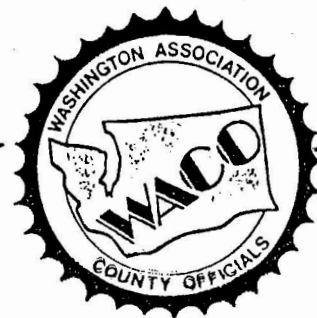


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# COUNTY TREASURER RECORDS RETENTION

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## ACKNOWLEDGMENTS

The General Records Retention Schedule contained in this manual is the fruition of the efforts and cooperation of many individuals. The completion of this project would not have been possible without the involvement of the following people.

Mr. Lyle T. Watson, Executive Director, Washington State Association of County Officials

Mr. John B. Cole, Mason County, President, Washington State Association of County Treasurers

WASHINGTON STATE ASSOCIATION OF COUNTY TREASURERS  
RECORDS RETENTION COMMITTEE

Ms. Bette J. Spence, Kittitas County, Chairperson  
Mr. Donald W. Brown, Spokane County  
Mr. Harmon F. Johnson, Walla Walla County  
Mr. Kirke Sievers, Snohomish County  
Ms. June Sparks, Clark County

I am deeply grateful to the people involved in this project for their guidance, assistance, support and good humor.

Sincerely,

Michael S. Saunders  
State Archives, Consultant  
March 1977

**SUPERSEDED**

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## INTRODUCTION

This manual has been prepared to provide for the disposition of Public Records in accord with the provisions of RCW 40.14. The section which contains general schedules for the retention, transfer and disposition of agency records is of primary importance in this regard. These General Records Retention Schedules do not obligate officials or staff to dispose of any records which they may want to retain for a longer period of time.

Rather, they indicate the minimum amount of time each type of record must be kept in order to satisfy legal requirements and administrative needs. The General Records Retention Schedules also serve as the legal basis of authority for each office to dispose of the types of records which they list.

The provisions of the General Schedules are based on statutory requirements experience and the best information available. The schedules were prepared through the cooperation of the Records Retention Committee of the Washington State Association of County Treasurers, and the Washington State Archives.

The manual also discusses Records Management as a solution to the problems brought on by the "Paperwork Explosion," the legal requirements of records retention and disposition, the use of microfilm and the establishment of a Records Retention Program.

## SECTION A: RECORDS MANAGEMENT AS A SOLUTION TO THE PAPERWORK EXPLOSION

### I. THE PROBLEM

Our ability to control records has not kept pace with the ability of typewriters, duplicating, copying and data processing machines to spew them out. The accelerated accumulation of records brought about by technology has intensified the problems of records maintenance, retention and disposition.

FOR EXAMPLE, IN YOUR OWN AGENCY WHO KNOWS:

THE VOLUME OF RECORDS IN THE CUSTODY OF THE AGENCY?

WHAT PORTIONS OF THOSE RECORDS ARE ACTIVE, INACTIVE OR OBSOLETE?

HOW RAPIDLY YOUR RECORDS ARE EXPANDING?

HOW MANY FORMS ARE USED?

HOW MUCH TIME IS REQUIRED TO PREPARE EACH ONE?

HOW MUCH TIME DOES IT TAKE TO FILE, REFERENCE AND REFILE RECORDS?

These are vital questions. The conditions they relate to have a great impact upon the success and efficiency of your agency operations. Their importance may also be gauged by the magnitude of the investment that records require.

### II. OUR INVESTMENT IN RECORDS

Often the costs of records creation, maintenance and storage are not apparent. They are hidden in manhours, building and equipment costs which are not always associated with records.

#### A. RECORDS CREATION

Each inch of file cabinet space can contain approximately 160 pieces of correspondence, reports or forms. Original correspondence will cost a minimum of \$2.65 in professional and secretarial time to prepare. A representative inch of records will cost approximately \$409.00 to create.<sup>1</sup>

#### B. RECORDS MAINTENANCE

The average annual cost of records maintenance (filing and retrieving) is about \$2.64 per file inch based on clerical salary, supervisory time and other overhead, equal to one clerk per each eleven four-drawer file cabinets.<sup>2</sup>

#### C. RECORDS STORAGE

The cost of records storage in terms of facilities, floor space and file equipment costs is estimated at \$10.00 annually per cubic foot of records or over \$.80 per file inch.<sup>3</sup>

1. Cost estimates obtained from study by Washington State Department of Motor Vehicles, 1975, First-line Supervisor letter preparation.
2. National average estimated in 1970 by Management Information Services of Detroit. Page 333 of Records Management Handbook -1970.
3. Boeing Aircraft Corporation -1975.

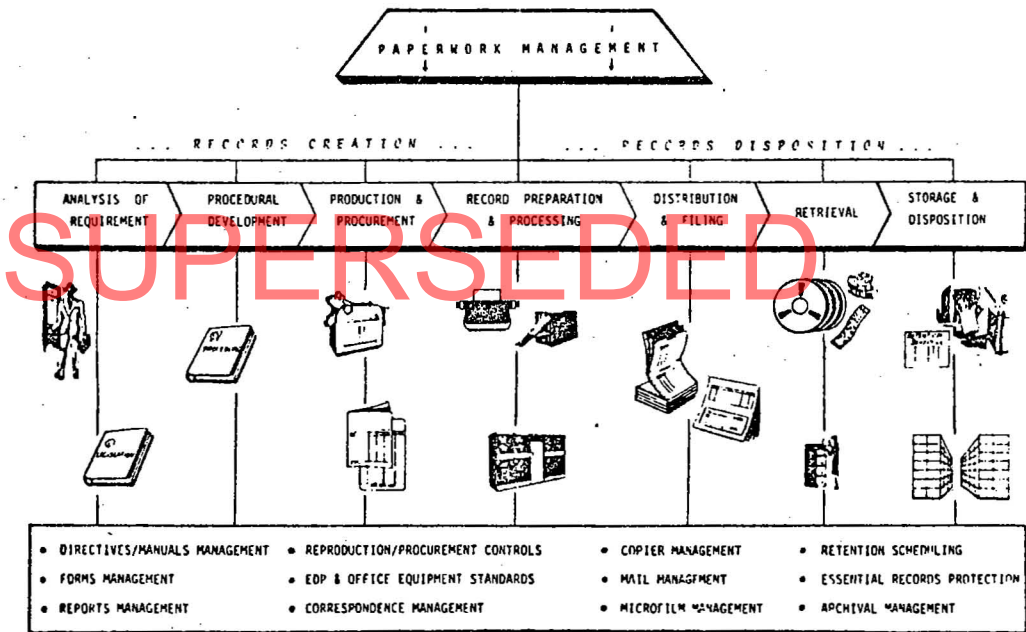
NOTE: Local sources were used where possible in order to reflect local economic conditions.

