

# 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) Reference the Appropriate Retention Schedule

Check your [office-specific Retention Schedule](#). If no Record Series applies, consult the [County/Local General Retention Schedule \(GEN\)](#). If no applicable record series is identified, contact IARA at [cty@iara.in.gov](mailto:cty@iara.in.gov) for assistance.

## 2) Copy of Record vs. Duplicate

- Copy of Record: The official version that fulfills all legal and retention requirements.
- Duplicate: Other versions that contain the same information that are not used to fulfill all legal and retention requirements.

Unless a Record Series says otherwise, duplicates may be destroyed at any time without permission.

## 3) Digitizing Records

Records may be digitized under [OCPR Policies 20-01](#), [Policies 20-02](#), and IARA's [Electronic Records Guidelines](#).

After verifying completeness and legibility, the digitized record may be used as the Copy of Record, and the original then is considered a Duplicate.

Destroy the digitized version (now the Copy of Record) only after:

- Meeting the retention period.
- Completing a [Notice of Destruction of County/Local Government Records \(SF 44905\)](#). (Once destroyed, send the completed form to the [County Commission of Public Records](#).)

## 4) Managing Permanent and Critical Records

It is a best practice to maintain a physical copy of Permanent Records. For Critical Records, it is a best practice to maintain two copies: a physical copy that acts as the Copy of Record and a second copy that can be in any of the following approved formats:

- Physical paper or electronic format.
- Verified microfilm (per 60 IAC 2).
- Verified digitized files (per OCPR Policies and Electronic Records Guidelines).

**Unsure if your record is scheduled? Need help?**

Contact [cty@iara.in.gov](mailto:cty@iara.in.gov) or (317) 232-3380.

## 5) Storage Options for Permanent and Critical Records

A Copy of Record may be stored:

- In the office of origin.
- With a trusted storage provider.
- In approved State/Federal Systems that meet standards and guarantee permanent access.

Store second copy separately to ensure continuity.

## 6) Managing Unscheduled Records

Before submitting forms for the destruction or transfer of unscheduled records, contact IARA for guidance. Approval is required prior to taking any action on unscheduled records.

## 7) Electronic Records Assistance

If you have questions about born digital records that are, or for help duplicating records electronically, contact the Electronic Records Program at [erecords@iara.in.gov](mailto:erecords@iara.in.gov).

## 8) Litigation Holds

No record may be destroyed or transferred if it is involved in or anticipated to be involved in:

- Litigation, Claims, Audits, Public Information Requests, and/or Administrative Reviews.

Destruction or transfer can only proceed after all related actions are fully resolved.

## 9) Additional Guidance

- Multiple Record Series: If a record fits multiple Record Series, follow the longest applicable retention period.
- Form Examples: Forms listed in Record Series descriptions are examples, not exhaustive.
- Item Numbers: Used for convenience and may vary in printed copies.
- State Forms: To document destruction or transfer.
  - [State Form 44905](#): To destroy records on a retention schedule.
  - [State Form 30505](#): To destroy unscheduled records or severely damaged records.
  - [State Form 57236](#): To transfer scheduled or unscheduled records to state or county/local entities.

**Please refer to the County/Local Records Custodian Handbook for additional information:**  
<https://www.in.gov/iara/files/handbook-countylocalrecordscustodian.pdf>



# TRANSMITTAL OF PROPOSED / APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULE

State Form 39443 (R9 / 04-25)

## Section 1: Description of Proposed Changes

An approved records retention and disposition schedule grants your agency the authority to transfer or destroy records on a continuing basis in accordance with IC 5-15-5.1-5.

Below is an executive summary of the revisions made to the retention and disposition schedule of the following agency or division:

County/Local Assessing Officials Retention Schedule (AS)

Amending descriptions.

## Section 2: Agency Approval of Proposed Changes

Please have your agency head or designee sign below to indicate approval of the proposed revisions. The proposed revisions will then advance to the next scheduled meeting of the Oversight Committee on Public Records (OCPR). You will be notified when OCPR has approved the revisions, and the schedule is finalized.

Return the signed form to the State Records Management Program at [rmd@lara.in.gov](mailto:rmd@lara.in.gov).

Agency head signature (or designee) and date

N/A; IARA acts as agency head

## Section 3: Oversight Committee on Public Records Approval of Proposed Changes

The Oversight Committee on Public Records met on 11/12/2025 and approved this records retention and disposition schedule for the use of the following agency or division:

County/Local Assessing Officials Retention Schedule (AS)

Oversight Committee on Public Records Secretary signature and date

S. Andrew Lighty



INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) – County/Local Records Management  
Assessing Officials Retention Schedule (AS)

