examples**, not an exclusive or exhaustive list. If a Record Series describes the subject matter of your record, then the Record Series likely covers your record.
 - c) If you are **unsure about whether your records are covered by an existing Record Series**, please contact IARA's County/Local Records Management team (cty@iara.in.gov/317-232-3380) for advice before listing the record on a SF 30505.
 - d) **Item Numbers** on this Schedule are used for reading convenience only; they are **not a permanent part of the Record Series**. Copies of this Retention Schedule printed from the IARA website may list the Record Series in a different order due to automated sorting.
- 11) **Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.**



INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) – County/Local Records Management
 County Treasurer Retention Schedule (TR)

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
1	TR 10-01	PROPERTY TAX DUPLICATES Records may include but are not limited to Form 9 (Tax Duplicate), Form 63 (Ditch Duplicate), Form 63M (Ditch Duplicate for Maintenance Assessments), and Delinquent Tax Duplicates (through 1876; now obsolete), or their substitutes.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
2	TR 22-01	DELINQUENT PROPERTY TAX JUDGMENTS Records may include but are not limited to Form 74T (Treasurer's Record of Delinquent Personal Property Tax and Judgment Docket) or its substitutes.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
3	TR 22-02	PROPERTY TAX SALE RECORDS Records may include but are not limited to Form 137 (Tax Sale Record) or its substitutes.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
4	TR 10-02	PROPERTY TAX RETURN, DEMAND, NOTICE, AND PAYMENT RECORDS Records may include but are not limited to Form 18 (Real Estate Tax Statement/Receipt), Form 18CD (Conservancy District Tax Statement/Receipt), Form 18P (Personal Property Tax Statement/Receipt), Form 18TJ (Personal Property Tax Judgment/Receipt), Form 63A Drainage Maintenance Tax Statement/Receipt, Form 135 (Mobile Home Tax Statement/Receipt), Form 137B (Statement of Costs Paid on Tax Sale Property), Form 143 (County Treasurers Record of Demands for Payment of Delinquent Personal Property), Levies on and Sales of Personal Property, Certification to Clerk of Circuit Court, Record of Notice Precedent to Executions, and Form 143B (Demand Notice, Personal Property Taxes).	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
5	TR 10-03	BANKRUPTCY FILES May contain Notice of Commencement of Case/ Notice of Pendency, Discharge of Debtors/Discharge in Bankruptcy, and other related information for court, including separately-stored indexes.	DESTROY file and corresponding index card or electronic entry six (6) years after Discharge of Debtors/Discharge in Bankruptcy, and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
6	TR 10-05	NONPERMANENT PROPERTY TAX REGISTERS Records may include but are not limited to Form 63B (Register of Ditch Assessments Collected), Form 65 (Register of Taxes Collected), and Form 65STF (Surplus Tax Fund Ledger), or their substitutes.	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	TR 10-06	MOBILE HOME PERMIT FOR MOVING OR TRANSFERRING TITLE Records may include but are not limited to SF 7878 or its substitutes. (Copies also retained by county assessor.)	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
8	TR 10-07	TREASURER'S RECORD OF APPROPRIATION & DISBURSEMENTS (Applies to combined form after 1925.)	DESTROY after one (1) year and after verification that permanent copy of record is maintained by county auditor.



Record Series Update Overview

THIS PAGE IS NOT A RECORDS RETENTION SCHEDULE – it is only an overview of the updates that were made to the County Treasurers Retention Schedule in February, 2022.

No background: This Record Series contains updates.

Light Gray background: This Record Series is being deactivated.

Dark Gray background: This is a brand new item.

IF YOU USED TO USE RECORD SERIES...	NOW YOU SHOULD USE RECORD SERIES...
TR 10-01	TR 10-01, new series TR 22-01, or new series TR 22-02, depending on record content.
TR 10-02	TR 10-02 (But language has been updated.)
TR 10-03	TR 10-03 (But language has been updated.)
TR 10-04	TR 10-03
TR 10-05	TR 10-05 (But language has been updated.)
TR 10-06	TR 10-06 (But language has been updated.)
TR 10-07	TR 10-07 (But language has been updated.)

NEW RECORD SERIES	CREATED FOR...
TR 22-01	Delinquent Tax Judgments (Permanent)
TR 22-02	Tax Sale Records (Permanent)

SUMMARY

Amended: TR 10-01, TR 10-02, TR 10-03, TR 10-05, TR 10-06, TR 10-07

Deactivated: TR 10-04

Brand New: TR 22-01, TR 22-02

Please note changes to the cover, aka "Retention Schedule Instructions," as well. The phrase "See Retention Schedule Instructions for microfilming and transfer options" in the retention schedule refers to the instructions on the cover page.

If you have questions about this overview or about the County/Local Treasurers Retention Schedule, please contact IARA's County Records Management section at 317-232-3380 or cty@iara.in.gov.