## II. OUR INVESTMENT IN RECORDS (Condt.)

As these cost accounting examples indicate, records costs and records problems come from several different directions. The solution to the overall problem, therefore, involves the control of the myraid of facets pertaining to the creation, maintenance and storage of records.

## III. THE SOLUTION: RECORDS MANAGEMENT DEFINED

"RECORDS MANAGEMENT" is a general term which encompasses a number of activities that contribute toward the common goal of making records creation, maintenance and storage less costly and more efficient. The magnitude of the concept is illustrated below in a diagram prepared by the Paperwork Management Sub-Committee of the Governor's Management Improvement Council.



Any or all of the Records Management functions shown in the diagram above may be incorporated into a specific program to meet the needs of a particular agency. The remainder of this manual deals with the single element of Records Retention Management. However, the other elements of the Records Management concept can play integral parts in a well rounded program. Further information on these other functions may be obtained through the State Archives.



## SECTION B: RECORDS RETENTION & DISPOSITION

Obsolete, outdated records are both costly and potentially harmful to operations of any agency. Not only do they take up valuable working space and exhaust the capacity of otherwise suitable structures to house offices and agencies, often they hinder the usefulness of active records through the crowding and chaos they can inflict.

The object of a Records Retention program is to dispose of records that bear no further legal obligation or administrative usefulness and to set up a continuous cycle for retaining and disposing of each type of record kept by an agency. Permanently valuable historical records should also be identified and transferred to the State Archives at the end of their legal or administrative lives.

Whether in the public or the private sector, Records Retention Management is just good business management. However, there are also legal reasons for implementing a comprehensive Records Retention program. Various laws regulate the operation of a wide variety of services provided by public agencies and the records which document those services.

### I. LEGAL REQUIREMENTS & RESPONSIBILITIES

In most states, statutes regulate the retention and disposition of public records. In Washington State the Records Act, Revised Code of Washington (RCW) 40.14, is the primary statute in that regard. RCW 40.14 and the Washington Administrative Code include the following provisions:

#### A. PUBLIC RECORDS DEFINED

"Public Records" means any paper, correspondence, form, book, film, magnetic tape, sound recording, map, drawing or other document regardless of physical form or characteristics, including all copies thereof, that have been made by any agency or received by it during the course of public business. (RCW 40.14.010 and WAC 414-12-010)

#### B. RECORDS AS PUBLIC PROPERTY

All such public records shall be and remain the property of the agency. They shall be delivered by outgoing officials and employees to their successors. Furthermore, public records shall be preserved, stored, transferred, destroyed and otherwise managed, only in accord with the provisions of RCW 40.14, and as otherwise provided by law. (WAC 414-12-010)

#### C. CUSTODY OF PUBLIC RECORDS

Unless otherwise provided by law, public records must remain in the custody of the agency in which they were originally filed. They shall not be placed in the custody of any other person or agency, public or private, or released to individuals except for disposition pursuant to law, or, as otherwise expressly provided by law. (RCW 40.14.070 and WAC 414-12-020)

#### D. DISPOSITION OF PUBLIC RECORDS

Public Records may be destroyed or transferred only in accord with the instructions and approval of the Local Records Committee unless otherwise provided by law. This process may be accomplished through the use of a Records Retention Schedule or General Records Retention Schedule. (RCW 40.14.070)

#### E. LOCAL RECORDS COMMITTEE

The State Archivist, the Chief Examiner of Municipal Corporations of the State Auditor's Office and a representative appointed by the Attorney General constitute the State Local Records Committee. This Committee has the authority to review and approve the disposition of records of agencies of local government. (RCW 40.14.070)

#### F. RECORDS RETENTION SCHEDULE

A local government agency may elect to establish a records control program based on a recurring Records Retention Schedule recommended by the agency to the Local Records Committee. The schedules are to be submitted to the Local Records Committee on forms provided by the Division of Archives and Records Management. The Committee may either veto, approve or amend the schedule. Once a schedule is approved, it shall constitute authority for the local agency to dispose of the records listed thereon, after the required retention periods have lapsed, on a recurring basis until it is either amended or revised by the Committee. (RCW 40.14.070)

#### G. AUTHORITY TO ADOPT GENERAL RECORDS RETENTION SCHEDULES

The Local Records Committee may approve and issue Records Retention Schedules which shall constitute authority for like agencies to dispose of specific types of records which they hold in common. General Schedules, like individual Records Retention Schedules, apply on a recurring basis until such time as they may be amended or revised. (RCW 40.14.070 and WAC 414-24-050)

#### H. THE USE OF MICROFILM

Microfilm copies of Public Records whose completeness and clarity are officially guaranteed, have the same legal status of the original paper copies of those records. (See Appendix E)

#### I. AUTHORITY TO TRANSFER RECORDS TO THE STATE ARCHIVES

In lieu of permanent retention by local agencies, records of archival or historical value may be officially transferred to the State Archives or an other depository designated by the State Archivist. (RCW 40.14.070 and WAC 414-12-030)

#### J. METHODS OF RECORDS DESTRUCTION

In regard to those records which are eligible to be destroyed under the provision of an individual or General Records Retention Schedule, the primary object of destruction shall be to reduce the records to an illegible condition. Burning, pulping and shredding are considered to be the most effective means of accomplishing that objective.

An agency may dispose of records by releasing them for recycling purposes under the following conditions:



## J. METHODS OF RECORDS DESTRUCTION (Continued)

- (1) The prompt destruction of the records shall be insured and the responsibility of such destruction shall continue to be that of the agency until the records are actually destroyed.
- (2) The individual or entity purchasing such records shall have in effect, or provide, a performance bond in a penal sum of \$100,000.00 or the face value of the records being sold, whichever is least.
- (3) Records shall not be kept in unattended and unprotected storage while awaiting their destruction.
- (4) The agency shall obtain and preserve evidence of the destruction of such records in the form of a certificate from the person or entity to whom they were released. (WAC 414-24-070 through WAC 414-24-080)

It is recommended that agencies keep summary logs and/or compile certificates recording the details and date of destruction for all Records Series that have been destroyed.

