



Ohio History Connection  
State Archives of Ohio  
Local Government Records Program  
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OHIO HISTORY CONNECTION

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JUN 26 2017

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: Local Government Unit

Clinton County

Auditor

(Local Government Entity)

(Unit)

*Terence Habermehl*

Terence Habermehl

Clinton County Auditor

*June 26, 2017*

(Signature of Responsible Official)

(Name)

(Title)

(Date)

### Section B: Records Commission

Records Commission

937-383-3271

(Telephone Number)

111 S. Nelson Ave

Wilmington

45177

Clinton

(Address)

(City)

(Zip Code)

(County)

To have this form returned to the Records Commission electronically, include an email address:  
[clintoncountyrecords@gmail.com](mailto:clintoncountyrecords@gmail.com)

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.

*Shirley H. Woods*

*6/26/17*

Records Commission Chair Signature

Date

### Section C: Ohio History Connection - State Archives

*Amanda Rindler*

Local Government Records Archivist

*7/5/17*

Signature

Title

Date

### Section D: Auditor of State

*Martin E. Mohr*

Records Manager

*7-17-17*

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.

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| AC-17-101                 | Annual Appropriations<br><br>Documents where expense funds have been allocated for the year throughout the county   | 5 years<br>provided audit                         | Paper/<br>Electronic  | 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. | <input type="checkbox"/>              |
| AC-17-102                 | Annual Budget<br><br>All supporting documentation regarding annual operation budget (copy) (Original record retained in OMB)  | 5 years<br>provided audit                         | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| AC-17-103a                | Annual Financial Reports<br><br>Reports of the county and affiliated county agencies produced annually listing monies collected and settled within all county funds according to generally accepted accounting principles (GAAP). Includes institutional funds, financial holdings, assets and investment income (OAC 117-1-11) | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |
| AC-17-103b                | Annual Financial Reports<br><br>Reports of the county and affiliated county agencies produced annually listing monies collected and settled within all county funds according to generally accepted accounting principles (GAAP). Includes institutional funds, financial holdings, assets and investment income (OAC 117-1-11) | Permanent   | Microfilm             |   | <input checked="" type="checkbox"/>   |
| AC-17-104                 | Annual Reports Workpapers<br><br>Supporting documents for the annual reports i.e.: spreadsheets, financial reports, notes   | 5 years<br>provided<br>audited                    | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| AC-17-105a                | Annual School Reports<br><br>Financial and statistical information from school districts  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|            |  |  |                    |   |                                     |
|------------|--|--|--------------------|---|-------------------------------------|
| AC-17-105b | Annual School Reports<br>Financial and statistical information from school districts   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/> |
| AC-17-106  | Appropriation Ledgers: expenditure and receipt<br>(Expenditure Reports)<br>(Revenue Reports)<br><br>Contains a record of receipts/revenue paid into county accounts and funds and a record of expenditures/expense paid from county accounts and funds | 5 years                                  | Paper / Electronic |   | <input type="checkbox"/>            |
| AC-17-107  | Appropriation Resolutions-County<br><br>Directives received from the Board of County Commissioners authorizing expenditures by fund and account  | 2 years provided audited                 | Paper / Electronic | 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. | <input type="checkbox"/>            |
| AC-17-108  | Audit Reports<br>(State Audit Reports of County Offices)<br><br>Documentation related to the audit of the county and its departments (including IRS, federal, state and internal)  | 10 years                                 | Paper / Electronic |   | <input type="checkbox"/>            |
| AC-17-109  | Audit Reports - Hospital<br><br>Documentation related to the audit of the hospital (including IRS, federal, state and internal)  | 10 years                                 | Paper / Electronic |   | <input type="checkbox"/>            |
| AC-17-110a | Auditors Ledgers   | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/> |
| AC-17-110b | Auditors Ledgers   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/> |
| AC-17-111  | Bond - Bearer Coupons – Canceled   | 1 year after paid provided audit         | Paper / Electronic |   | <input type="checkbox"/>            |
| AC-17-112  | Bonds and Coupons  | 4 years after paid provided audit        | Paper / Electronic |   | <input type="checkbox"/>            |



**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|           |  |  |                    |  |                          |
|-----------|--|--|--------------------|--|--------------------------|
| AC-17-113 | Bond - Registered Coupons – Canceled   | 6 years after paid provided audit  | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-114 | Bond Registers<br>Register of all bonds issued and redeemed.   | 7 years after maturity of notes or bonds   | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-115 | Bond Resolutions – Copies<br>Originals with Commissioners<br><br>Resolutions passed by County Commissioners approving the issuance of bonds.   | 7 years after maturity of notes or bonds   | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-116 | Bonds-Performance<br><br>Contains records of long-term, interest-bearing debt instruments issued to provide a particular financial need.   | IRS rule 5.70. Retain for 3 years after last bond has been retired or, if applicable, until 3 years after the last bond of the Refunding Issue has been retired. | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-117 | Budgets - Taxing Districts<br>(Budgets-Political Subdivisions)<br><br>Copies of budgets established for each taxing district showing fiscal year, valuation of taxable property, disbursements for past year, estimated balance at close of fiscal year, total requested and amount allowed. | 7 years provided audit   | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-118 | Balances Register & Worksheets<br>Daily, Monthly, Yearly<br>(Reconciliations)<br><br>Documentation generated from all balancing statements including transfers and outstanding warrants  | 3 years provided audited (ORC 149.38)  | Paper / Electronic |  | <input type="checkbox"/> |



**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|           |  |  |                       |   |                          |
|-----------|--|--|-----------------------|---|--------------------------|
| AC-17-119 | Cigarette Tax Settlements  | 10 years   | Paper /<br>Electronic |   | <input type="checkbox"/> |
| AC-17-120 | Cost Allocation and Analysis Record<br>(Cost Allocation Plan – CAP)<br>Copies<br><br>Original plans held with the County<br>Commissioners  | 3 years  | Paper /<br>Electronic |   | <input type="checkbox"/> |
| AC-17-121 | Debt Related Documents<br><br>Documentation relating to county debt  | 7 years after<br>issue is paid,<br>provided<br>audited | Paper /<br>Electronic | Audited means: the years<br>encompassed by the records<br>have been audited by the<br>Auditor of State and the<br>audit report has been<br>released pursuant to<br>Sec. 117.26 O.R.C. | <input type="checkbox"/> |
| AC-17-122 | Department Budgets and Supporting<br>Workpapers<br><br>Tracking worksheets, spreadsheets, and<br>supporting documents, and budgets<br>submitted to the auditor from each<br>department and office. | 5 years  | Paper /<br>Electronic |   | <input type="checkbox"/> |
| AC-17-123 | Depository Reports<br><br>(Original/Record copy held by Treasurer)<br>Monthly report from the County<br>Treasurer listing county funds deposited<br>in bank accounts                               | 3 years  | Paper /<br>Electronic |   | <input type="checkbox"/> |
| AC-17-124 | Estate Tax Settlement  | 10 years   | Paper /<br>Electronic |   | <input type="checkbox"/> |

