

# County/Local Retention Schedule Instructions

## Indiana Archives and Records Administration (IARA) – County/Local Records Management

These instructions apply to all approved County/Local Records Retention Schedules.

- 1) **Officials should first reference their office-specific Retention Schedule.** If no listed Record Series covers the record's subject matter, then refer to the County/Local General Retention Schedule (GEN). If you are still unsure, contact County Records Management at [cty@iara.in.gov](mailto:cty@iara.in.gov) for assistance.
- 2) **Copy of Record vs. Duplicate:**
  - a) A **Copy of Record** is the copy (or in special circumstances, *copies*) of a record that your agency has chosen to officially fulfill all Records Retention Schedule requirements and any other state or federal rules that affect the record.
  - b) A **Duplicate** is any other version of the record that contains the same information, but is *not* being used to fulfill records retention requirements. Unless the appropriate Record Series specifically states otherwise, Duplicates are considered non-record material and may be destroyed at any time. No permission from IARA or your County Commission of Public Records is required, and no forms need be submitted.
- 3) **Record Series listed on a retention schedule but NOT designated as PERMANENT or CRITICAL :**
  - a) **Any records may be digitized** according to OCPR Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines. Once the electronic records have been verified for completeness and legibility, they can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to them, while the original version becomes a **Duplicate** (see Item 2 above).
  - b) The Copy of Record for these records may be destroyed **ONLY** after they have reached the end of their designated retention period **AND** you have filled out a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905).
  - c) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
  - d) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 57236 must be submitted to IARA and to the county Commission of Public Records, and approval must be received from both parties.
- 4) **Record Series designated as PERMANENT or PERMANENT and CRITICAL** must be preserved permanently, but there are several options for fulfilling this requirement:
  - a) **PERMANENT vs CRITICAL Records**
    - i) **PERMANENT records** are those with long-term or permanent historical value, and must always have at least ONE Copy of Record in existence, in one or more of the locations listed below in item 4c.
    - ii) **CRITICAL records** are those without which the State of Indiana could not properly provide services or document identity and ownership of property. CRITICAL records must always have at least TWO Copies of Record, preferably in two different locations.
  - b) **FORMATS for PERMANENT and CRITICAL RECORDS**
    - i) **The Copy or Copies of Record may remain in the format of creation**, whether that is hard-copy or electronic.
    - ii) **Any records, whether hard copy or electronic, may be microfilmed** according to 60 IAC 2. Once the microfilm has been verified for completeness and legibility, it can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while the original version becomes a **Duplicate** (see Item 2 above).
    - iii) **Any records, whether hard copy or microfilm, may be digitized** according to OCPR Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines. Once the electronic records have been verified for completeness and legibility, they can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to them, while the original version becomes a **Duplicate** (see Item 2 above).
    - iv) IARA's recommended best practice is that one Copy of Record should be physical: either microfilm or paper.

c) **LOCATIONS for PERMANENT and CRITICAL RECORDS**

- i) A Copy of Record may be **maintained permanently in the office of origin.**
- ii) A Copy of Record may be **maintained by a trusted commercial or government records storage provider.**
  - (1) **Records uploaded to a state or federal database cannot be an office's Copy of Record**, unless: the State or Federal entity has volunteered their system as an official repository for such records, the system fulfills the standards of OCPD Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines, AND the county/local office has permanent access to the records if needed.
  - (2) Information typed directly into a state or federal database with no original document on the county/local office's side does not constitute a record for the office.
- iii) **A request to transfer a Copy of Record to the Indiana State Archives** (SF 48883), whether hard copy, microfilmed, or electronic, may be **submitted to IARA** if storage space or ability does not allow for safely maintaining a Copy of Record elsewhere.
  - (1) However, such requests will be approved **only at the discretion of the Indiana Archives**. Title to any record transferred to the Archives transfers along with the record, per Indiana Code 5-15-5.1-11.
  - (2) If, after reviewing the SF 48883, the Indiana Archives cannot or does not wish to collect the records, Indiana Archives staff will advise the office of origin on whether the entire record must be maintained permanently by the office, or if the records may be weeded according to criteria which the Indiana Archives will provide.

