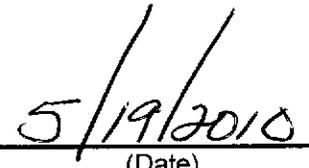


**General Schedule #28 - City and Village Treasurer**

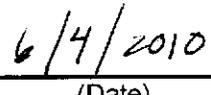
General Schedule #28 supersedes Section 19 of the Michigan Municipal League's "Records Management Handbook" that was approved in April 1998.

This Retention and Disposal Schedule covers records that are commonly found in the **city or village treasurer** offices. The records that are described on the attached pages are deemed necessary (1) for the continued effective operation of Michigan government, (2) to constitute an adequate and proper recording of its activities, and (3) to protect the legal rights of the government of the State of Michigan and of the people.

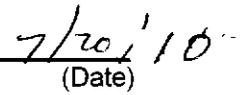
  
\_\_\_\_\_  
Debra Gearhart, Director  
Department of Technology, Management and Budget, Records Management Services

  
\_\_\_\_\_  
(Date)

  
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Mark Harvey, State Archivist  
Department of Natural Resources and Environment, Archives of Michigan

  
\_\_\_\_\_  
(Date)

**APPROVED**  
\_\_\_\_\_  
State Administrative Board

  
\_\_\_\_\_  
(Date)

## **INTRODUCTION**

**Chapter VII, Section 87.11, of Public Act 215 of 1895, the Fourth Class City Act, established the powers and duties of the office of the City Treasurer.**

Sec. 11. The treasurer, subject to the direction of the council, shall have the custody of all moneys, bonds, mortgages, notes, leases and evidences of value belonging to the city: Provided, That the council by a majority vote of all the aldermen elect may designate 1 or more depositaries in such city in which the city treasurer shall deposit all such moneys and other property named above in his possession by virtue of his office, to be drawn there from only in such manner as the council shall direct, and every such depositary shall furnish a bond, as the council may require and approve, for the safekeeping and accounting of all such moneys and property thus coming into its possession. The council may at any time by a majority vote of all the aldermen elect change any depositary or depositaries. He shall receive all moneys belonging to and receivable by the corporation, and keep account of all receipts and expenditures thereof: Provided, that the treasurer shall not be liable for any neglect or default by such depositary or depositaries. The treasurer shall pay no money out of the treasury except in pursuance of and by authority of law and as directed by the council. He shall keep an account of and be charged with all taxes and moneys appropriated, raised or received for each fund of the corporation, and shall keep a separate account of each fund, and shall credit thereto all moneys raised, paid in or appropriated therefore, and shall pay every warrant out of the particular fund constituted or raised for the purpose for which the warrant was issued, and having the name of such fund endorsed thereon by the clerk. The treasurer may also, subject to the approval of the council, appoint a deputy, who shall possess all the powers and authority of the treasurer, subject to the control of the treasurer; and the treasurer and his bondsmen shall be liable for the acts and defaults of such deputy. Such deputy shall be paid for his services by the treasurer, unless otherwise provided by the council, and such deputy may be removed at the will of the treasurer. The city treasurer shall be the collector of state and county taxes within the city, and all other taxes and assessments levied within the city; he shall perform all such duties in relation to the collection of taxes as the council may prescribe, and as provided by this act.

### **Public Records**

The Michigan Freedom of Information Act (FOIA) ([MCL 15.231-15.246](#)) defines public records as recorded information “prepared, owned, used, in the possession of, or retained by a public body in the performance of an official function, from the time it is created.”

### **Retention and Disposal Schedules**

Michigan law ([MCL 399.5](#) and [750.491](#)) requires that all public records be listed on an approved Retention and Disposal Schedule that identifies the minimum amount of time that records must be kept to satisfy administrative, legal, fiscal and historical needs. Local situations may require retention beyond the periods listed, and nothing prevents an office from retaining records longer than the specified period of time. Schedules also identify when records may be destroyed, and when certain records can be sent to the

Archives of Michigan for permanent preservation. *Records cannot be destroyed unless their disposition is authorized by an approved Retention and Disposal Schedule.* All schedules are approved by the Records Management Services, the Archives of Michigan and the State Administrative Board. There are two types of schedules that government agencies may use:

- A “general schedule” will cover records that are common to a particular type of government agency, such as city/village treasurer records. General schedules may not address every single record that a particular office may have in its possession. *General schedules do not mandate that any of the records listed on the schedule be created.* However, if they are created in the normal course of business, the schedule establishes a minimum retention period for them.
- Any record that is not covered by a general schedule must be listed on an “agency-specific schedule” that will address records that are unique to a particular government agency. Agency-specific schedules always supersede general schedules. Agency-specific schedules only address the records of the agency named on the schedule, and may not be used by another agency. This schedule supersedes section 19 of the Michigan Municipal League’s “Records Management Handbook” that was approved in April 1998.

### **Unofficial Documents**

General Schedule #1 addresses the retention of “nonrecord” materials. These documents are broadly defined as drafts, duplicates, convenience copies, publications and other materials that do not document agency activities. These materials can be disposed of when they have served their intended purpose. Government agencies need to identify the “office of record” when multiple offices possess copies of the same record. The “office of record” is responsible for following the retention period that is specified, duplicates do not need to be retained. A more comprehensive definition of “nonrecords” can be found in the approved schedule (available online at [http://www.michigan.gov/documents/hal\\_mhc\\_rms\\_GS1\\_local\\_110758\\_7.pdf](http://www.michigan.gov/documents/hal_mhc_rms_GS1_local_110758_7.pdf)).

### **Record Maintenance**

Records can exist in a wide variety of formats, including paper, maps, photographs, microfilm, digital images, e-mail messages, databases, etc. *The retention periods listed on this general schedule do not specify the format in which the record may exist, because each government agency that adopts this schedule may choose to retain its records using different recording media.*

Government agencies are responsible for ensuring that all of their records (regardless of format) are properly retained and remain accessible during this entire retention period. All records need to be stored in a secure and stable environment that will protect them from tampering, damage and degradation. Electronic records are dependent upon specific hardware and software to be accessed and used. It is important to understand that the original technology that is used to create electronic records will eventually become obsolete. As a result, government agencies should work with their information technology staff to develop preservation plans for retaining electronic records with long-term (more than 10 years) retention requirements. Various laws (including the Records

Reproduction Act, [MCL 24.401-24.406](#)) identify acceptable formats for retaining public records; agencies are responsible for understanding and complying with these laws.

### **Suspending Destruction**

Government agencies must immediately cease the destruction of all relevant records (even if destruction is authorized by an approved Retention and Disposal Schedule) if they receive a FOIA request, if they believe that an investigation or litigation is imminent, or if they are notified that an audit, investigation or litigation has commenced. If relevant records exist in electronic formats (such as e-mail, digital images, word processed documents, databases, backup tapes, etc.), the agency may need to notify its information technology staff. Failure to cease the destruction of relevant records could result in penalties.

### **Records Management Services Can Help!**

The State of Michigan Records Management Services is available to assist government agencies with their questions about record retention and acceptable recording media. Agencies may contact the Records Management Services at (517) 335-9132. Additional information is also available from the Records Management Services' website <http://www.michigan.gov/recordsmanagement/>, including records management manuals, general schedules, e-mail retention guidelines, microfilming standards and digital imaging standards, etc.

**State of Michigan**  
**Department of Technology, Management & Budget - Records Management Services**  
**Records Retention and Disposal Schedule**

Dept Code      Dept Name  
 /GS28/      City/Village Treasurer

Item Number	Series Title	Total Retention	State Administrative Board Approval Date
28.001 -	<u>Administrative Subject Files</u>	ACT+5	07/20/2010

Subject files contain records that support administrative analysis, program and project planning, procedure development, and programmatic activities. These records include periodic activity reports (narrative and statistical), special reports, topical correspondence (including electronic mail), research materials, project planning notes or organizational charts. Subject files are generally organized alphabetically by topic and may be further organized into annual files.

Subject files do NOT include files related to specific individual program activities of the treasurer's office, such as tax collection records, which are listed elsewhere in this schedule.

ACT = while subject file is of interest for ongoing administration. Some subject files may have historical value and should be preserved permanently.