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Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|           |   |                          |                    |   |                          |
|-----------|---|--------------------------|--------------------|---|--------------------------|
| AC-17-125 | <b>Financial Fund Trial Balances</b><br><br>Includes but not limited to operating transfers, cash advances, amended certificates, reverse transactions, sub-fund transactions, receipt adjustments, expense adjustments, Soil & Water, Regional Planning, Health Department, Park Board, Recovery Services, Sales Tax, Lodging Tax, Gas Tax - Cents/Excise, Auto Tax, Local Government, Libraries, Court, County/Municipal, Reimburse Sheriff's salary, Attorney fees, financial report - EMA/Children's Services, Human Services, CSEA, Auditor Billing Yearly | 5 years provided audited | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-126 | <b>Financial Records</b><br><br>Includes but not limited to operating transfers, cash advances, amended certificates, reverse transactions, sub-fund transactions, receipt adjustments, expense adjustments, Soil & Water, Regional Planning, Health Department, Park Board, Recovery Services, Sales Tax, Lodging Tax, Gas Tax - Cents/Excise, Auto Tax, Local Government, Libraries, Court, County/Municipal, Reimburse Sheriff's salary, Attorney fees, financial report - EMA/Children's Services, Human Services, CSEA, Auditor Billing Yearly             | 5 years provided audited | Paper / Electronic | <b>Audited means:</b> 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. <input type="checkbox"/> |                          |
| AC-17-127 | <b>Financial Statements for Affiliated County Agencies (Park District, Health District, Soil and Water, Board of DD, etc.)</b><br><br>Formal record of the financial activities of an agency presented in a structured manner, including a balances sheet, I income statement and statement of net position.  | 5 years provided audited | Paper / Electronic |   | <input type="checkbox"/> |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|            |  |  |                    |   |                          |
|------------|--|--|--------------------|---|--------------------------|
| AC-17-128a | Fund Records<br>Documentation for each fund established in the county  | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-128b | Fund Records<br>Documentation for each fund established in the county  | Permanent                                | Microfilm          |   | <input type="checkbox"/> |
| AC-17-129  | Fund Transfers<br>Documentation of money transfers from 1 fund account to another  | 3 years provided audited                 | Paper / Electronic | 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. | <input type="checkbox"/> |
| AC-17-130  | Furtherance of Justice Reports including Fund Records<br><br>Fund allocation to provide for expenses that the sheriff and prosecutor incur in the performance of official duties and in the furtherance of justice. ORC 325.071 & 325.12       | 4 years                                  | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-131  | GAAP adjustment records<br><br>Adjustment entries made at the end of an accounting period to allocate income and expenditures to the period in which they actually occur and done according to generally accepted accounting principles (GAAP) | Until no longer of administrative value  | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-132  | GAAP Files/Reports   | Until no longer of administrative value  | Paper / Electronic |   | <input type="checkbox"/> |



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

See instructions before completing this form.

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|            |   |  |                    |  |                          |
|------------|---|--|--------------------|--|--------------------------|
| AC-17-133a | <b>GASB 34 Adjustment Records</b><br><br>Adjustments entries made to convert existing fund based information to the accrual basis in government-wide financial statements relating to capital assets, long-term debt, internal balances and activities and certain revenue items done according to governmental accounting standards board (GASB) | Permanent until microfilmed and verified | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-133b | <b>GASB 34 Adjustment Records</b><br><br>Adjustments entries made to convert existing fund based information to the accrual basis in government-wide financial statements relating to capital assets, long-term debt, internal balances and activities and certain revenue items done according to governmental accounting standards board (GASB) | Permanent                                | Microfilm          |  | <input type="checkbox"/> |
| AC-17-134  | <b>Inventory</b><br><br>Annual inventory of materials, supplies, furniture, equipment, consumable and non-consumable inventory of office ORC 305.18   | 3 years provided audited                 | Paper / Electronic | <b>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 G.R.C.</b> | <input type="checkbox"/> |
| AC-17-135  | <b>Invoices (Paid)</b><br><br>A list of goods sent or services provided, stating the sum due for same: a bill   | 3 years provided audited                 | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-136  | <b>IRS Form 1099</b><br><br>Form send to vendors and the IRS to report miscellaneous income.  | 7 years provided audit                   | Paper / Electronic |  | <input type="checkbox"/> |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|           |  |                               |                    |   |                          |
|-----------|--|-------------------------------|--------------------|---|--------------------------|
| AC-17-137 | IRS Form 1099 Workpapers<br><br>Various spreadsheets, etc. used to tabulate the total amount paid to vendors for the purpose of accurately issuing a 1099.   | 6 years                       | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-138 | IRS Form W-9<br><br>Form to request taxpayer identification number and certification to properly establish vendors   | Until superseded or abolished | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-139 | Journal Entries<br><br>Displays documentation of a transaction in an accounting format showing the accounts affected, the amount of the change, and whether the change is an increase or decrease. May include supporting documentation. | 3 years provided audited      | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-140 | Journal of Court Warrants Issued and Court Warrants<br><br>List of court warrants and court warrants issued by the county  | 3 years                       | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-141 | Journal of Warrants Issued (Accounts Payable Warrant)<br><br>Listing of checks paid. Used to monitor bank transactions. May include cancelled checks or paid warrants.   | 3 years provided audit        | Paper / Electronic | 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. |                          |
| AC-17-142 | CD – Check Images<br><br>Payroll & Budgetary   | 4 years provided audit        | CD                 |   |                          |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|           |  |                                       |                    |   |                          |
|-----------|--|---------------------------------------|--------------------|---|--------------------------|
| AC-17-143 | Monthly Financial Statements-Auditor<br><br>Auditor's Monthly Statement of County Finances: (ORC 319.15) Request for Transfer of Funds (Transfers) Outstanding Warrants Report, Department Monthly Reports | 3 years                               | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-144 | Monthly Financial Statements-Treasurer   | 3 years                               | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-145 | Outstanding Balances Register<br><br>Document that contains a list and tracks outstanding account balances   | 3 years provided audit                | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-146 | Pay-In Orders<br>(Paid In County Treasurer Forms)<br><br>Record of pay-in orders (funds received) to the treasury for all county funds.  | 3 years provided audit                | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-147 | Purchase Orders<br><br>Documents authorizing spending for the purchase of supplies, equipment and services including outstanding purchase orders-encumbrances  | 5 years provided audit                | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-148 | Record of Officials' Bonds<br><br>Duplicate copy of surety bonds filed by county elected officials with amount and conditions of the bond.   | 10 years after all bonds have expired | Paper / Electronic |   | <input type="checkbox"/> |
| AC-17-149 | Requisitions<br><br>A list of department purchase requests that precedes a purchase order  | 3 years                               | Paper / Electronic | 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. | <input type="checkbox"/> |
| AC-17-150 | Treasurer's Daily Statements-Copies (originals with Treasurer)   | 3 years provided audit                | Paper / Electronic |   | <input type="checkbox"/> |



**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Accounting

(Local Government Entity)

(Unit)

|           |  |                                      |                    |  |                          |
|-----------|--|--------------------------------------|--------------------|--|--------------------------|
| AC-17-151 | Unclaimed Funds Records<br><br>Records of funds in the county treasury that are unclaimed by recipient, as per ORC 9.39  | 10 years after date of certification | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-152 | Vouchers<br>(Accounts Payable Voucher)<br><br>Packets containing purchase orders, paid warrants and paid invoices for all county offices, departments and agencies documenting a completed transaction | 5 years provided audit               | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-153 | Warrant Applications – Lost/Duplicate  | 4 years provided audit               | Paper / Electronic |  | <input type="checkbox"/> |
| AC-17-154 | Workers Compensation.  | 10 years after final payment         | Paper / Electronic |  | <input type="checkbox"/> |
| Notes:    | All paper records can be disposed after a digital/electronic record has been created or scanned.   |                                      |                    |  |                          |

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.

