



## County Treasurer's (TR) – Annual Conference 2024

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## Overview



**Check out the design for the new IARA building  
going in downtown Indianapolis  
in 2026!**

- Retention Schedules & Record Series
- If you can Destroy Records...
- Question & Answer

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# County / Local Records Analyst



**Madison Young**

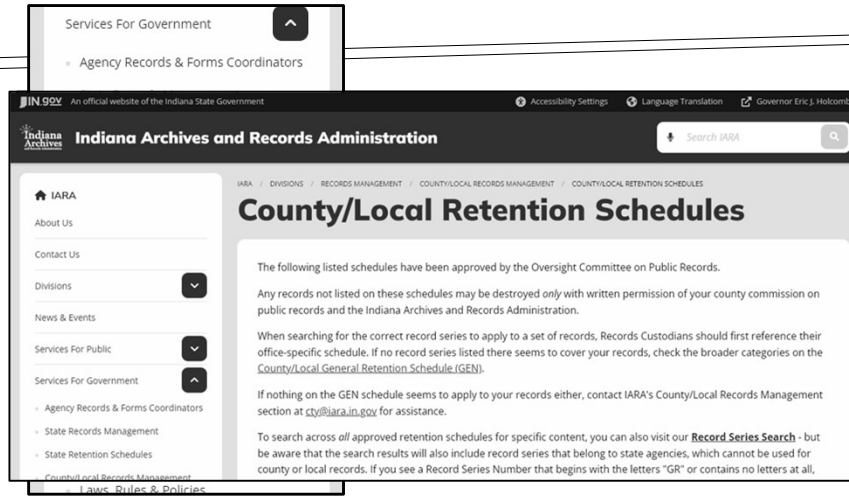
- Assist county/local govt offices with their records among many other tasks!
- Partner with Amy C on presentations & education
- County/local retention schedule history project
- Help lead monthly Chats and taskforces to update schedules
- Secretary, Oversight Committee on Public Records (OCPR)
- Answer your RM questions!

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# Retention Schedules & Record Series

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# Where to find retention schedules



IARA's website ([in.gov/iara](http://in.gov/iara))  
 Services for Government >  
 County/Local Retention  
 Schedules