5) **Records whose subject matter is not covered by ANY Record Series** on an approved retention schedule may be:

- a) **DESTROYED ONLY** after a [Request for Permission to Destroy Certain Public Records \(PR-1A\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
  - b) **TRANSFERRED** to the Indiana Archives OR to a local historical entity ONLY after a [Request for Permission to Transfer Certain Public Records \(PR-1B\)](#) (SF 57236) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
  - c) **MICROFILMED and/or DIGITIZED: any record maybe microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6 **or digitized** according to OCPD Policies 20-01 and 20-02, and IARA's Electronic Records Guidelines. Once either format has been verified for completeness and legibility, it can be used as a **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while the original version becomes a **Duplicate (see Item 2 above)**.
- 6) **ELECTRONIC RECORDS ASSISTANCE: For any records whose original version is electronic**, or for offices wishing to duplicate records electronically, please **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for additional advice and instructions on preservation.
- 7) **Litigation Holds:** No record may be destroyed or transferred to another entity if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated or anticipated, even if the record would otherwise be eligible for destruction or transfer. Destruction or transfer may only proceed after the completion of the action and the resolution of all issues that arise from it.
- 8) **ADDITIONAL GUIDELINES**
- a) Any record or file whose contents **fall under more than one Record Series** must be maintained for the **longest applicable retention period**.
  - b) With the exception of RS GEN 10-16 and RS GEN 10-24, **specific forms or reports listed in the description of any Record Series are provided as examples**, not an exclusive or exhaustive list. If a Record Series describes the subject matter of your record, then the Record Series likely covers your record.
  - c) If you are **unsure about whether your records are covered by an existing Record Series**, please contact IARA's County/Local Records Management team (cty@iara.in.gov/317-232-3380) for advice *before* listing the record on a PR-1B (SF 57236).
  - d) **Item Numbers** on this Schedule are used for reading convenience only; **they are not a permanent part of the Record Series**. Copies of this Retention Schedule printed from the IARA website may list the Record Series in a different order due to automated sorting.

Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.



# TRANSMITTAL OF PROPOSED / APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULE

State Form 39443 (R8 / 9-21)

Agency <b>County/Local Assessing Officials</b>	Issued by: Indiana Archives and Records Administration
Division <i>(If left blank, retention schedule applies to entire agency.)</i>	Records Management Division
Date sent <i>(mm/dd/yyyy)</i> <b>12/16/2022</b>	402 West Washington Street, Room W472 Indianapolis, IN 46204 rmd@iara.in.gov

## SECTION I PROPOSED RECORDS RETENTION AND DISPOSITION SCHEDULES

Please have your Appointing Authority (agency head) sign this sheet electronically in the blank provided under Section III, to acknowledge approval of the proposed amendments. Then, return the electronic file to IARA's Records Management Division. You will be sent a copy of the final version of the schedule after it has been approved by the Oversight Committee on Public Records.

## SECTION II GENERAL INFORMATION

An approved Records Retention and Disposition Schedule grants your agency the authority to transfer or destroy records on a continuing basis. Please consult the Records Coordinator and Records Center handbooks for transfer and destruction information, or contact the Indiana Archives or Records Center staff directly for guidance on their specific procedures.

Any questions concerning how to interpret the instructions in your approved retention schedule should be directed to the Records Management Division at rmd@iara.in.gov.

A retention schedule must be current to be effective. The Records Management Division will contact your Agency Records Coordinator for periodic reviews to ensure that both language and content are up to date. If your agency needs to change the schedule between those review periods, just contact the Records Management Division, and a new update project will be initiated immediately.

## SECTION III AGENCY APPROVAL

Agency Head e-signature	[ N/A: Agency = IARA ]
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## SECTION IV APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULES

The Oversight Committee on Public Records, at its meeting held on 02/22/2023, approved this Records Retention and Disposition Schedule for your agency.

The finalized schedule is enclosed. The Records Coordinator should retain the original and forward copies to agency staff as needed.

Indiana Archives and Records Administration e-signature of final approval

*S. C. White Lighty*



**February 2023 Updates Guide:** the only update is a clarification of the description and retention language on Record Series AS 12-09.

