



Ohio History Connection
State Archives of Ohio
Local Government Records Program
800 E. 17th Avenue
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www.ohiohistory.org/lgr

OHIO HISTORY CONNECTION

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OCTOBER 26 2022

STATE AND LOCAL
GOVERNMENT RECORDS

RECORDS RETENTION SCHEDULE (RC-2)– Part 1

See instructions before completing this form. Must be submitted with PART 2

Section A and Section B must be filled out and signed by local government before submission to the State Archives

Section A: Local Government Unit

Delaware County

Auditor

(Local Government Entity)

(Unit)


(Signature of Responsible Official)

George Kaltsa

(Name)

County Auditor

(Title)

10/17/2022

(Date)

Section B: Records Commission

See ORC 149.38 – ORC 149.412 for Records Commission information

Delaware County Records Commission

740-833-2140

2079 U.S. Highway 23 N, PO Box 8006

Delaware

43015

(Telephone Number)
Delaware

(Address)

(City)

(Zip Code)

(County)

To have this form returned to the Records Commission electronically, include an email address:

cshaw@co.delaware.oh.us

I hereby certify that our records commission met in an open meeting, as required by Section 121.22 ORC, and approved the schedules listed on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these records series from being destroyed, transferred, or otherwise disposed of in violation of these schedules and that no record will be knowingly disposed of which pertains to any pending legal case, claim, action or request. This action is reflected in the minutes kept by this commission.


Records Commission Chair Signature

10/26/2022

Date

Section C: Ohio History Connection - State Archives

Fred Previta

State Archivist

11-4-2022

Signature

Title

Date

Section D: Auditor of State

Martin E. Meeks

Digitally signed by Martin E.
Meeks
Date: 2022.11.17 10:44:38 -05'00'

Records Manager

Signature

Title

Date

Please Note: The State Archives retains RC-2 forms permanently. It is strongly recommended that the Records Commission retain a permanent copy of this form

Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2*See instructions before completing this form.*

Delaware County

Auditor

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(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-01	ADM-Annual Budgets-Annual operating budgets for office	3 years	Paper		<input type="checkbox"/>
22-02	ADM-Application for Employment-Applications for general employment	6 years after date of receipt	Paper		<input type="checkbox"/>
22-03	ADM-Bids and Proposals-Successful-Records documenting, publicizing, hearing, awarding quoted bids from vendors for service or merchandise, bonding, information, specification sheets, bid forms, costs, references and any other related information. May be incorporated into contract or project file. O.R.C. 2305.06	Paper/Electronic -6 years after the contract or project is completed	Paper, Electronic		<input type="checkbox"/>
22-04	ADM-Bids and Proposals-Unsuccessful-Bids not awarded	Paper/Electronic -2 years after contract awarded	Paper, Electronic		<input type="checkbox"/>
22-05	ADM-Blank Forms-Blank forms, mailers, letterhead, envelopes, business cards, general office forms, request forms and unused office forms	Paper/Electronic -Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-06	ADM-Contracts-Agreement between a vendor and auditor's office to provide services as stated	Paper-8 years after contract completion or until the completion of any pending legal action Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-07	ADM-Elected Official Bonds-Issued by bonding or surety company in the name of the elected official	10 years after bond expires	Paper		<input checked="" type="checkbox"/>

Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2*See Instructions before completing this form.*

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-08	ADM-Indigent Soldier Burial Records-List of soldier burial locations	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-09	ADM-Leave Requests-Used internally for employees to request leave	Paper-2 years after audited. Original with payroll Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-10	ADM-Personnel Files-Application, resume, earnings, job offer letter, evaluation, training, disciplinary actions, education, withholdings, garnishments, medical and other correspondence	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-11	ADM-Records Retention Documents-All RC-1, RC-2, RC-3 and Certificates of Destruction	Paper-Until audited Electronic-Until no longer of administrative value Permanent copy maintained by Records Center	Paper, Electronic		<input type="checkbox"/>
22-12	ADM-Records Requests-Public information requests for documents, reports, forms or information, and the log for the requests	Paper-2 years Electronic-2 years	Paper, Electronic		<input type="checkbox"/>

