



Ohio History Connection  
 State Archives of Ohio  
 Local Government Records Program  
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OHIO HISTORY CONNECTION

OCTOBER 26 2023


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)	
	George Kaitsa	County Auditor	10/16/2023
(Signature of Responsible Official)	(Name)	(Title)	(Date)

**Section B: Records Commission**


*See ORC 149.38 – ORC 149.412 for Records Commission information*

Delaware County Records Commission			740-833-2140
			(Telephone Number)
2079 U.S. Highway 23 N, 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.

	10/25/2023
Records Commission Chair Signature	Date

**Section C: Ohio History Connection - State Archives**

	Government Records Archivist	11/13/2023
Signature	Title	Date

**Section D: Auditor of State**

	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

(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
23-01	ADM-Annual Budgets-Annual operating budgets for office	3 years	Paper		<input type="checkbox"/>
23-02	ADM-Application for Employment-Applications for general employment	6 years after date of receipt	Paper		<input type="checkbox"/>
23-03	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"/>
23-04	ADM-Bids and Proposals-Unsuccessful-Bids not awarded	Paper/Electronic -2 years after contract awarded	Paper, Electronic		<input type="checkbox"/>
23-05	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"/>
23-06	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"/>
23-07	ADM-Elected Official Bonds-Issued by bonding or surety company in the name of the elected official	10 years after bond expires	Paper		<input type="checkbox"/>

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23-08	ADM-Indigent Solder 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"/>
23-09	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"/>
23-10	ADM-Personnel Files-Application, resume, earnings, hob 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"/>
23-11	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"/>
23-12	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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23-13	<b>ADM-Time Cards or Sheets</b> -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 type="checkbox"/>
23-14	<b>ADM-Policies and Procedures</b> -Includes office policies, handbooks, and written policies	Paper/Electronic -Permanent	Paper, Electronic	Sec. 117.26 O.R.C	<input checked="" type="checkbox"/>
23-15	<b>ADM-Weights and Measures Inspections</b> -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"/>
23-16	<b>ADM-Working Papers and Duplicate Copies</b> -Copies of all work papers, fiscal, real estate, licensing, administration and tax	Until no longer of administrative value	Paper		<input type="checkbox"/>
23-17	<b>ADM-Income Tax Reconciliations/School and Municipal</b> -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 checked="" type="checkbox"/> (Permanent)
<b>Fiscal</b>					
23-18	<b>FISCAL-Bond Registers and Records</b> -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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23-19	<b>FISCAL-G/L-Auditor/Treasurer Balancing Report</b> -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"/>
23-20	<b>FISCAL-G/L-Comprehensive Annual Financial Report &amp; Single Audit Report</b>	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/> (Permanent)
23-21	<b>FISCAL-Audit Reports</b> -IRS, Federal, internal, management letters	Paper-10 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-22	<b>FISCAL-Financial Statements for County Agencies</b> -Health District, Preservation Parks	Paper-5 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-23	<b>FISCAL-Furtherance of Justice Reports</b> -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"/>
23-24	<b>FISCAL-G/L-Form 6/Depository Report</b> -Tax revenues received 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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23-25	<b>FISCAL-G/L-Inventories/Fixed Asset Reports-</b> 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"/>
23-26	<b>FISCAL-G/L-OPERS Independent Contractor PEDACKN forms</b>	Paper- Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm- Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
23-27	<b>FISCAL-G/L-Journal of Warrants Issued/Check Register/APR-(includes approved commissioner recaps.) Report of all warrants (checks) issued</b>	Paper-4 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-28	<b>FISCAL-G/L-Monthly Checking Account &amp; Auto Clearinghouse (ACH) / Electronic Fund Transfer (EFT) Statements-Financial statement from banks</b>	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-29	<b>FISCAL-G/L-Pay-ins-Receipts from departments paying in cash/checks received</b>	Paper-3 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-30	<b>FISCAL-G/L-Purchase Orders-Verifications to purchase products and services to include any amendments to POs (increases/decreases, etc.)</b>	Paper-5 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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23-31	<b>FISCAL-G/L-Request for Taxpayer ID and Certificates-W-9</b>	Paper/Electronic -Until superseded or abolished	Paper, Electronic		<input type="checkbox"/>
23-32	<b>FISCAL-G/L-Transfers</b> -(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"/>
23-33	<b>FISCAL-Unclaimed Funds Records</b> -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"/>
23-34	<b>FISCAL-G/L-Vouchers/Invoices/Batch Distribution</b> -Backup documentation of warrants	Paper-4 years provided audited Electronic-Until no longer of administrative use	Paper, Electronic		<input type="checkbox"/>
23-35	<b>FISCAL-G/L-Warrants</b> -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"/>
23-36	<b>FISCAL-G/L-Year End Reports</b> -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 checked="" type="checkbox"/> (Permanent)

