



This schedule applies to: County Treasurers

Scope of records retention schedule

This records retention schedule covers the public records of County Treasurers relating to the function of the management of the public funds of the county. It is to be used in conjunction with the *Local Government Common Records Retention Schedule (CORE)*.

Disposition of public records

Public records covered by records series within this records retention schedule must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of local resources.

Public records designated as Archival or Permanent must not be destroyed. Records designated as Potentially Archival must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency's policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with RCW 42.56. Such public records must be managed in accordance with the agency's policies and procedures for public records requests.

Revocation of previously issued records retention schedules

All previous versions of the *County Treasurer General Records Retention Schedules* are revoked. County Treasurers must ensure that the retention and disposition of public records is in accordance with current, approved records retention schedules.

Authority

This records retention schedule was approved by the Local Records Committee in accordance with RCW 40.14.070 on January 29, 2009.

For the Attorney General: Cindy Evans

For the State Auditor: Mark Rapozo

The State Archivist: Jerry Handfield



REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	1998	First version.
2.0	2001 - 2002	Updates to records series originating in <i>Local Government General Records Retention Schedule (LGRRS)</i> .
3.0	2006 - 2007	Accounting and Electronic Information sections updated.
4.0	January 29, 2009	Records series common to all local government agencies now appear in the new <i>Local Government Common Records Retention Schedule (CORE)</i> and have been removed from this schedule. All Disposition Authority Numbers (DANs) in the <i>County Treasurer Records Retention Schedule</i> now begin with the prefix "CT"; there have been no changes to titles, descriptions, retention periods, or archival designations.



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1. AGENCY MANAGEMENT

This section covers records relating to agency management which are not covered by the *Local Government Common Records Retention Schedule (CORE)*

1.1 PLANNING, MISSION AND CHARTER <i>The activity of documenting and determining the local government agency's objectives, and the means for obtaining them.</i>						
ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
1.1.1	WORK PLANS Plan of an agency's actions for the coming year. Documents agency, section, or program timelines and areas of responsibility to specific actions. New: January 2001.	OFM	Destroy when obsolete or superseded - Potential archival value - See Remarks	Destroy when obsolete or superseded	CT50-01-38	Contact your Regional Archivist before disposing of this record.



2. CASH MANAGEMENT AND INVESTMENTS

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
2.1.1	RECORDS OF UNCLAIMED TREASURER'S CHECKS All records, reports and other documentation for unclaimed Treasurer's checks including the annual report filed with the State Department of Revenue.	OPR	County Treasurer - 6 years	Department of Revenue has copies of Annual Reports only	CT01-09-05	
2.1.2	TREASURER'S INVESTMENT RECORDS Record of investments made by the County Treasurer showing date of purchase, amount, maturity date, fund name or district name; maturities showing amounts including interest and principal, fund name or district name; bid lists; other records may show par or market value, interest rate, type of instrument. These records also include confirmation notices from banks or brokerages; safekeeping receipts; work sheets, portfolio listings or reports, balance sheets, authorizations of investment officers; requests to invest or withdraw funds; and any other investment records showing activity.	OPR	County Treasurer - 6 years	None	CT01-09-06	



3. DEBT SERVICE RECORDS

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
3.1.1	ARBITRAGE CALCULATION RECORDS All records and documents relating to the County's debt service to which arbitrage calculation and reporting to the Internal Revenue Service may be applicable.	OPR	County Treasurer - 6 years after redemption of all bonds	None	CT01-04-02	
3.1.2	DEBT SERVICE RECORDS All records and documents, including transcripts of debt issuance, that pertain to the issuance of debt by the County or any of its districts for which the County Treasurer serves as registrar; receipts for proceeds; amortization schedules; records of re-payment; fiscal agent records including notices of payments owing; bond calls; records of rebates; escrow services, etc.	OPR	County Treasurer - 6 years after redemption of all bonds	District issuing debt has other copy	CT01-04-01	



