

## County/Local Retention Schedule Instructions

### Indiana Archives and Records Administration (IARA) – County 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).
- 2) **Copy of Record vs. Duplicate:** A "Copy of Record" is the record that your agency has chosen to be the official record which fulfills all Records Retention Schedule and other state and federal rules that affect the record. A Duplicate is any other record that contains the same information. Unless the record is defined on the retention schedule as CRITICAL, Duplicates are considered a non-record 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.
  - a) **A record which is contained in a federal database** cannot be your Copy of Record, because it is not a State of Indiana record. The information that existed as a State of Indiana record BEFORE you submitted it to the federal government is your Copy of Record.
- 3) **Records NOT designated as PERMANENT or CRITICAL on any retention schedule:**
  - a) 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).
  - b) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
  - c) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 30505 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 on any retention schedule, but NOT designated as CRITICAL**, must be preserved permanently, but there are several options for fulfilling this requirement:
  - a) Original records may be **maintained permanently in the office of origin.**
    - i) **Original records may be microfilmed**, with the **microfilm retained permanently in the office of origin**. Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while **the original version is considered a Duplicate**. (See Item 2 above.)
  - b) **A request to transfer** original, microfilmed, or electronic records (SF 48883) may be **submitted to IARA** if storage space does not allow for maintaining the Copy of Record at the originating office. 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.
  - c) If, after reviewing the SF 48883, the State Archives cannot or does not wish to collect the records, State Archives staff will advise the office of origin on whether the entire record must be maintained permanently in the office, or the records may be weeded according to criteria which the State Archives will provide.
- 5) **Record Series designated as CRITICAL MUST be microfilmed** according to the standards outlined in 60 IAC 2 / Indiana Rules of Court Administrative Rule 6. Copies must be distributed and retained as indicated in the retention instructions for that Record Series.
  - a) **Copies ADDITIONAL to the required list** are duplicates and may be destroyed at any time. (See Item 2 above.)
- 6) **Records whose subject matter is NOT COVERED by any Record Series** on an approved retention schedule may be **destroyed OR transferred to the Indiana Archives OR transferred to a local historical entity**, ONLY after a [Request for Exception to County/Local Retention Schedule or Permission to Dispose Of Non-Scheduled County/Local Public Records \(PR-1\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.

- 7) **MICROFILMING IN GENERAL: ANY record MAY be microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6, to meet storage or access needs in the office of origin, whether or not the specific Record Series requires such microfilming.
  - a) Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while **the original version is considered a duplicate**.
- 8) **ELECTRONIC RECORDS: For ANY records whose original version is electronic**, or for offices wishing to duplicate such records electronically, **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for advice and instructions on preservation.
- 9) **In the case of an applicable legal hold**, destruction or transfer of all record-types must be delayed.
- 10) **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, (which covers only the specific Payroll Record forms listed) **specific forms or reports listed in the description of a 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 an SF 30505.
  - 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.
- 11) **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 <b>County/Local Assessing Officials</b>	Issued by: Indiana Archives and Records Administration
Division <i>(If left blank, retention schedule applies to entire agency.)</i>	Records Management Division
Date sent <i>(mm/dd/yyyy)</i> <b>12/16/2022</b>	402 West Washington Street, Room W472 Indianapolis, IN 46204 rmd@iara.in.gov

## 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	[ N/A: Agency = IARA ]
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## SECTION IV APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULES

The Oversight Committee on Public Records, at its meeting held on 02/22/2023, 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. C. White Lighty*



**February 2023 Updates Guide:** the only update is a clarification of the description and retention language on Record Series AS 12-09.

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
1	AS 12-01	<p><b>APPEALS PROCESS FORMS</b></p> <p>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.</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
2	AS 12-02	<p><b>ASSESSMENT FORMS</b></p> <p>Records may include, but are not limited to, SF 466 (Form 2), SF 786, SF 7878, SF 9931 (Form G&amp;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.</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
3	AS 12-03	<p><b>REAL ESTATE IMPROVEMENTS IN ECONOMIC REVITALIZATION AREA</b></p> <p>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.</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
4	AS 12-04	<p><b>DEDUCTION FORMS - GENERAL</b></p> <p>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.</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
5	AS 12-05	<p><b>DEDUCTION FORMS - EXTENDED USE</b></p> <p>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).</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
6	AS 12-07	<p><b>PROPERTY TAX EXEMPTION FORMS</b></p> <p>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.</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	AS 12-08	<p><b>PERSONAL PROPERTY FORMS - GENERAL</b></p> <p>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).</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
8	AS 12-09	<p><b>PERSONAL PROPERTY FORMS - EXTENDED USE</b></p> <p>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.</p>	DESTROY ten (10) years after expiration of deduction eligibility and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.



Assessing Officials Retention Schedule (AS)

INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) – County/Local Records Management

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
9	AS 12-10	<p><b>UTILITY FORMS</b></p> <p>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.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
10	AS 12-11	<p><b>MISCELLANEOUS</b></p> <p>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.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
11	AS 20-01	<p><b>TAX STATEMENT RECORDS</b></p> <p>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.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
12	AS 12-12	<p><b>PROPERTY RECORD CARDS</b></p> <p>Records may include, but are not limited to, SF 50055, SF 50056, SF 50057 or their substitutes, and any supporting documents.</p>	<p>DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
13	AS 12-13	<p><b>INHERITANCE TAX</b></p>	<p>DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
14	AS 12-14	<p><b>OBSOLETE FORMS</b></p> <p>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.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>