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22-13	ADM-Time Cards or Sheets-Documents used to track employee hours and used to calculate payroll	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic	Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec. 117.26 O.R.C	<input checked="" type="checkbox"/>
22-14	ADM-Policies and Procedures-Includes office policies, handbooks, and written policies	Paper/Electronic -Permanent	Paper, Electronic		<input type="checkbox"/>
22-15	ADM-Weights and Measures Inspections-Documents and working papers from scale, scanner, gas pump, and other inspections	Paper-3 years after inspection, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-16	ADM-Working Papers and Duplicate Copies-Copies of all work papers, fiscal, real estate, licensing, administration and tax	Until no longer of administrative value	Paper		<input type="checkbox"/>
22-17	ADM-Income Tax Reconciliations/School and Municipal-Income tax revenue collected under tax levies and distributed to the pertinent taxing authorities	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
	Fiscal				
22-18	FISCAL-Bond Registers and Records-All bonds issued redeemed and subsequent records	Paper-7 years after last bond retired Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-19	FISCAL-G/L-Auditor/Treasurer Balancing Report-Used to balance county funds at end of each month	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-20	FISCAL-G/L-Comprehensive Annual Financial Report & Single Audit Report	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-21	FISCAL-Audit Reports-IRS, Federal, internal, management letters	Paper-10 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-22	FISCAL-Financial Statements for County Agencies-Health District, Preservation Parks	Paper-5 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-23	FISCAL-Furtherance of Justice Reports- Expenses from Sheriff and Prosecutor in their performance of official duties (O.R.C. 325.071 & 325.12)	Paper-4 years provide audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-24	FISCAL-G/L-Form 6/Depository Report-Tax revenues receipted by Treasurer's Office	Paper-3 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-25	FISCAL-G/L-Inventories/Fixed Asset Reports- Listing of department inventories (O.R.C. 305.18)	Paper-3 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-26	FISCAL-G/L-OPERS Independent Contractor PEDACKN forms	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-27	FISCAL-G/L-Journal of Warrants Issued/Check Register/APR-(includes approved commissioner recaps.) Report of all warrants (checks) Issued	Paper-4 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-28	FISCAL-G/L-Monthly Checking Account & Auto Clearinghouse (ACH) / Electronic Fund Transfer (EFT) Statements-Financial statement from banks	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-29	FISCAL-G/L-Pay-Ins-Receipts from departments paying in cash/checks received	Paper-3 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-30	FISCAL-G/L-Purchase Orders-Verifications to purchase products and services to include any amendments to POs (Increases/decreases, etc.)	Paper-5 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-31	FISCAL-G/L-Request for Taxpayer ID and Certificates-W-9	Paper/Electronic -Until superseded or abolished	Paper, Electronic		<input type="checkbox"/>
22-32	FISCAL-G/L-Transfers-(includes reposting, intra county, journal entries) Transfer of funds from one organization key to another	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-33	FISCAL-Unclaimed Funds Records-Funds brought into the county Treasury that are unclaimed by recipients	Paper-10 years after reversion to general fund Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-34	FISCAL-G/L-Vouchers/Invoices/Batch Distribution-Backup documentation of warrants	Paper-4 years provided audited Electronic-Until no longer of administrative use	Paper, Electronic		<input type="checkbox"/>
22-35	FISCAL-G/L-Warrants-Cancelled, voided, redeemed. Actual warrants (checks) redeemed, cancelled, and voided. Also to include court warrants.	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-36	FISCAL-G/L-Year End Reports-Includes all cash, Expenditures (EXR), Revenues (REV), Vendor detail, 1099 forms & reports, Budget vs. Actual reports used to show all revenue and expense activity for year	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>

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22-37	FISCAL-PAYROLL-Check Register/Direct Deposit-Report of warrants (checks) issued to employees, including direct deposit	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-38	FISCAL-PAYROLL-Contribution Register/Payroll Records-Reports of employee contributions	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-39	FISCAL-PAYROLL-Deduction Register-Reports of employees deductions	Paper-10 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-40	FISCAL-PAYROLL-Distribution Register-Report of payroll postings	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-41	FISCAL-PAYROLL-Earnings Register-Reports of employees earnings	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-42	FISCAL-PAYROLL-Employee Listings, Multiple Listing (ML), Year to Date (YTD), Earnings Register Report (ERP), History Register Report (HRP)-Reports of employee pay showing contributions and deductions	Electronic-Permanent until converted to microfilm Microfilm-Permanent	Electronic, Microfilm		<input type="checkbox"/>

