



## 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  
104 S Garfield Avenue  
c/o 500 East Capitol Avenue  
Pierre, SD 57501-5070  
Phone: (605) 773-3589  
Fax: (605) 773-5955

## 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

**COUNTY TREASURER:**

TRS 04-1.	APPLICATIONS, VEHICLE TITLE & REGISTRATION: .....	1
TRS 04-2.	AUDIT REPORTS: .....	1
TRS 04-3.	BANK BALANCE RECORD, DAILY: .....	1
TRS 04-4.	BANK STATEMENTS: .....	2
TRS 04-5.	BANKRUPTCY NOTICES: .....	2
TRS 04-5-1.	BONDS: .....	3
TRS 04-6.	CASH BOOKS, MISCELLANEOUS: .....	3
TRS 04-7.	CASH RECEIPT BOOKS: .....	3
TRS 04-8.	CASH RECEIPT TRANSMITTALS: .....	4
TRS 04-9.	CASH RECEIPT TRANSMITTALS, STATE (05-0051): .....	4
TRS 04-10.	CASH RECEIPTS, DRIVER LICENSES: .....	4
TRS 04-11.	CASH RECEIPTS, INVESTMENTS: .....	5
TRS 04-12.	CASH RECEIPTS, MOBILE HOME TAXES: .....	5
TRS 04-12-1.	CASH TRANSMITTAL REPORTS (HP-508): .....	5
TRS 04-13.	COLLECTION CERTIFICATES: .....	5
TRS 04-14.	COLLECTION SHEETS, LIQUEFIED PETROLEUM GAS: .....	6
TRS 04-15.	CORRESPONDENCE, GENERAL: .....	6
TRS 04-16.	DELINQUENT BOOKS, PERSONAL TAXES: .....	6
TRS 04-17.	DELINQUENT BOOKS, SPECIAL ASSESSMENTS: .....	7
TRS 04-18.	DELINQUENT LISTS, SPECIAL ASSESSMENTS: .....	7
TRS 04-19.	DEPOSIT SLIPS, BANK: .....	8
TRS 04-20.	DISTRESS WARRANTS: .....	8
TRS 04-21.	DRIVER PERMIT CARDS: .....	8
TRS 04-22.	E-MAIL RECORDS: .....	9
TRS 04-23.	FUND TRANSFER FILE: .....	9
TRS 04-24.	HIGHWAY USE RECEIPTS (H.U.R.s): .....	9
TRS 04-25.	HOMESTEAD ACT APPLICATIONS: .....	10
TRS 04-26.	INHERITANCE TAX RECEIPTS (FORM 9-C): .....	10
TRS 04-27.	INHERITANCE TAX REPORTS: .....	10
TRS 04-28.	INSURANCE POLICIES: .....	10
TRS 04-29.	INVENTORY OF DECEDENTS' ASSETS (REV IT 105): .....	11
TRS 04-30.	INVESTMENT FILES: .....	11
TRS 04-31.	INVOICES, DAILY TREASURER: .....	11
TRS 04-32.	LEDGERS, BANK: .....	12
TRS 04-33.	LEDGERS, GENERAL: .....	12
TRS 04-34.	LIENS, ORDER TO CANCEL: .....	12
TRS 04-35.	LIEN SURRENDER NOTICE CERTIFICATES: .....	13
TRS 04-36.	LICENSE FILE, GAME, FISH AND PARKS: .....	13
TRS 04-37.	LOAN RECORD BOOKS: .....	14
TRS 04-38.	MARRIAGE BLOOD TEST RESULTS: .....	14
TRS 04-39.	MARRIAGE RECORDS: .....	14
TRS 04-40.	MOBILE HOME LISTING FORM (REV-PT 6): .....	14
TRS 04-41.	MOTOR REGISTER BOOKS: .....	14
TRS 04-42.	MOTOR VEHICLE COLLECTION SHEETS (MONTHLY): .....	15
TRS 04-43.	MOTOR VEHICLE REGISTRATIONS: .....	15

TRS 04-44.	NOTATION OF LIEN SECURITY AGREEMENT: .....	16
TRS 04-45.	PAYMENT RECORDS, PUBLIC LAND LEASES:.....	16
TRS 04-46.	PROPERTY TAX REDUCTION FROM MUNICIPAL TAXES: ....	16
TRS 04-47.	TAX ASSESSMENT FREEZE APPLICATIONS FOR ELDERLY OR DISABLED: .....	17
TRS 04-48.	TAX CERTIFICATES: .....	18
TRS 04-49.	TAX RECEIPT LIST RECORDS: .....	18
TRS 04-50.	TAX RECEIPTS: .....	19
TRS 04-51.	TAX RECEIPTS PRINTOUTS: .....	19
TRS 04-52.	TAX SALE CERTIFICATE RECORDS: .....	19
TRS 04-53.	TAX SALE, RECORDS: .....	20
TRS 04-54.	TELEPHONE MESSAGE RECORDS: .....	20
TRS 04-55.	TREASURER’S CASH BOOKS: .....	20
TRS 04-56.	VOUCHER RECORD BOOKS: .....	21
TRS 04-57.	WORKSHEETS, DAILY CASH ACCOUNT: .....	21