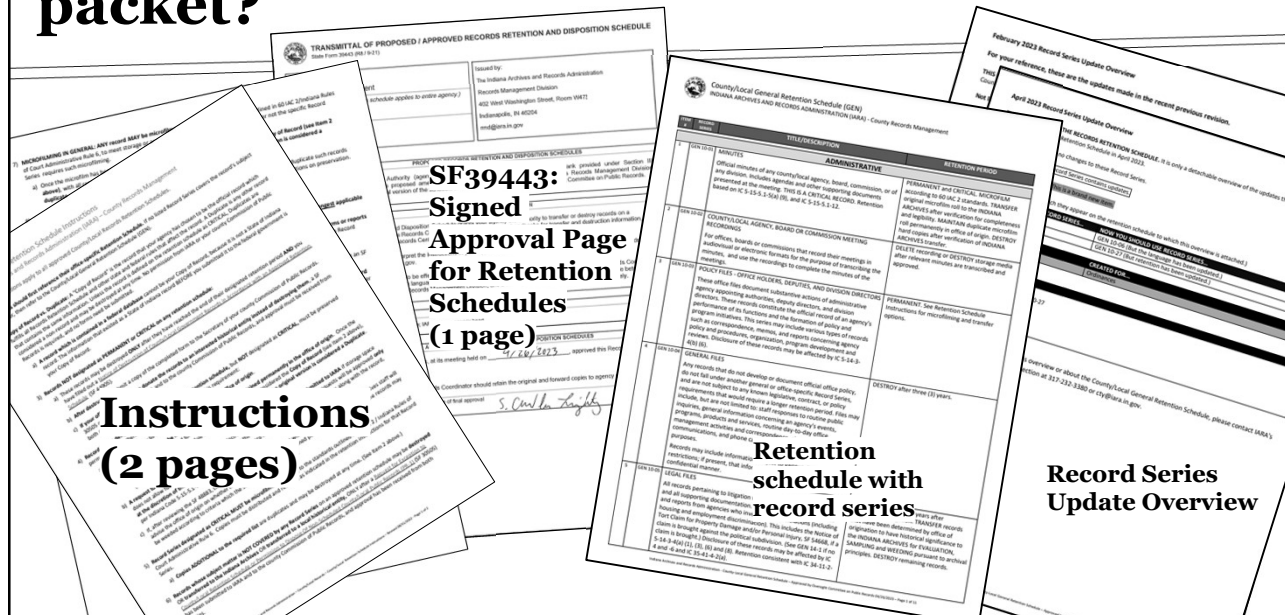
Or

Email IARA's Records  
 Management staff  
[cty@iara.in.gov](mailto:cty@iara.in.gov)

All retention schedules can be found on the [IARA website](http://iara.in.gov)

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# What makes up a retention schedule packet?



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# Retention Schedules (2)

## 1. Office-specific

lists all the record series that belong to a general function of county or local government, rather than any specific county, city, or other political subdivision.

So, the County Treasurer (TR) retention schedule applies to all treasurer's offices at the county/local level in the state of Indiana, the Local Health Dept. retention schedule applies to all local health depts. in the state of Indiana, etc.

## 2. County/Local General

contains broad and common record series that can apply to **all** units of county or local government. Those record series should only be used, however, if there isn't an applicable record series on the specific retention schedule for your type of government office.

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# Record Series

**Record Series** includes a **Number #**, **Title & Description**, and **Retention & Disposition** instructions

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
2	CL 10-17	BAIL AGENT LICENSE/POWER OF ATTORNEY Retention based on IC 27-10-3.	DESTROY three(3) years after expiration of license.

Record Series Number | Record Series Title and Description\* | Retention Period and Disposition Instructions

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# Retention Periods

## Retention period instructions may include:

1. Information on how long the records need to remain
2. What finally happens to your records after their retention period is over

## Examples:

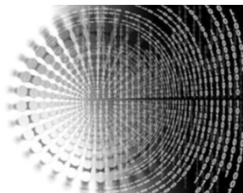
PERMANENT, PERMANENT  
& CRITICAL,  
DESTROY/DELETE, RETAIN, etc.

RETENTION PERIOD	
KEY	DESTROY three (3) years after expiration of license.

Retention Period and Disposition Instructions

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# Electronic Records



- SAME record keeping requirements as paper records, doesn't matter the media and format, it's about the content or type of information.
- **Handbook, pages 23-26**, OCPR Policies 20-01 and 20-02, Electronic Records Guidelines, Retaining Email Records – Quick Reference, Recommended Capabilities for Electronic Recordkeeping Systems
- To find these ER publications/policies, check IARA's Website, [iara.in.gov](http://iara.in.gov)
- **2 Electronic Records Archivists – Anna Lucas and Kalita Lopez! Contact them at [erecords@iara.in.gov](mailto:erecords@iara.in.gov)**

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## When it says, “DESTROY” or NON-PERMANENT records

**If a record series says “DESTROY” on the retention period, these are non-permanent records, and they may be kept in ANY format or media.**

- One format may be better than another for **easy access**; one medium may be better than another at **preserving** records for a long time.
- The order of importance is the other way around: **how long you are required to keep a record should be one of the first things you consider when you're choosing the best media and formats to balance your access and preservation requirements.**

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## PERMANENT or CRITICAL records

•**Records marked PERMANENT:** Only one Copy of Record is required to exist, but IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy. You can digitize in addition to microfilming or keeping the paper, but it is *not* a best practice to only keep a digital copy of permanent records.

•Any records marked **PERMANENT AND CRITICAL:** It is a best practice to microfilm records marked PERMANENT AND CRITICAL. You can digitize *in addition* to filming, but IARA does not recommend maintaining these records in electronic-only format.

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# REMEMBER...

