

COUNTY TREASURER

RECORDS RETENTION AND DESTRUCTION SCHEDULE

State of South Dakota

Bureau of Administration

Records Management Program

(605) 773-3589



DEPARTMENT OF EXECUTIVE MANAGEMENT

BUREAU OF ADMINISTRATION

PMB 01234

RECORDS MANAGEMENT PROGRAM

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MEMORANDUM

TO: County Officials

FROM: Mary Bisson

State Records Manager

SUBJECT: Records Retention and Destruction Schedule Manual

DATE: January, 2006

In 1967, the South Dakota Legislature established the Records Management Program and the Records Destruction Board. In the same act, the Legislature required every State agency to develop a records retention and destruction schedule and declared that "No record shall be destroyed or otherwise disposed of by any agency of the State unless it is determined by majority vote of such board (Records Destruction Board) that the record has no further administrative, legal, fiscal, research or historical value."

According to Administrative Rule 24:52:11:01, any State government agency planning to destroy agency records shall notify the State Archivist 30 days before the date of the proposed destruction. The request shall include the name or title of the records, inclusive dates, information content of the records, and quantity. This rule applies to all records, including those granted exclusive or continuous disposal authorization by the Records Destruction Board, with the following exceptions: vouchers, original and copies, and supporting documents; warrants, original and copies, multiple copies of State publications stored in bulk; obsolete blank forms; photocopies of computer printouts; and original copies of records that have been legally reproduced under the provisions of SDCL 1-27-4.

The State Archivist has 30 days to certify that the records have no permanent value and may be destroyed, or to make arrangements to transfer the records to the archives. If the Archivist fails to make a recommendation within this time, the records may be destroyed, provided that the agency has received authorization from the Records Destruction Board.

Finally, if you have any questions about implementing this manual or about your records in general, please contact Records Management at 773-3589. We will welcome an opportunity to discuss the proper implementation of sound records management practices.

Procedure to Dispose of County Records Using this Manual:

- The County Commission must adopt this manual as its Records Management Policy.
- Each County is required by law to retain a permanent list of all records destroyed pursuant to SDCL 1-27-19.
- You may proceed immediately to dispose of records pursuant to this manual with the following exception:

Administrative Rule 24:52:11:04. Destruction of local government records— Archivist must be notified. Governing bodies or agencies of any county, city, town, township, district, authority, public corporation, or political subdivision planning to destroy local records, as defined in subdivision (1) of SDCL 1-27-9, shall notify the archivist 30 days before the date of the proposed destruction. Notification shall include the name or title of the records, inclusive dates, information content of the records, and quantity. If the archivist believes the records should be preserved, the archivist shall arrange for the transfer of the records to the archives or to a suitable public records storage facility. Transfer of the records may be made at the expense of the state archivist. This section applies only to the following types of records: records more than 50 years old: records required by the Records Destruction Board to be kept 50 years or longer; annual reports, maps, minutes, and photographs.

- This manual is also available on-line on Records Management's website. http://www.state.sd.us/boa/records.htm
- Records Management will review a County's list of records that it plans to destroy to ensure the appropriate retention periods have been met. The list should include the following: Record series number and record title as listed in this manual and the inclusive dates of the records being destroyed.
- For records not listed in this manual, you must petition the State Records Destruction Board, which meets annually, for authority to dispose of records. Contact Records Management for assistance with this process:

Contact Information:

Records Management Mary Bisson, Director 104 S Garfield Ave. Pierre, SD 57501

Phone: (605) 773-3589

Fax: (605) 773-5955

State Archives Chelle Somsen, State Archivist

Cultural Heritage Center 900 Governors Drive

Pierre, SD 57501

Phone: (605) 773-3615 Fax: (605) 773-6041

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DEPARTMENT: State of South Dakota
DIVISION: Political Subdivision
OFFICE: County Offices
PROGRAM: Treasurer
RECORDS OFFICER: County Treasurer
RM CUSTOMER #:

R.D.B.

RECORD

SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE

NUMBER

TRS 04-1. <u>APPLICATIONS, VEHICLE TITLE & REGISTRATION</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-2. <u>AUDIT REPORTS</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-3. BANK BALANCE RECORD, DAILY:

04-019

This paper or electronic series is used to document cash balances of county funds on a daily basis. This series is also used to verify monthly totals. Information may include: date, total brought forward, current year tax collections, fund source (type), funds paid out by type, deposits/warrants/balance by bank, investments, cash long or short, and monthly totals. Information is also summarized in the "Ledgers, Bank."