## II. RECORDS RETENTION SCHEDULING

### A. WHAT IS A RECORDS RETENTION SCHEDULE?

A Records Retention Schedule is a device which lists the specific types of records compiled by an agency and determines the length of time that each type should be retained. Once a Records Retention Schedule is approved for a local agency by the Local Records Committee, it serves as the agency's authority to dispose of those types of records which it lists (according to the stipulations of each listing) on a recurring basis until such time as it may be revised or amended.

### B. BASIC ELEMENTS OF A RECORDS RETENTION SCHEDULE

#### 1. Records Series

Each type of record listed on a Records Retention Schedule is a separate Records Series. A Records Series may be defined as a group of records performing a particular function, which are filed as a unit, used as a unit and are disposed or transferred as a unit.

#### 2. Retention Period

Each Records Series listed on a Records Retention Schedule has a corresponding Retention Period. The Retention Period is the minimum amount of time that records in a particular Records Series must be retained by an agency to meet its legal responsibilities and administrative needs.

#### 3. Records Classification

For the purpose of determining Retention Periods, Public Records are divided into two classifications. Whichever classification the various Records Series of a public agency may fall under, they are all Public Records and their disposition must be accounted for on a Records Retention Schedule or a destruction request.



a. Official Public Record (OPR)

The classification of Official Public Record applies to any Records Series which serves as legal or official proof of an action, transaction or agreement by the agency in question. OPR records include all original vouchers, and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use and disposition of all public property and public income from all sources; all original contracts and agreements to which the agency is a party; all original fidelity, surety and performance bonds; all original claims filed against the agency; all records or documents required by law to be filed with or kept by the agency and all other records or documents determined by the local Records Committee to be Official Public records. The minimum legal Retention Period for Official Public Records is 7 years after completion unless otherwise stated by law.

b. Office Files and Memoranda (OFM)

The classification of Office Files and Memoranda applies to all records, correspondence, exhibits, books, ledgers, maps, drawings, forms not classified as Official Public Records; all secondary copies of Official Public Records; all documents and reports made for the internal administration of the agency to which they pertain but not required by law to be filed or kept with such agency; and all other Records Series determined by the Local Records Committee to be Office Files and Memoranda. OFM Records Series have a strictly administrative value. As such, their Retention Periods are not determined by law, but rather by the administrative needs of the agency which creates and uses them.

4. Archival Value

Each Records Series which has a permanent historical value beyond the Retention Period listed for the agency will bear the designations "Archival," or "Selected Files Potentially Archival." On a General Records Retention Schedule such Series will be identified with a "Yes" in the "Archive?" column. All Records Series that bear Archival designations should be transferred to the State Archives once their Retention Periods have expired.

C. OTHER IMPORTANT INFORMATION

1. Location of Primary and Secondary Copies

The Primary Copy of a record (especially an Official Public Record) should usually have a longer Retention Period than do the Secondary Copies. Therefore, the status of a particular Records Series as a Primary or Secondary Copy often has a direct effect on the length of its Retention Period.

2. The Use of Microfilm

The use of Microfilm may also affect the Retention Periods of certain Records Series because microfilm copies may be retained in lieu of the paper original. The expense of microfilm, in most cases, is justified only when a Records Series is extremely voluminous, has a long Retention Period and a high rate of reference.

3. Disposition Remarks

The Disposition Remarks column does not apply to every Records Series. When it is used, it contains information that clarifies the provisions of a Retention Period or explains legal and procedural requirements which are unique to a particular Records Series.

D. WHAT IS A GENERAL RECORDS RETENTION SCHEDULE?

A General Records Retention Schedule fulfills all of the functions of a Records Retention Schedule prepared by and for an individual agency. However, a General Records Retention Schedule is issued by the Local Records Committee to serve as the authority for the retention and disposition of Records Series held in common by all local agencies of a particular type within the state. It eliminates the necessity for each agency to submit individual Records Retention Schedules for the Records Series which it lists. The disposition of Records Series not covered by the General Schedule must be authorized separately on an individual Records Retention Schedule approved by the Local Records Committee.

E. THE USE & APPLICATION OF GENERAL RECORDS RETENTION SCHEDULES

1. Formulation of Internal Working Schedules

A General Records Retention Schedule may be applied directly to the disposition of the Records Series which it lists. However, it may contain a number of listings which do not apply to the holdings of a particular agency. Therefore, it is recommended that the General Schedule be used as a guideline to formulate an Internal Working Schedule which would relate specifically to the needs of the agency in question.

2. Distribution

The Internal Working Schedule should be broken down into functional units and be distributed to those persons who will be directly responsible for the disposition of the various Records Series.

F. THE USE AND APPLICATION OF INDIVIDUAL RECORDS RETENTION SCHEDULES

1. Disposition of Records Series Not Covered by the General Schedule

Those Records Series not covered by the General Records Retention Schedule should be entered on a GAA-24, "PUBLIC RECORDS RETENTION SCHEDULE & DESTRUCTION AUTHORIZATION" form and be submitted to the Local Records Committee for approval.

These forms may be obtained from the State Archives. Once approved, the Individual Records Retention Schedule should be incorporated as a part of the Internal Working Schedule.

F. THE USE & APPLICATION OF INDIVIDUAL RECORDS RETENTION SCHEDULES (Continued)

2. Reduction of General Schedule Retention Periods

Generally, the Retention Periods of Official Public Records are fixed by law and cannot be reduced. The Retention Periods of Office Files and Memoranda Records Series are more flexible. If any agency wishes to have the Retention Periods of OFM Records Series reduced, it should enter those Records Series on a GAA-24 form and submit it to the Local Records Committee for approval.

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SUPERSEDED

### III. GENERAL RECORDS RETENTION SCHEDULES

The County Treasurer's General Records Retention Schedule on the following pages constitutes authority for any County Treasurer's Office in the State of Washington to dispose of the Records Series listed thereon after the specified Retention Periods have expired, as per the General Schedule authority of the Washington State Local Records Committee pursuant to Chapter 40.14.070 of the Revised Code of Washington and Washington Administration Code 414-24-050.





GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

DISPOSITION AUTHORITY NUMBER CT-1	PAGE 1 OF 2 PAGES
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SCHEDULE TITLE County Treasurer		SCHEDULE APPLICABLE TO Taxation Records (Current Taxation)		EFFECTIVE DATE				
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	REAL PROPERTY ASSESSMENT AND TAX ROLLS. Lists of Real Property assessed for taxes with record of payments showing name of owner, location, and legal description of property, number of acres, value, assessed valuation, total amount due, amount paid and date.	OPR	County Treasurer		7years	Yes	No	
2.	PERSONAL PROPERTY ASSESSMENT AND TAX ROLLS (Title may vary) Lists of personal property assessed for taxes with records of payments.	OPR	County Treasurer		7years	Yes	No	
3.	DISTRICT ASSESSMENTS AND TAX ROLLS. Record of payments, information content similar to No. 1 above: For: Irrigation Districts Drainage Districts Diking Districts Fire Districts Road Districts (L.I.D.) Water Districts	OPR	County Treasurer		7years	Yes	No	
4.	ASSESSMENT AND TAX ROLLS. General, eg. Dog, Auto, Poll Tax (mostly obsolete records)	OPR	County Treasurer		7years	No	No	

FOR THE ATTORNEY GENERAL  
*[Signature]*

FOR THE STATE AUDITOR  
*[Signature]*

FOR THE STATE ARCHIVIST  
*[Signature]*



GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

DISPOSITION AUTHORITY NUMBER	PAGE 2 OF 2 PAGES
CT-1	

SCHEDULE TITLE		SCHEDULE APPLICABLE TO					EFFECTIVE DATE	
County Treasurer		Taxation Records (Current Taxation)					March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
5.	TAX RECEIPTS. Duplicates of receipts issued for money in payment of taxes showing receipt number, date issued, location and/or description of owner valuation of property, amount of tax or interest due, total tax due, name of payer, amount paid for:  Real Estate Taxes Personal Property Taxes Irrigation, Diking & Drainage District Taxes, Forest Patrol, Fire District, etc. Toll Receipts for Irrigation Diking, Drainage & Water District	OPR	County Treasurer		7years	No	No	
6.	INDEXES TO TAX ROLLS. Serves real property tax rolls showing roll number, name of town, addition, sub-division, range, township, section, numbers and page numbers.	OFM	County Treasurer		7years	No	No	Transfer to State Archives
7.	TAX STATEMENTS. Copies of Treasurers real and personal property tax statements showing date of levy, amount, name of assessed, location and/or description of property and date due.	OFM	County Treasurer		1year	No	No	

FOR THE ATTORNEY GENERAL

FOR THE STATE AUDITOR

FOR THE STATE ARCHIVIST





GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414-24-050

DISPOSITION AUTHORITY NUMBER CT-2	PAGE 1 OF 2 PAGES
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SCHEDULE TITLE County Treasurer		SCHEDULE APPLICABLE TO Tax Collections					EFFECTIVE DATE March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE*	MICRO-FILM*	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	COLLECTION REGISTERS. (Titles vary) Register of taxes collected showing receipt number, date issued, location or description of property if real or personal property tax, amount of tax rebate or interest, name of county funds to which money is allotted. May be for real, personal property, diking, drainage or irrigation, fire protection, etc. districts and titled:  Real Estate Collection Register Delinquent Collection Register Personal Property Collection Register Collection Register for Road, Irrigation, Drainage, Dike and Forest Patrol Districts (may be combined with segregation registers)	OPR	County Treasurer		7years	No	No	
2.	TAX ROLLS BALANCE. (Title may vary) Treasurer's yearly balance of assessments and tax rolls showing date, total amount of assessments, total amount collected, total amount of delinquent taxes due, total amount paid and grand totals and balances of paid and unpaid taxes. For: Real Property	OPR	County Treasurer		7years	No	No	

SUPERSEDED

FOR THE ATTORNEY GENERAL

*[Signature]*

FOR THE STATE AUDITOR

*[Signature]*

FOR THE STATE ARCHIVIST

*[Signature]*



GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414-24.050

DISPOSITION AUTHORITY NUMBER	PAGE 2 OF 2 PAGES
CT-2	

SCHEDULE TITLE		SCHEDULE APPLICABLE TO					EFFECTIVE DATE	
County Treasurer		Tax Collections					March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE	MICRO-FILM	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
	"Continued" Personal Property Irrigation Drainage Dike Road							
3.	ESTIMATES AND LEVIES. Duplicate copy of estimates made by assessor of real and personal property taxes to be produced from levies.	OFM	County Assessor	County Treasurer	2years	No	No	
4.	SEGREGATION REGISTERS. (Title may vary) Yearly segregation and recapitulation register of money received from all current taxes showing date of filing, total collection, names of funds credited, amount allotted to each and total allotments made. (May be combined with segregation register)	OFM	County Treasurer		lyear	No	No	
5.	RECAPITULATION OF TAX ROLLS. Summary of annual assessments and payments on taxes showing date, location and description of property, total valuation, assessed valuation, total value exempt, value as corrected, amount due, amount paid.	OFM	County Treasurer		lyear	No	No	
FOR THE ATTORNEY GENERAL		FOR THE STATE AUDITOR				FOR THE STATE ARCHIVIST		
<i>[Signature]</i>		<i>[Signature]</i>				<i>[Signature]</i>		



GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

DISPOSITION AUTHORITY NUMBER	PAGE 1 OF 8 PAGES
CT-3	

SCHEDULE TITLE		SCHEDULE APPLICABLE TO					EFFECTIVE DATE	
County Treasurer		Taxation Records (Delinquent Taxes)					March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE	MICRO-FILMT	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	DELINQUENT REAL PROPERTY ASSESSMENT AND TAX ROLL. Lists of delinquent real property assessments with record of payment showing name of owner, location and description of property, number of acres, value of land and improvements, assessed value, date assessed, amount of original taxes, years for which delinquent, total tax due including penalty and interest, amount paid, date, whether redeemed or sold, to whom sold.	OPR	County Treasurer		7years	No	No	
2.	DELINQUENT PERSONAL PROPERTY ASSESSMENT AND TAX ROLL. Lists of Delinquent personal property assessments with record of payments showing name and address of owner, description and location of chattles valuation, date assessed, amount of original taxes, years for which delinquent, total tax due including penalty and interest amount paid and date.	OPR	County		7years	No	No	