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

See instructions before completing this form.

Clinton County Auditor

Administration

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| AD-17-<br>201             | Leave Requests<br><br>Records documenting an employee's request for use of sick, vacation, compensatory, or other form of leave time.   | 3 years<br>Provided<br>Audit                      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| AD-17-<br>202             | Public Record Requests Logs<br><br>Records that describe public records requests including data received, date of response, name of requesting person, description of record, if redacted, legal authority for redaction, and name of person filling request. | 2 years<br>Provided<br>Audit                      | Paper /<br>Electronic | 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. |                                       |
| AD-17-<br>203a            | Indigent Soldier Burial Records<br><br>Records regarding indigent soldier burial.   | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |
| AD-17-<br>203b            | Indigent Soldier Burial Records<br><br>Records regarding indigent soldier burial.   | Permanent   | Microfilm             |   | <input checked="" type="checkbox"/>   |
| AD-17-<br>204             | Proof of Publication  | 4 years<br>provided audit                         | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| AD-17-<br>205             | Time Cards  | 3 years<br>provided audit                         | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| AD-17-<br>206             | Performance Bond Record   | 10 years after<br>expires<br>provided audit       | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| AD-17-<br>207             | Workers Compensation  | 10 years after<br>final payment                   | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| Notes:                    | All paper records can be disposed after a digital/electronic record has been created or scanned.  |   |                       |   |                                       |

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

See instructions before completing this form.

**Clinton County Auditor**

**Appraisal**

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period               | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|--------------------|---|---------------------------------------|
| AP-17-301                 | Appraisals-Inheritance Tax<br><br>Reports received from Probate Court documenting the appraisal of estate assets.  | 6 years after tax paid                   | Paper / Electronic |   | <input type="checkbox"/>              |
| AP-17-302                 | Appraisals-New Buildings<br><br>Record of new buildings added to the tax list: shows name of owner, tax district, description and location of lot, type of building and appraised value for taxation | 6 years                                  | Paper / Electronic |   | <input type="checkbox"/>              |
| AP-17-302a                | Assessment Certificates (Form 904A)<br><br>Issuance of a change in tax valuation requiring payment   | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| AP-17-302b                | Assessment Certificates (Form 904A)<br><br>Issuance of a change in tax valuation requiring payment   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| AP-17-303a                | Assessment List<br><br>List of all values assessed on property within the county   | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| AP-17-303b                | Assessment List<br><br>List of all values assessed on property within the county   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| AP-17-304a                | Industrial Appraisement Records<br><br>Expert valuations for taxation of industrial buildings; also showing percent of depreciation and replacement costs  | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |



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

See instructions before completing this form.

**Clinton County Auditor**

**Appraisal**

(Local Government Entity)

(Unit)

|            |   |                              |                    |  |                                     |
|------------|---|------------------------------|--------------------|--|-------------------------------------|
| AP-17-304b | <p>Industrial Appraisement Records</p> <p>Expert valuations for taxation of industrial buildings; also showing percent of depreciation and replacement costs</p>                    | Permanent                    | Microfilm          |  | <input checked="" type="checkbox"/> |
| AP-17-305  | <p>Re-appraisements (Property Record Cards)</p> <p>Summaries of ownership history, land, sketch and improvement descriptions, and taxing information organized by parcel number</p> | 7 years after date of filing | Paper / Electronic |  | <input type="checkbox"/>            |
| Notes:     | All paper records can be disposed after a digital/electronic record has been created or scanned.  |                              |                    |  |                                     |

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

See instructions before completing this form.

Clinton County Auditor

Budget Commission

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period               | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|--------------------|---|---------------------------------------|
| BC-17-401a                | Budgets - Budget Commission<br><br>The Commission adjusts the rates of taxation and fixes the amounts of taxes to be levied each year. ORC 5705.27   | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| BC-17-401b                | Budgets - Budget Commission<br><br>The Commission adjusts the rates of taxation and fixes the amounts of taxes to be levied each year. ORC 5705.27   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| BC-17-402                 | Certificate of Estimated Resources<br>Budget Commission<br><br>Upon examination of resources reported by county political subdivisions, the commissioners certify the political subdivisions, the amount of available resources. ORC 5705.36 | 5 years                                  | Paper / Electronic |   | <input type="checkbox"/>              |
| BC-17-403a                | Minutes – Budget Commission<br><br>Official copy of proceedings of Commission meetings   | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| BC-17-403b                | Minutes – Budget Commission<br><br>Official copy of proceedings of Commission meetings   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| Notes:                    | All paper records can be disposed after a digital/electronic record has been created or scanned.   |  |                    |   |                                       |

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

See instructions before completing this form.

Clinton County Auditor

License, Inspections, Personal Property, Estate Tax

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period   | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|-----------------------|---|---------------------------------------|
| LC-17-501                 | Cigarette Dealers' Licenses Records<br>(Cigarette License)<br><br>List of licenses issued for sale of cigarettes by a vendor. ORC 5743.16  | 10 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| LC-17-502                 | Cigarette License Applications<br><br>Requests from vendors for a license to sell cigarettes. FORM ET 40   | 3 years<br>Provided<br>Audit   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| LC-17-503                 | Dog Kennel Applications<br><br>Records that provide a license to operate kennels including the applications and licenses registers. (ORC 955.07)   | 2 years<br>Provided<br>Audit   | Paper /<br>Electronic | 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. | <input type="checkbox"/>              |
| LC-17-504                 | Dog Tag Records<br><br>Records that provide a license to own dogs including the applications, dog tag addresses and alphabetical list of owners.   | 1 year tags<br>keep 2 years;<br>3 year tags<br>keep 4 years;<br>dangerous &<br>service dogs<br>keep 15<br>years. | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| LC-17-505                 | Dog Tags- Aluminum (Expired)   | Recycle after<br>end of valid<br>year  | Aluminum              |   | <input type="checkbox"/>              |
| LC-17-506                 | Licensed Cigarette Sellers<br><br>List of all licensed cigarette sellers   | 5 years  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| LC-17-507                 | Vendor's License List<br><br>Records pertaining to vendors within jurisdiction of the county.  | Until obsolete<br>or superseded  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| LC-17-508                 | Vendor's License Records<br><br>(Original/Record copy help by State of Ohio) List of vendor licenses issued by the office to sell goods in a fixed place of business. Includes copies of applications. | 2 years after<br>expiration<br>provided audit  | Paper /<br>Electronic |   | <input type="checkbox"/>              |



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

See instructions before completing this form.

