



Ohio History Connection
State Archives of Ohio
Local Government Records Program
800 E. 17th Avenue
Columbus, OH 43211-2474

OHIO HISTORY CONNECTION Page ____ of ____

OCT 16 2015

STATE AND LOCAL
GOVERNMENT RECORDS

RECORDS RETENTION SCHEDULE (RC-2)– Part 1

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

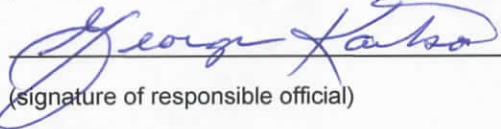
Section A: Local Government Unit

Delaware County Auditor

Auditor

(local government entity)

(unit)



George Kaitsa

County Auditor

9/29/2015

(signature of responsible official)

(name)

(title)

(date)

Section B: Records Commission

Delaware County Records Commission

(740) 833-2140

(telephone number)

2079 US 23 North, PO Box 8006

Delaware

43015

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

10/14/15

Date

Section C: Ohio History Connection - State Archives



Signature

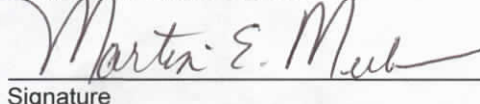


Title

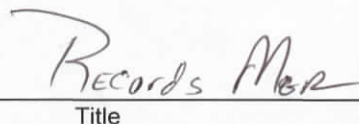
10-21-2015

Date

Section D: Auditor of State



Signature



Title

11-5-15

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

RECEIVED

SEP 29 2015

DELAWARE COUNTY
RECORDS CENTER

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

Delaware County		Auditor			
(local government entity)		(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
	<u>Administrative</u>				
15-01	ADM-Annual budgets-annual operating budgets for office	3 years	Paper		<input type="checkbox"/>
15-02	ADM-Application for employment-applications for general application	6 years after date of receipt	Paper		<input type="checkbox"/>
15-03	ADM-Bids and Proposals-all documents submitted by potential vendors regarding potential work, service or product	Paper/Electronic-3 years, provided audited Remaining copy until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-04	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"/>
15-05	ADM-Contracts-agreement between a vendor and auditor's office to provide services as stated	15 years provided audited Paper-15 years from expiration for contracts signed before 9/28/12. 8 years for contracts signed after provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-06	ADM-Elected Officials Bonds-issued by bonding or surety company in the name of the elected official	10 years after bond expires	Paper		<input type="checkbox"/>
15-07	ADM-Indigent Soldier Burial Records-list of soldier burial locations	Paper-permanent until filmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> <i>For Microfilm</i>
15-08	ADM-Leave Requests-Employees (internal). Used for employees to request leave	Paper-2 years after audited. Original w/payroll Electronic-Until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-09	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"/>
15-10	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"/>

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Delaware County		Auditor			
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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
15-11	ADM-Records Requests-Public information requests for documents, reports, forms or information	Paper/Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-12	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		<input type="checkbox"/>
15-13	ADM- Policies and Procedures-includes office policies, handbooks, written policies	Paper/Electronic-until obsolete, superseded	Paper/ Electronic		<input type="checkbox"/>
15-14	ADM-Weights and Measures Inspections-documentations and working papers as a result of 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"/>
15-15	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"/>
	<u>Fiscal</u>				
15-16	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"/>
15-17	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"/>
15-18	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"/> <i>For Microfilm</i>
15-19	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"/>
15-20	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"/>
15-21	FISCAL-Furtherance of Justice Reports-expenses from Sheriff and Prosecutor in their performance of official duties (ORC 325.071 & 325.12)	Paper-4 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-22	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"/>
15-23	FISCAL-G/L-Inventories/fixed asset reports- listing of department inventories (ORC 305.18)	Paper-3 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>

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

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

Delaware County (local government entity)		Auditor (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
15-24	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"/>
15-25	FISCAL-G/L-Journal of Warrants issued/check register/APR-(includes approved commissioner recaps. Report of all warrants (checks) issued	Paper-3 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-26	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"/>
15-27	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"/>
15-28	FISCAL-G/L Purchase Orders-Verifications to purchase products and services to include any amendments to PO's (increases/decreases, etc	Paper-5 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-29	FISCAL-G/L-Request for taxpayer ID and Certificates- W-9	Paper/Electronic- Until superseded or abolished.	Paper/ Electronic		<input type="checkbox"/>
15-30	FISCAL-G/L- Transfers-(include 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"/>
15-31	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"/>
15-32	FISCAL-G/L-Vouchers/Invoices/Batch Distribution, backup documentation of warrants	Paper-4 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-33	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/CD-until no longer of administrative value	Paper/ Electronic/ CD		<input type="checkbox"/>
15-34	FISCAL-G/L-Year end reports: includes all cash, Expenditures (EXR), Revenues (REV), Vendor detail, 1099 forms & reports, Budget v Actual reports used to show all revenue/expense activity for year	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input type="checkbox"/>
15-35	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"/>
15-36	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"/>