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23-37	<b>FISCAL-PAYROLL-Check Register/Direct Deposit</b> -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"/>
23-38	<b>FISCAL-PAYROLL-Contribution Register/Payroll Records</b> -Reports of employee contributions	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-39	<b>FISCAL-PAYROLL-Deduction Register</b> -Reports of employees deductions	Paper-10 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-40	<b>FISCAL-PAYROLL-Distribution Register</b> -Report of payroll postings	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-41	<b>FISCAL-PAYROLL-Earnings Register</b> -Reports of employees earnings	Paper-4 years provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-42	<b>FISCAL-PAYROLL-Employee Listings, Multiple Listing (ML), Year to Date (YTD), Earnings Register Report (ERP), History Register Report (HRP)</b> -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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23-43	<b>FISCAL-PAYROLL-Income Tax Returns-</b> 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"/>
23-44	<b>FISCAL-PAYROLL-Leave Register-Sick,</b> vacation reports, reports of leave taken	4 years after audited	Electronic		<input type="checkbox"/>
23-45	<b>FISCAL-Ohio Bureau of Employment Services</b> <b>Records-</b> 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"/>
23-46	<b>FISCAL-PAYROLL-OPERS Forms-</b> 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"/>
23-47	<b>FISCAL-PAYROLL-OPERS Forms-</b> 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"/>
23-48	<b>FISCAL-PAYROLL-Pay Register-</b> 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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23-49	<b>FISCAL-PAYROLL-Worksheets/Records-ERP</b> , 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"/>
23-50	<b>FISCAL-PAYROLL-Period Register</b> -Report of pay for employees	Paper-4 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-51	<b>FISCAL-PAYROLL-Permanent Changes/Updates</b> -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"/>
23-52	<b>FISCAL-PAYROLL-OPERS Systems Reports</b> - 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"/>
23-53	<b>FISCAL-PAYROLL-Year End Reports</b> -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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23-54	<b>FISCAL-PAYROLL-W-2</b> -IRS forms showing employee wages	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input type="checkbox"/>
23-55	<b>FISCAL-PAYROLL-W-4 and IT-4</b> -Federal and State tax withholding forms	Paper-4 years after the due date of employees tax return or if superseded by new form. Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-56	<b>FISCAL-PAYROLL-Time Cards &amp; Requests for Leave</b>	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>

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23-57	<b>FISCAL-Financial Fund Trial Balances</b> -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"/>
<b>Licensing</b>					
23-58	<b>LIC-Cigarette License Applications &amp; Licenses</b> -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"/>
23-59	<b>LIC-Dog License Application</b> -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"/>
23-60	<b>LIC-Dog Warden Animal Claims</b> -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	Paper, Electronic		<input type="checkbox"/>

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		administrative value			
23-61	<b>LIC-Kennel License Application</b> -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"/>
23-62	<b>LIC-Vendors License Case Files</b> -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"/>
23-63	<b>LIC-Junkyard Licenses</b> -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"/>
	<b><u>Real Estate</u></b>				
23-64	<b>REAL-Abatement Case Files</b> -Includes agreements, applications, work documents, tax incentive review council documents, correspondence.	Paper-Permanent until microfilmed Electronic-Until no longer of administrative value Microfilm-Permanent	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/> (Permanent)
23-65	<b>REAL-Exempt Abstract</b> -Listing of exempt property value by parcel number and taxing district	Paper-Permanent until microfilmed Electronic-Until	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/> (Permanent)