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TRS 04-4. BANK STATEMENTS:

04-019

This series contains statements sent from the bank to the county. Information on the statement may include: account name, account number, date, deposits, withdrawals, checks issued, service charge, and account totals. This series is used for account reconciliation and audit purposes.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-5. <u>BANKRUPTCY NOTICES</u>:

04-019

A bankruptcy notice is sent from the United States Bankruptcy Court to the county whenever an individual from that county has initiated bankruptcy proceedings. Notices initiate a check to determine if any money for taxes or miscellaneous charges is owed to the county. If so, a certified claim is sent by the County Treasurer to the Bankruptcy Court for monies owed. Information on the notices includes: name(s), case number, date of issuance, and clerk signature.

RETENTION: Retain in office until final judgment if individual has liens that are due the county, then destroy.

Retain notices of county residents with no liens 2 months in office, then destroy.

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TRS 04-5-1. <u>BONDS</u>:

05-014

Immediate disposal. These records are no longer maintained by this office.

TRS 04-6. <u>CASH BOOKS, MISCELLANEOUS</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-7. CASH RECEIPT BOOKS:

04-019

This paper or electronic series is arranged numerically by receipt number and contains records of receipts documenting cash received by the County Treasurer's Office for miscellaneous services. Information may include: payer, amount, date, purpose, and signature of issuer. This record series provides an account for all cash received and subsequently deposited by the County Treasurer. The County Auditor also may maintain a copy of the receipt.

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TRS 04-8. <u>CASH RECEIPT TRANSMITTALS</u>:

04-019

This series is arranged chronologically by month and contains cash receipt transmittals that document payments received by the County Treasurer and subsequently deposited in banks. Information may include: agency name and code, agency receipt number, date, fund, sub-fund, revenue source, description, and amount. The County Auditor also maintains a copy of the transmittals.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-9. <u>CASH RECEIPT TRANSMITTALS, STATE (05-0051)</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-10. CASH RECEIPTS, DRIVER LICENSES:

04-019

This series contains the triplicate copy of a cash receipt for driver licenses. The original is given to the applicant and the duplicate goes to the State Office of Driver Licensing. Information may include: applicant's name, address, driver license number, type of license, and expiration date. This series is used to balance the report that is sent to Driver Licensing.

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TRS 04-11. CASH RECEIPTS, INVESTMENTS:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-12. CASH RECEIPTS, MOBILE HOME TAXES:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-12-1. CASH TRANSMITTAL REPORTS (HP-508):

05-014

Immediate disposal. These records are no longer maintained by this office.

TRS 04-13. <u>COLLECTION CERTIFICATES</u>:

04-019

This series is arranged chronologically by month and contains copies of standard forms used to transfer funds from the county to municipalities or irrigation districts. The monies are collected by the Treasurer on behalf of the agencies for delinquent special assessments or taxes. Information may include: county, Treasurer's name, month, special assessment for, assessment number, date of payment, paid by, lot, block, addition, amount certified, interest and penalties, amount collected, date, and signature of County Treasurer.

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TRS 04-14. COLLECTION SHEETS, LIQUEFIED PETROLEUM GAS:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-15. CORRESPONDENCE, GENERAL:

04-019

This series may contain both copies of letters and memorandums sent and the originals of letters and memorandums received. This series is used for occasional reference and documentation purposes.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-16. <u>DELINQUENT BOOKS, PERSONAL TAXES</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

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TRS 04-17. <u>DELINQUENT BOOKS, SPECIAL ASSESSMENTS</u>:

04-019

This paper or electronic series is arranged numerically by edition number and contains special assessment delinquent books. Information may include: name, subdivision, lot, block, amount, comments, and receipt number. This series is used by the Treasurer as a summary of delinquent special assessments that were received from the municipality or special district. As monies are received for the delinquent assessments, the names are marked off in the book.

RETENTION: Retain 1 year in office after all assessments have been paid in full, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-18. DELINQUENT LISTS, SPECIAL ASSESSMENTS:

04-019

This series contains lists received from municipalities containing delinquent special assessments due from county residents. The County Treasurer then attempts to collect the delinquent taxes. Information on the list includes: assignment number, owner, addition, lot, block, installment, interest and penalty, total, and Municipal Finance Officer's signature. The lists are generated annually and supersede one another.