28.002 -	<u>General Correspondence</u>	CR+2	07/20/2010
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General correspondence records do not relate to a specific issue, official or employee. These records are often organized chronologically or by correspondent's name. General correspondence may include referral correspondence used to forward information or requests to another person or department. General correspondence may exist in a variety of formats, including memos, letters, notes and electronic mail messages. These records also include automated or manual tools (such as a mail log) that index or track when correspondence was received, the topic of the correspondence, who is responsible for responding to the correspondence, and when the correspondence is considered closed for further action. If correspondence does relate to a specific issue, official or employee it should be filed with other relevant records.

28.003 -	<u>Information/Freedom of Information Act Requests</u>	CR+1	07/20/2010
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These records document requests for information or public records, and may include requests for information or public records, correspondence related to requests, copies of released documents and billing records.

ACT = Active      CR = Creation      EXP = Expiration      FY = Fiscal Year  
 SUP = Superseded      EVT = Event      DISP = Immediate Disposal

Item Number	Series Title	Total Retention	State Administrative Board Approval Date
28.004 -	<u>Transitory Correspondence</u>	EVT	07/20/2010
	<p>Records are considered transitory (temporary) correspondence if they document official responsibilities or activities, but have no documentary or evidential value after the activity is completed (such as a question answered or a meeting attended). Transitory messages do not set policy, establish guidelines or procedures, certify a transaction, or become a receipt. Examples of transitory correspondence include letters of transmittal that do not add information to the transmitted materials, routine requests for information that require no administrative action, policy decision, special compilation or research. This type of record also includes invitations to work-related events or notifications of upcoming meetings. EVT = need not be retained more than 30 days after receipt.</p>		
28.005 -	<u>Planners/Calendars</u>	CR+2	07/20/2010
	<p>These records include electronic or manual planners and calendars that schedule or track an individual official or staff member's work-related meetings, assignments and tasks. Individual officials and employees are usually responsible for retaining their planners/calendars for the retention period.</p>		
28.006 -	<u>Staff and Project Meeting Records</u>	CR+2	07/20/2010
	<p>These records document staff meetings and meetings with other project participants. They may include 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.</p>		
28.007 -	<u>Grant Records</u>	ACT	07/20/2010
	<p>These are records used to administer state, federal or private grants. These records include applications, budgets, worksheets, adjustments, plans, award letters, committee records, staffing sheets with account numbers, grant evaluation/monitoring reports, audits, periodic progress reports, or rules and regulations. ACT = until the grant is closed out, plus any additional time that is required by the granting agency for auditing purposes. Final reports and products of the grant may be kept longer for use and reference purposes.</p>		

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Item Number	Series Title	Total Retention	State Administrative Board Approval Date
28.008 -	<u>Policies, Procedures and Directives</u>	SUP	07/20/2010
	These records document the administrative policies and procedures of the treasurer's office. SUP = Only the current document must be retained. Superseded versions may be destroyed.		
28.009 -	<u>Treasurer's Office Budget Planning Records</u>	CR+5	07/20/2010
	These records are used to help develop, monitor and document the treasurer's portion of the overall municipality/village 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/line item for the treasurer's office in the current and previous fiscal years. They may include budget requests, statistics, proposed budget amendments, and budget summaries.		
28.011 -	<u>Accounts Receivable General Ledger</u>	FY+7	07/20/2010
	This record will document the income that is received by the city on a daily basis and will also document the reconciliation of the official deposit amounts to the city's bank account.		
28.012 -	<u>Banking Records</u>	FY+7	07/20/2010
	These records are used to document the city's banking activities (for reconciliation purposes) and are based on monies collected from individuals and businesses on a daily basis. The records may include deposit slips, bank statements, signature cards, etc.		
28.013 -	<u>Bankruptcy Notice to Creditor</u>	ACT+1	07/20/2010
	This record is created by the U.S. Bankruptcy Court and is used to settle an account covered by bankruptcy. The record includes the debtor's name, address, case number, social security number, attorney contact, bankruptcy trustee contact, etc. The record is received as a courtesy copy. ACT = Until resolved or closed.		