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22-43	FISCAL-PAYROLL-Income Tax Returns- Income tax returns including, federal, state, school and local taxes	Paper-6 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-44	FISCAL-PAYROLL-Leave Register-Sick, vacation reports, reports of leave taken	4 years after audited	Electronic		<input type="checkbox"/>
22-45	FISCAL-Ohio Bureau of Employment Services Records- Documenting number of weeks employee worked and their wages	Paper-6 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-46	FISCAL-PAYROLL-OPERS Forms- Forms used to apply refunds to OPERS members (Form A- 4)	Paper-21 years or until microfilmed Electronic-Until no longer of administrative value Microfilm- 21 years	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-47	FIDCAL-PAYROLL-OPERS Forms- History, exempt forms, disability. Verification of employment forms	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-48	FISCAL-PAYROLL-Pay Register- Report of pay for employees by pay period	Paper-4 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-49	FISCAL-PAYROLL-Worksheets/Records-ERP, HRP, INR signed approval for pay for employees and accrued balances	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-50	FISCAL-PAYROLL-Period Register-Report of pay for employees	Paper-4 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-51	FISCAL-PAYROLL-Permanent Changes/Updates-Any changes made to an employee record e.g. deductions, contributions	Paper-10 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-52	FISCAL-PAYROLL-OPERS Systems Reports-Verification of submission to OPERS from each employee	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-53	FISCAL-PAYROLL-Year End Reports-Includes Quarterly Wage Report (QWR), Tax summary, back up documentation for W-2's, including Federal form 941	Paper-7 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-54	FISCAL-PAYROLL-W-2-IRS forms showing employee wages	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-55	FISCAL-PAYROLL-W-4 and IT-4-Federal and State tax withholding forms	Paper-4 years after the due date of employees tax return or if superseded by new form	Paper		<input type="checkbox"/>
22-56	FISCAL-PAYROLL-Time Cards & Requests for Leave	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-57	FISCAL-Financial Fund Trial Balances-The aggregate of all debit and credit balances at the end of an accounting period that shows if total debits equal total credits before making closing entries	Paper-Until no longer of administrative value Electronic-5 years provided audited	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
	<u>Licensing</u>				
22-58	LIC-Cigarette License Applications & Licenses-Necessary for retailer/wholesaler to sell cigarettes (O.R.C. 5743.16)	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-59	LIC-Dog License Application-Used to obtain a dog license and assigning tag number, name, address and phone number	1 year tag-Keep 2 years 3 year tag-Keep 4 years Permanent, service dog, and dangerous dog tags-Keep 15 years or until death of dog	Paper, Electronic		<input type="checkbox"/>
22-60	LIC-Dog Warden Animal Claims-Original claims filed for compensation for livestock killed and injured by dogs (O.R.C. 955.29)	Paper-5 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-61	LIC-Kennel License Application-Used to obtain a dog kennel license and tag numbers	Paper-2 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-62	LIC-Vendors License Case Files-Includes applications, license and other documents used to allow vendors taxable sales	Paper-10 years, provided audited or until superseded Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-63	LIC-Junkyard Licenses-Contains name and address of applicant, date of application and date of issue for a yard or lot that is used to store junk, such as scrap metal or resalable car parts	Paper-Until no longer of administrative value provided audited Electronic- Until no longer of administrative value provided audited	Paper, Electronic		<input type="checkbox"/>
	Real Estate				
22-64	REAL-Abatement Case Files-Includes agreements, applications, work documents, tax incentive review council documents, correspondence, Form DTE-24	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-65	REAL-Exempt Abstract-Listing of exempt property value by parcel number and taxing district	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-66	REAL-Real Property Abstract-Listing of property values and changes by taxing district used for calculating real property tax	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-67	REAL-Delinquent Tax List and Duplicate-Listing of delinquent real property and manufactured home taxes	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>