Clinton County Auditor

License, Inspections, Personal Property, Estate Tax

(Local Government Entity)

(Unit)

|           |  |  |                       |   |                          |
|-----------|--|--|-----------------------|---|--------------------------|
| LC-17-509 | Vouchers and Voucher Registers<br><br>Vouchers, list/register regarding the payment of invoices of purchases in the county.  | 3 years<br>Provided<br>Audit   | Paper /<br>Electronic |   | <input type="checkbox"/> |
| LC-17-510 | Junkyard License and Renewals  | 3 years  | Paper /<br>Electronic |   | <input type="checkbox"/> |
| LC-17-511 | Weights and Measures Records<br><br>Examinations and reports of weighing and measuring devices by the deputy sealer to ensure the fair sale of goods and/or services (test reports)                                | 3 years after<br>date of<br>inspection,<br>provided all<br>violations<br>been<br>corrected | Paper /<br>Electronic |   | <input type="checkbox"/> |
| LC-17-512 | Personal Property Tax Extensions<br><br>Records pertaining to personal property tax extensions.  | 5 years<br>Provided<br>Audit   | Paper /<br>Electronic | 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. |                          |
| LC-17-513 | Personal Property Tax List<br>(alphabetical or otherwise)<br><br>List of taxes, amount paid, owner information, taxable value per account number, district, etc. for delinquent personal property tax.             | 5 years<br>Provided<br>Audit   | Paper /<br>Electronic |   |                          |
| LC-17-514 | Personal Property Tax List- Delinquent<br>(alphabetical or otherwise)<br><br>List of taxes, amount paid, owner information, taxable value per account number, district, etc. for delinquent personal property tax. | 5 years<br>Provided<br>Audit   | Paper /<br>Electronic |   | <input type="checkbox"/> |
| LC-17-515 | Personal Property Tax Remitters, Adders, & Refunders,  | 5 years after<br>paid or<br>litigation<br>settled  | Paper /<br>Electronic |   | <input type="checkbox"/> |
| LC-17-516 | Personal Property Tax Returns<br>(Personal Property Income Tax)<br><br>Individual return for personal property   | 5 years<br>Provided<br>Audit   | Paper /<br>Electronic |   | <input type="checkbox"/> |
| LC-17-517 | Personal Property Tax Settlements  | 10 years   | Paper /<br>Electronic |   | <input type="checkbox"/> |

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

See instructions before completing this form.

Clinton County Auditor

License, Inspections, Personal Property, Estate Tax

(Local Government Entity)

(Unit)

|            |  |  |                    |  |                                     |
|------------|--|--|--------------------|--|-------------------------------------|
| LC-17-518a | Abstract of Personal Property  | Permanent until microfilmed and verified | Paper / Electronic |  | <input checked="" type="checkbox"/> |
| LC-17-518b | Abstract of Personal Property  | Permanent                                | Microfilm          |  | <input checked="" type="checkbox"/> |
| LC-17-519  | Estate Tax- Monthly Summary of Taxable Estates<br><br>Monthly Certificate of Determination of Final Ohio Estate Tax Liability of Taxable Estate (copy)   | Until no longer of administrative value  | Paper / Electronic |  | <input type="checkbox"/>            |
| LC-17-520  | Estate Tax Records and Settlements (Inheritance Tax)<br><br>Record of inheritance taxes showing the name of decedent, name, and address of trustee or executor, case number, value of estate and tax assessed. ORC 5731.90 | 5 years                                  | Paper / Electronic |  | <input type="checkbox"/>            |
| LC-17-521  | Estate Tax Settlement  | 10 years                                 | Paper / Electronic |  | <input type="checkbox"/>            |
| LC-17-522  | Estate Tax Transmittal Sheets<br><br>Estate Tax Form listing documents sent to the state.  | 5 years                                  | Paper / Electronic |  | <input type="checkbox"/>            |
| LC-17-523  | Estate Tax Appraisals  | 1 year after Tax is Paid                 | Paper/ Electronic  |  | <input type="checkbox"/>            |
| LC-17-524  | Estate Tax – Form 6 (Estate Tax charge Sheet)  | 5 years                                  | Paper/ Electronic  |  | <input type="checkbox"/>            |
| LC-17-525  | Exempt Personal Property Schedule (List of Exempt Property)  | 5 years                                  | Paper/ Electronic  |  | <input type="checkbox"/>            |
| LC-17-526  | Ohio Estate and Addition Est Notice  | 2 years after assessment paid            | Paper/ Electronic  |  | <input type="checkbox"/>            |
| LC-17-527  | Safe Deposit Inventory   | 2 years after filing                     | Paper/ Electronic  |  | <input type="checkbox"/>            |
| Notes:     | All paper records can be disposed after a digital/electronic record has been created or scanned.   |  |                    |  |                                     |

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

See instructions before completing this form.

Clinton County Auditor

Payroll

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period               | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|--------------------|---|---------------------------------------|
| PR-17-601a                | Employee Masterfiles (Personnel Files)<br><br>(All County Employees) Records of service related to payroll throughout the duration of an individuals' employment: for all county employees including Public Employees Retirement System Reports,                                   | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| PR-17-601b                | Employee Masterfiles (Personnel Files)<br><br>(All County Employees) Records of service related to payroll throughout the duration of an individuals' employment: for all county employees including Public Employees Retirement System Reports,                                   | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| PR-17-602a                | Employee Withholding Tax Records<br><br>IRS Form 941, Ohio IT-942. Taxes withheld by employer for income tax, Social Security, Medicare, etc. and disbursed to the federal or state government. Includes withholding ta deposit confirmation numbers and supporting documentation. | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| PR-17-602b                | Employee Withholding Tax Records<br><br>IRS Form 941, Ohio IT-942. Taxes withheld by employer for income tax, Social Security, Medicare, etc. and disbursed to the federal or state government. Includes withholding ta deposit confirmation numbers and supporting documentation. | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| PR-17-603                 | IRS Form W-2<br><br>Statement of earnings and taxes withheld, including federal, state, and local income taxes and FICA tax, during a given tax year, prepared by the employer and provided to each employee.  | 6 years                                  | Paper / Electronic |   | <input type="checkbox"/>              |



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

See instructions before completing this form.

Clinton County Auditor

Payroll

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|---|-----------------------|---|---------------------------------------|
| PR-17-<br>604             | Payroll Accrual Records for Vacation and Sick<br>(Vacation & Sick Reports)<br><br>Report of pay accruals   | 5 years<br>provided audit                         | Paper /<br>Electronic | 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. | <input checked="" type="checkbox"/>   |
| PR-17-<br>605             | Payroll Deduction Records<br><br>All documentation/authorization forms regarding voluntary payroll deductions  | 5 years<br>provided audit                         | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |
| PR-17-<br>606             | Payroll Records<br><br>Documentation including computer print-outs, YTD, MTD, QTD deduction register, payroll register, Medicare, Pension and the billing reports for pension.   | 5 years<br>provided audit                         | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-<br>607             | Payroll Reports<br>(Taxes and Deduction Reports)<br><br>Documentation regarding W-2s, W-4s, state, school and municipal income tax reports, employers 941 Federal Tax Return and OPERs reports, quarterly reports/related documents for city, state, federal tax | 5 years<br>provided audit                         | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-<br>608             | Payroll Vouchers<br><br>Department payroll sheets signed as authorization for payment of payroll.  | 3 years<br>provided Audit                         | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-<br>609             | Payroll Warrants<br><br>Copies of payroll warrants issued.   | 3 years<br>Provided<br>Audit                      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-<br>610a            | Pension Reports (OPERs, STRS, etc.)<br>(Public Employee Retirement Records)<br><br>All reports regarding employee's pension  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |

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

See instructions before completing this form.