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Item Number	Series Title	Total Retention	State Administrative Board Approval Date
28.014 -	<u>Cancellation of Personal Property Tax</u>	ACT+2	07/20/2010
	<p>This record is created so that the city is not responsible for any property taxes that it could not collect. The record may include the business owner's name, tax information, parcel number, and delinquent dollar amount. The record also lists the number of attempts to collect the taxes. This record is created by the Treasurer and then is recorded by the court. ACT = Until the tax is paid or closed by the court.</p>		
28.015 -	<u>Cash Receipts Ledger</u>	FY+7	07/20/2010
	<p>This record tracks every cash transaction that comes in or goes out of the Treasurer's office. The record may include the date, entry number, vendor name, credit amount, debit amount, receipt number, form of payment, and the account number to which it applies.</p>		
28.016 -	<u>Daily Report of Collections</u>	FY+7	07/20/2010
	<p>This record will document the daily collection of revenue received through the Treasurer's office. The record is maintained by the Treasurer and may contain the transaction number, reference numbers, description of activity, date, amount, and receipt number. This record may also include cash register tapes used to record the dollar amounts received by the city throughout the day and to balance daily revenue.</p>		
28.017 -	<u>Biweekly Distribution of Taxes</u>	FY+7	07/20/2010
	<p>This record will document the biweekly distribution of revenue received from property tax collections, administrative fees from special tax assessments, and other sources. The revenue is reconciled against the master tax roll.</p>		
28.018 -	<u>Duplicate Payment Refund (All Refunds)</u>	ACT	07/20/2010
	<p>This record documents refund payments to taxpayers who have overpaid their taxes. The record will include invoice number, dollar amount, name, address, total paid, property data, reason for payment, copy of overpayment check, etc. ACT = Until audit.</p>		

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Item Number	Series Title	Total Retention	State Administrative Board Approval Date
28.019 -	<u>Invoices</u>	FY+7	07/20/2010
	<p>This record will contain the city's daily invoices and any supporting records documenting services provided by the city. The invoices will include date, invoice number, name of taxpayer billed, address, services required, services received, billing amount, and the total due. Invoices are sent out by the Treasurer's office and when the invoices are returned, the Treasurer's office stamps the invoices and sends the paperwork to the appropriate city department.</p>		
28.020 -	<u>Jeopardy Tax Records</u>	CR+2	07/20/2010
	<p>This record will contain documents prepared by the Treasurer for companies that owe taxes. They are created every time a business closes or relocates and are used to capture the personal property tax of that business. The records may include the Notice of Filing Jeopardy Tax Assessment Affidavit, Jeopardy Tax Assessment Affidavit, and correspondence. The record may also include the property number, property address, total tax due, tax rate, jeopardy fee, name and contact of taxpayer, etc.</p>		
28.021 -	<u>Refunds</u>	FY+7	07/20/2010
	<p>These records will document refunds of monies by the city and are also used as an audit trail. The record may include copies of refund checks, original checks, receipts, tax statements, reasons for refund, etc.</p>		
28.022 -	<u>Tax Bills and Original Receipts</u>	FY+7	07/20/2010
	<p>This record documents city taxes billed to individuals and businesses and verifies payment by the taxpayer. The record may include the taxpayers name and address, property ID number, taxable value, state equalized value, date, total due, etc.</p>		
28.023 -	<u>Tax Notice - Undeliverable</u>	FY+7	07/20/2010
	<p>The tax notice notifies the taxpayer that the tax assessment is due. This record is created when the bill is returned as undeliverable. The record will contain the name of the property owner, address, taxes due, and parcel number.</p>		

