

County/Local Retention Schedule Instructions

Indiana Archives and Records Administration (IARA) – County/Local Records Management

These instructions apply to all approved County/Local Records Retention Schedules.

- 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). If you are still unsure, contact County Records Management at cty@iara.in.gov for assistance.
- 2) **Copy of Record vs. Duplicate:**
 - a) A **Copy of Record** is the copy (or in special circumstances, *copies*) of a record that your agency has chosen to officially fulfill all Records Retention Schedule requirements and any other state or federal rules that affect the record.
 - b) A **Duplicate** is any other version of the record that contains the same information, but is *not* being used to fulfill records retention requirements. Unless the appropriate Record Series specifically states otherwise, Duplicates are considered non-record material 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.
- 3) **Record Series listed on a retention schedule but NOT designated as PERMANENT or CRITICAL :**
 - a) **Any records may be digitized** according to OCPR Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines. Once the electronic records have been verified for completeness and legibility, they can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to them, while the original version becomes a **Duplicate** (see Item 2 above).
 - b) The Copy of Record for these records may be destroyed **ONLY** after they have reached the end of their designated retention period **AND** you have filled out a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905).
 - c) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
 - d) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 57236 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 or PERMANENT and CRITICAL** must be preserved permanently, but there are several options for fulfilling this requirement:
 - a) **PERMANENT vs CRITICAL Records**
 - i) **PERMANENT records** are those with long-term or permanent historical value, and must always have at least ONE Copy of Record in existence, in one or more of the locations listed below in item 4c.
 - ii) **CRITICAL records** are those without which the State of Indiana could not properly provide services or document identity and ownership of property. CRITICAL records must always have at least TWO Copies of Record, preferably in two different locations.
 - b) **FORMATS for PERMANENT and CRITICAL RECORDS**
 - i) **The Copy or Copies of Record may remain in the format of creation**, whether that is hard-copy or electronic.
 - ii) **Any records, whether hard copy or electronic, may be microfilmed** according to 60 IAC 2. Once the microfilm has been verified for completeness and legibility, it can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while the original version becomes a **Duplicate** (see Item 2 above).
 - iii) **Any records, whether hard copy or microfilm, may be digitized** according to OCPR Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines. Once the electronic records have been verified for completeness and legibility, they can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to them, while the original version becomes a **Duplicate** (see Item 2 above).
 - iv) IARA's recommended best practice is that one Copy of Record should be physical: either microfilm or paper.

c) **LOCATIONS for PERMANENT and CRITICAL RECORDS**

- i) A Copy of Record may be **maintained permanently in the office of origin.**
- ii) A Copy of Record may be **maintained by a trusted commercial or government records storage provider.**
 - (1) **Records uploaded to a state or federal database cannot be an office's Copy of Record**, unless: the State or Federal entity has volunteered their system as an official repository for such records, the system fulfills the standards of OCPD Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines, AND the county/local office has permanent access to the records if needed.
 - (2) Information typed directly into a state or federal database with no original document on the county/local office's side does not constitute a record for the office.
- iii) **A request to transfer a Copy of Record to the Indiana State Archives** (SF 48883), whether hard copy, microfilmed, or electronic, may be **submitted to IARA** if storage space or ability does not allow for safely maintaining a Copy of Record elsewhere.
 - (1) 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.
 - (2) If, after reviewing the SF 48883, the Indiana Archives cannot or does not wish to collect the records, Indiana Archives staff will advise the office of origin on whether the entire record must be maintained permanently by the office, or if the records may be weeded according to criteria which the Indiana Archives will provide.

5) **Records whose subject matter is not covered by ANY Record Series** on an approved retention schedule may be:

- a) **DESTROYED ONLY** after a [Request for Permission to Destroy Certain Public Records \(PR-1A\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
- b) **TRANSFERRED** to the Indiana Archives OR to a local historical entity ONLY after a [Request for Permission to Transfer Certain Public Records \(PR-1B\)](#) (SF 57236) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
- c) **MICROFILMED and/or DIGITIZED: any record maybe microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6 **or digitized** according to OCPD Policies 20-01 and 20-02, and IARA's Electronic Records Guidelines. Once either format has been verified for completeness and legibility, it can be used as a **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while the original version becomes a **Duplicate (see Item 2 above)**.

- 6) **ELECTRONIC RECORDS ASSISTANCE: For any records whose original version is electronic**, or for offices wishing to duplicate records electronically, please **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for additional advice and instructions on preservation.
- 7) **Litigation Holds:** No record may be destroyed or transferred to another entity if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated or anticipated, even if the record would otherwise be eligible for destruction or transfer. Destruction or transfer may only proceed after the completion of the action and the resolution of all issues that arise from it.

8) **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 and RS GEN 10-24, **specific forms or reports listed in the description of any 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 PR-1B (SF 57236).
- 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.

Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.



TRANSMITTAL OF PROPOSED / APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULE

State Form 39443 (R8 / 9-21)

Agency County/Local: County Treasurers	Issued by: The Indiana Archives and Records Administration Records Management Division 402 West Washington Street, Room W472 Indianapolis, IN 46204 rmd@iara.in.gov
Division (If left blank, retention schedule applies to entire agency.)	
Date sent (mm/dd/yyyy) 2/9/2022	

SECTION I PROPOSED RECORDS RETENTION AND DISPOSITION SCHEDULES

Please have your Appointing Authority (agency head) sign this sheet electronically 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.

SECTION II GENERAL INFORMATION

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.

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.

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.

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 2/23/2022, 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 *S. Clark Lighty*



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	<p>PROPERTY TAX DUPLICATES</p> <p>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.</p>	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
2	TR 22-01	<p>DELINQUENT PROPERTY TAX JUDGMENTS</p> <p>Records may include but are not limited to Form 74T (Treasurer's Record of Delinquent Personal Property Tax and Judgment Docket) or its substitutes.</p>	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
3	TR 22-02	<p>PROPERTY TAX SALE RECORDS</p> <p>Records may include but are not limited to Form 137 (Tax Sale Record) or its substitutes.</p>	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
4	TR 10-02	<p>PROPERTY TAX RETURN, DEMAND, NOTICE, AND PAYMENT RECORDS</p> <p>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).</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
5	TR 10-03	<p>BANKRUPTCY FILES</p> <p>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.</p>	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	<p>NONPERMANENT PROPERTY TAX REGISTERS</p> <p>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.</p>	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	TR 10-06	<p>MOBILE HOME PERMIT FOR MOVING OR TRANSFERRING TITLE</p> <p>Records may include but are not limited to SF 7878 or its substitutes. (Copies also retained by county assessor.)</p>	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
8	TR 10-07	<p>TREASURER'S RECORD OF APPROPRIATION & DISBURSEMENTS</p> <p>(Applies to combined form after 1925.)</p>	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.