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		no longer of administrative value Microfilm-Permanent			
23-66	<b>REAL-Real Property Abstract</b> -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"/> (Permanent)
23-67	<b>REAL-Delinquent Tax List and Duplicate</b> -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"/> (Permanent)
23-68	<b>REAL-Adders/Remitters</b> -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"/>
23-69	<b>REAL-Annexation Records</b> -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"/> (Permanent)
23-70	<b>REAL-Appraisals</b> -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"/>

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23-71	<b>REAL-Board of Revision Minutes</b> -Official copy or electronic recording 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"/>  (Permanent)
23-72	<b>REAL-Board of Revision Notices of Appeals</b> -Notification that an appeal will be made by property owners concerning the final determination of the value of 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"/>
23-73	<b>REAL-Board of Revision Tax Complaints</b> -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"/>
23-74	<b>REAL-Building Permits</b> -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"/>
23-75	<b>REAL-Current Agricultural Use Value (CAUV) Case Files</b> - 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"/>
23-76	<b>REAL-Conveyance Fee Forms (Form DTE-100, Form DTE-100EX, and Form DTE-101)</b> -Used	Paper-5 years, provided	Paper, Electronic		

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	to collect tax and information on transfers of real estate and manufacture homes	audited Electronic-Until no longer of administrative value			<input type="checkbox"/>
23-77	<b>REAL-Delinquent Tax List</b> -List created to advertise parcels per Ohio Revised Code, certificates (ORC 5721.13)	Electronic- Permanent until converted to microfilm, Microfilm- Permanent	Electronic, Microfilm		<input checked="" type="checkbox"/> (Permanent)
23-78	<b>REAL-Delinquent Lands Sold</b> -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"/>
23-79	<b>REAL-Destroyed Property Application</b> -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"/>
23-80	<b>REAL-Exempt Applications</b> -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"/>
23-81	<b>REAL-Tax Incentive Exempt Applications</b> - 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"/>
23-82	<b>REAL-Owner Occupied Disabled Veterans Application</b> -Filed by owner on owner	Paper-Until property has	Paper		<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
	occupied property meeting requirements to receive a reduction in value (Form DTE-105I)	sold or owner has deceased			
23-83	<b>REAL-Application for Remission of Penalty-</b> 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"/>
23-84	<b>REAL-Exempt List-</b> List of all properties, including parcel number and values	Electronic- Permanent until converted to microfilm Microfilm- Permanent	Electronic, Microfilm		<input type="checkbox"/>
23-85	<b>REAL-Forfeited Lands and Lots-</b> 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"/>
23-86	<b>REAL-Forestry Program Case Files-</b> 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"/>
23-87	<b>REAL-GIS-Orthophotos-</b> 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"/> (Permanent)
23-88	<b>REAL-GIS-Planimetric Maps-</b> Original base maps of county to assist with property valuation and taxation	Paper- Permanent until microfilmed Electronic-Until	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/> (Permanent)

## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

See instructions before completing this form.

Delaware County

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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
		no longer of administrative value Microfilm-Permanent			
23-89	<b>REAL-GIS-Topographic Maps</b> -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"/> (Permanent)
23-90	<b>REAL-GIS-Geographic Information System (GIS)</b> -Mapping system used to capture, store, manipulate, analyze, manage and present types of geographic data	Until superseded, continually updated	Electronic		<input type="checkbox"/>
23-91	<b>REAL-Homestead Exemption Case Files</b> -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"/>
23-92	<b>REAL-Informal Review Case Files</b> -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"/>
23-93	<b>REAL-Oil and Gas Returns</b> -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 type="checkbox"/>
23-94	<b>REAL-Oil Well List</b> -Listing of locations of all oil wells in the county	Paper-Permanent until microfilmed Electronic-Until no longer of administrative	Paper, Electronic, Microfilm		<input type="checkbox"/>

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		value Microfilm- Permanent			
23-95	<b>REAL-Owner Occupied Reduction Application</b> -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"/>
23-96	<b>REAL-Plat Book Index and Records</b> -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"/> (Permanent)
23-97	<b>REAL-Property Record Cards</b> -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"/>
23-98	<b>REAL-Property Splits</b> -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"/>
23-99	<b>REAL-Receipt Books/Cash Register Receipts</b> -Written for copies and transfer fees	Paper-3 years, provided audited Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-100	<b>REAL-Abstract of Indebtedness</b> -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	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/> (Permanent)