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Item Number	Series Title	Total Retention	State Administrative Board Approval Date
28.024 -	<u>Delinquent Personal Property Tax Collection Records</u>	ACT+6	07/20/2010
	These records will document the collection of delinquent personal property taxes. The records may contain delinquent tax notices, court decisions, copies of checks, affidavits, demand of payment, correspondence, and other supporting documentation. ACT = Until case is resolved.		
28.025 -	<u>Tax Rolls</u>	CR+20	07/20/2010
	This record will document tax rolls for real and personal property, delinquent property, and special taxes. The records are used to summarize all of the tax information for each unique property (parcel).The county prints out the tax rolls and a copy is maintained by the city. The tax roll will include property number, school district, taxpayer name, legal description, property value, tax, special assessment, amount, total tax, paid or not, etc.		
28.026 -	<u>Trailer Court Fees/Mobile Home Report</u>	ACT	07/20/2010
	This record is created to track the money received for trailer tax fees. The record may contain the taxpayer's name, address, invoice date, amount of fee, etc. ACT = Until audit.		
28.027 -	<u>Utility Bill Payment/Receipt</u>	ACT	07/20/2010
	This record documents billing and payment of utility bills. The record will contain the account number, customer name, address, and total amount due. ACT = Until audit.		
28.028 -	<u>Investment Records</u>	FY+7	07/20/2010
	This record will document monetary investments by cities, including maturities. The records may include date of purchase, amount of investment, maturity date, fund name, principal, and interest. The records may also include confirmation notices from banks or brokerages, receipts, work sheets, balance sheets, requests to invest or withdraw funds, and any other investment records showing activity.		

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<b>Item Number</b>	<b>Series Title</b>	<b>Total Retention</b>	<b>State Administrative Board Approval Date</b>
28.029 -	<u>Annual Settlements</u>	ACT+1	07/20/2010
	This record will document the actual amount of real delinquent taxes purchased by the county. ACT = Until audit.		
28.030 -	<u>Tax Capture Records</u>	ACT+1	07/20/2010
	This record will document the tax monies captured from taxing units and distributed to various authorities. The records may include work sheets, school obligation bond payments, and other supporting documentation. ACT = Until audit.		

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**State of Michigan**  
**Records Management Services**

**Frequently Asked Questions About General Schedules**

**Q: What is a public record?**

**A:** The Michigan Freedom of Information Act (FOIA) ([MCL 15.231-15.246](#)) defines public records as recorded information “prepared, owned, used, in the possession of, or retained by a public body in the performance of an official function, from the time it is created.”

**Q: Are all records considered to be “official” records?**

**A:** No. General Schedule #1 addresses the retention of “nonrecord” materials. These documents are broadly defined as drafts, duplicates, convenience copies, publications and other materials that do not document agency activities. These materials can be disposed of when they have served their intended purpose. Government agencies need to identify the “office of record” when multiple offices possess copies of the same record. The “office of record” is responsible for following the retention period that is specified, duplicates do not need to be retained. A more comprehensive definition can be found in the approved schedule (available online at [http://www.michigan.gov/documents/hal\\_mhc\\_rms\\_GS1\\_local\\_110758\\_7.pdf](http://www.michigan.gov/documents/hal_mhc_rms_GS1_local_110758_7.pdf)).

**Q: Are the retention periods that are listed on general schedules minimum amounts of time that a record should be kept?**

**A:** Yes. General schedules authorize, but do not require, public officials to dispose of records after the expiration of the assigned retention period. Local situations may require retention beyond the periods listed, and nothing prevents a government agency from retaining records longer than the specified period of time. If records are kept for less than the amount of time listed, the agency can be penalized for unlawful destruction of records. In addition, if records are kept too long, they can waste valuable storage space, and they can become a liability to the agency if it receives a FOIA request, or if it becomes involved in litigation.

**Q: Does my government agency have to follow a general schedule?**

**A:** Records cannot be lawfully destroyed without the authorization of an approved Retention and Disposal Schedule. The purpose of a general schedule is to ensure that all government agencies are following consistent retention practices, and to

prevent individual agencies from having to develop an agency-specific schedule. However, if your government agency does not want to follow an approved general schedule, it would need to get an agency-specific schedule approved. [Note: agency-specific schedules always supersede a general schedule.] Internal policies do not have the force of law that an approved Retention and Disposal Schedule has.

**Q: What is an agency-specific schedule?**

**A:** Agency-specific schedules are Retention and Disposal Schedules that only apply to the agency listed on the document. They are intended to cover records that are unique to that specific agency. Records that are listed on an approved general schedule should not be listed on an agency-specific schedule, unless the agency has a unique situation that justifies a different retention period than the one everyone else is following. The instructions and forms for agency-specific schedules are available online at <http://www.michigan.gov/recordsmanagement/>.

**Q: What should my government agency do if we create a record that is not listed on the general schedule?**

**A:** The general schedule covers records that are common to most government agencies. However, general schedules do not claim to be inclusive of every record that all agencies create. Records that are not listed on general schedules cannot be destroyed without the authorization of an approved agency-specific schedule.