Clinton County Auditor

Payroll

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period               | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|--|--------------------|---|---------------------------------------|
| PR-17-610b                | Pension Reports (OPERS, STRS, etc.)<br>(Public Employee Retirement Records)<br><br>All reports regarding employee's pension   | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| PR-17-611a                | Personal History Record<br><br>Related files for pension and direct deposit files (active and terminated employees)   | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| PR-17-611b                | Personal History Record<br><br>Related files for pension and direct deposit files (active and terminated employees)   | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| PR-17-612a                | Personnel Action Request Forms (PAR)<br><br>PAR forms hold documentation regarding approved changes (rate, hours, sick/vacation accrual, etc.) during an employee's tenure. | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| PR-17-612b                | Personnel Action Request Forms (PAR)<br><br>PAR forms hold documentation regarding approved changes (rate, hours, sick/vacation accrual, etc.) during an employee's tenure. | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| PR-17-613                 | Quarterly Reports from Deferred Compensation Plans<br><br>Reports received quarterly concerning employee contributions to deferred compensation plans.                      | 5 years                                  | Paper / Electronic |   | <input type="checkbox"/>              |
| PR-17-614                 | Unemployment Billings<br><br>Ohio Department of Job and Family Services bills, agency charge back, balancing  | 3 years                                  | Paper / Electronic |   | <input type="checkbox"/>              |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Payroll

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| PR-17-615                 | Unemployment Records<br><br>Fiscal and administrative records generated and submitted in the administration of unemployment compensation for former county employees. | 2 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-616                 | Unemployment Reports<br><br>Reports to the state relating to contributions to the Unemployment Compensation program. ORC 4141.20                                      | 3 years<br>Provided<br>Audit                      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-617a                | Garnishments  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-617b                | Garnishments  | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| PR-17-618                 | Deduction Cards/Letters   | 1 year after<br>deduction<br>report made          | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| PR-17-619a                | Payroll History Report<br>Payroll Warrant Register<br>Payroll Worksheet<br>Quarterly Wage Report  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| PR-17-619b                | Payroll History Report<br>Payroll Warrant Register<br>Payroll Worksheet<br>Quarterly Wage Report  | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| PR-17-620                 | Visiting Judge Payroll Records  | 3 years<br>provided audit                         | Paper/<br>Electronic  | 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. | <input type="checkbox"/>              |
| PR-17-621                 | Year to Date Reports  | 3 years<br>provided audit                         | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| PR-17-622                 | Payroll Beneficiary Card<br>(inactive)  | 3 years<br>provided audit                         | Paper/<br>Electronic  |   | <input type="checkbox"/>              |



**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Payroll

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period | (4)<br>Media Type    | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|----------------------------|----------------------|---|---------------------------------------|
| PR-17-<br>623             | Quarter Wage Report  | 3 years<br>provided audit  | Paper/<br>Electronic |   | <input type="checkbox"/>              |
| Notes:                    | All paper records can be disposed after a digital/electronic record has been created or scanned. |                            |                      |   |                                       |

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.

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

See instructions before completing this form.

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period               | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|-----------------------|---|---------------------------------------|
| RE-17-701                 | 2 ½% Tax Reduction Applications on Home (Homestead Applications)<br><br>Approved and denied  | 2 years                                  | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| RE-17-702                 | Abatement Records  | 3 years after abatement ends             | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| RE-17-703a                | Abstract of Tax (Assessment List) (Forms DTE 10,27,70,93,94,95,515, & 4259)<br><br>Detailed summaries of Public Utility, Classified, Exempt, Estate, Personal Property in the county by tax district documenting tax boundaries, tax rates, property valuation, fund allocations, renewals or changes and changes in bond and emergency rates. | Permanent until microfilmed and verified | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-703b                | Abstract of Tax (Assessment List) (Forms DTE 10,27,70,93,94,95,515, & 4259)<br><br>Detailed summaries of Public Utility, Classified, Exempt, Estate, Personal Property in the county by tax district documenting tax boundaries, tax rates, property valuation, fund allocations, renewals or changes and changes in bond and emergency rates. | Permanent                                | Microfilm             |   | <input checked="" type="checkbox"/>   |
| RE-17-704                 | Addition and Deduction Lists (Adders & Remitters)<br><br>Documentation of addition or deduction changes in property taxes as the result of an error or request for changes from the Board of Revision, Board of Tax Appeals, or Common Pleas Court.  | 6 years                                  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-705                 | Ag District Applications (Inactive)  | 6 years after audit                      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-706a                | Alley and Lot Closings   | Permanent until microfilmed and verified | Paper /<br>Electronic |   | <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 Sec. 117.26 O.R.C.

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|---|-----------------------|---|---------------------------------------|
| RE-17-<br>706b            | Alley and Lot Closings   | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-<br>707             | Annexation Records<br><br>Documents transfer property from one government entity to another resulting in boundary changes. (Official copy retained by Recorder in official record)   | 6 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>708             | Application for Valuation Deduction for Destroyed or Damaged Real Property (Real Estate Destroyed Property Forms)<br><br>Requests by taxpayers for lower tax payments as the result of a built structure on the property being destroyed or damaged and the tax deduction allowed by the County Auditor. | 6 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>709a            | Appraisal Cards (2013)<br><br>Summaries of ownership history, land sketches, improvement descriptions, and taxing information organized by parcel number.  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>709b            | Appraisal Cards (2013)<br><br>Summaries of ownership history, land sketches, improvement descriptions, and taxing information organized by parcel number.  | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-<br>710             | Appraisal Cards (all years except 2013)<br><br>Summaries of ownership history, land sketches, improvement descriptions, and taxing information organized by parcel number.   | Until no longer<br>administrative<br>value        | Paper /<br>Electronic |   | <input type="checkbox"/>              |



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

See instructions before completing this form.

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|--------------------|---|---------------------------------------|
| RE-17-711                 | Board of Revision- Notices of Appeals<br><br>Notification that an appeal will be made by property owners concerning the final determination of tax amounts owned on their property.   | 6 years after the appeal has been decided | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-712                 | Board of Revision (BOR) Case Files<br><br>Documentation related to BOR case files that generate the Annual BOR Minutes, including, but not limited to: complaints (DTE 1), property record cards, correspondences, exhibits, evidence, hearing notices, hearing dockets, hearing recordings, decision letters, Appeals to BTA, Appeals to Common Pleas Court. | 6 years after end of tax year             | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-713a                | Board of Revision (BOR) Minutes<br><br>Official copy of proceedings of meetings   | Permanent until microfilmed and verified  | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-713b                | Board of Revision (BOR) Minutes<br><br>Official copy of proceedings of meetings   | Permanent                                 | Microfilm          |   | <input checked="" type="checkbox"/>   |
| RE-17-714                 | CAUV – Applications & Renewals Form 109A<br>Active & Inactive   | 6 years                                   | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-715                 | CAUV - Agricultural District Records<br>Active & Inactive<br>Records of parcels designated as an agricultural district, land with agricultural easements, and agricultural land with deferred special assessments.  | 6 years<br>Provided<br>Audit              | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-716                 | CAUV - Agricultural Soil Tables<br><br>Listing of CAUV land stating soil type and its current use value.  | 6 years<br>Provided<br>Audit              | Paper / Electronic |   | <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 Sec. 117.26 O.R.C.

