

GENERAL SCHEDULE #27 – County Treasurer

General Schedule #27 replaces the General Retention and Disposal Schedule # 4 approved on October 2, 1962 for the Office of County Treasurer.

This Retention and Disposal Schedule covers records that are commonly found in the **Office of County Treasurer**. 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. We, the undersigned, believe that this schedule meets the administrative, legal, fiscal and archival requirements of the State of Michigan.

Karen Makay

Karen Makay, President
Michigan Association of County Treasurers

7-15-08

(Date)

Mark E. Harvey

Mark Harvey, State Archivist
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8/15/08

(Date)

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APPROVED

State Administrative Board

9/12/08

(Date)

INTRODUCTION

Article VII, Section 4, of the Michigan Constitution, established the office of the County Treasurer.

County officers; terms, combination.

Sec. 4. There shall be elected for four-year terms in each organized county a sheriff, a county clerk, a county treasurer, a register of deeds and a prosecuting attorney, whose duties and powers shall be provided by law. The board of supervisors in any county may combine the offices of county clerk and register of deeds in one office or separate the same at pleasure.

General Description of Duties

The County Treasurer is custodian of all monies with responsibility for investing funds and maintaining an adequate cash flow. The County Treasurer also settles with township and city treasurers for taxes collected for the county and state, collects delinquent real property taxes, maintains debt service accounts for bonded indebtedness of the county, certifies warranty deeds and is responsible for the sale of dog licenses. In addition to these duties, the Treasurer handles the sale of properties that have gone into forfeiture/foreclosure.

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 county 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 General Schedule #4 for County Treasurers approved by the State Administrative Board October 2, 1962.

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).

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.

HAL 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 History, Arts and Libraries - Records Management
Records Retention and Disposal Schedule

Dept Code Dept Name
 /GS27/ *County Treasurer*

| Item Number | Series Title | Total Retention | State Administrative Board Approval Date |
|-------------|--|-----------------|--|
| 27.001 - | <u>General Ledger - Electronic</u> | PERM | 9/12/2008 |
| | <p>The general ledger is an accounting record or legend in which are listed all increases or decreases of all other accounts. It is the record to which monetary transactions are posted (in the form of debits and credits) from a journal. (MCL750.485) (MCL48.40)</p> | | |
| 27.002 - | <u>Journal Entries</u> | ACT+6 | 9/12/2008 |
| | <p>This record will document adjustments or other entries to the general ledger. Examples include: 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). establishing certain 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.</p> <p>(ACT = Until Completion of Audit)</p> | | |
| 27.003 - | <u>Transmittals</u> | CR+6 | 9/12/2008 |
| | <p>For each deposit made with the treasurer, the transmittal form will indicate the name of the office or department, the period covered, inclusive numbers of receipts, the funds and accounts to which collections belong, and any necessary explanatory detail.</p> | | |
| 27.004 - | <u>Daily Cash Balancing Records (Daily Deposits)</u> | CR+6 | 9/12/2008 |
| | <p>This record will document the daily reconciliation of money received by the County Treasurer to the general ledger. The record may include a summary of deposits, deposit detail, credit card transactions, list of checks, cash detail, daily deposit record, etc. (MCL129.38)</p> | | |

