COUNTY TREASURERS RETENTION SCHEDULE (COTRS)
Indiana Commission On Public Records - County Records Management

Date approved by the Oversight Committee on Public Records March 17th, 1999. Revised April 20th, 2005.	*Name of county adopting retention schedule*	Date adopted by the County Commission of Public Records
Director, Indiana Commission on Public Records/State Archivist *Signature*	*Printed name* *Jim Corridan*	
Chairperson of the County Commission of Public Records *Signature*	*Printed name*	
Secretary of the County Commission of Public Records *Signature*	*Printed name*	

THIS SCHEDULE MAY BE USED ONLY AFTER ADOPTION BY THE COUNTY COMMISSION OF PUBLIC RECORDS.

INSTRUCTIONS:

1. Records listed on this schedule may be destroyed upon **completion** of a Notice of Destruction, **State Form 44905** and distribution of copies of the form to the Clerk of the Circuit Court of the County and to the INDIANA COMMISSION ON PUBLIC RECORDS / STATE ARCHIVIST, 402 West Washington Street W472, Indianapolis, IN 46204.

2. All records NOT LISTED on this approved schedule 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 the INDIANA COMMISSION ON PUBLIC RECORDS / STATE ARCHIVIST.

GUIDELINES:

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).

Microfilmed records may be DEPOSITED OR TRANSFERRED according to the retention period outlined for that record.

SECURITY/ORIGINAL roll of microfilm to be stored offsite in secure location. Duplicate rolls for office use.

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.

Any STATE BOARD OF ACCOUNTS forms approved for use in lieu of prescribed forms are subject to the same retention requirements.

RECORD SERIES NUMBER TITLE/DESCRIPTION	RETENTION PERIOD
COTRS 1. PERMANENT TAX RECORDS Form 9 (R 1991) Tax Duplicate. Form 63 (R 1967) Ditch Duplicate. Form 63M (1972) Ditch Duplicate for Maintenance Assessments. Form 74T (1977) Treasurers Record of Delinquent Personal Property Tax and Judgment Docket. Form 137 (1988) Tax Sale Record. Delinquent Tax Duplicates (through 1876; now obsolete).	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
COTRS 2. NON-PERMANENT TAX RECORDS 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 (R1988) 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. 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. Form 143B (R 1991) Demand Notice, Personal Property Taxes. SF 13 (R 1957) Inheritance Tax Report. SF 14 (R 1973) Inheritance Tax Receipt.	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 3. BANKRUPTCY FILES May contain Notice of Commencement of Case/ Notice of Pendency, Discharge of Debtors/Discharge in Bankruptcy, and other related information for court..	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.
COTRS 4. INDEX CARDS TO BANKRUPTCY FILES Open Files.	RETAIN in office until moved to Closed Files. Closed Files. DESTROY in conjunction with bankruptcy files after five (5) calendar years.
COTRS 5. WARRANTS & WARRANT REGISTERS Form 16 (R 1960) County Warrant & Warrant Register. Form 16PR (R 1966) Payroll Warrant & Register. Form 16W (R 1960) Welfare Warrant & Register.	DESTROY Registers after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY Cancelled Warrants after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 6. NONPERMANENT REGISTERS Form 63B (1953) Register of Ditch Assessments Collected. Form 65 (R 1967) Register of Taxes Collected. Form 65STF (1949) Surplus Tax Fund Ledger.	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 7. PERMANENT REGISTERS Form 350 (1982) Register of Investments.	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.

COTRS 8. NOTICES & CERTIFICATES Form 63N (1979) Notice of Drainage Assessment. Form 137A (R 1996) Notice of Tax Sale. Form 137D (R 1988) Notice of Sale of Real Property.	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 9. PERMITS SF 7878 - Mobile Home Permit for Moving or Transferring Title (Copies only; originals given to customer; copies also retained by county assessor).	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 10. RECEIPTS Form 2021 (R 1987) Combination Quietus, Application to Pay, Treasurers Receipt, & Auditors Copy. Form 24B (R 1968) Fund Ledger & Ledger of Receipts. Form 61 W (1981) Receipt for Payment of Indiana Gross Income Tax on Sale of Real Estate. SF 1462 (R 1992) Property Tax Clearance Schedule - Form No. 1.	DESTROY after two (2) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 11. REPORTS Form 47 (R 1986) Daily Balance of Cash & Depositories. Form 47TR (R 1987) County Treasurers Monthly Report. Form 49DC (1967) Certificate of Collections of Drainage Assessments. Form 49TC (R 1992) Treasurers Certificate of Collections. Form 61 (R 1991) Monthly Financial Statement. SF 46401 (R 1996) Receipts of Indiana Gross Income Tax From Sale of Real Estate.	DESTROY after two (2) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COTRS 12. RECORD OF APPROPRIATION & DISBURSEMENTS (Applies to combined form after 1925.)	DESTROY after one (1) year only if county auditor retains a copy.

COTRS 13. NON-PERMANENT OBSOLETE RECORDS

Record of Appropriation (pre 1925). Record of Disbursements (pre 1925).	DESTROY only if county auditor retains a copy.
City Financial Records.	DESTROY only where county treasurer does not also serve as treasurer for one or more cities.
Form 18E (R 1987) License Excise Tax Receipt. Form 47WC (1985) Bad Check Register. Watercraft Title Funds. Work Sheets Taxes. Record of Receipts & Sale of Intangible Tax Stamps. Daily Inventory of Intangible Tax Stamps. Report of Intangible Tax Sales. Monthly Statement of Funds. Cash Book of Taxes. Register of Taxes and Assessments Collected. Cash Book of Receipts other than Taxes. Record of Receipts, Treasurer Expenditures.	DESTROY.