

STATE OF MICHIGAN
Records Management Services
General Schedule #27 - County Treasurers

Item #	Record Series Title	Record Series Description	Retention Period	Approval Date
27.001	General Ledger Data and Records	These records document monetary transactions that are posted (in the form of debits and credits) from a journal. It shows the account balance. (MCL 750.485) (MCL 48.40)	RETAIN UNTIL: Fiscal year ends PLUS: 7 years THEN: Destroy	8/18/2020
27.002	Journal Entry Records	These records document adjustments or other entries to the general ledger. They may include, but may not be limited to, transfers of money from one fund or account to another within the same bank account (appropriations from the general fund to the library fund, police fund, fire fund, etc.), wire transfers and electronic fund transfers (EFTs), accounts receivable and accounts payable, corrections of errors, closing revenue and expenditure accounts to fund balance at the end of the year, and other adjusting entries.	RETAIN UNTIL: Audit is completed PLUS: 6 years THEN: Destroy	8/18/2020
27.003	Transmittal Records	These records document each deposit made with the County Treasurer. They may include, but may not be limited to, name of the office or department, the period covered, inclusive numbers of receipts, the funds and accounts to which collections belong, and explanatory detail.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.004	Daily Cash Balancing Records (Daily Deposits)	These records document the daily reconciliation of money received by the County Treasurer to the general ledger. They may include, but may not be limited to, a summary of deposits, deposit detail, credit card transactions, list of checks, cash detail, and daily deposit records. (MCL 129.38)	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020

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27.005	Bank Deposit Records	These records document banking deposits. They may include, but may not be limited to, date of deposit, deposit amount, and supporting documentation. (MCL 129.38)	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.006	Monthly Cash Reconciliation Records	These records document month-end cash balances and the monthly reconciliation of the general ledger to fund accounts. They may include, but may not be limited to, worksheets, bank statements, reconciliation of cash receipts, and supporting documentation.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.007	Monthly Tax Collection Reports	These records document delinquent taxes collected by month. They may include, but may not be limited to, parcel number, tax year, receipt number, tax breakdown, and total tax collected.	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.008	Voided Checks	These records document voided checks. They may include, but may not be limited to, date, check number, and the check amount.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.009	Bank Statements	These records document all transactions of money through a given bank account. They may include, but may not be limited to, deposits and withdrawals made during the previous calendar month.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.010	Outstanding Check Lists	These records document checks issued by the county that are still outstanding. They may include, but may not be limited to, check reconciliation reports.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020

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27.011	Check Registers	These records document checks that are issued. They may include, but may not be limited to, check registers for payroll, flexible spending, and jury checks.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.012	Escheats Records	These records document unclaimed property. They may include, but may not be limited to, individual's name, date of check, amount of check, and supporting documentation.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.013	1099 Records	These records document 1099 forms that are issued by the county and are sent to individuals who earned \$600 or more. This information is also reported to the IRS.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.014	W-2 Records	These records document payroll-withholding. They are sent to the IRS and to the State of Michigan.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.015	Library Penal Fine Resolution Records	These records document money received from the district and circuit courts to cover library fines. The money is distributed to libraries through the County Treasurer's Office.	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.016	Cancelled Checks	These records document cancelled checks covering disbursement from the County Treasurer's checking account(s).	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020

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27.017	Non-sufficient Funds (NSF) Checks	These records document checks for which there were non-sufficient funds in the account to cover the payment. They may include, but may not be limited to, correspondence, copies of checks, certified mail receipts, and journal entry information.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.018	Credit Card Receipts	These records document purchases made using a credit card. They may include, but may not be limited to, receipts, reconciliations, and journal entries.	RETAIN UNTIL: Date created PLUS: 18 months THEN: Destroy	8/18/2020
27.019	Receipts	These records document transactions for any reason that the county receives money.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.020	Investment Records	These records document investments made by the County Treasurer. They may include, but may not be limited to, date of purchase, amount, maturity date, fund name, maturities showing the amount of interest and principal, confirmation notices from banks or brokerages, receipts, work sheets, balance sheets, requests to invest or withdraw funds, and supporting documentation. (MCL 129.91) (MCL 129.71) (MCL 48.40)	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020