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22-68	REAL-Adders/Remitters-Additions and deductions made to real estate, personal property, and manufactured home taxes, including worksheets	Paper-2 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-69	REAL-Annexation Records-Includes petitions, maps, Commissioner's resolutions and worksheets pertaining to property changing tax districts	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-70	REAL-Appraisals-Appraiser's opinion of value for residential, commercial, industrial, agricultural, and new construction real property for taxation	Paper-6 years Electronic-Until no longer of administrative value Microfilm-Until no longer of administrative value	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-71	REAL-Board of Revision Minutes-Official copy of proceedings of Commission meetings	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-72	REAL-Board of Revision Notices of Appeals-Notification that an appeal will be made by property owners concerning the final determination of tax amounts owed on their property ORC 5717.02	Paper-6 years after the appeal has been decided Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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22-73	REAL-Board of Revision Tax Complaints-Property owners contest the value of their property for real estate tax purposes by filing a "Complaint Against the Valuation of Real Property" with the county auditor	Paper-6 years after complaint has been resolved Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-74	REAL-Building Permits-Received from county, townships, and municipalities to assist in valuing property	Paper-1 year after valuation is complete Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-75	REAL-Current Agricultural Use Value (CAUV) Case Files- Includes applications, renewals, work documents, maps, agricultural district files, soil tables, inspection reports used in tax value reduction program	Paper-6 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-76	REAL-Conveyance Fee Forms (Form DTE-100, Form DTE-100EX, and Form DTE-101)-Used to collect tax and information on transfers of real estate and manufacture homes	Paper-5 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-77	REAL-Delinquent Tax List-List created to advertise parcels per Ohio Revised Code, certificates (ORC 5721.13)	Electronic-Permanent until converted to microfilm, Microfilm-Permanent	Electronic, Microfilm		<input type="checkbox"/>
22-78	REAL-Delinquent Lands Sold-Documentation and worksheets from auditor's sale of real estate	Paper-5 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-79	REAL-Destroyed Property Application-Used for reduction in real property value due to any loss of value on the property (Form DTE-26)	Paper-6 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-80	REAL-Exempt Applications-Filed by property owners to receive exempt status for property tax purposes (Form DTE-23) (ORC 5711.33, 5715.39)	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-81	REAL-Tax Incentive Exempt Applications-Filed by owner to receive exemption from taxation under a tax incentive program (Form DTE-24)	Paper-5 years after exemption expires Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-82	REAL-Owner Occupied Disabled Veterans Application-Filed by owner on owner occupied property meeting requirements to receive a reduction in value (Form DTE-105I)	Paper-Until property has sold or owner has deceased	Paper		<input type="checkbox"/>
22-83	REAL-Application for Remission of Penalty-Filed by owner to remit real property, personal property, and manufactured home late payment penalties (Form DTE-23A) (ORC 5711.33, 5715.39)	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-84	REAL-Exempt List-List of all properties, including parcel number and values	Electronic-Permanent until converted to microfilm Microfilm-Permanent	Electronic, Microfilm		<input type="checkbox"/>

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22-85	REAL-Forfeited Lands and Lots-Listing of delinquent parcels forfeited to the State	Paper-21 years or until microfilmed Electronic-Until no longer of administrative value Microfilm-21 years	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-86	REAL-Forestry Program Case Files-Includes worksheets, correspondence, applications for tax reduction program	Paper-6 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-87	REAL-GIS-Orthophotos-Aerial photographs of county used for compilation of Geographic Information System to assist in property valuation	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-88	REAL-GIS-Planimetric Maps-Original base maps of county to assist with property valuation and taxation	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-89	REAL-GIS-Topographic Maps-Contour base maps, showing land contours of county to assist with property valuation and taxation	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-90	REAL-GIS-Geographic Information System (GIS)-Mapping system used to capture, store, manipulate, analyze, manage and present types of geographic data	Until superseded, continually updated	Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-91	REAL-Homestead Exemption Case Files- Includes initial and continuing applications and all supporting documentation. Used in tax reduction for owner occupied properties. (Form DTE-105A and DTE-105B)	Paper-Until property has sold or owner has deceased	Paper		<input type="checkbox"/>
22-92	REAL-Informal Review Case Files- Informal review of owner's value at owner request or part of mandated update, includes worksheets and correspondence	Paper-4 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-93	REAL-Oil and Gas Returns- Forms used to show value of return on oil and gas wells (Forms DTE-6 and DTE-6A)	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-94	REAL-Oil Well List- Listing of locations of all oil wells in the county	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-95	REAL-Owner Occupied Reduction Application- Filed by owner, on owner- occupied home to receive a reduction in value (Form DTE-105C)	Paper-2 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-96	REAL-Plat Book Index and Records- Plats of subdivision, cities, towns, villages, townships showing names of owners, parcel numbers, streets, alleys, streams, rivers and railroads	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>