4. GENERAL RECORDS

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
4.1.1	BUDGETARY INFORMATION AND REVENUE FORECASTING RECORDS All reports, records, and other documentation which the County Treasurer may produce for preparation of budget or monitoring of the County's General Fund revenues. This also includes any budget documents prepared by the Treasurer for his/her own office revenues and expenditures.	OFM	County Treasurer - 4 years	County Legislative Authority; County Auditor has other copies	CT01-03-03	
4.1.2	PERSONAL EFFECTS RECORDS Unclaimed property of deceased persons that is transferred by the coroner or medical examiner. All applicable records that are maintained by the County Treasurer (Ref: RCW 36.24.130).	OPR	County Treasurer - 6 years	County Coroner or Medical Examiner have other copies	CT01-03-01	
4.1.3	SCHOOL REPORTS Monthly reports provided in the format required by the Superintendent of Public Instruction and produced by the County Treasurer for the SPI, school districts, and educational service districts.	OPR	County Treasurer - 6 years	Superintendent of Public Instruction & School Districts have other copies	CT01-03-02	



5. RECORDS OF RECEIPTS AND DISBURSEMENTS

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
5.1.1	CASH BALANCING RECORDS Any records, ledgers, reports, or other documents which are used in balancing cash to general ledger.	OPR	County Treasurer - 6 years	County Auditor has other copy	CT01-06-09	
5.1.2	CASH TRANSFER RECORDS Treasurer's record of moneys transferred from one fund to another showing date, amount transferred, names of funds, purpose and monthly balance.	OFM	County Treasurer - 1 year after completion of State Auditor's Report	None	CT01-06-08	
5.1.3	WARRANT ISSUE All other records pertaining to the issuance of warrants, reconciliation of issue, voids or cancellations, re-issuance, certificate of forgery, and correspondence.	OPR	County Treasurer - 6 years	County Auditor or issuing district has other copy	CT01-06-05	
5.1.4	WARRANT REDEMPTION Records showing the lists of warrants redeemed by the bank and the Treasurer.	OPR	County Treasurer - 6 years	None	CT01-06-06	



6. TAXATION AND ASSESSMENT RECORDS (Current and Delinquent)

ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.1	DISTRICT ASSESSMENT ROLLS Lists or other data of assessments certified by districts to the County Treasurer for billing and collection with any applicable records showing parcel numbers, taxpayer and address, total amount(s) due, amount(s) paid and date(s). (These are Irrigation, Diking, Drainage, Water, Mosquito, Weed Districts, etc.)	OPR	County Treasurer - 6 years. Potential archival value - See remarks	Assessment Districts - 3 years	CT01-05-03	Contact your Regional Archivist before disposing of this record.
6.1.2	FORECLOSURE - CERTIFICATE OF DELINQUENCY All records relating to real property foreclosure's filing of Certificate, including research supporting taxpayer records included as well as the Certificate of Delinquency as filed with the County Clerk's office.	OPR	County Treasurer - 6 years	None	CT01-05-13	County Clerk's copy is permanent.