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27.021	Bankruptcy Records	These records document when a person or entity that owes money to the county files for bankruptcy. They may include, but may not be limited to, notices of bankruptcy, claims for delinquent taxes, bankruptcy court documentation, payments, receipts, correspondence, and discharge or dismissal documentation.	RETAIN UNTIL: Case is dismissed or closed, and audit is completed THEN: Destroy	8/18/2020
27.022	Commercial Forest Act Records	These records document taxpayer-owned land that is removed from the general property tax roll and must be open to public hunting and fishing, be managed for the continuous production of timber crops, and not be used or obligated for commercial purposes other than the production of timber. Participants in this program pay a reduced tax.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.023	Forfeiture Tax Records	These records document properties that are in forfeiture because the property tax is delinquent for more than one year. They may include, but may not be limited to, title record information, forfeiture certification, and certified mailings. (MCL 211.various) The Register of Deeds has a permanent record of the filed certificate and redemption.	RETAIN UNTIL: Redeemed PLUS: 2 years THEN: Destroy	8/18/2020
27.024	Foreclosure Records	These records document property tax foreclosures. They may include, but may not be limited to, judgments of foreclosure, notices, copies of posting information, copies of public notices, vouchers, and copies of publication. (MCL 211.various)	RETAIN UNTIL: Case is closed PLUS: 40 years THEN: Destroy	8/18/2020

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27.025	Principal Residence Exemption (PRE) Audit Records	These records document audits conducted to locate property owners who incorrectly claimed a PRE. They may include, but may not be limited to, copies of tax returns, social security numbers, audit letters, verifications, deeds, driver licenses, and W2 forms.	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.026	Tax Roll Adjustment Records	These records document changes to taxable value assessments and other adjustments to a property located within the county. They may include, but may not be limited to, the reported adjustment, worksheets, vouchers, copies of checks, and supporting documentation.	RETAIN UNTIL: Audit is completed PLUS: 6 years THEN: Destroy	8/18/2020
27.027	Charge Back Records	These records document changes to the taxable value of a property for prior years, for which the county refunded taxes, or for which the taxes are uncollectible. The local units and schools are then charged for those refunds and the county is repaid.	RETAIN UNTIL: County is repaid PLUS: 1 year THEN: Destroy	8/18/2020
27.028	Tax Reverted Lands Records	These records document the tax lien sale process prior to 1999. They may include, but may not be limited to, judgements, notices of hearing, and tax sale documents.	RETAIN UNTIL: Date created PLUS: 40 years THEN: Destroy	8/18/2020

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27.029	Bond Records	These records document bonds acquired by the county for general b operations, public works debt, tax anticipation notes, delinquent tax funds, and building authority. They may include, but may not be limited to, official transcripts (board resolutions, disclosure statements, non-litigation certificates, bond specimens, and supporting documents), final official statements, and closing and settlement documents.	RETAIN UNTIL: Bond is paid in full PLUS: 6 years THEN: Destroy	8/18/2020
27.030	Dog License Reconciliation Records	These records document the number of dog licenses sold, revenue received, and the monthly reconciliation of funds. (MCL 287.various)	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.031	Dog License Records	These records document the dog licenses that are issued. They may include, but may not be limited to, name of the owner, license date, address, township code, license number, type of animal, and the license expiration date. (MCL 287.various)	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.032	Kennel License Records	These records document licenses that are issued to kennels. They may include, but may not be limited to, the owner's name, address, license date, and city, township, or village. (MCL 287.various)	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020