SUPERSEDED

FOR THE ATTORNEY GENERAL

FOR THE STATE AUDITOR

FOR THE STATE ARCHIVIST





GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

DISPOSITION AUTHORITY NUMBER CT-3	PAGE 2 OF 8 PAGES
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SCHEDULE TITLE			SCHEDULE APPLICABLE TO					EFFECTIVE DATE
COUNTY TREASURER			Taxation Records (Delinquent Taxes)					March 15, 1977
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE	MICRO-FILM	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
3.	DELINQUENT DISTRICT ASSESSMENT AND TAX ROLLS. (Title may vary) Lists of delinquent taxes or diking, drainage, irrigation and other taxing districts. Informational content similar to item number 1.	OPR	County Treasurer		7 years	No	No	
4.	DELINQUENT LOCAL IMPROVEMENT ROLL. (May be included in item number 1.) Lists of delinquent real property assessments in the local road improvement districts with owner. Contents similar to item number 1.	OPR	County Treasurer		7 years	No	No	
5.	DELINQUENT MISCELLANEOUS ASSESSMENT AND TAX ROLLS. (Title may vary) Poll tax, auto, dog, etc. mostly obsolete taxes.	OPR	County Treasurer		7 years	No	No	
6.	CERTIFICATE OF DELINQUENCY. Duplicates of certificates issued to owners of real property stating that taxes are delinquent and indicating a method of settlement showing certificate number, date issued, name of person owing taxes, location and legal description of property, number of acres, valuation, years for which delinquent, total amount due including penalty and interest, and whether assigned, redeemed or foreclosed, with date and name of person taking over property.	OPR	County Treasurer		7 years	No	No	
FOR THE ATTORNEY GENERAL			FOR THE STATE AUDITOR			FOR THE STATE ARCHIVIST		
<i>[Signature]</i>			<i>[Signature]</i>			<i>[Signature]</i>		



GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414-24-050

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO					EFFECTIVE DATE	
COUNTY TREASURER		Taxation Records (Delinquent Taxes)					March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
7.	CERTIFICATES OF REDEMPTION. Duplicates of certificates issued for money received in payment of delinquent real property taxes subsequent to sale, showing certificate number date issued, name of payer and person owing taxes, location and legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, amount paid to redeem and date.	OPR	County Treasurer		7 years	No	No	
8.	CERTIFICATES OF SALE. Duplicates of certificates issued for property sold to pay delinquent taxes showing instrument number, date, names of former owner and purchaser, description and location of property, number of acres sold, amount paid and date. (May be in treasurer's deeds)	OPR	County Treasurer		7 years	No	No	

FOR THE ATTORNEY GENERAL

FOR THE STATE AUDITOR

FOR THE STATE ARCHIVIST

**GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION**  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE	SCHEDULE APPLICABLE TO	EFFECTIVE DATE
COUNTY TREASURER	Taxation Records (Delinquent Taxes)	March 15, 1977

ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
9.	IRRIGATION, DIKING, & DRAINAGE CERTIFICATES, DELINQUENCY, REDEMPTION AND SALE. Duplicates of certificates of delinquency date and redemption issued affecting property located in irrigation, drainage or diking districts, showing name of district, certificate number, date issued, location and legal description of property, names of parties involved, amount of certificate.	OPR	County Treasurer		7 years	No	No	
10.	TREASURER'S DEEDS. Copies of deeds issued by county showing certificate number, date, names of former owner and purchases, description and location of property, amount paid and date.	OPR	County Treasurer		7 years	No	No	
11.	REGISTERS OF CERTIFICATES OF DELINQUENCY. Register of certificates issued to owners of real property showing certificate number, date of filing, name of person owing taxes, location and legal description of property, number of acres, valuation name of owner, amount of original taxes, years for which delinquent, total amount due including penalty and interest, whether redeemed or deeded date, amount and by whom.	OPR	County Treasurer		7 years	No	No	

FOR THE ATTORNEY GENERAL

FOR THE STATE AUDITOR

FOR THE STATE ARCHIVIST





GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO					EFFECTIVE DATE	
COUNTY TREASURER		Taxation Records (Delinquent Taxes)					March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
12.	REGISTER OF CERTIFICATES OF REDEMPTION OR SALE. Registers of certificates showing certificate number, date of certificate, purchaser, name of person assessed, description of property sold, section, lot, township, block or range number, number of acres, amount of assessment, penalty, amount of costs, total amount of certificate, amount of accrued interest, total amount paid to redeem, date of redemption, certificate of redemption number, date deeded, deed number, to whom deeded.	OPR	County Treasurer		7 years	No	No	
13.	TAX DEED RECORD. Record of deeds issued by the county treasurer for all property sold for delinquent taxes showing certificate number, date, name of former owner and purchaser, description and location of property, amount paid and date.	OPR	County Treasurer		7 years	No	No	

FOR THE ATTORNEY GENERAL

FOR THE STATE AUDITOR

FOR THE STATE ARCHIVIST





GENERAL RECORDS RETENTION SCHEDULE  
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REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE COUNTY TREASURER		SCHEDULE APPLICABLE TO Taxation Records (Delinquent Taxes)					EFFECTIVE DATE March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
14.	RECORD OF COUNTY PROPERTY. Record of resale of property received by the county through foreclosure for taxes showing tax case number, year of certificate of delinquency, date issued, date of judgement, date of foreclosure or sale, location and description of property, number of acres, name of owner, assessed valuation, date deeded to county or district, to whom sold, date, deed number, terms of sale.	OPR	County Treasurer		7years	No	No	
15.	DELINQUENT TAX RECEIPTS. Duplicates of receipts issued for money received in payment of delinquent taxes showing receipt number, date issued, location and/or description of property, name and address of owner, valuation of property, amount of tax including penalty and interest due, total tax due, name of payer, amount paid for: Real Property Personal Property Irrigation, Diking, Drainage or other district taxes Forest Patrol, Fire, Toll, Poll etc.	OPR	County Treasurer		7years	No	No	