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(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-97	REAL-Property Record Cards-Information on all parcels in county, includes parcel number, address, owner legal description, value and characteristics	Paper-7 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-98	REAL-Property Splits-Documents the splitting of land for owners showing the valuation of property and taxes due	Paper-7 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-99	REAL-Receipt Books/Cash Register Receipts-Written for copies and transfer fees	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-100	REAL-Abstract of Indebtedness-Annual report sent to the Auditor of State of all debts owed by government entities within the county	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-101	REAL-Transfers of Affidavits-Affidavits of ownership of real property filed in event of name change	Paper-3 years, provided audited Electronic-3 years, provided audited	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-102	REAL-Residential Rental Property Applications -Contains name, address, and telephone number of owner of residential rental property	Paper- Permanent until superseded by subsequent application Electronic- Permanent until superseded by subsequent application Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
<u>Taxation</u>					
22-103	TAX-Budgets -Budget appropriations from political subdivisions	Paper-4 years Electronic-Until no longer of administrative value Microfilm- Until no longer of administrative value	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-104	TAX-Budget Commission Records -Resolutions, transcripts	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-105	TAX-Composite Reduction Factors -Listing of effective tax rates by tax district, used for calculating taxes (ORC 5705.27)	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-106	TAX-Certificate of Estimated Resources -Upon examination of resources reported by county political subdivisions, the Budget Commission certifies to the political subdivision the amount of available resources. ORC 5705.27	Paper/Electronic -5 years	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-107	TAX-Election Certificates-Received from Board of Elections to certify results on levy issues which effect tax rates for participating districts	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-108	TAX-Inheritance Tax-Applications for consent to transfer property, used in sale of deceased's property (Form 12)	Paper-5 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-109	TAX-Inheritance Tax Case Files-Includes additional tax, estimated payment notices, (ET Form 17), appraisals and work documents	Paper-2 years after taxes paid Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-110	TAX-Inheritance Tax Charges-(ET Form 6) Statement of taxes paid	Paper-2 years after taxes paid Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-111	TAX-Inheritance Tax Determinations-(ET Form 8) Listings and reports	Paper-5 years after last entry Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-112	TAX-MANUFACTURED HOMES-License Applications-Used to acquire a license for manufactured homes	Paper-2 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-113	TAX-MANUFACTURED HOMES-Value Abstract-List of home value changes by taxing district	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-114	TAX-MANUFACTURED HOMES-Election (Form DTE-55)-Request for manufactured home to be taxed like real property	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-115	TAX-Penalty Remissions (Form DTE-23A)-Work documents, application and approvals or remissions of tax penalties, real estate, inheritance, personal property ORC 5711.33, 5715.39	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-116	TAX-PERSONAL PROPERTY-Form 993-A-Permit for extension of time to file. Shows due date, extension, phone number, and name	Paper-6 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-117	TAX-PERSONAL PROPERTY-Value Abstract-Summary by tax district for each filing year, includes exemption, penalties	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-118	TAX-PERSONAL PROPERTY-Tax Returns-Filed by taxpayer, Including name address, value and tax due ORC5711.11	Paper-10 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-119	TAX-PERSONAL PROPERTY-Certificate of Advance Tax Payment (Form 903-A)-Filed by taxpayer allowing advance payments, date, name, value tax paid and balance due	Paper-5 years after taxes paid or litigation settled Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-120	TAX-PERSONAL PROPERTY-Delinquent Duplicate-Listings of all delinquent taxes by taxing district	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-121	TAX-PERSONAL PROPERTY-Delinquent Tax List-Advertising listing of all delinquent taxpayers exceeding \$100 in taxes due	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-122	TAX-PERSONAL PROPERTY-Assessment Certificates (Form 904-A)-Issued by the Ohio Department of Taxation or Auditor showing value, account number, name, address of taxpayer, and other supplemental Information	Paper-5 years after taxes paid or litigation settled Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-123	TAX-Tax List and Duplicate-Real property, personal property, and manufacture home listing of tax district, name, value, tax rate, tax due, tax paid, and date	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>
22-124	TAX-Real Estate Abstract Tax Rates-Listing of tax levies by political subdivision, used in calculating taxes	Electronic- Permanent until microfilmed Microfilm- Permanent	Electronic, Microfilm		<input type="checkbox"/>
22-125	TAX-Settlement Apportionment Sheets-Distribution of tax receipts to political subdivisions	Paper-Until no longer of administrative value Electronic- 10 years Microfilm-Until no longer of administrative value	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-126	TAX-Certificate of Advance Tax Payment (Form 903 A)-Details of payments made prior to settlement	Paper-5 years after taxes have been paid Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-127	TAX-Special Assessments-Record of liens assessed against real property by a public authority to pay costs of public improvements (sewers, light, ditches, etc.) which directly benefits assessed property	Paper-5 years after last assessment is paid provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-128	TAX-Ten Mill Certificates and Supporting Documentation-Bond certifications and supporting information for tax purposes	Paper-5 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
22-129	TAX-Public Utility Abstract-Listing of utility values, tax rates, and taxes levied by taxing district	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-130	TAX-Political Subdivision Bond Records-Contains records of long-term, interest-bearing debt instruments issued to provide for a particular financial need for a political subdivision	Paper-Retain for three years after the last bond has been retired or, if applicable, until three years after the last bond of the Refunding Issue has been retired Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
22-131	TAX-Property Tax Valuation Report by School District (Form DTE-13)-Report received from the state documenting total real property values within school district boundaries	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
22-132	TAX-Tax Increment Financing Resolutions-Records relating to the implementation of a tax increment financing district to finance public infrastructure improvements	Paper-10 years (ORC 5709.78) Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec. 117.26 O.R.C