**Q: What should my government agency do if we do not create a record that is listed on the general schedule?**

**A:** Nothing. General schedules do not mandate that any of the records listed on the schedule be created. However, if they are created in the normal course of business, the schedule establishes a retention period for them.

**Q: What do the codes in the Total Retention column mean?**

**A:** The **retention codes** that appear on the schedule are used to establish how long records are retained by the creating agency before they are destroyed. Retention codes determine how destruction dates will be automatically calculated by Versatile (Versatile is the records management software that is used by Records Management Services to manage the retention of records), and the date upon which the calculation will be based. Definitions of these codes can be found in the Records Management Manual that is available online at <http://www.michigan.gov/recordsmanagement/>.

**Q: What do the numbers in the Total Retention column represent?**

**A:** In addition to the retention code, a period of time, years and/or months, can be used in the calculation of the retention period. Years are expressed as whole numbers, and months are expressed as fractions. For example, the fraction "0/6" would represent 6 months. The retention code plus the period of time results in a mathematical formula that is used to determine a disposal date.

**Q: Do the general schedules only cover paper records, or do they cover databases and other electronic records too?**

**A:** Records can exist in a wide variety of formats, including paper, maps, photographs, digital images, e-mail messages, databases, etc. The retention periods listed on the general schedules do not specify the format that the record may exist in, because each government agency that adopts the schedule may choose to retain its records using different recording media. Government agencies are responsible for ensuring that their records, regardless of format, are properly retained and remain accessible during this entire retention period. Various laws (including the Records Reproduction Act) identify acceptable formats for retaining public records; agencies are responsible for understanding and complying with these laws.

**Q: Do the general schedules cover e-mail?**

**A:** Yes. Many of the record series that are listed on the general schedules may originate as e-mail. Those e-mail messages need to be retained for the period of time specified by the schedule. For more information about e-mail retention, please check out the online guide at <http://www.michigan.gov/recordsmanagement/>.

**Q: Can records be microfilmed or digitally imaged?**

**A:** Yes. The Records Reproduction Act (MCL 24.401-24.406) regulates the reproduction of public records by Michigan government agencies at all levels. This law requires the Records Management Services to promulgate technical standards to ensure the continued accessibility and usability of records that are microfilmed or digitized throughout their retention period. The standards are also intended to help state and local governments ensure the integrity and authenticity of their records. The Records Management Services administers competitively bid master contracts for microfilming and imaging services. State agencies and local governments are eligible to use these contracts to receive these services. More information is available online at <http://www.michigan.gov/recordsmanagement/>.

**Q: How can I determine which records that are listed on the general schedules contain confidential information that should not be released to the public?**

**A:** Select records series that are listed on the general schedules may be exempt from public disclosure, in accordance with the provisions of state and federal laws. Please consult with your attorney if you need additional information.

**Q: Is there an appropriate way to destroy records that contain confidential information?**

**A:** Yes. Some public records contain sensitive or confidential information. These records should not be placed in a regular trash or recycle bin when they are destroyed. It is important that government agencies ensure that these records are destroyed in a manner that prevents the inappropriate release of the information. The State of Michigan administers a master contract with a vendor that complies with the state's requirements for confidential destruction of records. Government agencies that are interested in using this contract should contact the vendor: Rapid Shred, Attention: Scott Dennis, 616-735-2900. Confidential electronic records should be destroyed in accordance with the U.S. Department of Defense "Standard Industrial Security Program Operating Manual" (DoD 5220.22-M).

**Q: Who is responsible for ensuring that Retention and Disposal Schedules are followed?**

**A:** The Michigan Penal Code (MCL 750.491) establishes misdemeanor penalties for disposing of records without the authorization of an approved Retention and Disposal Schedule. Government agency directors are responsible for ensuring that relevant staff are aware of the provisions in the schedule and follow them. The Records Management Services does not audit agencies and assess penalties. However, courts may penalize agencies for failing to follow an approved Retention and Disposal Schedule.

**Q: What should I do if I have suggestions for revising a general schedule?**

**A:** Contact the Records Management Services at (517) 335-9132.