SUPERSEDED

FOR THE ATTORNEY GENERAL <i>[Signature]</i>	FOR THE STATE AUDITOR <i>[Signature]</i>	FOR THE STATE ARCHIVIST <i>[Signature]</i>
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GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO					EFFECTIVE DATE	
COUNTY TREASURER		Taxation Records (Delinquent Taxes)					March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
16.	TAX AGREEMENTS (Title may vary, eg. Tax Contracts) Duplicates of contracts made between treasurer and tax payers under Laws of 1934, which states that delinquent and current taxes may be paid in installments for a period of 20 years.	OPR	County Treasurer		7 years	No	No	
17.	REGISTER OF DELINQUENT TAXES. Register of unpaid real or personal property taxes, showing name of property owner, location and description of property, road and school district numbers of real property, assessed valuation, total valuation grouped according to state, county and special county taxes, amount of total amount due, total amount paid, date of payment.	OPR	County Treasurer		7 years	No	No	
18.	UNPAID TAX STATEMENTS. Duplicates of tax statements held for payment showing serial number, name and address of owner tax year, location and description of property, land value, improvement value, if real property, volume, page and line number of tax roll, total amount due	OPR	County Treasurer		1 year	No	No	

FOR THE ATTORNEY GENERAL <i>[Signature]</i>	FOR THE STATE AUDITOR <i>[Signature]</i>	FOR THE STATE ARCHIVIST <i>[Signature]</i>
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GENERAL RECORDS RETENTION SCHEDULE  
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REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE COUNTY TREASURER		SCHEDULE APPLICABLE TO Taxation Records (Delinquent Taxes)					EFFECTIVE DATE March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
19.	TAX SALE AND AFFIDAVIT OF PUBLICATION. Record of sales certificates on real property owned within the county and sold for delinquent taxes with attached affidavits of publication.	OPR	County Treasurer		7years	No	No	

SUPERSEDED

FOR THE ATTORNEY GENERAL <i>[Signature]</i>	FOR THE STATE AUDITOR <i>[Signature]</i>	FOR THE STATE ARCHIVIST <i>[Signature]</i>
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GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE COUNTY TREASURER		SCHEDULE APPLICABLE TO Records of Receipts and Disbursements					EFFECTIVE DATE March 15, 1977	
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	TREASURERS GENERAL RECEIPT REGISTERS Register of receipts from taxes, property transaction, interest on bonds, cash remittances from other county departments and miscellaneous collections, showing receipt number, amount received, date, from what source, for what purpose names of funds credited and names of payers.	OPR	County Treasurer		7 years	No	No	
2.	RECEIPTS (non-tax) (title varies) (treasurers receipts) Duplicates of receipts issued for money received from all miscellaneous sources (except taxes) showing receipt number, date issued, to whom issued, amount received, for what purpose.	OPR	County Treasurer		7 years	No	No	
3.	RECEIPTS FROM STATE TREASURER. Original receipts from the State Treasurer covering money received from the County Treasurer showing receipt number, date, amount, fund from which drawn, state fund to which credited, signature of State Treasurer.	OFM	State Treasurer	County Treasurer	Until after audit	No	No	

FOR THE ATTORNEY GENERAL <i>Daniel H. Rasmussen</i>	FOR THE STATE AUDITOR <i>Daniel H. Rasmussen</i>	FOR THE STATE ARCHIVIST <i>John F. McAllister</i>
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GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO		EFFECTIVE DATE				
COUNTY TREASURER		Records of Receipts and Disbursements		March 15, 1977				
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
4.	TREASURERS GENERAL LEDGERS (Title varies) (Treasurers Daily Ledger) (Monthly) Treasurer's record of receipts and disbursements grouped according to funds and districts with yearly recapitulation showing date, name of fund, name of district total cash receipts, total cash disbursements, bond issues and redemptions, transfers made, total credits, debits and cash balance.	OPR	County Treasurer		7 years	No	No	
5.	TREASURERS CASH BOOK. (Title varies) Treasurers daily record of total income, segregated bank deposits and balances, showing date, total income, source, amount of each deposit, date deposited, name of bank, and balance in each bank.	OFM	County Treasurer		Until after audit	No	No	
6.	CASHIERS CASH BOOK. Cashiers daily register of receipts from taxes, property transactions, interest on bonds, miscellaneous collection showing receipt number, amount received, date for what purpose, name and address of payer.	OFM	County Treasurer		Until after audit	No	No	

FOR THE ATTORNEY GENERAL <i>[Signature]</i>	FOR THE STATE AUDITOR <i>[Signature]</i>	FOR THE STATE ARCHIVIST <i>[Signature]</i>
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GENERAL RECORDS RETENTION SCHEDULE  
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SCHEDULE TITLE		SCHEDULE APPLICABLE TO						EFFECTIVE DATE
COUNTY TREASURER		Records of Receipts and Disbursements						March 15, 1977
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
7.	WARRANT REGISTERS. Treasurer's copy of register of all warrants redeemed showing warrant number, date of issue, to whom issued, for what purpose, amount paid to redeem including principal and interest, name of fund from which drawn and date redeemed. Titles vary, eg. Current expense warrant register Treasurer's Warrant Register County Road Projects Dike Warrant Register Treasurer's Warrant Register of LID Roads Drainage Warrant Register Irrigation Warrant Register Register of Warrants, School Dist. Treasurer's Register of Auditors transcript of county warrants issued	OFM	County Auditor	County Treasurer	Until after audit	No	No	Auditor's copy must be retained a minimum of 7 years.
8.	CERTIFIED LISTS OF WARRANTS REDEEMED (Title may vary) Treasurer's copy of certified lists to auditor of warrants redeemed against the various county funds showing warrant number, date issued, amount, for what purpose, name of payee, amount paid to redeem and date.	OFM	County Auditor	County Treasurer	Until after audit	No	No	
FOR THE ATTORNEY GENERAL		FOR THE STATE AUDITOR				FOR THE STATE ARCHIVIST		



**GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION**  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE COUNTY TREASURER			SCHEDULE APPLICABLE TO Records of Receipts and Disbursements					EFFECTIVE DATE March 15, 1977
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE	MICRO-FILM	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
9.	CERTIFIED LIST OF SCHOOL WARRANTS REDEEMED. Treasurers copy of certified lists to auditor of warrants redeemed against the school district fund.	OFM	County Auditor	County Treasurer	Until after audit	No	No	
10.	TREASURER'S TRANSFER LEDGER. (Title may vary) Treasurer's daily record of money transferred from one fund to another showing date, amount transferred, names of funds involved purpose of transfer, and monthly balance.	OFM	County Treasurer		Until after audit	No	No	
11.	TREASURER'S TRIAL BALANCE. Monthly trial balance of all county funds with yearly recapitulation showing date, total receipts and disbursements balanced from last month's report, total cash on hand at end of month grouped by funds and grand total.	OFM	County Treasurer		1 month	No	No	
12.	TREASURERS FINANCIAL ACCOUNTS. Monthly record of the financial condition of all school, road irrigation, drainage, diking and other districts showing date, name or number of district, total receipts, total disbursements for construction and maintenance, bond accounts, taxes delinquent, balance for each district, grand total.	OPR	County Treasurer		7 years	No	No	
FOR THE ATTORNEY GENERAL <i>[Signature]</i>			FOR THE STATE AUDITOR <i>[Signature]</i>			FOR THE STATE ARCHIVIST <i>[Signature]</i>		

SUPERSEDED





GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO						EFFECTIVE DATE
COUNTY treasurer		Records of Receipts and Disbursements						March 15, 1977
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
13.	CASH REGISTER TAPES	OFM	County Treasurer		5 years	No	No	
<h1>SUPERSEDED</h1>								
FOR THE ATTORNEY GENERAL <i>James H. ...</i>			FOR THE STATE AUDITOR <i>Daniel ...</i>			FOR THE STATE ARCHIVIST <i>Richard ...</i>		

**GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION**  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE COUNTY TREASURER			SCHEDULE APPLICABLE TO Reports					EFFECTIVE DATE March 15, 1977
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE	MICRO-FILMT	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	TREASURER'S (Monthly) QUARTERLY STATEMENT (report) TO THE COUNTY COMMISSIONER. (copy thereof). Shows all moneys received, each separate source designated, all moneys disbursed, showing interest and principal paid on warrants from the several funds, amount paid on the redemption of orders issued by school districts and all other claims.	OFM	County Commissioner	County Treasurer	2 years	No	No	
2.	TREASURERS ANNUAL STATEMENT TO THE COUNTY COMMISSIONER. Verified statement of the collection and disbursement made by him during the preceeding year, making a full showing of county finances.	OFM	County Commissioner	County Treasurer	2 years	No	No	
3.	TREASURER'S MONTHLY REPORT TO DISTRICTS. (Title may vary) Copies of financial statements from treasurer to directors of irrigation, diking and drainage districts showing financial condition for month, amount expended on construction, warrants paid, outstanding, collections made, balance and date.	OFM	Port Irrigation Diking Drainage Fire Districts	County Treasurer	2 years	No	No	
FOR THE ATTORNEY GENERAL <i>James H. [Signature]</i>			FOR THE STATE AUDITOR <i>Daniel Russell</i>			FOR THE STATE ARCHIVIST <i>John J. McArthur</i>		



GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION

REFERENCE: RCW 40.14.070 & WAC 414.24.050



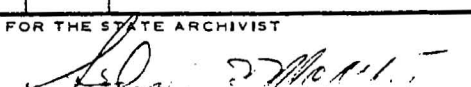
DISPOSITION AUTHORITY NUMBER

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO						EFFECTIVE DATE
COUNTY TREASURER		Reports						March 15, 1977
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVED	MICRO-FILMT	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
4.	TREASURER'S ANNUAL REPORT TO DISTRICT (Title may vary) Copies of yearly reports by treasurer to irrigation, diking, drainage district directors of taxes collected from each, total collections, total unpaid.	OFM	Port Irrigation Diking Drainage Fire Districts	County Treasurer	2 years	No	No	
5.	TREASURER'S FINANCIAL STATEMENT. Monthly statement of the financial condition of various taxing districts in the county, showing date, name of district, total receipts, amount of disbursements and balances	OFM	County Treasurer	Taxing Districts	2 years	No	No	

SUPERSEDED

<p>FOR THE ATTORNEY GENERAL</p> 	<p>FOR THE STATE AUDITOR</p> 	<p>FOR THE STATE ARCHIVIST</p> 
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**GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION**  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE <b>COUNTY TREASURER</b>			SCHEDULE APPLICABLE TO <b>Bond Records</b>					EFFECTIVE DATE <b>March 15, 1977</b>
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	BOND REGISTERS. Registers of public funding bonds by the county showing instrument number, date issued, for what purpose, amount of bond, rate of interest, name of purchaser date due, amount paid to redeem and date. Titles may vary, eg. Bond Registers Road Improvement Bond Register Register of Dike Improvement Bonds Drainage Improvement Bond School Bond Register	OPR	County Treasurer		7 years after redemption of all bonds & coupons	No	No	
2.	BONDS AND COUPONDS. Public Bonds issued by school, irrigation, drainage, diking and other districts for construction and maintenance, with redeemed coupons serving as receipts for interest paid.	OPR	County Treasurer		7 years after redemption	No	No	
3.	RECORD OF BOND SALES. Record of bond sales, with attached bids and notices of publication, showing district & bond numbers, amount of bond, rate of interest, date of notice of publication, dates bids received, date of bond sale, number of bonds sold, name of purchaser, payments per year and interest and date due for redemption.	OPR	County Treasurer		7 years	No	No	
FOR THE ATTORNEY GENERAL <i>[Signature]</i>			FOR THE STATE AUDITOR <i>[Signature]</i>			FOR THE STATE ARCHIVIST <i>[Signature]</i>		