**When trying to locate the correct record series for a record...**

**First**, always look at your *office-specific* retention schedule  
County Treasurer (TR)

**Second**, look at the *GEN* retention schedule

**Third**, reach out to *IARA* (me) for help!

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## Office-Specific: County Treasurer (TR)

INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) – County/Local Records Management County Treasurer Retention Schedule (TR)			
ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
1	TR 10 01	PROPERTY TAX DUPLICATES Records may include but are not limited to Form 9 (Tax Duplicate), Form 63 (Ditch Duplicate), Form 63M (Ditch Duplicate for Maintenance Assessments), and Delinquent Tax Duplicates (through 1876; now obsolete), or their substitutes.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
2	TR 22 01	DELINQUENT PROPERTY TAX JUDGMENTS Records may include but are not limited to Form 74T (Treasurer's Record of Delinquent Personal Property Tax and Judgment Docket) or its substitutes.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
3	TR 22 02	PROPERTY TAX SALE RECORDS Records may include but are not limited to Form 137 (Tax Sale Record) or its substitutes.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
4	TR 10 02	PROPERTY TAX RETURN, DEMAND, NOTICE, AND PAYMENT RECORDS Records may include but are not limited to Form 18 (Real Estate Tax Statement/Receipt), Form 18CD (Consevanancy District Tax Statement/Receipt), Form 18P (Personal Property Tax Statement/Receipt), Form 18TJ (Personal Property Tax Judgment/Receipt), Form 63A Drainage Maintenance Tax Statement/Receipt, Form 135 (Mobile Home Tax Statement/Receipt), Form 137B (Statement of Costs Paid on Tax Sale Property), Form 143 (County Treasurers Record of Demands for Payment of Delinquent Personal Property), Levies on and Sales of Personal Property, Certification to Clerk of Circuit Court, Record of Notice Precedent to Executions, and Form 143B (Demand Notice, Personal Property Taxes).	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

- This Retention Schedule has only eight (8) items.
- Last approved in February 2022.
- TR is applicable to **ALL** Treasurer's Offices.

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# County/Local General Retention Schedule (GEN)

County/Local General Retention Schedule (GEN)  
INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) - County Records Management

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
<b>ADMINISTRATIVE</b>			
1	GEN 10-01	MINUTES Official minutes of any county/local agency, board, commission, or of any division. Includes agendas and other supporting documents presented at the meeting. THIS IS A CRITICAL RECORD. Retention based on IC 5-15-5.1-9(a) (9), and IC 5-15-5.1-12.	PERMANENT and CRITICAL according to 6A... original... completeness... office of origin. DESTROY after verification of INDIANA... transfer.
2	GEN 10-02	COUNTY/LOCAL AGENCY, BOARD OR COMMISSION RECORDINGS For offices, boards or commissions in audiovisual or electronic form. Includes transcribing the minutes, and updating the minutes of the meetings.	DELETE recording or DESTROY storage media after relevant minutes are transcribed and approved.
3	GEN 10-03	DEPUTIES, AND DIVISION DIRECTORS ... DEPUTIES, AND DIVISION DIRECTORS... substantive actions of administrative... authorities, deputy directors, and division... these records constitute the official record of an agency's... of its functions and the formation of policy and... program initiatives. This series may include various types of records such as correspondence, memos, and reports concerning agency policy and procedures, organization, program development and reviews. Disclosure of these records may be affected by IC 5-14-3-4(b) (6).	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
4	GEN 10-04	GENERAL FILES	DESTROY after three (3) years.

**APPROVED in JUNE 2024!**

- This Retention Schedule is divided into five (5) categories:
  - Administrative
  - Accounting and Finance
  - Personnel
  - Publications and Reports
  - Audio, Video and General Media
- GEN schedule is applicable to **ALL** offices in addition to their office specific Retention Schedule.

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**If you can Destroy Records...**

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# If your record(s) can be destroyed...

If your record is on the TR or GEN retention schedules, and you've read its retention period and you can destroy those records...

fill out the **SF44905**, also called the **Notice of Destruction form** or "NOD" for short.

The image shows a thumbnail of the SF 44905 form. It includes the title 'NOTICE OF DESTRUCTION OF COUNTY / LOCAL GOVERNMENT RECORDS IN ACCORDANCE WITH AN APPROVED RETENTION SCHEDULE', the Indiana Archives and Records Administration logo, and a table for recording destroyed records with columns for title, date range, series number, and volume.