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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
15-37	FISCAL-PAYROLL-Deduction Register/Payroll records. Reports of employees deductions	Paper-10 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-38	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"/>
15-39	FISCAL-PAYROLL-Earnings register. Payroll records. Reports of employees earning	Paper-4 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-40	FISCAL-PAYROLL-Employee Listings, Multiple Listing (ML), Year to Date (YTD), Payroll, register/records. 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	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.	
15-41	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		
15-42	FISCAL-PAYROLL-Leave Register. Sick, vacation reports, payroll records, report of leave taken	4 years after audited	Electronic		<input type="checkbox"/>
15-43	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"/>
15-44	FISCAL-PAYROLL-OPERS 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"/>
15-45	FISCAL-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"/>
15-46	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"/>
15-47	FISCAL-PAYROLL-Worksheets/Records. ERP, HRP, INR signed approval of 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"/>
15-48	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"/>
15-49	FISCAL PAYROLL-Permanent changes/updates. (any changes made to an employee record) i.e. deductions, contributions	Paper-10 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>

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15-50	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"/>
15-51	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"/>
15-52	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"/>
15-53	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"/>
15-54	FISCAL-PAYROLL-Time cards & request for leave	Paper-3 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
	<u>Licensing</u>				
15-55	LIC-CIGARETTE LICENSE APPLICATIONS & LICENSES-necessary for retailer/wholesaler to sell cigarettes (ORC 5743.16)	Paper-3 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-56	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 tag, service dog & dangerous dog tags- keep 15 years or until death of dog	Paper/ Electronic		<input type="checkbox"/>
15-57	LIC- DOG WARDEN ANIMAL CLAIMS-original claims filed for compensation for livestock killed and injured by dogs (ORC 955.29)	Paper-5 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-58	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"/>
15-59	LIC-VENDORS LICENSE CASE FILES-includes applications, license and other documents use to allow vendors taxable sales	Paper-10 years, provided audited or until obsolete/superseded Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>

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(local government entity)		(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
	<u>Real Estate</u>				
15-60	REAL-ABATEMENT CASE FILES-includes agreements, applications, work documents, tax incentive review council documents, correspondence, (Form DTE-24) forms	Paper-permanent until microfilmed Electronic-until to longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input type="checkbox"/>
15-61	REAL-ABSTRACT-EXEMPT. Listing of exempt property values by parcel number and taxing district	Paper-permanent until microfilmed Electronic-until no longer admin value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> <i>For Microfilm</i>
15-62	REAL-ABSTRACT-REAL PROPERTY-listing of property values and changes by taxing district used for calculating real property tax	Paper-permanent until microfilmed Electronic-until no longer administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> <i>For Microfilm</i>
15-63	REAL-ABSTRACT-DELINQUENT TAX-listing of all delinquent taxes by taxing district	Paper-permanent until microfilmed Electronic-until no longer administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> <i>For Microfilm</i>
15-64	REAL-ADDERS/REMITTERS-Additions and deductions made to real estate taxes including worksheets	Paper-2 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-65	REAL-ANNEXATION RECORDS-includes petitions, maps, commissioners resolutions and worksheets pertaining to property changings tax districts	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> <i>For Microfilm</i>
15-66	REAL-APPRAISALS-appraisers opinion of value for residential, commercial, industrial, agricultural and new construction, for taxation	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> <i>For Microfilm</i>
15-67	REAL-BOARD OF REVISION CASE FILES-includes: complaint (Form DTE-1), tax year, date filed, parcel number, property record card, market value, hearing notices, affidavits, correspondence, hearing worksheet, decision letters, certified mail confirmation, appeal notifications and correspondence, exhibits, evidence, minutes, board decision letters, stipulation/mediation correspondence findings of the Board	Paper-permanent until microfilmed Electronic until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input type="checkbox"/>
15-68	REAL-BUILDING PERMITS-Received from county, township 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"/>