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

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|-------------|--|-----------------|--|
| 27.005 - | <u>Bank Deposit Slips</u> | CR+6 | 9/12/2008 |
| | Banking deposit forms showing date of deposit and amounts, including any supporting documentation produced by the Treasurer's Office. (MCL129.38) | | |
| 27.006 - | <u>Monthly Cash Reconciliation</u> | CR+6 | 9/12/2008 |
| | This record will document month-end cash balances and the monthly reconciliation of the general ledger to fund accounts. The records may include worksheets, bank statements, reconciliation of cash receipts, and other supporting documentation. | | |
| 27.007 - | <u>Monthly Tax Collection Report</u> | ACT+1 | 9/12/2008 |
| | This record will document delinquent taxes collected by month. The record is filed by tax year and will contain parcel number, tax year, receipt number, tax breakdown, total tax collected, etc. (ACT=Until Completion of Audit) | | |
| 27.008 - | <u>Voided Checks</u> | CR+6 | 9/12/2008 |
| | This record will document voided checks and will include the date, check number, and the check amount. | | |
| 27.009 - | <u>Bank Statements</u> | CR+6 | 9/12/2008 |
| | These records list all transactions of money through a given bank account. For each fund account, the bank provides a statement listing all deposits and withdrawals made during the previous calendar month. | | |
| 27.010 - | <u>Outstanding Check List</u> | CR+6 | 9/12/2008 |
| | This record may include a Check Reconciliation Report and will document checks issued by the county that are still outstanding. | | |
| 27.011 - | <u>Check Registers</u> | CR+6 | 9/12/2008 |
| | This record may include check registers for Payroll, Flexible Spending, and Jury Checks. | | |

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|-------------|--|-----------------|--|
| 27.012 - | <u>Escheats Records</u> | CR+6 | 9/12/2008 |
| | This record documents unclaimed property. Includes individual's name, date of check, amount of check, and other supporting documentation. | | |
| 27.013 - | <u>1099's Issued</u> | CR+6 | 9/12/2008 |
| | This record will document 1099 forms issued by the county and sent to individuals who have earned \$600 or more. This information is also reported to the IRS. | | |
| 27.014 - | <u>W-2 Reports</u> | CR+6 | 9/12/2008 |
| | These payroll-withholding reports are sent to the IRS and to the State of Michigan. | | |
| 27.015 - | <u>Library Penal Fine Resolution</u> | ACT+1 | 9/12/2008 |
| | This record will document money received from the district and circuit courts for library fines. The money is then distributed to libraries through the County Treasurer's Office. | | |
| | (ACT=Until Completion of Audit) | | |
| 27.016 - | <u>Cancelled Checks (If Received from Bank)</u> | CR+6 | 9/12/2008 |
| | Cancelled checks covering disbursement from the County Treasurer's checking account(s). | | |
| 27.017 - | <u>NSF Checks (If Received from Bank)</u> | CR+6 | 9/12/2008 |
| | Contains correspondence, copy of check, certified mail receipt, and journal entry information. | | |
| 27.018 - | <u>Credit Card Receipts</u> | CR+1/6 | 9/12/2008 |
| | These records may include reconciliations and journal entries and will be retained for 18 months (CR + 1/6). | | |

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| 27.019 - | <u>Official Receipts</u> | CR+6 | 9/12/2008 |
| 27.020 - | <u>Investment Records</u> | CR+6 | 9/12/2008 |
| | Record of investments made by the County Treasurer showing date of purchase, amount, maturity date, fund name; maturities showing amounts including interest and principal. These records 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. (MCL129.91) (MCL129.71) (MCL48.40) | | |
| 27.021 - | <u>Bankruptcy Records (Active/Dismissed/Closed)</u> | ACT | 9/12/2008 |
| | May include Notice of Bankruptcy, claim for delinquent taxes, bankruptcy court documentation, payments, receipts, correspondence, discharge or dismissal documentation, etc. (ACT = Until Case is Dismissed/Closed and Until Audit) | | |
| 27.022 - | <u>Commercial Forest Act Records Related to Taxpayer-Owned Land</u> | CR+6 | 9/12/2008 |
| | Land under this Program 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. If the property owner is a participant in this Program, the property owner pays a reduced tax. | | |

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|-------------|--------------|-----------------|--|

27.023 - Forfeiture Tax Records ACT+2 9/12/2008

Forfeiture is the first step in the foreclosure process. A property (tax) that has been delinquent for one (1) year is considered forfeited. The record may include title record information, forfeiture certification, certified mailings, etc. These records are filed by parcel #.
 (MCL211.various)

The Register of Deeds has a permanent record of the filed certificate and redemption.

