

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 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 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.

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 Treasurer Retention Schedule (TR)

Streamlining retention period language, amending descriptions, and adding three (3) new items.

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.

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
the following agency or division:

and approved this records retention and disposition schedule for the use of

County/Local Treasurer Retention Schedule (TR)

Oversight Committee on Public Records Secretary signature and date

S. Wh. 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	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 format and transfer options.
2	TR 25-03	PROPERTY TAX REMITTANCE COUPONS Records may include but are not limited to SF 53569 (Property Tax Statement), Form TS 1-A, or their substitutes.	DESTROY after six (6) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
3	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 their substitutes.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
4	TR 22-02	PROPERTY TAX SALE RECORDS Records may include but are not limited to Form 137 (Tax Sale Record) or their substitutes.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
5	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), Tax Settlements, or their substitutes.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
6	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.
7	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.
8	TR 10-06	MOBILE HOME PERMIT FOR MOVING OR TRANSFERRING TITLE Records may include but are not limited to SF 7878 or their substitutes. (Also retained by assessing officials under Record Series AS 12-02.)	DESTROY after five (5) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
9	TR 25-01	INNKEEPER'S TAX A county tax on the rental of rooms and accommodations for periods of less than thirty (30) days and is applied in addition to state sales tax. Consult IC 6-9-29-5 for more information.	DESTROY after ten (10) years 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
County Treasurer Retention Schedule (TR)

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
10	TR 25-02	INHERITANCE TAX 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.
11	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.



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 Treasurers Retention Schedule in November 2025.

No background: This Record Series contains updates.

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 (Retention language has been updated.)
TR 22-01	TR 22-01 (Retention language has been updated.)
TR 22-02	TR 22-02 (Retention language has been updated.)
TR 10-02	TR 10-02 (Description language has been updated.)
TR 10-06	TR 10-06 (Description and retention language has been updated.)

NEW RECORD SERIES	CREATED FOR...
TR 25-01	Innkeeper's Tax
TR 25-02	Inheritance Tax
TR 25-03	Property Tax Remittance Coupons

SUMMARY
Amended: TR 10-01, TR 22-01, TR 22-02, TR 10-02, TR 10-06.
Brand New: TR 25-01, TR 25-02, TR 25-03.

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.



2022 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

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