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15-69	REAL-Current Agricultural Use Value (CAUV) CASE FILES- Includes applications, renewals, work documents, maps, agricultural district files, used in tax value reduction program, soil tables, inspection reports	Paper-6 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-70	REAL-CONVEYANCE FEE FORMS-(taxable & exempt) used to collect tax and information on transfers of real estate & Manufactured homes (Form DTE-100) & (Form DTE-101)	Paper-5 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-71	REAL-DELINQUENT TAX LIST (advertising) 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"/>
15-72	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"/>
15-73	REAL-DESTROYED PROPERTY APPLICATION-used for reduction in real property value due to any loss of value on the property. (DTE form 26)	Paper-6 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-74	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"/>
15-75	REAL- EXEMPT APPLICATIONS- (Tax Incentive) filed by owner to receive exemption from taxation under a tax incentive program. (DTE Form 24)	Paper-5 years after exemption expires, Electronic until no longer of administrative value	Paper/ Electronic		
15-76	REAL- OWNER OCCUPIED DISABLED VETERANS APPLICATION- filed by owner, on owner occupied property meeting requirements to receive a reduction in value. (DTE form 105 I)	Paper- until property has sold or owner has deceased.	Paper		
15-77	REAL- EXEMPT APPLICATION RENEWAL FOR VETERAN AND FRATERNAL ORGANIZATIONS-application filed annually to receive an exemption from real estate taxes. (DTE form 23 V)	Paper- permanent until microfilmed, Electronic- until no longer of administrative value Microfilm- Permanent	Paper/ Electronic/ Microfilm		
15-78	REAL- APPLICATION FOR REMISSION OF PENALTY- filed by owner to remit real property, personal property and manufactured homes late payment penalties. (DTE form 23 A) (ORC 5711.33, 5715.39)	Paper- permanent until microfilmed, Electronic- until no longer of administrative value Microfilm- Permanent	Paper/ Electronic/ Microfilm		
15-79	REAL-EXEMPT LIST, list of all exempt properties, including parcel number and values	Electronic-permanent until converted to microfilm Microfilm-permanent	Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-80	REAL-FORFEITED LANDS & LOTS-listing of delinquent parcels forfeited and/or sold due to lack of bids at Sheriff's sale	Paper-21 years or until microfilmed Electronic-until no longer of administrative value Microfilm-21 years	Paper/ Electronic/ Microfilm		<input type="checkbox"/>

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15-81	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"/>
15-82	REAL-GIS-ORTHOPHOTOS-aerial photographs of county used for compilation of Geographic Information System, to assist in taxation	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input type="checkbox"/>
15-83	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 type="checkbox"/>
15-84	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 type="checkbox"/>
15-85	REAL-HOMESTEAD EXEMPTION CASE FILES- includes applications; initial and continuing, and all supporting documentation, worksheets. Used in tax reduction for owner occupied properties, based on age, income or disability. (DTE form 105 A, DTE form 105 B)	Until property has sold or owner has deceased	Paper		<input type="checkbox"/>
15-86	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"/>
15-87	REAL-OIL AND GAS RETURNS-forms used to show value of return on oil and gas wells (Form DTE-6) & (Form DTE-6A)	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-88	REAL-OIL WELL LIST-listing of locations of all oil wells in county	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-89	REAL-OWNER OCCUPIED REDUCTION APPLICATION-filed by owner, on owner-occupied home to receive a reduction in value. (DTE form 105 C)	Paper-2 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-90	REAL-PLAT BOOK INDEX AND RECORDS-plat maps 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"/> For Microfilm
15-91	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"/>
15-92	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"/>

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Delaware County

Auditor

(local government entity)

(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
15-93	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"/>
	<u>Taxation</u>				
15-94	TAX-BUDGETS-budget appropriations from townships, counties, municipalities, fire districts, schools, libraries	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-95	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"/> For Microfilm
15-96	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"/>
15-97	TAX-CERTIFICATE OF ESTIMATED RESOURCES- Upon examinations 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 Remaining copy until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-98	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"/>
15-99	TAX-INHERITANCE TAX-applications for consent to transfer property, used in sale of deceased property. (Form 12)	Paper-5 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-100	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"/>
15-101	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"/>
15-102	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"/>
15-103	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"/>

Section E: RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Page of
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.

Delaware County (local government entity)		Auditor (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
15-104	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"/>
15-105	TAX-MANUFACTURED HOMES (FORM DTE 55) ELECTION-request for MH 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"/>
15-106	TAX-PENALTY REMISSIONS (FORM DTE 23 A)-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"/>
15-107	TAX-PERSONAL PROPERTY-Permit for extension of time to file. (Form 993-A). 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"/>
15-108	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"/> For Microfilm
15-109	TAX-PERSONAL PROPERTY-TAX RETURNS-filed by taxpayer, including name address, value and tax due ORC 5711.11	Paper-10 years, provided audited Electronic-until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-110	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"/>
15-111	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 checked="" type="checkbox"/> For Microfilm
15-112	TAX-PERSONAL PROPERTY-Delinquent tax list (advertising) listing of all delinquent tax payers exceeding \$100 in taxes due	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-113	TAX-PERSONAL PROPERTY-Assessment certificates- (Form 904-A). Issued by Ohio Dept. 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"/>
15-114	TAX-PERSONAL PROPERTY-TAX LIST & Duplicate-listing by tax district name, value, tax rate, tax due, paid and date.	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-115	TAX- REAL ESTATE ABSTRACT- TAX RATES-Listing of tax levies by political subdivision, used in calculating taxes	Electronic-permanent until converted to microfilm Microfilm-permanent	Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm

Section E: RECORDS RETENTION SCHEDULE (RC-2)*See instructions before completing this form.***Delaware County****Auditor**

(local government entity)

(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
15-116	TAX-SETTLEMENTS-(Apportionment sheets) record of distribution of tax receipts to political subdivisions	Paper-permanent until microfilmed Electronic-until no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm
15-117	TAX-SETTLEMENT ADVANCES-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"/>
15-118	TAX-SPECIAL ASSESSMENTS-Record of liens assessed against real property by a public authority to pay costs of public improvements (sewers, lights, 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"/>
15-119	TAX-TEN MILL CERTIFICATES AND SUPPORTING DOCUMENTATION-bond certifications and supporting information for tax purposes ORC 5705.02	Paper-7 years, provided audited Electronic-until no long of administrative value	Paper/ Electronic		<input type="checkbox"/>
15-120	TAX- PUBLIC UTILITY ABSTRACT- listing of utility values, tax rates and taxes levied by taxing district	Paper-permanent until microfilmed Electronic-no longer of administrative value Microfilm-permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> For Microfilm

Permanent records existing solely in electronic format may become inaccessible through media decay and/or hardware/software obsolescence. The Ohio History Connection recommends that digital imaged records of permanent or greater than 10 year retention periods be maintained in either paper or microfilm formats in addition to digital formats.

All audits and audit discrepancies regarding the record titles listed below must be settled before the records may be disposed of.

The retention periods specified are either required by statute or have been determined by acceptable and best practice. Where a lawsuit or agency proceeding is pending, a legal hold on the records is required. Records that may have a bearing on the proceeding should be retained until the legal hold has been removed.

ELECTRONIC MAIL (e-mail) is a format on which records are sent, received and/or drafted using an electronic mailing system. E-mail is not a record series. Instead, each individual e-mail should be evaluated according to its content and retained in accordance with the record series adopted within this or the Delaware County General Schedule.



Ohio History Connection
State Archives of Ohio
Local Government Records Program
800 E. 17th Avenue
Columbus, Ohio 43211-2474
614.297.2553
localrecs@ohiohistory.org
www.ohiohistory.org/lgr

OHIO HISTORY CONNECTION

Page 1 of 2

OCT 29 2018

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: Local Government Unit

Delaware County

Auditor

(Local Government Entity)

(Unit)



George Kaitisa

Auditor

(Signature of Responsible Official)

(Name)

(Title)

(Date)

Section B: Records Commission

Records Commission

740-833-2140

2079 US 23 North, P.O. Box 8006

Delaware

43015

(Telephone Number)

Delaware

(Address)

(City)

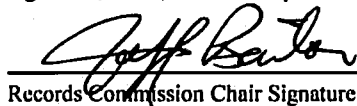
(Zip Code)

(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.

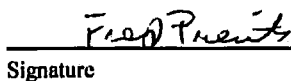


10/19/18

Records Commission Chair Signature

Date

Section C: Ohio History Connection - State Archives



Signature

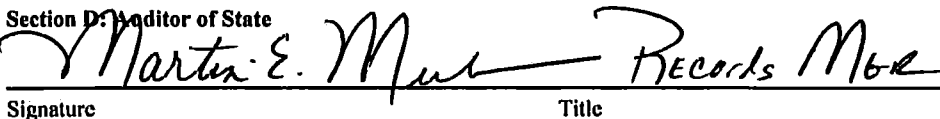
State Archivist

Title

10-31-2018

Date

Section D: Auditor of State



Signature

Title

11-14-18

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.*

(Local Government Entity)

(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
(change) 15-13	Policies and procedures-includes office policies, handbooks, written policies	Permanent	Paper/ Electronic		<input type="checkbox"/>
(change) 15-64	Adders/Remitters Additions and deductions made to real estate, personal property and mobile home taxes – including worksheets	Paper-2 years, provided audited Electronic- until no longer of administrati ve value	Paper/ Electronic		<input type="checkbox"/>
(change) 15-114	Tax List and Duplicate-Real estate, personal property and mobile home listing of tax district, name, value, tax rate, tax due, paid and date	Paper- permanent until microfilmed Electronic- until no longer of administrati ve value Microfilm- permanent	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> (for Microfilm)
(change) 15-63	Tax List and Duplicate-Listing of delinquent real estate and mobile home taxes	Paper- permanent until microfilmed Electronic- until no longer of administrati ve value Microfilm- permanen	Paper/ Electronic/ Microfilm		<input checked="" type="checkbox"/> (for Microfilm)
					<input type="checkbox"/>