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
1	AS 12-01	<p><b>APPEALS PROCESS FORMS</b></p> <p>Records may include, but are not limited to, SF 20916 (Form 115), SF 21522, SF 43087, SF 49149, SF 53165 (Form 137 TP), SF 53626 (Form 134), SF 53958 (Form 130), or their substitutes, as well as supporting documents.</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
2	AS 12-02	<p><b>ASSESSMENT FORMS</b></p> <p>Records may include, but are not limited to, SF 466 (Form 2), SF 786, SF 7878, SF 9931 (Form G&amp;O-1), SF 9283 (Form 122), SF 17592 (Form 137R), SF 18158, SF 18160, SF 18602, SF 18603, SF 21366, Form 11 R/A), SF 21368 (Form 111/PP), SF 21521 (Form 113/PP), SF 22691 (Form 122A), SF 45650 (Form 11 C/I), SF 46725 (Form 113), SF 46885, SF 49865 (Form 29MH), SF 51536 (Form 135), SF 53949, SF 53950 (Form 137PF), SF 54193, or their substitutes, as well as supporting documents.</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
3	AS 12-03	<p><b>REAL ESTATE IMPROVEMENTS IN ECONOMIC REVITALIZATION AREA</b></p> <p>Records may include, but are not limited to, SF 18379 (Form 322), SF 57166 (Form CF-1), and SF 57167 (Form SB-1), or their substitutes, as well as supporting documents.</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
4	AS 12-04	<p><b>DEDUCTION FORMS - GENERAL</b></p> <p>Records may include, but are not limited to, SF 12662, SF 45651, SF 52500 (Form RE-CCP), SF 53179 (Form 322/VBD), SF 53812, or their substitutes, as well as supporting documents.</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
5	AS 12-05	<p><b>DEDUCTION FORMS - EXTENDED USE</b></p> <p>Records may include, but are not limited to, SF 5473 (Form HC10), SF 18865 (Form SES/WPD), SF 43708, SF 43709, SF 43710, SF 49567 (Form 322A), SF 49568 (Form 322), SF 52501 (Form EZ-2).</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
6	AS 12-07	<p><b>PROPERTY TAX EXEMPTION FORMS</b></p> <p>Records include but are limited to SF 9284 (Form 136), SF 49585 (Form 120), SF 54173, and their substitutes, as well as any supporting documents.</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	AS 12-08	<p><b>PERSONAL PROPERTY FORMS - GENERAL</b></p> <p>Records may include, but are not limited to, SF 10068 (Form 104), SF 11274 (Form 103-Short), SF 11405 (Form 103-Long), SF 12980 (Form 106), SF 22649 (Form 103-I), SF 22667 (Form 103-T), SF 23000 (Form 103-N Schedule I), SF 24056 (Form 103-P), SF 24057 (Form 103-O), SF 42963 (Form MOD-1), SF 50006 (Form 102), SF 51765 (Form CF-1/PP), SF 52497 (Form 103-PS), SF 52498 (Form 103-PS/ERA), SF 52499 (Form PP-CCP), SF 53854 (Form 103-SR – Single Return), SF 53855 (Form 104-SR – Single Return), SF 54182 (Form 103-IT), SF 54484 (Form 103-CTP/EL).</p>	DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
8	AS 12-09	<p><b>PERSONAL PROPERTY FORMS - EXTENDED USE</b></p> <p>Records may include, but are not limited to, SF 51764 (Form SB-1/PP), SF 52503 (Form 103-ERA), SF 52515 (Form 103-EL), SF 54483 (Form 103-CTP), or their substitutes, related abatement records, and any supporting documents.</p>	DESTROY ten (10) years after expiration of deduction eligibility and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.



Assessing Officials Retention Schedule (AS)

INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) – County/Local Records Management

ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
9	AS 12-10	<p><b>UTILITY FORMS</b></p> <p>Records may include, but are not limited to, SF 31289 (U.D. Form 32), SF 40408 (U.D. Form 45), SF 46373 (DLGF – Air Pollution Control Equipment (Schedule A-3), SF 47338 (Schedule A-5), SF 47339 (Schedule A-6), SF 47340 (Schedule A-7), SF 47341 (Schedule A-8), SF 52446 (Form SB-1/UD), SF 52447 (Form UD-ERA), SF 52448 (Form CF-1/UD), or their substitutes, and any supporting documents.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
10	AS 12-11	<p><b>MISCELLANEOUS</b></p> <p>Records may include, but are not limited to, SF 23261, SF 23341 (Form 1), SF 43779, SF 46021, SF 52694, or their substitutes, and any supporting documents.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
11	AS 20-01	<p><b>TAX STATEMENT RECORDS</b></p> <p>Records may include, but are not limited to, SF 53569 (Form TS-1A), SF 53915 (Form TS-1P), SF 53954, SF 54060 (Form TS-1L), or their substitutes, and any supporting documents.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
12	AS 12-12	<p><b>PROPERTY RECORD CARDS</b></p> <p>Records may include, but are not limited to, SF 50055, SF 50056, SF 50057 or their substitutes, and any supporting documents.</p>	<p>DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
13	AS 12-13	<p><b>INHERITANCE TAX</b></p>	<p>DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
14	AS 12-14	<p><b>OBSOLETE FORMS</b></p> <p>Records may include, but are not limited to, SF 1882 (Form 1 – Tax Return), SF 11277 (Form 105), SF 12483 (Form 133), SF 21513 (Form 130), SF 22666 (Form 103-W), SF 22671 (Form 101), SF 34608 (Form 15), SF 44971 (Form 104-C) SF 44972 (Form 103-C), SF 46062 (Form 1-N), SF 52502 (PPID-1), SF 52504 (RPID-1), SF 52511 (UDID), or their substitutes, as well as supporting documents.</p>	<p>DESTROY after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>