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.3	FORECLOSURE - CERTIFICATES OF REDEMPTION All records showing taxpayer or owner payment of delinquent taxes or assessments, interest, penalty, and administrative costs. Includes information as shown on Treasurer's receipt of moneys for taxes, etc.	OPR	County Treasurer - 6 years	None	CT01-05-14	
6.1.4	FORECLOSURE - NOTICE AND SUMMONS Copies of the Notice and Summons showing taxpayer(s), owner(s), lien holders and all applicable information regarding the foreclosure and the pending sale of foreclosure properties for delinquent taxes and assessments. This is the record that is published, and a Certificate of Publication should be maintained with the N&S.	OPR	County Treasurer - 6 years	None	CT01-05-15	
6.1.5	FORECLOSURE - TREASURER'S DEEDS Copies of the Treasurer's Deeds showing the sale of properties as a result of foreclosure sale.	OPR	County Treasurer - 6 years	None	CT01-05-16	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.6	FORECLOSURE - WORKING FILES All correspondence, research, records of mailing and personal service within the foreclosure case including copies of the title reports; records of the auction including tape recording and/or transcripts; and other applicable documents that are included in the working files.	OPR	County Treasurer - 6 years	None	CT01-05-17	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.7	<p>IMPROVEMENT DISTRICT RECORDS (To include local improvement districts - LIDs; road improvement districts - RIDs; utility improvement districts - UIDs). All records showing the creation of the improvement district, construction financing, preliminary assessment rolls, final assessment rolls, the long-term financing, records of notices to the property owners about the assessment period and billing cycles, records of payment(s) with date and amounts to include any interest or penalty; records of re-assessment in the event of binding site plans or court orders; agreements of security deposits for developer improvement districts; transcripts of the long-term financing.</p>	OPR	County Treasurer - 6 years after the final debt payment is made.	None	CT01-05-21	
6.1.8	<p>INDEXES TO TAX ROLLS Any data showing roll numbers, name of taxing districts or tax area codes, township, section and range, etc. (These are now typically shown on tax rolls as noted in data of DANs CT01-05-01, CT01-05-02, and CT01-05-03).</p>	OFM	County Treasurer - 6 years. Potential archival value - See remarks	None	CT01-05-04	Contact your Regional Archivist before disposing of this record.



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.9	PAYMENTS UNDER PROTEST All records for which a taxpayer has filed a payment under protest for taxes and/or assessments.	OPR	County Treasurer - 6 years	None	CT01-05-20	
6.1.10	PERSONAL PROPERTY - DISTRAINT All correspondence, reports, research records, and other documents showing the distraint process for delinquent personal property taxes; to include records of mailings, personal service, any court events, bills of sale, and records of the auction.	OPR	County Treasurer - 6 years	None	CT01-05-19	
6.1.11	PERSONAL PROPERTY TAX AND ASSESSMENT ROLLS Lists or other data of personal property and any applicable assessments for taxes and/or special assessments with record of payments showing taxpayer name and address, assessed valuation, total amount(s) due, amount(s) paid and dates, any other application data associated with the tax rolls.	OPR	County Treasurer - 6 years. Potential archival value - See remarks	County Assessor - 3 years	CT01-05-02	Contact your Regional Archivist before disposing of this record.



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.12	REAL ESTATE EXCISE TAX AFFIDAVITS The original copy designated for the County Treasurer of the affidavit showing property ownership transfer, with applicable excise taxes that were due and paid at the time of sale.	OPR	County Treasurer - 6 years*. Potential archival value - See remarks	Department of Revenue County Assessor	CT01-05-07	*Depends upon Treasurer's policy regarding retention. Contact your Regional Archivist before disposing of this record. Microfilm for long term retention.
6.1.13	PETITIONS FOR REFUND Records of Petitions for Refund submitted by taxpayers for refund of taxes paid in error or for which there was an authorized tax record adjustment; includes assessments that may be required to be refunded.	OPR	County Treasurer - 6 years	None	CT01-05-09	
6.1.14	REAL PROPERTY TAX AND ASSESSMENT ROLLS Lists or other data of real property assessed for taxes and/or special assessments with record of payments showing taxpayer name and address, location and legal description of property, number of acres, value, assessed valuation, total amount(s) due, amount(s) paid and dates.	OPR	County Treasurer - 6 years. Potential archival value - See remarks	County Assessor - 3 years	CT01-05-01	Contact your Regional Archivist before disposing of this record.