RETENTION: Retain current in office. Destroy superseded or obsolete.

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TRS 04-19. <u>DEPOSIT SLIPS, BANK</u>:

04-019

This series is arranged chronologically by date and contains copies of the daily bank deposit slips used to document the fund transfer from the County Treasurer to the bank. Information may include: signature of depositor, where deposited, list of checks, cash deposited, and total deposits to date. This series is maintained for audit purposes.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-20. <u>DISTRESS WARRANTS</u>:

04-019

This series is arranged numerically by warrant number and contains copies of distress warrants sent to the Sheriff's Office authorizing him to sell personal property in lieu of payment for delinquent taxes. Information may include: certificate number, date issued, warrant number, township, taxpayer assessed against, amount, itemized statement of delinquent taxes, sheriff's fees, and notation when paid. The Sheriff's Office also maintains the original warrant.

RETENTION: Retain 3 years in office after all accounts are either paid in full or deemed uncollectible by the county commission, then destroy.

TRS 04-21. DRIVER PERMIT CARDS:

04-019

Immediate disposal. These records are no longer maintained by this office.

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TRS 04-22. <u>E-MAIL RECORDS</u>:

04-019

This series contains e-mail messages sent or received by employees of the agency.

RETENTION: Retain in office until the record status is determined, but no more than 15 days, then delete. If the e-mail message is an official record made or received pursuant to law or in connection with the transaction of official business, the retention period should be covered by an existing record series. It is permissible to print record e-mails and file them with like paper records.

TRS 04-23. <u>FUND TRANSFER FILE</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-24. <u>HIGHWAY USE RECEIPTS (H.U.R.s)</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

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TRS 04-25. HOMESTEAD ACT APPLICATIONS:

04-019

This series contains applications for the prohibition on the collections of real property taxes, which are made annually on or before May first on forms prescribed by the Secretary of the Department of Revenue and Regulation. Information may include: name, address, social security number, income description of property, and signature of applicant. Forms shall be made available to County Treasurers who shall, upon request of an applicant, assist the applicant in completing the form. The County Director of Equalization maintains the originals.

RETENTION: Retain until the property is transferred, then destroy.

TRS 04-26. INHERITANCE TAX RECEIPTS (FORM 9-C):

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-27. INHERITANCE TAX REPORTS:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-28. INSURANCE POLICIES:

04-019

Immediate disposal. These records are no longer maintained by this office.

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TRS 04-29. <u>INVENTORY OF DECEDENTS' ASSETS (REV IT 105)</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-30. <u>INVESTMENT FILES</u>:

04-019

This series contains records of all county investments. The records are used to determine investment performances. The file constitutes the county portfolio.

RETENTION: Retain 1 year after terminated, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-31. <u>INVOICES, DAILY TREASURER:</u>

04-019

This series is arranged chronologically by month and contains a copy of the invoice sent daily to the Division of Motor Vehicles in Pierre. Information may include: county, invoice number, date, total invoice amount, total fees collected by license type, daily worksheet totals, and monthly totals. The original invoice is maintained by the Division of Motor Vehicles for five years.

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TRS 04-32. LEDGERS, BANK:

04-019

This series is maintained as a general ledger account for all bank accounts of the County Treasurer. Information may include: name of depository, date, items, deposits, checks, and balance on hand. This series is used to show current fund balances in each bank account.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-33. <u>LEDGERS, GENERAL</u>:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-34. <u>LIENS, ORDER TO CANCEL</u>:

04-019

This series documents proof of lien cancellation. Information may include: amount of lien, lien holder, date canceled, title number, vehicle owner's name, lien code, and lien holder signature. The series is used to cancel liens on motor vehicle titles.

RETENTION: Retain 2 years in office after satisfaction, then destroy.

DEPARTMENT: State of South Dakota **DIVISION: OFFICE:** PROGRAM: **RECORDS OFFICER: County Treasurer** RM CUSTOMER #:

Political Subdivision County Offices Treasurer

R.D.B. **RECORD AUTHORITY** TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE SERIES NO. **NUMBER**

TRS 04-35. <u>LIEN SURRENDER NOTICE CERTIFICATES</u>:

04-019

This series documents the request by the Treasurer to the holder of a motor vehicle title covering a lien to surrender said certificate of title for notation of a lien. Information on the form includes: title number, whom issued to, date, Register of Deed's signature, and county.

