



Ohio History Connection
 State Archives of Ohio
 Local Government Records Program
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www.ohiohistory.org/lgr

OCTOBER 16 2025

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		Treasurer	
(Local Government Entity)		(Unit)	
	Ken O'Brien	County Treasurer	9/29/2025
(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 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.

	<u>10/16/2025</u>
Records Commission Chair Signature	Date

Section C: Ohio History Connection - State Archives

<u>Amy Hissong</u>	Digitally signed by Amy Hissong Date: 2025.11.07 16:41:13 -05'00'	Government Records Archivist	11/7/2025
Signature		Title	Date

Section D: Auditor of State

<u>Martin E. Meeks</u>	Digitally signed by Martin E. Meeks Date: 2025.11.14 11:49:46 -05'00'	Records Manager	
Signature		Title	Date

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

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

See instructions before completing this form.

(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
TR-1	Adders and Remitters Description: When the Auditor's Office requests an adjustment of a tax charge pertaining to Mobile Homes, Real Property and Personal Property	1 year Until no longer of administrative value.	All Media Types		<input type="checkbox"/>
TR-2	Address Change Forms Description: Request by taxpayers to change their mailing address	3 years	All Media Types		<input type="checkbox"/>
TR-3	Automated Clearing House (ACH) Description: 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	All Media Types		<input type="checkbox"/>
TR-4	Auto Sweeps Description: Money that is swept into the County investments to earn interest on funds (list of securities).	Keep until audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-5	Bankruptcy Description: Documentation of persons or corporations unable to pay debts as they are due in the normal course of business.	7 years after audited by the Auditor of State Electronic until no longer of administrative value.	All Media Types		<input type="checkbox"/>
TR-6	Checks Description: All types of checks received for deposit at the County Treasurer's Office.	Paper copy of check retained 30 day after scanned. Scans forwarded to local bank.	All Media Types		<input type="checkbox"/>

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(Local Government Entity)

(Unit)

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TR-7	Cigarette and Vendor Tax Records Description: Contains record of assessments on sale of cigarettes, showing name of business and licensee and date assessment paid.	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-8	Continuing Education Records Description: Continuing education records required by the state for county treasurers, including but not limited to: biennial education training, public records training, ect.	2 years after term completion, provided audited by the Auditor of State	All Media Types		<input type="checkbox"/>
TR-9	Conveyance Forms (transfer slips) Description: 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 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-10	Daily Statement (Form 6) Description: Listing of daily transactions, provided to the County Auditor, documenting receipts and disbursements (ORC 321.09)	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-11	Delinquent Contracts Description: Contracts established for Delinquent Taxes owed by taxpayer.	2 years after taxes are paid in full and provided audited by Auditor of State	All Media Types		<input type="checkbox"/>

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TR-12	<p>Dissolutions of Corporations</p> <p>Description: A form letter notifying the County Treasurer that a business has been dissolved. The business also notifies the Secretary of State by letter.</p>	<p>4 years provided audited by Auditor of State</p> <p>Secretary of State maintains form letter as permanent.</p>	All Media Types		<input type="checkbox"/>
TR-13	<p>Drafts, Informal Notes and Transient Records</p> <p>Description: Working copies, informal notes, telephone phone messages, duplicate copies, extra copies for temporary convenience and documents which serve to convey information of temporary importance.</p>	Refer to the County General Schedule	All Media Types		<input type="checkbox"/>
TR-14	<p>Electronic Fund Transfer Authorizations</p> <p>Description: Records documenting the electronic exchange or transfer and processing of money from one account to another.</p>	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-15	<p>Electronic Transfers (Direct Deposit Pay-Ins)</p> <p>Description: Documentation of money being paid into an account within the treasury.</p>	Until audited by Auditor of State.	All Media Types		<input type="checkbox"/>
TR-16	<p>Escrow Records</p> <p>Description: Records pertaining to the escrow program for individuals to pay their taxes in installments throughout a fiscal year.</p>	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>

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TR-17	<p>Forfeitures and Foreclosures</p> <p>Description: 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.</p>	<p>Treasurer's Office maintains a copy of the front page of the complaint 6 months or until case is closed whichever is longer. Prosecutors Office maintains files permanently.</p>	All Media Types		<input type="checkbox"/>
TR-18	<p>Investment Records and Financial Brokers Report</p> <p>Description: Records pertaining to County investments in banking/financial institutions.</p>	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-19	Invoices (Paid)	Refer to the County General Schedule	All Media Types		<input type="checkbox"/>
TR-20	<p>Military Personnel Extension Applications</p> <p>Description: 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.</p>	1 year after expiration or default	All Media Types		<input type="checkbox"/>
TR-21	<p>Monthly Transfers</p> <p>Description: 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.</p>	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>