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.15	TAX AND ASSESSED VALUE RECORD ADJUSTMENT RECORDS Records of any tax record adjustments made as a result of Manifest Error Boards, Board of Equalization determinations, property segregations, omitted taxes, etc.	OPR	County Treasurer - 6 years	County Assessor	CT01-05-08	
6.1.16	TAX AND ASSESSMENT CORRESPONDENCE All letters and other records pertaining to current or delinquent accounts, court cases, bankruptcies, name/address changes, etc. for tax records.	OPR	County Treasurer - 6 years	None	CT01-05-12	
6.1.17	TAX AND ASSESSMENT RECORDS Distribution records showing moneys collected and distributed, showing the funds that received taxes and assessments as applicable.	OFM	County Treasurer - Until completion of State Audit report	None	CT01-05-11	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.18	TAX RECEIPTS Records of moneys received for the payment of property taxes and assessments, including date(s) of payment, amount(s) tendered, receipt numbers, amounts of taxes, assessments, interest, penalty, administrative costs paid. May also include copies of microfilm records of checks received.	OPR	County Treasurer - 6 years	None	CT01-05-05	
6.1.19	TAX STATEMENTS Record(s) of tax statements produced by the County Treasurer to bill for real and personal property taxes and special assessments showing taxpayer name and address, location and/or description of the property, assessed value, taxes and assessments due with any applicable interest, penalty and administrative costs, etc.	OFM	County Treasurer - 1 year	None	CT01-05-06	



ITEM NO.	SERIES TITLE AND DESCRIPTION	OPR or OFM	PRIMARY (SOURCE DOCUMENT/ORIGINAL) RECORD COPY	SECONDARY (ALL OTHER) RECORD COPIES	DISPOSITION AUTHORITY NUMBER	REMARKS
6.1.20	TAX TITLE RECORDS All records and working papers filed of the acquisition of properties becoming tax title during a foreclosure, as well as all records showing research and preparation and sale of these properties as authorized by the County's legislative authority; includes deeds if property is sold during auction or by negotiation as authorized by law.	OPR	County Treasurer - 6 years	None	CT01-05-18	
6.1.21	YEAR-END TAX AND ASSESSMENT BALANCE AND DISTRIBUTION REPORTS Reports produced by the County Treasurer which show the amounts certified, collected, and totals of paid and unpaid taxes and assessments for real and personal property and all assessment districts.	OPR	County Treasurer - 6 years	Taxing and Assessment - 3 years	CT01-05-10	



GLOSSARY

<i>Archival</i>	<i>Public records which possess enduring legal and/or historic value and must not be destroyed. Local government agencies must either transfer these records to Washington State Archives or retain and preserve these records according to archival best practices until such time as they are transferred to Washington State Archives.</i>
<i>Essential</i>	<i>Public records that local government agencies must have to maintain or resume business continuity following a disaster. The retention requirements for these records may range from very short-term to archival, but are necessary for an agency to resume its core functions following a disaster.</i> <i>Security backups of these public records must be created and deposited with Washington State Archives in accordance with RCW 40.10.</i>
<i>OFM</i>	<i>Public records which have been designated as "Office Files and Memoranda" for the purposes of RCW 40.14.010.</i>
<i>OPR</i>	<i>Public records which have been designated as "Official Public Records" for the purposes of RCW 40.14.010.</i>
<i>Permanent</i>	<i>These records must not be destroyed. Permanent records which are not designated as archival or potentially archival must remain in the agency's legal custody.</i>
<i>Potential Archival Value and Potentially Archival</i>	<i>Public records whose enduring legal and/or historic value must be appraised by Washington State Archives on an individual basis. Public records will be reviewed for sampling/selective retention by archivists from Washington State Archives. Records not selected for retention by Washington State Archives may be disposed of after appraisal.</i>
<i>Record Series</i>	<i>A group of records, performing a specific function, which is used as a unit, filed as a unit, and may be transferred or destroyed as a unit. A records series may consist of a single type of form or a number of different types of documents that are filed together to document a specific function.</i>



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There are no records series designated as "Essential" in the *County Treasurer Records Retention Schedule*.



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