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
1	AS 12-01	<b>APEALS PROCESS FORMS</b> Records may include, but are not limited to, SF 20916 (Form 115), SF 21522, SF 43087, SF 49149, SF 53165 (Form 137 TP), SF 53626 (Form 134), SF 53958 (Form 130), or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
2	AS 12-02	<b>ASSESSMENT FORMS</b> Records may include, but are not limited to, SF 466 (Form 2), SF 786, SF 7878, SF 9931 (Form G&O-1), SF 9283 (Form 122), SF 17592 (Form 137R), SF 18158, SF 18160, SF 18602, SF 18603, SF 21366, Form 11 R/A), SF 21368 (Form 111/PP), SF 21521 (Form 113/PP), SF 22691 (Form 122A), SF 45650 (Form 11 C/I), SF 46725 (Form 113), SF 46885, SF 49865 (Form 29MH), SF 51536 (Form 135), SF 53949, SF 53950 (Form 137PF), SF 54193, or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
3	AS 12-03	<b>REAL ESTATE IMPROVEMENTS IN ECONOMIC REVITALIZATION AREA</b> Records may include, but are not limited to, SF 18379 (Form 322), SF 57166 (Form CF-1), and SF 57167 (Form SB-1), or their substitutes, as well as supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
4	AS 12-04	<b>DEDUCTION FORMS - GENERAL</b> Records may include, but are not limited to, SF 12662, SF 45651, SF 52500 (Form RE-CCP), SF 53179 (Form 322/VBD), SF 53812, or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
5	AS 12-05	<b>DEDUCTION FORMS - EXTENDED USE</b> Records may include, but are not limited to, SF 5473 (Form HC10), SF 18865 (Form SES/WPD), SF 43708, SF 43709, SF 43710, SF 49567 (Form 322A), SF 49568 (Form 322), SF 52501 (Form EZ-2), or their substitutes, as well as supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
6	AS 12-07	<b>PROPERTY TAX EXEMPTION FORMS</b> Records include but are limited to SF 9284 (Form 136), SF 49585 (Form 120), SF 54173, and their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
7	AS 12-08	<b>PERSONAL PROPERTY FORMS - GENERAL</b> Records may include, but are not limited to, SF 10068 (Form 104), SF 11274 (Form 103-Short), SF 11405 (Form 103-Long), SF 12980 (Form 106), SF 22649 (Form 103-I), SF 22667 (Form 103-T), SF 23000 (Form 103-N Schedule I), SF 24056 (Form 103-P), SF 24057 (Form 103-O), SF 42963 (Form MOD-1), SF 50006 (Form 102), SF 51765 (Form CF-1/PP), SF 52497 (Form 103-PS), SF 52498 (Form 103-PS/ERA), SF 52499 (Form PP-CCP), SF 53854 (Form 103-SR – Single Return), SF 53855 (Form 104-SR – Single Return), SF 54182 (Form 103-IT), SF 54484 (Form 103-CTP/EL), and their substitutes, as well as any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
8	AS 12-09	<b>PERSONAL PROPERTY FORMS - EXTENDED USE</b> Records may include, but are not limited to, SF 51764 (Form SB-1/PP), SF 52503 (Form 103-ERA), SF 52515 (Form 103-EL), SF 54483 (Form 103-CTP), or their substitutes, related abatement records, and any supporting documents.	DESTROY ten (10) years after expiration of deduction eligibility and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.



INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) – County/Local Records Management  
Assessing Officials Retention Schedule (AS)

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
9	AS 12-10	<b>UTILITY FORMS</b> Records may include, but are not limited to, SF 31289 (U.D. Form 32), SF 40408 (U.D. Form 45), SF 46373 (DLGF – Air Pollution Control Equipment (Schedule A-3), SF 47338 (Schedule A-5), SF 47339 (Schedule A-6), SF 47340 (Schedule A-7), SF 47341 (Schedule A-8), SF 52446 (Form SB-1/UD), SF 52447 (Form UD-ERA), SF 52448 (Form CF-1/UD), or their substitutes, and any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
10	AS 12-11	<b>MISCELLANEOUS</b> Records may include, but are not limited to, SF 23261, SF 23341 (Form 1), SF 43779, SF 46021, SF 52694, or their substitutes, and any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
11	AS 20-01	<b>TAX STATEMENT RECORDS</b> Records may include, but are not limited to, SF 53569 (Form TS-1A), SF 53915 (Form TS-1P), SF 53954, SF 54060 (Form TS-1L), or their substitutes, and any supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
12	AS 12-12	<b>PROPERTY RECORD CARDS</b> Records may include, but are not limited to, SF 50055, SF 50056, SF 50057 or their substitutes, and any supporting documents.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
13	AS 12-13	<b>INHERITANCE TAX</b> State tax imposed on an individual's right to receive assets from a deceased person's estate. No longer created after the repeal of 45 IAC 4.1 in 2013; it is obsolete as of January 2023 when the last remaining records reached their disposition date.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
14	AS 12-14	<b>OBSOLETE FORMS</b> Records may include, but are not limited to, SF 1882 (Form 1 – Tax Return), SF 11277 (Form 105), SF 12483 (Form 133), SF 21513 (Form 130), SF 22666 (Form 103-W), SF 22671 (Form 101), SF 34608 (Form 15), SF 44971 (Form 104-C) SF 44972 (Form 103-C), SF 46062 (Form 1-N), SF 52502 (PPID-1), SF 52504 (RPID-1), SF 52511 (UDID), or their substitutes, as well as supporting documents.	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.



## 2025 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 Assessing Officials Retention Schedule in November 2025.

**No background:** This Record Series contains updates.

IF YOU USED TO USE RECORD SERIES...	NOW YOU SHOULD USE RECORD SERIES...
AS 12-05	AS 12-05 (Description language has been updated.)
AS 12-08	AS 12-08 (Description language has been updated.)
AS 12-13	AS 12-13 (Description language has been updated.)

### SUMMARY

**Amended:** AS 12-05, AS 12-08, AS 12-13

If you have questions about this overview or about the County/Local Assessing Officials Retention Schedule, please contact IARA's County Records Management section at 317-232-3380 or [cty@iara.in.gov](mailto:cty@iara.in.gov).