



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

APR 23 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

RECEIVED

MAY 23 2018

DELAWARE COUNTY
 RECORDS CENTER

Section A: Local Government Unit

Delaware County

Treasurer

(local government entity)

(unit)

Jon Peterson

County Treasurer

(signature of responsible official)

(name)

(title)

(date)

3.13.18

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.

Jeff Bentler

4/18/2018

Records Commission Chair Signature

Date

Section C: Ohio History Connection - State Archives

Irene Pinski

Signature

State Archivist

Title

4-26-2018

Date

Section D: Auditor of State

Martin E. March

5-7-18

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MAR 14 2018

DELAWARE COUNTY
 RECORDS CENTER

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

See instructions before completing this form.

Delaware County Treasurer

Treasurer

(local government entity)

(unit)

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

(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
18-01	Adders and Remitters – When the Auditor’s office adds or remits a figure pertaining to Mobile Homes, Real Property and Personal Property.	1 year in house No RC-3 required	Paper		<input type="checkbox"/>
18-02	Address Change Forms – Request by taxpayers to change their mailing address.	3 years	Paper		<input type="checkbox"/>
18-03	Advanced Payment Certificates – 1 st half-2 nd half payment on Mobile Home/Personal Property- Contains duplicate copies of advanced payment receipts for taxes showing name and address of property owner, taxing district, kind of property, assessment rate, taxable value assessment, and date paid.	3 years	Paper		<input type="checkbox"/>
18-04	Automated Clearing House (ACH) Warrants disbursed to county’s checking account. Treasurer receives electronic report from bank, which is used to redeem warrants.	3 years provided audited by Auditor of State. Paper printed as needed maintained until no longer of administrative value.	Paper/ Electronic		<input type="checkbox"/>
18-05	Auto sweeps- Money that is swept into County investments to earn interest on funds (list of securities).	Until audited by the Auditor of State	Paper		<input type="checkbox"/>
18-06	Bankruptcy- Documentation of persons or corporations unable to pay debts as they fall due in the usual course of business.	7 years after audited by the Auditor of State Electronic- until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
18-07	Cash Post Report- Real Personal Property, Mobile Home, Daily Records of taxes collected. Includes: date, account, or parcel number, amount paid, stub number, special assessments and project number.	3 years after audited by the Auditor of State	Paper		<input type="checkbox"/>
18-08	Checks- All types of checks received for deposit at the County Treasurer’s office.	Paper copy of check retained 30 days after scanned. Scans forwarded to local bank. At the end of each month local bank sends County Treasures a CD with images of all scans	Paper copy shredded after 30 days. No RC- 3 form required. CD retained for 3 years after audited by the Auditor of State		<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

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

See instructions before completing this form.

Delaware County Treasurer

Treasurer

(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
18-09	Conveyance Forms- (Transfers slips) Contains date of deed, taxing district, grantor, grantee, volume and page number of plat book, parcel number, lot number, total value for taxation, and transfer fee paid.	Until audited by the Auditor of State. County Auditor maintains forms for 5 yrs provided audited by Auditor of State	Paper		<input type="checkbox"/>
18-10	Delinquent Contracts- Contracts established for Delinquent Taxes owned with taxpayer.	2 years after taxes are paid in full and provided audited by the Auditor of State	Paper		<input type="checkbox"/>
18-11	Dissolutions of Corporations- A form letter notifying the County Treasurer that a business has been dissolved. The business also notifies the Secretary of State by letter.	4 years provided audited by the Auditor of State. Secretary of State maintains form letter as permanent	Paper		<input type="checkbox"/>
18-12	Electronic Fund Transfers- Electronic Financial Transactions. (EFT)	Until audited by the Auditor of State. Paper shredded once audit is complete. Electronic deleted after audit is complete. No RC-3 required	Paper/ Electronic		<input type="checkbox"/>
18-13	Electronic Transfers/Direct Deposit Pay-Ins	Until audited by the Auditor of State. Paper shredded once audit is complete. Electronic deleted once audit is complete. No RC-3 required	Paper/ Electronic		<input type="checkbox"/>
18-14	Estate Tax Records (Inheritance Tax Receipts) - Contains a record of Estate Tax payments showing decedents taxing district, value of the estate, amount taxable, assessment, and date tax certified and paid.	5 years after last assessment is paid. Provided audited by the Auditor of State	Paper/ Electronic		<input type="checkbox"/>
18-15	Financial Daily Reports- Contains copies of Treasurer's daily financial statements to County Auditor. Daily Balance Sheet- (working copy for FORM 6) - Contains copy of Treasurer's daily statement of transactions to County Auditor. States cash balance at beginning of day, receipts and disbursements during the day, and balance at the end of the day.	3 years after audited by the Auditor of State Electronic- until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>

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See instructions before completing this form.