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

**04-019**

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

**04-019**

**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.

**04-019**

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

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

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

RECORD		R.D.B.
<u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>AUTHORITY</u> <u>NUMBER</u>

TRS 04-5-1. BONDS:

05-014

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

TRS 04-6. CASH BOOKS, MISCELLANEOUS:

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.

**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.



<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

**04-019**

**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.

**04-019**

04-019

**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.

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u>                    </u>

Page: 5

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

RECORD		
<u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---</u>	<u>RETENTION AND DESTRUCTION SCHEDULE</u>

**04-019**

**04-019**

**04-019**

**04-019**

**04-019**

**04-019**

**04-019**

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	

**TRS 04-17. DELINQUENT BOOKS, SPECIAL ASSESSMENTS:**

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.

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u>                    </u>

RECORD		
SERIES NO.	TITLE---DESCRIPTION---	RETENTION AND DESTRUCTION SCHEDULE
1	100-443886-1000	100-443886-1000
2	100-443886-1001	100-443886-1001
3	100-443886-1002	100-443886-1002
4	100-443886-1003	100-443886-1003
5	100-443886-1004	100-443886-1004
6	100-443886-1005	100-443886-1005
7	100-443886-1006	100-443886-1006
8	100-443886-1007	100-443886-1007
9	100-443886-1008	100-443886-1008
10	100-443886-1009	100-443886-1009
11	100-443886-1010	100-443886-1010
12	100-443886-1011	100-443886-1011
13	100-443886-1012	100-443886-1012
14	100-443886-1013	100-443886-1013
15	100-443886-1014	100-443886-1014
16	100-443886-1015	100-443886-1015
17	100-443886-1016	100-443886-1016
18	100-443886-1017	100-443886-1017
19	100-443886-1018	100-443886-1018
20	100-443886-1019	100-443886-1019
21	100-443886-1020	100-443886-1020
22	100-443886-1021	100-443886-1021
23	100-443886-1022	100-443886-1022
24	100-443886-1023	100-443886-1023
25	100-443886-1024	100-443886-1024
26	100-443886-1025	100-443886-1025
27	100-443886-1026	100-443886-1026
28	100-443886-1027	100-443886-1027
29	100-443886-1028	100-443886-1028
30	100-443886-1029	100-443886-1029
31	100-443886-1030	100-443886-1030
32	100-443886-1031	100-443886-1031
33	100-443886-1032	100-443886-1032
34	100-443886-1033	100-443886-1033
35	100-443886-1034	100-443886-1034
36	100-443886-1035	100-443886-1035
37	100-443886-1036	100-443886-1036
38	100-443886-1037	100-443886-1037
39	100-443886-1038	100-443886-1038
40	100-443886-1039	100-443886-1039
41	100-443886-1040	100-443886-1040
42	100-443886-1041	100-443886-1041
43	100-443886-1042	100-443886-1042
44	100-443886-1043	100-443886-1043
45	100-443886-1044	100-443886-1044
46	100-443886-1045	100-443886-1045
47	100-443886-1046	100-443886-1046
48	100-443886-1047	100-443886-1047
49	100-443886-1048	100-443886-1048
50	100-443886-1049	100-443886-1049
51	100-443886-1050	100-443886-1050
52	100-443886-1051	100-443886-1051
53	100-443886-1052	100-443886-1052
54	100-443886-1053	100-443886-1053
55	100-443886-1054	100-443886-1054
56	100-443886-1055	100-443886-1055
57	100-443886-1056	100-443886-1056
58	100-443886-1057	100-443886-1057
59	100-443886-1058	100-443886-1058
60	100-443886-1059	100-443886-1059
61	100-443886-1060	100-443886-1060
62	100-443886-1061	100-443886-1061
63	100-443886-1062	100-443886-1062
64	100-443886-1063	100-443886-1063
65	100-443886-1064	100-443886-1064
66	100-443886-1065	100-443886-1065
67	100-443886-1066	100-443886-1066
68	100-443886-1067	100-443886-1067
69	100-443886-1068	100-443886-1068
70	100-443886-1069	100-443886-1069
71	100-443886-1070	100-44388