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

See instructions before completing this form.

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|---|-----------------------|---|---------------------------------------|
| RE-17-717                 | CAUV - Inspection Reports<br><br>Examination and detail descriptions of parcels to confirm commercial agricultural use of property.  | 1 year<br>provided no<br>action<br>pending        | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-718                 | Certified Special Assessments  | 10 years  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-719                 | Conveyance Forms (Form DTE 100)<br><br>Details transfers in ownership of real property for tax assessment.   | 3 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-720                 | Delinquent Land Tax Certificates List (Delinquent Land List)<br>(Delinquent Real Duplicate)<br><br>List of delinquent certificates issued to property owners. ORC 5721.13  | 3 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-721a                | Delinquent Tax Abstractions<br><br>ORC 319.52. May be subdivided by Real, Personal, Manufactured Homes, and Classified. Auditor's abstract of delinquent real and personal taxes showing for each district. ORC 5719.04                      | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-721b                | Delinquent Tax Abstractions<br><br>ORC 319.52. May be subdivided by Real, Personal, Manufactured Homes, and Classified. Auditor's abstract of delinquent real and personal taxes showing for each district. ORC 5719.04                      | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-722                 | Delinquent Tax Abstractions-<br>Manufactured Homes<br><br>ORC 319.52 Auditor's abstract of delinquent taxes on manufactured homes: shows tax rates and valuation of delinquent real and personal taxes showing for each district ORC 5719.04 | 3 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                     | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|--|--------------------|---|---------------------------------------|
| RE-17-723                 | Denied Homestead and Disabled Exemption Application<br><br>Requests from senior citizens and disabled for reduction of property taxes that were denied.                 | 1 year after denial                            | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-724                 | Ditch Records- Special Assessment<br><br>Contains a records of proceedings relative to the establishment, construction and cleaning of county and joint county ditches. | 5 years after last assessment recorded is paid | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-725a                | Environmental Lien Record   | Permanent until microfilmed and verified       | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-725b                | Environmental Lien Record   | Permanent                                      | Microfilm          |   | <input checked="" type="checkbox"/>   |
| RE-17-726a                | Exempt Real Estate Tax List   | Permanent until microfilmed and verified       | Paper/ Electronic  |   | <input checked="" type="checkbox"/>   |
| RE-17-726b                | Exempt Real Estate Tax List   | Permanent                                      | Microfilm          |   | <input checked="" type="checkbox"/>   |
| RE-17-727                 | Forfeited Lands and Lots<br><br>Records of land and lots of forfeited and sold for delinquent taxes and penalties   | 21 years                                       | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-728                 | Forfeited Lands and Lots Index  | 5 years provided audit                         | Paper/ Electronic  | 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. |                                       |
| RE-17-729                 | Homestead and Disabled Exemption Applications<br><br>Requests from senior citizens and disabled for reduction of property taxes   | Until property sold or person deceased         | Paper / Electronic |   |                                       |



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

See instructions before completing this form.

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period               | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|--------------------|---|---------------------------------------|
| RE-17-730                 | Homestead Exemption List<br><br>List of taxpayers receiving senior citizen, disabled person or eligible surviving spouse property tax reduction. | Until superseded                         | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-731                 | Homestead Files (Deceased)   | Until Audited                            | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-732                 | Homestead Property Statement of Conveyance (DTE 101)<br><br>Completed when a property that has a homestead exemption credit is transferred.      | 3 years                                  | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-733                 | Index to Record Delinquent Land Sold<br>Record of Delinquent Land Sold<br><br>List of property sales for delinquent taxes collection             | 5 years<br>Provided<br>Audit             | Paper / Electronic | 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. |                                       |
| RE-17-734a                | Index to Tax Maps  | Permanent until microfilmed and verified | Paper / Electronic |   |                                       |
| RE-17-734b                | Index to Tax Maps  | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| RE-17-735a                | Industrial Appraisal Records (Reports)   | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-735b                | Industrial Appraisal Records (Reports)   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| RE-17-736a                | Land Assessor's Record   | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-736b                | Land Assessor's Record   | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| RE-17-737                 | Land Contract Copies  | 6 years<br>provided audit                         | Paper /<br>Electronic |   |                                       |
| RE-17-738                 | Land Sales<br><br>Documentation for all land sales in the<br>county.  | 3 years   | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-739                 | Land Sales- Redeemed<br><br>Duplicate copies of redemption<br>certificates for delinquent tax payment<br>made to avoid foreclosure. ORC 5721.25                                       | 3 years<br>Provided<br>Audit                      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-740a                | Lost or Destroyed Land Record   | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-740b                | Lost or Destroyed Land Record   | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-741                 | Manufactured (Mobile) Home Tax<br><br>Shows registration number, owner name,<br>address, amount of tax and penalty,<br>manufacturer, model and serial number of<br>manufactured home. | 3 years<br>Provided<br>Audit                      | Paper /<br>Electronic | Audited means: the years<br>encompassed by the records<br>have been audited by the<br>Auditor of State and the<br>audit report has been<br>released pursuant to<br>Sec. 117.26 O.R.C. |                                       |
| RE-17-742a                | Manufactured Home FORM DTE 55<br>ELECTION<br><br>Request for manufactured home to be<br>taxed like real property.   | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   |                                       |
| RE-17-742b                | Manufactured Home FORM DTE 55<br>ELECTION<br><br>Request for manufactured home to be<br>taxed like real property.   | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-743a                | Manufactured Home Tax List  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP  | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|---|-----------------------|--|---------------------------------------|
| RE-17-743b                | Manufactured Home Tax List   | Permanent   | Microfilm             |  | <input checked="" type="checkbox"/>   |
| RE-17-744a                | Maps and Routing Maps  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |  | <input checked="" type="checkbox"/>   |
| RE-17-744b                | Maps and Routing Maps  | Permanent   | Microfilm             |  | <input checked="" type="checkbox"/>   |
| RE-17-745a                | Parcel List<br><br>List of all parcels in the county   | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |  | <input checked="" type="checkbox"/>   |
| RE-17-745b                | Parcel List<br><br>List of all parcels in the county   | Permanent   | Microfilm             |  | <input checked="" type="checkbox"/>   |
| RE-17-746                 | Paid in to County Treasurer's Forms<br>(Pay-ins)   | 3 years<br>provided audit                         | Paper /<br>Electronic | Audited means: the years<br>encompassed by the record<br>have been audited by the<br>Auditor of State and the<br>audit report has been<br>released pursuant to<br>Sec. 117.26 O.R.C. |                                       |
| RE-17-747                 | Property Spilt (Split Tax Bills)<br><br>Documents the splitting of land parcels for<br>owners showing the valuation of property<br>and taxes due.                                      | 3 years   | Paper /<br>Electronic |  | <input checked="" type="checkbox"/>   |
| RE-17-748a                | Property Tax Valuation Report by School<br>District (Form DTE 13)<br><br>Report received from the state<br>documenting total real property values<br>within school district boundaries | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |  | <input type="checkbox"/>              |
| RE-17-748b                | Property Tax Valuation Report by School<br>District (Form DTE 13)<br><br>Report received from the state<br>documenting total real property values<br>within school district boundaries | Permanent   | Microfilm             |  | <input type="checkbox"/>              |



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

See instructions before completing this form.