Delaware County Treasurer (local government entity)		Treasurer (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
18-16	Forfeitures and Foreclosures- Contains lists of land certified as tax delinquent which have been foreclosed or forfeited to the state. Shows year certified delinquent, landowner, taxing district, description of land, acreage, lot number, parcel number, year's delinquent, assessment, penalties, interest, total tax due, and date forfeited or foreclosed.	Treasurer office maintains a copy of the front page of the complaint six months or until case is closed, whichever is longer. Prosecutor's office maintains files permanently	Paper		<input type="checkbox"/>
18-17	Invoices (paid)	Original sent to County Auditor Office copy keep 3 years	Paper		<input type="checkbox"/>
18-18	Military Personnel Extension Applications- Application for the extension of real estate and/or manufactured home taxes for members of the Armed Forces of the United States who have been called to active or other duty.	1 year after expiration or default	Paper		<input type="checkbox"/>
18-19	Monthly Investment Report- Report of Obligation and Securities for the County.	3 years provided audited by Auditor of State Electronic- until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
18-20	Monthly Statement of Financial Brokers	3 years provided audited by the Auditor of State. Electronic- until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>
18-21	Monthly Transfers- Contains original orders from Auditor to Treasurer to transfer funds. Shows date of order and number, fund debited, fund credited, amount, date to be transferred, and signature of Auditor.	3 years provided audited by Auditor of State.	Paper		<input type="checkbox"/>
18-22	Oath of Office for Elected Officials- Records documenting an elected official's capacity to serve from select county offices and area local governments.	2 years after leaving office	Paper		<input type="checkbox"/>
18-23	Officials Bonds of County Clerks and Trustees- 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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Delaware County Treasurer (local government entity)		Treasurer (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
18-24	Pay-Ins-Contains a record of fees paid into the County Treasury. Shows date, by whom paid, and total paid.	Until audited by the Auditor of State	Paper		<input type="checkbox"/>
18-25	Payroll Records- Copies held by appointing authority.	Office copy 3 years provided audited by the Auditor of State. Original maintained by County Auditor as permanent	Paper		<input type="checkbox"/>
18-26	Purchase Orders/Request forms-(Office Copy)	2 years provided audited by Auditor of State	Paper		<input type="checkbox"/>
18-27	Real Property Daily Detail and Cash Reports- Contains date, parcel number, amount paid, stub number, special assessments project number, and year to date reports.	3 years provided audited by Auditor of State	Paper		<input type="checkbox"/>
18-28	Receipt Books (Cigarette, Vendors, Personal Property, and Real Estate) copy of originals issued for payments of fees.	2 years provided audited by Auditor of State	Paper		<input type="checkbox"/>
18-29	Settlements: Summary of charges, Real, Personal, and Mobile Home records, Treasurer's semi-annual Settlements with taxing districts showing real and personal taxes collected and credited collections from other sources, and amount debited.	2 years provided audited by the Auditor of State	Paper		<input type="checkbox"/>
18-30	Tax Duplicates (Delinquent Personal Tax) Contains list of persons, owing delinquent personal property taxes. Each tax states year, name, and address of property owner, tax, penalties, total due, and date paid.	Auditor maintains records on Z drive. Treasure needs permission to access. Treasurer has no control on retention	Electronic		<input type="checkbox"/>
18-31	Tax Duplicates (Personal Property Current) -- Contains list of persons owing personal property tax. Each tax states: property value, assessment, penalty, tax due, and date paid.	Auditor maintains records on Z drive. Treasure needs permission to access. Treasurer has no control on retention	Electronic		<input type="checkbox"/>
18-32	Tax Duplicates (Mobile Home)- Contains a list of Mobile Homes showing trailer registration number, owners name, address of court or park. Each tax shows tax, penalty and date paid.	Auditor maintains records on Z drive. Treasure needs permission to access. Treasurer has no control on retention	Electronic		<input type="checkbox"/>

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See instructions before completing this form.

Delaware County Treasurer

Treasurer

(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
18-33	Tax Duplicate- Real Estate (Duplicate of Real Property) Contains list of taxes assessed against real property within the county showing property owner, range, township, section, acreage, parcel number, value of property, tax delinquency, and date paid. It also contains record of special assessments, nature of public improvement, assessment and record of exempted real property value.	Auditor maintains records on Z drive. Treasure needs permission to access. Treasurer has no control on retention	Electronic		<input type="checkbox"/>
18-34	Tax Stubs- Treasurer's copy of receipts for all taxes paid. Shows date, name, type of tax, amount of tax, penalty, and total paid.	3 years provided audited by Auditor of State	Paper		<input type="checkbox"/>
18-35	Year to date report- for Real, Personal Property, and Mobile Home showing payment received for each parcel or account for different periods of the year.	3 years after audited by the Auditor of State	Electronic		<input type="checkbox"/>
18-36	Form 6: Daily balancing sheets showing any receipts, disbursements, investments, depository, currency, checks, and silver for a single day. Submitted to the Auditor's office daily, acts as a checks and balancing systems.	2 years after audited by the Auditor of State Electronic -until no longer of administrative value	Paper/ Electronic		<input type="checkbox"/>

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.

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.