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27.033	Delinquent Receivable Monthly Balancing	These records document the receipt of delinquent funds. They may include, but may not be limited to, reconciliations, report of monthly adjustments, and monthly total of monies owed.	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.034	Annual Settlements	These records document the actual amount of real delinquent taxes purchased by the county.	RETAIN UNTIL: Audit is completed PLUS: 1 year THEN: Destroy	8/18/2020
27.035	Cemetery Trust Accounts	These records document accounts that are used for perpetual care of cemeteries. Treasurers send interest money on an annual basis to local units, based on amount of money the local unit invested in trust account. (MCL 128.81)	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020
27.036	Court Trust Accounts	These records document funds deposited in Court Trust Accounts. They may include, but may not be limited to, copies of the court orders, and disbursement documents.	RETAIN UNTIL: Final court order is received PLUS: 1 year THEN: Destroy	8/18/2020
27.037	Annual Local Unit Fiscal Reports (F-65)	These records document annual audits of local government units. Summaries are submitted to the State of Michigan and to the federal government. They may include, but may not be limited to, local unit identification, statements of operations (revenues and expenditures), statement of position (assets and liabilities), and supplementary information.	RETAIN UNTIL: Date created PLUS: 6 years THEN: Destroy	8/18/2020

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27.038	Hotel and Motel Audit Records	These records document audits of hotel and motel taxes that are collected.	RETAIN UNTIL: 2 audit cycles are completed THEN: Destroy	8/18/2020
27.039	Tax Sale Records	These records document township tax levies assessed against land that was sold because taxes were not paid. They may include, but may not be limited to, property descriptions, amount of tax, and tax receipt numbers. (MCL 211.various)	RETAIN UNTIL: Sale is completed PLUS: 40 years THEN: Destroy	8/18/2020
27.040	Deed Reconveyance Records	These records document state-owned land that is sold or conveyed to a new owner. They may include, but may not be limited to, correspondence, notices of hearings, sale numbers, parcel numbers, and last deed holders. (MCL 211.135)	RETAIN UNTIL: Land is sold or conveyed PLUS: 40 years THEN: Destroy	8/18/2020
27.041	Tax Rolls	These records document all taxable property within a given jurisdiction. They may include, but may not be limited to, parcel numbers, addresses, county tax breakdowns, property descriptions, and amount of the taxes owed. (MCL 211.various)	RETAIN UNTIL: Date created PLUS: 20 years THEN: Transfer to the Archives of Michigan	8/18/2020

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27.042	Delinquent Tax Rolls	These records document property taxes that were not been paid by March 1 in the year immediately following the tax levy and are delinquent. The delinquent tax roll is turned over to the County Treasurer, and at the end of one year the property is forfeited to the Treasurer (if the taxes were not been paid). They may include, but may not be limited to, parcel numbers, addresses, county tax breakdowns, property descriptions, and amount of the taxes owed. (MCL 211.various)	RETAIN UNTIL: Date created PLUS: 20 years THEN: Destroy	8/18/2020
27.043	Grant Records	These records document program specific and multi- purpose grant money received from state and federal sources. They may include, but may not be limited to, copies of the grant application, grant reports, and supporting documentation.	RETAIN UNTIL: Grant expires PLUS: 6 years THEN: Destroy	8/18/2020
27.044	Deferment Records	These records document when eligible taxpayers defer their winter or summer property tax payment. They may include, but may not be limited to, applications for deferment. (MCL 211.51)	RETAIN UNTIL: Date created PLUS: 7 years THEN: Destroy	8/18/2020
27.045	Bond Records for Tax Collection	These records document bonds filed by a township treasurer with the county treasurer for each tax collecting year. They may include, but may not be limited to, amount of state, county, and school taxed to be collected, and amount payable to the county. (MCL 211.43)	RETAIN UNTIL: Payment is received, or removed from the tax roll by the circuit court PLUS: 7 years THEN: Destroy	8/18/2020