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		administrative value Microfilm- Permanent			
23-101	<b>REAL-Transfers of Affidavits</b> -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"/>
23-102	<b>REAL-Residential Rental Property Applications</b> -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"/>
	<b>Taxation</b>				
23-103	<b>TAX-Budgets</b> -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"/>
23-104	<b>TAX-Budget Commission Records</b> -Resolutions, transcripts	Paper- Permanent until microfilmed Electronic-Until no longer of administrative	Paper, Electronic, Microfilm		<input type="checkbox"/>

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		value Microfilm- Permanent			
23-105	<b>TAX-Composite Reduction Factors</b> -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"/>
23-106	<b>TAX-Certificate of Estimated Resources</b> -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"/>
23-107	<b>TAX-Election Certificates</b> -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"/>
23-108	<b>TAX-Inheritance Tax</b> -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"/>
23-109	<b>TAX-Inheritance Tax Case Files</b> -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"/>
23-110	<b>TAX-Inheritance Tax Charges</b> -(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"/>

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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
23-111	<b>TAX-Inheritance Tax Determinations</b> -(ET Form 8) Listings and reports	Paper-5 years after last entry Electronic-Until no longer of administrative value	Paper, Electronic		<input type="checkbox"/>
23-112	<b>TAX-MANUFACTURED HOMES-License Applications</b> -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"/>
23-113	<b>TAX-MANUFACTURED HOMES-Value Abstract</b> -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"/>
23-114	<b>TAX-MANUFACTURED HOMES-Election (Form DTE-55)</b> -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"/>
23-115	<b>TAX-Penalty Remissions (Form DTE-23A)</b> -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"/>
23-116	<b>TAX-PERSONAL PROPERTY-Form 993-A</b> -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	Paper, Electronic		<input type="checkbox"/>

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		administrative value			
23-117	<b>TAX-PERSONAL PROPERTY-Value Abstract-</b> 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"/>  (Permanent)
23-118	<b>TAX-PERSONAL PROPERTY-Tax Returns-</b> 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"/>
23-119	<b>TAX-PERSONAL PROPERTY-Certificate of Advance Tax Payment (Form 903-A)-</b> 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"/>
23-120	<b>TAX-PERSONAL PROPERTY-Delinquent Duplicate-</b> 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"/>  (Permanent)
23-121	<b>TAX-PERSONAL PROPERTY-Delinquent Tax List-</b> Advertising listing of all delinquent taxpayers exceeding \$100 in taxes due	Paper- Permanent until microfilmed Electronic-Until no longer of administrative	Paper, Electronic, Microfilm		<input checked="" type="checkbox"/>  (Permanent)

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		value Microfilm- Permanent			
23-122	<b>TAX-PERSONAL PROPERTY-Assessment Certificates (Form 904-A)</b> -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"/>
23-123	<b>TAX-Tax List and Duplicate</b> -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"/>  (Permanent)
23-124	<b>TAX-Real Estate Abstract Tax Rates</b> -Listing of tax levies by political subdivision, used in calculating taxes	Electronic- Permanent until microfilmed Microfilm- Permanent	Electronic, Microfilm		<input checked="" type="checkbox"/>  (Permanent)
23-125	<b>TAX-Settlement Apportionment Sheets</b> - 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"/>
23-126	<b>TAX-Certificate of Advance Tax Payment (Form 903 A)</b> -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"/>



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23-127	<b>TAX-Special Assessments</b> -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"/>
23-128	<b>TAX-Ten Mill Certificates and Supporting Documentation</b> -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"/>
23-129	<b>TAX-Public Utility Abstract</b> -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"/>
23-130	<b>TAX-Political Subdivision Bond Records</b> - 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	Paper, Electronic		<input type="checkbox"/>

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		Refunding Issue has been retired Electronic-Until no longer of administrative value			
23-131	<b>TAX-Property Tax Valuation Report by School District (Form DTE-13)</b> -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"/>
23-132	<b>TAX-Tax Increment Financing Resolutions-</b> 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