RETENTION: Retain surrendered notice in office until noted, then destroy.

Retain unsurrendered notice in office for 2 years after notice, then destroy.

TRS 04-36. LICENSE FILE, GAME, FISH AND PARKS:

04-019

This series is arranged chronologically by year and contains the Game, Fish and Parks license file. Information may include: receipt for hunting and fishing licenses, game and fish licenses, County Treasurer's monthly report of sales, and audit reports of unsold licenses. This series is maintained to document the Treasurer's receipt and sale of the Department of Game, Fish and Parks game and fish licenses. This series is audited annually by the Department of Legislative Audit.

RETENTION: Retain 2 years in office, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

STATE OF SOUTH DAKOTA **DEPARTMENT: RECORDS RETENTION & DIVISION:** DESTRUCTION SCHEDULE **OFFICE: AUTHORIZATION FORM PROGRAM: RECORDS OFFICER:** County Treasurer (Std Form RM-1 Rev 1/03)

State of South Dakota **Political Subdivision County Offices** Treasurer

RM CUSTOMER #:

R.D.B. **RECORD AUTHORITY** TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE SERIES NO. **NUMBER**

TRS 04-37. LOAN RECORD BOOKS:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-38. MARRIAGE BLOOD TEST RESULTS:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-39. MARRIAGE RECORDS:

04-019

Transfer to the County Register of Deeds Office for permanent retention. These records are no longer maintained by this office.

TRS 04-40. MOBILE HOME LISTING FORM (REV-PT 6):

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-41. MOTOR REGISTER BOOKS:

04-019

Immediate disposal. These records are no longer maintained by this office.

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TRS 04-42. MOTOR VEHICLE COLLECTION SHEETS (MONTHLY):

04-019

This series is arranged chronologically by month and contains a copy of the original report sent to the State Division of Motor Vehicles to inform them of the amount of money being sent from each county for motor vehicle registrations. Information may include: date, county, total collections, invoice numbers, distribution of funds, authorized signatures, worksheets, and backup data to the report. The original is maintained by the State Division of Motor Vehicles.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-43. MOTOR VEHICLE REGISTRATIONS:

04-019

Immediate disposal. These records are no longer maintained by this office.

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DEPARTMENT: DIVISION: **OFFICE:** PROGRAM: **RECORDS OFFICER:** County Treasurer RM CUSTOMER #:

State of South Dakota **Political Subdivision County Offices** Treasurer

R.D.B. RECORD **AUTHORITY** TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE SERIES NO. **NUMBER**

TRS 04-44. NOTATION OF LIEN SECURITY AGREEMENT:

04-019

This form series documents the receipt of money for the Information may include: notation of a lien. notation, certificate of title number, vehicle identification number, name, lien holder, lien holder address, date, and the signature of the vehicle owner. A copy is filed in the Treasurer's Office. The lending institution maintains the original.

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-45. PAYMENT RECORDS, PUBLIC LAND LEASES:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-46. PROPERTY TAX REDUCTION FROM MUNICIPAL **TAXES:**

04-019

This series contains applications for a claim in reduction of real property taxes, which are made annually on or before April first on forms prescribed by the Secretary of the Department of Revenue and Regulation. Information may include: name, address, social security number, income description of property, and signature of applicant. Forms shall be made available to County Treasurers who shall, upon request of an applicant, assist the applicant in completing the form. The County Director of Equalization maintains the originals.

RETENTION: Retain 1 year in office, then destroy.

STATE OF SOUTH DAKOTA
RECORDS RETENTION & DIVISION: Political Subdivision
DESTRUCTION SCHEDULE OFFICE: County Offices
AUTHORIZATION FORM
(Std Form RM-1 Rev 1/03) RECORDS OFFICER: RM CUSTOMER #:

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TRS 04-47. TAX ASSESSMENT FREEZE APPLICATIONS FOR ELDERLY OR DISABLED:

04-019

This series contains applications for residential property tax refunds submitted by person who meet the age or disability and income requirements listed by the Department of Revenue and Regulation. Information may include: name, address, social security number, income, description of property, signature of applicant, and income guidelines. This series is used to verify eligibility of various individuals and to verify increases and decreases in income from year to year. The County Director of Equalization maintains the originals.

RETENTION: Retain 1 year in office, then destroy.

