



County Treasurer Retention Schedule (TR)
Indiana Commission on Public Records – County Records Management

DATE APPROVED BY THE OVERSIGHT COMMITTEE ON PUBLIC RECORDS: January 21, 2015	DIRECTOR/STATE ARCHIVIST, INDIANA COMMISSION ON PUBLIC RECORDS <i>SIGNATURE</i>
<p>Instructions:</p> <ol style="list-style-type: none">1. Officials should first reference this office-specific retention schedule. If the form/record series you're looking for is not listed, refer to the County/Local General Retention Schedule (GEN).Nonpermanent records listed on this retention schedule may be destroyed, in accordance with the form's instructions, thirty (30) days after completion and submission of a Notice of Destruction, State Form 44905. The notice must be sent to the secretary of the county commission of public records as determined by IC 5-15-6-1(c) (county clerk or recorder) and to the Indiana Commission on Public Records, cty@icpr.IN.gov, 402 West Washington Street W472, Indianapolis, IN 46204.All permanent records or records not listed on these approved retention schedules can be destroyed or transferred only by completing a Request for Permission to Destroy or Transfer Certain Public Records (PR-1), State Form 30505, and by obtaining approval of the County Commission of Public Records and written approval from the Indiana Commission on Public Records.Destruction of all records must be delayed pursuant to an applicable legal hold. <p>GUIDELINES:</p> <p>Permanent records may be maintained either in the original format or on microfilm that meets standards outlined in 60 IAC 2 or Administrative Rule 6 (Court Records).</p> <p>Microfilmed records may be deposited or transferred according to the retention period outlined for that record.</p> <p>Security/original rolls of microfilm must be stored offsite in a secure location. Duplicate rolls may be used in office.</p> <p>Electronic records and computer printouts that include data from more than one (1) form must be retained for the longest retention period for all included forms.</p> <p>Any STATE BOARD OF ACCOUNTS forms approved for use in lieu of prescribed forms are subject to the same retention requirements.</p>	

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RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
TR 10-1	<p>PERMANENT TAX RECORDS</p> <p>Form 9 (R 1991) Tax Duplicate. Form 63 (R 1967) Ditch Duplicate. Form 63M (1972) Ditch Duplicate for Maintenance Assessments.</p> <p>Form 74T (1977) Treasurers Record of Delinquent Personal Property Tax and Judgment Docket.</p> <p>Form 137 (1988) Tax Sale Record. Delinquent Tax Duplicates (through 1876; now obsolete).</p>	<p>PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.</p>
TR 10-2	<p>NON-PERMANENT TAX RECORDS</p> <p>Form 18 (R 1989) Real Estate Tax Statement/Receipt. Form 18CD (R 1978) Conservancy District Tax Statement/Receipt. Form 18P (R 1988) Personal Property Tax Statement/Receipt. Form 18TJ (R 1988) Personal Property Tax Judgment/Receipt. Form 63A Drainage Maintenance Tax Statement/Receipt. Form 135 (R 1988) Mobile Home Tax Statement/Receipt. Form 137B (1992) Statement of Costs Paid on Tax Sale Property.</p> <p>Form 143 (R 1977) County Treasurers Record of Demands for Payment of Delinquent Personal Property, Levies on and Sales of Personal Property, Certification to Clerk of Circuit Court, and Record of Notice Precedent to Executions.</p> <p>Form 143B (R 1991) Demand Notice, Personal Property Taxes. SF 13 (R 1957) Inheritance Tax Report. SF 14 (R 1973) Inheritance Tax Receipt. SF 48835 – Indiana Inheritance Tax Return SF 48854 – Order Determining Inheritance Tax Due for Indiana Resident</p>	<p>DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
TR 10-3	<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.</p>	<p>DESTROY five (5) calendar years after Discharge of Debtors/Discharge in Bankruptcy, and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
TR 10-4	<p>INDEX CARDS TO BANKRUPTCY FILES</p> <p>Open Files</p>	<p>RETAIN in office until moved to Closed Files. DESTROY in conjunction with bankruptcy files after five (5) calendar years.</p>
TR 10-5	<p>NONPERMANENT REGISTERS</p> <p>Form 63B (1953) Register of Ditch Assessments Collected. Form 65 (R 1967) Register of Taxes Collected. Form 65STF (1949) Surplus Tax Fund Ledger.</p>	<p>DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
TR 10-6	<p>PERMITS</p> <p>SF 7878 - Mobile Home Permit for Moving or Transferring Title (Copies only; originals given to customer; copies also retained by county assessor).</p>	<p>DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
TR 10-7	<p>RECORD OF APPROPRIATION & DISBURSEMENTS</p> <p>(Applies to combined form after 1925.)</p>	<p>DESTROY after one (1) year only if county auditor retains a copy.</p>