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# Notice of Destruction SF 44905

- Instructions →
- Contact Information →
- Record Series Information →
- Destruction Information →

This is the full image of the SF 44905 form. It contains the same header and instructions as the thumbnail, but with a larger table for recording destroyed records. The table has four columns: 'RECORD SERIES TITLE OF RECORDS TO BE DESTROYED', 'DATE RANGE OF RECORDS (m / yyyy to m / yyyy)', 'RECORD SERIES NUMBER (REQUIRED)', and 'VOLUME (number of boxes, rolls, etc.)'. The table is currently empty.

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## Review the NOD form

You as the records custodian are responsible for checking that the **Contact** and **Record Series Information** are **correct**, and the record series retention period matches the dates listed on the form.

**TR 10-02 -> 10-year retention -> 1/2000-07/2014 -> Correct! Can destroy.**  
(After SBOA audit)

**TR 10-02 -> 10-year retention -> 8/2014 & after -> Incorrect! Can't destroy yet.**  
(After SBOA audit)

*IARA is available to review your NOD form or answer any questions you have when filling out the form.*

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## Destroy the records!

**Once the NOD form is verified as correct by your office or IARA, then you can destroy the record immediately or schedule destruction for a certain date in the future.**

*There is no longer a 30-day waiting period and no approval process through IARA.*

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# Methods of Destruction (paper)

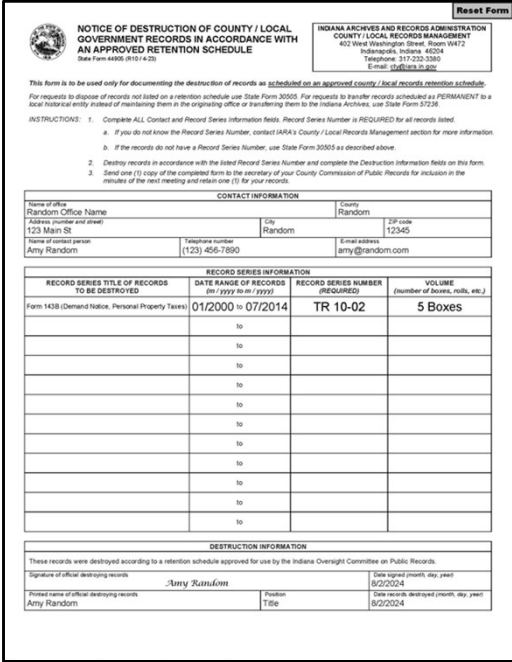
The proper way to destroy records would be through **shredding or incineration**.

*\*Do not sell or give public records away.\**

Public records must either be destroyed in an **authorized location such as government property or by a vendor that specializes in the destruction of records**. Public records cannot be destroyed in an unauthorized location, such as your home or a similar location.

For methods of destruction for **electronic** records or **severely damaged** records, contact IARA's Records Management division.

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The image shows a completed 'NOTICE OF DESTRUCTION OF COUNTY / LOCAL GOVERNMENT RECORDS IN ACCORDANCE WITH AN APPROVED RETENTION SCHEDULE'. The form includes contact information for 'Random Office Name' (123 Main St, Random, IN 46004), record series information for 'Form 1438 (Demand Notice, Personal Property Taxes)' with a date range of 01/2000 to 07/2014, and destruction information signed by 'Amy Random' on 8/2/2024. The form also includes instructions and a 'Reset Form' button.

## Completed NOD Form

**Keep a copy in your files according to GEN 20-01 permanently**

**Send a copy to the Secretary of your County Commission of Public Records (CCPR)**

**Don't know who your County Secretary is? ASK ME!**

***Secretary is either the Clerk or Recorder.***

**Tutorial on the NOD Changes!**

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## **If I submit my records to Gateway, is SBOA now the records custodian?**

No, you are only "submitting" a copy of your record to Gateway for reporting or auditing purposes. You or your office must maintain the record for the duration of its retention period.

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## **Question & Answer**

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**Thank You!**

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**cty@iara.in.gov**