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DEPARTMENT: State of South Dakota

DIVISION: Political Subdivision

OFFICE: County Offices

PROGRAM: Treasurer

RECORDS OFFICER: County Treasurer

RM CUSTOMER #:

R.D.B.

RECORD

SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE

NUMBER

TRS 04-48. TAX CERTIFICATES:

04-019

This series contains the original tax certificate placed against property in order to recover delinquent property taxes. Information may include: tax certificate documentation of foreclosure, copies of publication, receipt of certified mail, and affidavit of publications. If no one purchases the tax certificate within five years of issuance, the county can foreclose on the property. The County Commissioners determine the ultimate disposition of the property.

RETENTION: Retain in office until property is transferred or sold, or lien is cancelled, then transfer to storage for 20 years. Destroy 20 years after property is transferred or sold, or lien is cancelled.

TRS 04-49. TAX RECEIPT LIST RECORDS:

04-019

This series is arranged chronologically by tax year and constitutes a log of who paid and when they paid the county property taxes. Information may include: name of owner, description of land, valuation, total consolidated, total quantity, and dates taxes were paid. The County Treasurer reviews the list at the end of each year to determine delinquent tax charges. This series is used to research property tax histories and ownership histories.

RETENTION: Retain 20 years in office after last entry, then destroy.

DEPARTMENT: State of South Dakota
DIVISION: Political Subdivision
OFFICE: County Offices
PROGRAM: Treasurer
RECORDS OFFICER: County Treasurer
RM CUSTOMER #:

R.D.B.
RECORD
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE
NUMBER

TRS 04-50. TAX RECEIPTS:

04-019

This series is arranged numerically by receipt number and contains a copy of the receipt issued when taxes are paid to the County Treasurer. Information may include: valuation, total consolidated, payment, district, number, first payment, second payment, and signature of Treasurer. This series is used to post to the "Tax Receipt List Records."

RETENTION: Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

TRS 04-51. TAX RECEIPTS PRINTOUTS:

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-52. TAX SALE CERTIFICATE RECORDS:

04-019

This series is arranged chronologically by year, then numerically by certificate number and documents the purchase of delinquent tax obligations on property within the county. Information may include: certificate number, to whom sold, description, sold for, signature of County Treasurer, redemption information, and indication when taxes are paid. If no purchase of the obligation is made within five years, the Treasurer will issue a "Tax Deed" on the property.

RETENTION: Retain 7 years in office after last entry, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

DEPARTMENT: State of South Dakota
DIVISION: Political Subdivision
OFFICE: County Offices
PROGRAM: Treasurer
RECORDS OFFICER: County Treasurer
RM CUSTOMER #:

R.D.B.

RECORD

SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE

NUMBER

TRS 04-53. TAX SALE, RECORDS:

04-019

This series contains a record of all sales of property tax certificates in the county. Information may include: number of certificate, date of sale, description of property, name of purchaser, amount sold for, by whom redeemed, date redeemed, number of redeemed receipt, and number of tax receipt. This series documents only the sale of the tax liability, not the property itself. If the tax certificate is not sold within five years, the county can place a tax lien on the property.

RETENTION: Retain full book 7 years in office after last entry, then destroy.

TRS 04-54. <u>TELEPHONE MESSAGE RECORDS</u>:

04-019

This series is comprised of messages left telephonically, whether recorded on paper, voice mail, or sent via e-mail.

RETENTION: Retain current in office until action has been taken, then destroy or delete.

TRS 04-55. TREASURER'S CASH BOOKS:

04-019

Immediate disposal. These records are no longer maintained by this office.

DEPARTMENT: State of South Dakota
DIVISION: Political Subdivision
OFFICE: County Offices
PROGRAM: Treasurer
RECORDS OFFICER: County Treasurer
RM CUSTOMER #:

R.D.B.

RECORD

SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE

NUMBER

TRS 04-56. **VOUCHER RECORD BOOKS:**

04-019

Immediate disposal. These records are no longer maintained by this office.

TRS 04-57. WORKSHEETS, DAILY CASH ACCOUNT:

04-019

This series is arranged chronologically by date and contains the daily cash account worksheets. Information may include: total assets to date, total collections, required balance to date, original cash receipts, cash register tape, and adding machine tape. This series is maintained as a daily breakdown of monies received by the County Treasurer. The totals are then posted to the "Bank Balance Record, Daily."