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description     | (3)<br>Retention<br>Period               | (4)<br>Media Type  | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|--|--------------------|---|---------------------------------------|
| RE-17-749a                | Public Utilities Reports/Returns        | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-749b                | Public Utilities Reports/Returns        | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| RE-17-750a                | Quadrennial Minutes of Equalization     | Permanent until microfilmed and verified | Paper / Electronic |   | <input type="checkbox"/>              |
| RE-17-750b                | Quadrennial Minutes of Equalization     | Permanent                                | Microfilm          |   | <input type="checkbox"/>              |
| RE-17-751                 | Real Estate Field Cards                 | Until transferred to permanent card      | Paper / Electronic | 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. |                                       |
| RE-17-752                 | Real Estate Penalty and Interest Report | 5 years provided audit                   | Paper / Electronic |   |                                       |
| RE-17-753a                | Real Estate Plats                       | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-753b                | Real Estate Plats                       | Permanent                                | Microfilm          |   | <input checked="" type="checkbox"/>   |
| RE-17-754                 | Real Estate Settlement                  | 10 years                                 | Paper / Electronic |   |                                       |
| RE-17-755a                | Real Estate Tax List                    | Permanent until microfilmed and verified | Paper / Electronic |   | <input checked="" type="checkbox"/>   |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description  | (3)<br>Retention<br>Period                             | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|--|--|-----------------------|---|---------------------------------------|
| RE-17-755b                | Real Estate Tax List   | Permanent  | Microfilm             |   | <input checked="" type="checkbox"/>   |
| RE-17-756                 | Sales Ratio Studies  | 3 years<br>provided audit                              | Paper/<br>Electronic  |   | <input type="checkbox"/>              |
| RE-17-757a                | State Examiner Reports   | Permanent<br>until<br>microfilmed<br>and verified      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-757b                | State Examiner Reports   | Permanent  | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-758a                | Street Deductions  | Permanent<br>until<br>microfilmed<br>and verified      | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-758b                | Street Deductions  | Permanent  | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-759                 | Tax Complaints<br>Property owners contest the value of their property for real estate tax purposes by filing a "Complaint Against the Valuation of Real Property" with the county auditor. | 6 years after<br>the complaint<br>has been<br>resolved | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-760a                | Tax Exemption- DTE FORM 23-A<br><br>Application for remission of real property. Personal Property and Manufactured Homes late payment penalty. ORC 5711.33; 5715.39                        | Permanent<br>until<br>microfilmed<br>and verified      | Paper /<br>Electronic |   | <input checked="" type="checkbox"/>   |
| RE-17-760b                | Tax Exemption- DTE FORM 23-A<br><br>Application for remission of real property. Personal Property and Manufactured Homes late payment penalty. ORC 5711.33; 5715.39                        | Permanent  | Microfilm             |   | <input checked="" type="checkbox"/>   |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| RE-17-<br>761a            | Tax Exemption- Form DTE 23<br><br>Application for Real Property Tax Exemption & Remission. Application for an exemption from property tax by non-profits and certain businesses as defined by the state's revised code. | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>761b            | Tax Exemption- Form DTE 23<br><br>Application for Real Property Tax Exemption & Remission. Application for an exemption from property tax by non-profits and certain businesses as defined by the state's revised code. | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-<br>762             | Tax Increment Financing Exemption Program (DTE 24)<br><br>Form and supplemental documentation required for all Tax Increment Financing (TIF) exemptions   | 6 years or<br>until no longer<br>exempt           | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>763a            | Tax Rates (Tax Levies)<br><br>A property's value is assessed and the rate of taxation is set depending upon the voted millage within each political subdivision.  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>763b            | Tax Rates (Tax Levies)<br><br>A property's value is assessed and the rate of taxation is set depending upon the voted millage within each political subdivision.  | Permanent   | Microfilm             |   | <input type="checkbox"/>              |
| RE-17-<br>764             | Tax Registers   | 2 years   | Paper /<br>Electronic |   |                                       |
| RE-17-<br>765a            | Tract Number Void Book<br><br>Record of parcel numbers which have been changed  | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/>              |



**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Real Estate

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                        | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| RE-17-<br>765b            | Tract Number Void Book<br><br>Record of parcel numbers which have<br>been changed                                 | Permanent   | Microfilm             |   | <input type="checkbox"/> ✓            |
| RE-17-<br>766a            | Transfer Records<br>Transfer Books<br>Transfer Register<br><br>Documentation on all transfers of real<br>property | Permanent<br>until<br>microfilmed<br>and verified | Paper /<br>Electronic |   | <input type="checkbox"/> ✓            |
| RE-17-<br>766b            | Transfer Records<br>Transfer Books<br>Transfer Register<br><br>Documentation on all transfers of real<br>property | Permanent   | Microfilm             |   | <input type="checkbox"/> ✓            |
| RE-17-<br>767             | Transfers on Affidavits<br><br>Affidavits of ownership of real property<br>filed in event of name change          | 3 years<br>provided audit                         | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| RE-17-<br>70768           | Transfer Settlement Record  | 10 years  | Paper /<br>Electronic |   |                                       |
| RE-17-<br>769             | Tri-Annual Land Tax Certificates  | 10 years<br>provided audit                        | Paper /<br>Electronic | Audited means: the years<br>encompassed by the records<br>have been audited by the<br>Auditor of State and the<br>audit report has been<br>released pursuant to<br>Sec. 117.26 O.R.C. | <input type="checkbox"/>              |
| RE-17-<br>770             | Value Change Notifications  | 12 years<br>provided audit                        | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| Notes:                    | All paper records can be disposed after a<br>digital/electronic record has been created<br>or scanned.            |   |                       |   |                                       |

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Sewer Billing

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period                                    | (4)<br>Media Type     | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|-----------------------|---|---------------------------------------|
| SB-17-801                 | Billing Adjustments<br><br>Documentation of adjustments made to Martinsville-Midland bills  | 5 years<br>Provided<br>Audit                                  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| SB-17-802                 | Billing Copies<br><br>Copies of monthly bills sent to customers   | 5 years<br>Provided<br>Audit                                  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| SB-17-803                 | Customer Lists<br><br>Lists of customers billed for MM  | 5 years<br>Provided<br>Audit                                  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| SB-17-804                 | Customer Lists- Certified Delinquent Workpapers<br><br>Documentation and work papers used to develop the certified delinquent accounts                  | 5 years<br>Provided<br>Audit                                  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| SB-17-805                 | Customer Lists- Certified Delinquent Assessments<br><br>List of customers billed for MM with delinquent accounts certified by the County Commissioners. | 5 years after<br>the las<br>assessment<br>recorded is<br>paid | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| SB-17-806                 | Customer Lists- Delinquent<br><br>List of customers billed for MM with delinquent accounts.   | 5 years<br>Provided<br>Audit                                  | Paper /<br>Electronic |   | <input type="checkbox"/>              |
| Notes:                    | All paper records can be disposed after a digital/electronic record has been created or scanned.  |   |                       |   |                                       |

**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.**

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

See instructions before completing this form.