**04-019**

**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.

**04-019**

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

## 04-019

Page: 8

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

**04-019**

**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.

**04-019**

**04-019**

**Last Updated 2005**

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

RECORD		
SERIES NO.	TITLE---DESCRIPTION---	RETENTION AND DESTRUCTION SCHEDULE
1	100-443886-1000	100-443886-1000
2	100-443886-1001	100-443886-1001
3	100-443886-1002	100-443886-1002
4	100-443886-1003	100-443886-1003
5	100-443886-1004	100-443886-1004
6	100-443886-1005	100-443886-1005
7	100-443886-1006	100-443886-1006
8	100-443886-1007	100-443886-1007
9	100-443886-1008	100-443886-1008
10	100-443886-1009	100-443886-1009
11	100-443886-1010	100-443886-1010
12	100-443886-1011	100-443886-1011
13	100-443886-1012	100-443886-1012
14	100-443886-1013	100-443886-1013
15	100-443886-1014	100-443886-1014
16	100-443886-1015	100-443886-1015
17	100-443886-1016	100-443886-1016
18	100-443886-1017	100-443886-1017
19	100-443886-1018	100-443886-1018
20	100-443886-1019	100-443886-1019
21	100-443886-1020	100-443886-1020
22	100-443886-1021	100-443886-1021
23	100-443886-1022	100-443886-1022
24	100-443886-1023	100-443886-1023
25	100-443886-1024	100-443886-1024
26	100-443886-1025	100-443886-1025
27	100-443886-1026	100-443886-1026
28	100-443886-1027	100-443886-1027
29	100-443886-1028	100-443886-1028
30	100-443886-1029	100-443886-1029
31	100-443886-1030	100-443886-1030
32	100-443886-1031	100-443886-1031
33	100-443886-1032	100-443886-1032
34	100-443886-1033	100-443886-1033
35	100-443886-1034	100-443886-1034
36	100-443886-1035	100-443886-1035
37	100-443886-1036	100-443886-1036
38	100-443886-1037	100-443886-1037
39	100-443886-1038	100-443886-1038
40	100-443886-1039	100-443886-1039
41	100-443886-1040	100-443886-1040
42	100-443886-1041	100-443886-1041
43	100-443886-1042	100-443886-1042
44	100-443886-1043	100-443886-1043
45	100-443886-1044	100-443886-1044
46	100-443886-1045	100-443886-1045
47	100-443886-1046	100-443886-1046
48	100-443886-1047	100-443886-1047
49	100-443886-1048	100-443886-1048
50	100-443886-1049	100-443886-1049
51	100-443886-1050	100-443886-1050
52	100-443886-1051	100-443886-1051
53	100-443886-1052	100-443886-1052
54	100-443886-1053	100-443886-1053
55	100-443886-1054	100-443886-1054
56	100-443886-1055	100-443886-1055
57	100-443886-1056	100-443886-1056
58	100-443886-1057	100-443886-1057
59	100-443886-1058	100-443886-1058
60	100-443886-1059	100-443886-1059
61	100-443886-1060	100-443886-1060
62	100-443886-1061	100-443886-1061
63	100-443886-1062	100-443886-1062
64	100-443886-1063	100-443886-1063
65	100-443886-1064	100-443886-1064
66	100-443886-1065	100-443886-1065
67	100-443886-1066	100-443886-1066
68	100-443886-1067	100-443886-1067
69	100-443886-1068	100-443886-1068
70	100-443886-1069	100-443886-1069
71	100-443886-1070	100-44388

**04-019**

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

**04-019**

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

## 04-019

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

**04-019**

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

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u>                    </u>

Page: 11



<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

**04-019**

**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.

**04-019**

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

**04-019**

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

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

**TRS 04-35. LIEN SURRENDER NOTICE CERTIFICATES:**

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.

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

**04-019**

**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.

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

Page: 14

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

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:**

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

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u>                    </u>

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

**04-019**

This form series documents the receipt of money for the notation of a lien. Information may include: amount of 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.

**04-019**

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

**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.

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

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.

Page: 17

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

**TRS 04-48. TAX CERTIFICATES:**

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:**

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.

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

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

**04-019**

**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.

**04-019**

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

**04-019**

**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.



<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u>                    </u>

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

**04-019**

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

**04-019**

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

**04-019**

Page: 20

**STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)**

<b>DEPARTMENT:</b>	<u>State of South Dakota</u>
<b>DIVISION:</b>	<u>Political Subdivision</u>
<b>OFFICE:</b>	<u>County Offices</u>
<b>PROGRAM:</b>	<u>Treasurer</u>
<b>RECORDS OFFICER:</b>	<u>County Treasurer</u>
<b>RM CUSTOMER #:</b>	<u></u>

<b>RECORD SERIES NO.</b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b>R.D.B. AUTHORITY NUMBER</b>
------------------------------	--	--

**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."

**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.