(ACT = Until Redeemed)

27.024 - Foreclosure Records ACT+40 9/12/2008

These records are maintained by year and document property tax foreclosures. The record may contain a judgment of foreclosure, notices, copies of posting information, copy of public notice, vouchers, copy of publication, etc.
 (MCL211.various)

(ACT = Until Case is Closed)

27.025 - Homestead Audits ACT+1 9/12/2008

An audit is being conducted throughout the State of Michigan to locate those owners who have incorrectly claimed a principal residence exemption. A principal residence exemption means that the property owner is occupying the property as their principal residence and is exempt from the school operating millage. If a property is audited, owners must provide the verification requested or their principal residence exemption may be automatically denied. These records may include copies of tax returns, social security numbers, audit letters, verifications, deeds, driver licenses, and W2's.

(ACT = Until Completion of Audit)

| Item Number | Series Title | Total Retention | State Administrative Board Approval Date |
|-------------|---|-----------------|--|
| 27.026 - | <u>Board of Review Orders from Townships/Cities</u> | ACT+1 | 9/12/2008 |
| | <p>This record will document changes to the taxable value assessments of properties located within a township/city and are reported to the County Treasurer. The record may contain the reported adjustment, worksheets, vouchers, copies of checks, and any supporting documentation.</p> <p>(ACT = Until Completion of Audit)</p> | | |
| 27.027 - | <u>Charge Backs</u> | ACT+1 | 9/12/2008 |
| | <p>This document details the changes to the taxable value of a property for prior years, for which the County has 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. The records will be retained until the county is repaid plus one year.</p> | | |
| 27.028 - | <u>Tax Reverted Lands Records</u> | CR+40 | 9/12/2008 |
| | <p>These records are the documentation for the tax lien sale process prior to 1999. The records may include a judgement, notice of hearing, and tax sale documents.</p> | | |
| 27.029 - | <u>Bond Information</u> | ACT+6 | 9/12/2008 |
| | <p>This record will include General Bonds, Department of Public Works Debt, Tax Anticipation Notes, Delinquent Tax Fund Bonds and Building Authority Bonds. Documents may include the official transcript (board resolutions, disclosure statements, non-litigation certificates, bond specimens, and other supporting documents), Final Official Statements, and Closing and Settlement Documents.</p> <p>(ACT = Until the Bond is Paid in Full)</p> | | |
| 27.030 - | <u>Dog License Reconciliations</u> | ACT+1 | 9/12/2008 |
| | <p>The County Treasurer is responsible for the sale of dog licenses. This record will document the number of dog licenses sold, revenue received, and the monthly reconciliation. (MCL287.various)</p> <p>(ACT = Until Completion of Audit)</p> | | |

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| 27.031 - | <u>Dog License Record</u> | ACT+1 | 9/12/2008 |
| | <p>Contains the name of the owner, license date, address, township code, license number, type of animal, and the license expiration date. (MCL287.various)</p> <p>(ACT = Until Completion of Audit)</p> | | |
| 27.032 - | <u>Kennel License Records</u> | ACT+1 | 9/12/2008 |
| | <p>Kennel licenses are only available from the County Treasurer's office. The license fee is based on the number of dogs kept. This application record includes the owner's name, address, license date, and city/township/village. (MCL287.various)</p> <p>(ACT = Until Completion of Audit)</p> | | |
| 27.033 - | <u>Delinquent Receivable Monthly Balancing</u> | ACT+1 | 9/12/2008 |
| | <p>Includes reconciliations, report of monthly adjustments, monthly total of monies owed, etc.</p> <p>(ACT = Until Completion of Audit)</p> | | |
| 27.034 - | <u>Annual Settlements</u> | ACT+1 | 9/12/2008 |
| | <p>This record will document the actual amount of real delinquent taxes purchased by the county.</p> <p>(ACT = Until Completion of Audit)</p> | | |
| 27.035 - | <u>Cemetery Trust Accounts</u> | CR+6 | 9/12/2008 |
| | <p>Accounts are used for perpetual care of cemeteries. Treasurer sends interest money on annual basis to local units based on amount of money local unit has invested in trust account. (MCL128.81)</p> | | |