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27.100	Transitory Records	These records document agency activities, but have temporary value and do not need to be retained once their intended purpose has been fulfilled. They may include, but may not be limited to, routine requests for information that require no: administrative action, policy decision, special compilation of research; requests that are executed by creating other documents; and reminders.	RETAIN UNTIL: Activity is completed THEN: Destroy	8/18/2020
27.101	General Correspondence	These records document correspondence that is received or sent that does not pertain to a specific project or case, and is generic in nature. They may include, but may not be limited to, requests for information that do require administrative action, a policy decision, special compilation of research, or analysis, and referral correspondence. This series also includes returned mail, and correspondence indexing and tracking tools.	RETAIN UNTIL: Date sent or received PLUS: 2 years THEN: Destroy	8/18/2020
27.102	Administrative Subject Files	These records document various topics, issues, projects or activities that an agency or employee is involved in. They may include, but may not be limited to, topical reference files about issues, strategic planning files for the agency or specific initiatives, special project files, and development files for policies, publications, and forms. Document types may include, topical correspondence, memoranda, reports, research, articles, meeting notes, and related background materials.	RETAIN UNTIL: Topic is no longer considered to be of ongoing interest PLUS: 5 years THEN: Destroy	8/18/2020

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27.103	Policies and Procedures	These records document agency expectations for employee conduct and customer interaction, public conduct when receiving services, roles and responsibilities, standards for operation, procedures and activities of an office, etc. They may include, but may not be limited to, policies, procedures, orders, regulations, circulars, policy memos, information sheets, standards, instructions, user manuals, process maps and analyses, and supporting documentation.	RETAIN UNTIL: Document is revised and superseded by a new version, or until the document is deemed obsolete THEN: Destroy	8/18/2020
27.104	Staff and Project Meeting Records	These records document staff meetings and meetings with other project participants. They may include, but may not be limited to, meeting minutes, agendas and distribution materials. Meeting records may also be retained in subject files, if they relate to a specific project. These records do NOT include records of meetings of official boards, commissions or committees.	RETAIN UNTIL: Meeting is held PLUS: 2 years THEN: Destroy	8/18/2020

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27.105	Treasurer's Office Budget Planning Records	These records document the development of the treasurer's portion of the overall county budget. They include itemized estimates of the anticipated expenditures of the treasurer's office for the next and current fiscal years, and records documenting the amounts appropriated for each account and line item for the treasurer's office in the current and previous fiscal years. They may include, but may not be limited to, budget requests, statistics, proposed budget amendments, and budget summaries.	RETAIN UNTIL: Applicable fiscal year ends PLUS: 5 years THEN: Destroy	8/18/2020
27.106	Forms History Record	These records document each form used by an agency. They may include, but may not be limited to, approved versions of the form.	RETAIN UNTIL: Replaced by a new version of the form PLUS: 5 years THEN: Destroy	8/18/2020
27.107	Planners and Calendars	These records document an individual employee's work-related meetings, assignments and tasks. They may include, but may not be limited to, planners, and calendars.	RETAIN UNTIL: Event date PLUS: 2 years THEN: Destroy	8/18/2020
27.108	Periodic Activity Reports	These records document periodic progress reports (narrative and/or statistical) about the duties and activities of employees or the office.	RETAIN UNTIL: Calendar year ends PLUS: 5 years THEN: Destroy	8/18/2020

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27.109	Rosters, Mailing, and Contact Lists	These records document contact information for individuals or organizations with whom the agency communicates. They may be used to generate labels or other documents. They may contain name, email address, mailing address, phone numbers and other contact information.	RETAIN UNTIL: Updated or obsolete THEN: Destroy	8/18/2020
27.110	Data Breach Records	These records document when a data source containing personally identifying information (PII), including financial and/or medical information, is breached by an unauthorized person or entity. They document actions that were taken to notify the affected individuals, to resolve and to prevent future breaches, to monitor the credit ratings of affected individuals, etc. They may include, but may not be limited to, correspondence, and credit monitoring and protection documents.	RETAIN UNTIL: Credit monitoring period ends PLUS: 5 years THEN: Destroy	8/18/2020