Clinton County Auditor

Taxation

(Local Government Entity)

(Unit)

| (1)<br>Schedule<br>Number | (2)<br>Record Title and Description   | (3)<br>Retention<br>Period  | (4)<br>Media Type    | (5)<br>For use by<br>Auditor of<br>State or<br>LGRP   | (6)<br>RC-3<br>Required<br>by<br>LGRP |
|---------------------------|---|---|----------------------|---|---------------------------------------|
| TX-17-901                 | Certificate of Advanced Tax Payments (Settlement Advances)<br><br>Certificate of Advance Tax Payments (Form 903A) Details of payment made to a political subdivision for taxes dispersed prior to settlement. | 5 years after the taxes represented thereby have been paid or litigation has been settled | Paper/<br>Electronic |   | <input type="checkbox"/>              |
| TX-17-902a                | Certificate of Estimated Resources – County<br><br>After assessing annual tax budget, notice given to the county certifying available resources by fund for the upcoming year.                                | Permanent (in the final budget) until microfilmed and verified                            | Paper/<br>Electronic |   | <input checked="" type="checkbox"/>   |
| TX-17-902b                | Certificate of Estimated Resources – County<br><br>After assessing annual tax budget, notice given to the county certifying available resources by fund for the upcoming year.                                | Permanent   | Microfilm            |   | <input checked="" type="checkbox"/>   |
| TX-17-903a                | Certificate of Estimated Resources – County Political Subdivisions<br><br>Copies of notices given to political subdivisions that planned appropriations do not exceed their estimated resources.              | Permanent until microfilmed and verified  | Paper/<br>Electronic |   | <input checked="" type="checkbox"/>   |
| TX-17-903b                | Certificate of Estimated Resources – County Political Subdivisions<br><br>Copies of notices given to political subdivisions that planned appropriations do not exceed their estimated resources.              | Permanent   | Microfilm            |   | <input checked="" type="checkbox"/>   |
| TX-17-904                 | Department of Taxation and Equalization Forms<br><br>Document the process by which tax rates are equalized between political subdivisions whose residents live in one community and work in another.          | 3 years provided audit  | Paper/<br>Electronic | 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. | <input type="checkbox"/>              |



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

See instructions before completing this form.

Clinton County Auditor

Taxation

(Local Government Entity)

(Unit)

|            |   |  |                      |   |                          |
|------------|---|--|----------------------|---|--------------------------|
| TX-17-905  | Lodging Tax Settlement Records  | 5 years provided audit   | Paper/<br>Electronic |   | <input type="checkbox"/> |
| TX-17-906  | Municipal/Township Ordinances<br>Final assessment ordinances requiring special assessments to be levied in participating district.  | 5 years after last assessment paid provided audit                                      | Paper/<br>Electronic |   | <input type="checkbox"/> |
| TX-17-907  | Settlement Advances Supporting Documentation<br>Advance request form, evidence of collections, request and authorization for payment.   | 5 years after taxes represented thereby have been paid or litigation has been settled. | Paper/<br>Electronic |   | <input type="checkbox"/> |
| TX-17-908  | Settlement Apportionment Sheets<br>Contains a record of distribution of tax receipts to political subdivisions.   | 5 years  | Paper/<br>Electronic |   | <input type="checkbox"/> |
| TX-17-909  | Settlements Work Papers<br>Working papers and preparation documents including evidence of funds collected and disbursements used to create the semi-annual tax settlements.   | 10 years   | Paper/<br>Electronic |   | <input type="checkbox"/> |
| TX-17-910  | Special Assessments<br>Contains a record of liens assessed against real property by a public authority to pay costs of public improvements, included by not limited to bridges, ditches, sewers, sidewalks, streets, and/or streetlights which directly benefits the assessed property. | 5 years after last recorded assessment paid provided audit                             | Paper/<br>Electronic | 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. | <input type="checkbox"/> |
| TX-17-911a | Tax Abatement Applications<br>Reduction of or exemption from taxes granted by county for a specified period usually to encourage economic investment  | Permanent until microfilmed and verified   | Paper/<br>Electronic |   | <input type="checkbox"/> |

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

See instructions before completing this form.

Clinton County Auditor

Taxation

(Local Government Entity)

(Unit)

|            |  |  |                   |  |                                     |
|------------|--|--|-------------------|--|-------------------------------------|
| TX-17-911b | <b>Tax Abatement Applications</b><br><br>Reduction of or exemption from taxes granted by county for a specified period usually to encourage economic investment  | Permanent                                | Microfilm         |  | <input type="checkbox"/>            |
| TX-17-912a | <b>Tax Duplicate Record</b><br><br>List taxes, assessments, owner information, legal description and taxable valuation of all real estate for taxing purposes by parcel.                               | Permanent until microfilmed and verified | Paper/ Electronic |  | <input checked="" type="checkbox"/> |
| TX-17-912b | <b>Tax Duplicate Record</b><br><br>List taxes, assessments, owner information, legal description and taxable valuation of all real estate for taxing purposes by parcel.                               | Permanent                                | Microfilm         |  | <input checked="" type="checkbox"/> |
| TX-17-913  | <b>Tax Increment Financing Resolutions</b><br><br>Records relating to the implementation of a tax increment financing district established by the county to finance public infrastructure improvements | 10 years<br>ORC 5709.78                  | Paper/ Electronic |  | <input type="checkbox"/>            |
| TX-17-914a | <b>Tax Levies (Tax Rate Sheets)</b><br><br>Lists of tax levies within the county each year   | Permanent until microfilmed and verified | Paper/ Electronic |  | <input checked="" type="checkbox"/> |
| TX-17-914b | <b>Tax Levies (Tax Rate Sheets)</b><br><br>Lists of tax levies within the county each year   | Permanent                                | Microfilm         |  | <input checked="" type="checkbox"/> |
| TX-17-915  | <b>Tax Registers</b><br><br>Daily record of tax collections at County Treasurer's office (Treasurer Form 6)  | 2 years provided audit                   | Paper/ Electronic | <b>Audited means:</b> 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. |                                     |

**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.

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

Clinton County Auditor

Taxation

(Local Government Entity)

(Unit)

|           |  |         |                      |  |                          |
|-----------|--|---------|----------------------|--|--------------------------|
| TX-17-916 | <b>Ten Mill Certificates</b><br><br>Certification that the aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit shall not, in one year, exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit. | 5 years | Paper/<br>Electronic |  | <input type="checkbox"/> |
| Notes:    | All paper records can be disposed after a digital/electronic record has been created or scanned.   |         |                      |  |                          |