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| 27.036 - | <u>Court Trust Accounts</u> | ACT+1 | 9/12/2008 |
| | <p>The County Treasurer releases all or a portion of funds deposited in Court Trust Accounts when the distribution of principal and interest to each party is named in an accompanying court order. These records will contain a copy of the court order and disbursement information. The records are used for reconciliation purposes.</p> <p>(ACT = Until Final Court Order is Received)</p> | | |
| 27.037 - | <u>Annual Local Unit Fiscal Report (F-65)</u> | CR+6 | 9/12/2008 |
| | <p>Local government units must provide a summary of their annual audit to the State of Michigan and to the federal government. The report is due six months after the close of the fiscal year and will contain local unit identification, statements of operations (revenues and expenditures), statement of position (assets and liabilities), and other supplementary information.</p> | | |
| 27.038 - | <u>Hotel/Motel Audit Records</u> | ACT | 9/12/2008 |
| | <p>The hotel/motel tax is an assessment on hotel and motel room charges within a county. These audits are conducted to determine if the correct hotel/motel use tax was paid.</p> <p>(ACT = Retain for 2 Audit Cycles)</p> | | |
| 27.039 - | <u>Tax Sale Records</u> | PERM | 9/12/2008 |
| | <p>This record will document township tax levies assessed against land that has been sold because taxes were not paid. The record will include property descriptions, amount of tax, tax receipt number, etc. (MCL211.various)</p> | | |
| 27.040 - | <u>Deed Reconveyance Records</u> | PERM | 9/12/2008 |
| | <p>These records may contain correspondence, Notice of Hearing, sale number, parcel number, and last deed holder. The records will document state-owned land that is sold or conveyed to a new owner. (MCL211.135)</p> | | |

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| 27.041 - | <u>Tax Rolls</u> | CR+20 | 9/12/2008 |

Transfer to the Archives of Michigan

A tax roll is a list of all taxable property within a given jurisdiction. The tax rolls will include the parcel number, address, county tax breakdown, property description, the amount of the tax owed, etc. (MCL211.various)

If the volumes are microfilmed or imaged, the original records may be destroyed or transferred to the Archives of Michigan (see below) and the microfilm or image retained for 20 years.

Original Tax Rolls from the years 1900 and prior (from all counties) may be transferred to the Archives of Michigan for permanent preservation.

For Tax Rolls after the year 1900, every fifth year (i.e., 1905, 1910, 1915, etc.) may be transferred to the Archives of Michigan for permanent preservation.

Before destroying any original tax rolls after the year 1900, you may wish to contact your local historical society to inquire if they would like to maintain these records for historical reference.

| | | | |
|----------|-----------------------------|-------|-----------|
| 27.042 - | <u>Delinquent Tax Rolls</u> | CR+20 | 9/12/2008 |
|----------|-----------------------------|-------|-----------|

Property taxes that have not been paid by March 1 in the year immediately following the tax levy will trigger a delinquent status. 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 have not been paid). The delinquent tax rolls will include the parcel number, address, county tax breakdown, property description, and the amount of the tax owed. (MCL211.various)

If the volumes are microfilmed or imaged, the original records may be destroyed and the microfilm or image retained for 20 years.

Once the retention period has been met and before destroying any delinquent tax rolls you may wish to contact your local historical society to inquire if they would like to maintain the original records for historical reference.

Dept Code
/GS27/

Dept Name
County Treasurer

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| 27.043 - | <u>Grant Records</u> | ACT+6 | 9/12/2008 |

This record will document program specific and multi-purpose grant money received from state and federal sources. The record will include a copy of the grant and any supporting documentation.

(ACT = Until Grant Expiration)

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