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TR-22	Oath of Office for Elected Officials Description: Records documenting an elected official's capacity to serve from select county offices and area local governments.	2 years after leaving office	All Media Types		<input type="checkbox"/>
TR-23	Pay Ins Description: Contains record of fees paid into the County Treasury. Show date, by whom paid, and total paid.	Until audited by the Auditor of State	All Media Types		<input type="checkbox"/>
TR-24	Payroll Records Description: Copies held by appointing authority.	Office Copy 1 year provided audited by the Auditor of State. Original maintained by County Auditor as permanent.	All Media Types		<input type="checkbox"/>
TR-25	Prorated Tax Records (Foreclosure Related) Description: Documentation transferring money paid for taxes as a part of the next pay cycle due to overpayment as mandated by court for foreclosure proceedings.	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-26	Purchase Orders/Request Description: Purchase orders and request forms	Refer to the County General Schedule	All Media Types		<input type="checkbox"/>
TR-27	Records of Official's Bonds Description: Bonds carried by elected officials to cover loss of monies for which an elected official is responsible.	10 years after expiration. Appraise for historical value.	All Media Types		<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
TR-28	<p>Real Property Daily Detail and Cash Report</p> <p>Description: Daily record of taxes collected. Contains date, parcel number, amount paid, stub number, special assessments project number, and year to date reports. Treasurer's Office only uses this report to get daily numbers for balancing each day.</p>	3 years provided audited by Auditor of State.	All Media Types		<input type="checkbox"/>
TR-29	<p>Returned Mail (Tax Settlements)</p> <p>Description: Tax settlements sent to taxpayers via mail and returned by the post office as undeliverable.</p>	Until no longer of administrative value.	All Media Types		<input type="checkbox"/>
TR-30	<p>Settlements</p> <p>Description: 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 amounts debited.</p>	2 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-31	<p>Tax Duplicate (Delinquent Personal Tax)</p> <p>Description: Contains list of persons owing delinquent personal property taxes. Each tax states year, name, and address of property owners, tax, penalties, total due, and date paid.</p>	Auditor maintains records on the Z drive. Treasurer needs permission to access, Treasurer has no control on retention.	All Media Types		<input type="checkbox"/>

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TR-32	<p>Tax Duplicate (Personal Property Current)</p> <p>Description: Contains list of persons owing Personal Property Tax. Each tax states: property value, assessments, penalty, tax due, and date paid.</p>	Auditor maintains records on the Z drive. Treasurer needs permission to access, Treasurer has no control on retention.	All Media Types		<input type="checkbox"/>
TR-33	<p>Tax Duplicate (Mobile Home)</p> <p>Description: Contains a list of Mobile Homes showing trailer registration number, owner's name, and address of court or park. Each tax shows tax, penalty, and date paid.</p>	Auditor maintains records on the Z drive. Treasurer needs permission to access, Treasurer has no control on retention.	All Media Types		<input type="checkbox"/>
TR-34	<p>Tax Duplicates – Real Estate (Duplicate of Real Property)</p> <p>Description: 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.</p>	Auditor maintains records on the Z drive. Treasurer needs permission to access, Treasurer has no control on retention.	All Media Types		<input type="checkbox"/>
TR-35	<p>Tax Lien Sales (Mail Receipts)</p> <p>Description: Records and acknowledgements of Certified Mail Receipts, Certified Delivery Receipts, and Unclaimed Certified Letters to tax payer.</p>	5 years provided audited by the Auditor of State	All Media Types		<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
TR-36	Tax Stubs, Receipts, and Reports Description: Treasurer's copy of receipts for all taxes paid. Generally shows date, name, type of tax, amount of tax, penalty and/or interest (if any), and total paid. Includes summarizing reports.	3 years provided audited by Auditor of State	All Media Types		<input type="checkbox"/>
TR-37	Year to Date Report Description: For Real, Personal Property, and Mobile Home showing payment received for each parcel or account for different periods of the year.	3 years provided audited by the Auditor of State. Treasurer's Office only prints the final posting page to put with Real Estate stubs after balancing each day.	All Media Types		<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