**SUPERSEDED**





GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE COUNTY TREASURER		SCHEDULE APPLICABLE TO Deposit and Investment of Funds		EFFECTIVE DATE				
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE	MICRO-FILM	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	TREASURER'S BANK STATEMENTS. Monthly statements from banks of amount of money on deposit to the credit of the county treasurer showing date, name of bank, total deposits, and withdrawals, cash balance with interest on daily bank balance.	OFM	County Treasurer		Until after audit	No	No	
2.	BANK DEPOSIT SLIPS. Bank cashiers slips showing amount and date of deposit of county funds by the county treasurer.	OFM	County Treasurer		Until after audit	No	No	
3.	TREASURER'S CASH BOOKS. Record of money on deposit in various banks to the credit of the county treasurer, showing amount of each deposit date deposited, name of bank in which deposited, total deposits per bank and grand total on deposit in all banks.	OFM	County Treasurer		Until after audit	No	No	
4.	CANCELLED CHECKS. Cancelled checks covering disbursement for county miscellaneous expenses showing check number, date, amount, purpose, name of payee, date of cancellation. (Frequently filed with bank statements.)	OPR	County Treasurer		7years	No	No	
FOR THE ATTORNEY GENERAL <i>[Signature]</i>		FOR THE STATE AUDITOR <i>[Signature]</i>		FOR THE STATE ARCHIVIST <i>[Signature]</i>				



GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE			SCHEDULE APPLICABLE TO					EFFECTIVE DATE
COUNTY TREASURER			Deposit and Investment of Funds					
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
5.	CHECKBOOK STUBS. Stubs of checks issued to persons for county miscellaneous expenses.	OFM	County Treasurer		Until after audit	No	No	
6.	CHECK REGISTER. Daily record of checks issued and bank deposits made by county treasurer.	OPR	County Treasurer		7 years			
7.	TREASURERS INVESTMENT ACCOUNTS. Record of investments made by the treasurer from surplus funds, showing bond or warrant number, date issued, by whom purchase order was issued, date purchased, investment value, date redeemed, and date credited to fund.	OPR	County Treasurer		7 years	No	No	
8.	DEPOSITORY BONDS. Bonds given to the county treasurer by banks in which he has deposited official funds to secure the deposit, showing date, name of bank furnishing bond, name of bonding company and time limit.	OPR	County Treasurer		7 years	No	No	
9.	SECURITIES REGISTER. Register of securities deposited by banks to insure faithful and prompt payment of checks drawn by the treasurer.	OPR	County Treasurer		7 years	No	No	

FOR THE ATTORNEY GENERAL <i>[Signature]</i>	FOR THE STATE AUDITOR <i>[Signature]</i>	FOR THE STATE ARCHIVIST <i>[Signature]</i>
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GENERAL RECORDS RETENTION SCHEDULE  
& DESTRUCTION AUTHORIZATION  
REFERENCE: RCW 40.14.070 & WAC 414.24.050

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SCHEDULE TITLE		SCHEDULE APPLICABLE TO		EFFECTIVE DATE				
COUNTY TREASURER		CORRESPONDENCE		March 15, 1977				
ITEM NO.	RECORDS SERIES TITLE & DESCRIPTION	OPR OR OFM	RECORDS LOCATION		RETENTION PERIOD	ARCHIVE?	MICRO-FILM?	DISPOSITION/REMARKS
			PRIMARY COPY	OTHER COPIES				
1.	GENERAL CORRESPONDENCE. Routine and non-policy correspondence, general inquiries.	OFM	County Treasurer		2 years	No	No	
2.	COLLECTION LETTERS. Correspondence with parties concerning taxes which are due.	OFM	County Treasurer		1 year	No	No	1 year after matter is resolved.
3.	ADMINISTRATIVE CORRESPONDENCE. Correspondence relating to the development of agency policies procedures, and major transactions.	OFM	County Treasurer		2 to 7 years	Yes	No	Subject to review by the State Archivist before disposal.
4.	LETTER PRESS BOOKS. Copies of letter or other documents in which absorbent transparent tissue paper is held firmly against the original so that enough ink is taken up by the tissue to make a legible copy. Letter press records would almost always date previous to circa 1910 and are often of historical value.	OFM	County Treasurer		None	Yes	No	Transfer to State Archivist.

FOR THE ATTORNEY GENERAL <i>[Signature]</i>	FOR THE STATE AUDITOR <i>[Signature]</i>	FOR THE STATE ARCHIVIST <i>[Signature]</i>
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## SECTION C: IMPLEMENTING A RECORDS RETENTION PROGRAM

Just as it is impossible to create Records Retention Schedules which are comprehensive and equally useful to all agencies, so it is impossible to provide instructions for implementing a Records Retention Program which works equally well for all offices. The following outline is designed to show how a Records Retention Program may be implemented on a step by step basis. The outline could be applied to the implementation of any Records Management Program and any of its steps may be modified to meet the specific needs of a local agency. They are not required by law, but are recommended management practices.

### I. ESTABLISHING THE PROGRAM - STEP BY STEP

#### A. SUPPORT FROM THE TOP

The success of any program is dependent on top management support. If a Records Retention Program is to be a success in any agency, the official in charge must be aware of and support the program and its objectives.

#### B. APPOINTMENT OF A RECORDS OFFICER

A member of the administrative staff should be appointed as a "Records Officer" to oversee and account for the establishment and maintenance of the program.

#### C. NOTIFY STAFF OF PROGRAM INAUGURATION

A program announcement should be issued showing management support, announcing the appointment of a Records Officer and requesting staff cooperation. The example below has proven to be successful in many instances.

*TO: All Departments -All Personnel*

*SUBJECT: Records Retention Program*

*It is the policy of this agency (or office) to encourage efficient records management practices. This policy will be manifested by compliance with the state law relative to the retention, disposal and protection of all agency (office) records.*

*It is believed that a formal Records Retention Program will help us in several ways. It develops effective guidelines for the timely disposal of obsolete records. It will reduce the need for additional file equipment, release present equipment and space for other uses, save time in records handling, and insure the preservation of essential and permanently valuable records.*

*To initiate and maintain an effective program, (Mr. Ms.) XXXXX has been appointed as Records Officer and has my full support in this effort. It is requested that (he, she) be given your complete cooperation.*

*Agency Head or Official*



D. APPOINT A RECORDS RETENTION COMMITTEE (optional)

In large agencies, a Records Retention Committee, consisting of high level administrators from key departments, can provide program direction to the Records Officer and give the program a sense of cooperative effort and authority that might be hard to achieve by the Records Officer alone.

E. ESTABLISH A RECORDS RETENTION MANAGEMENT FILE

A file containing the General Records Retention Schedules, Internal Working Schedules, GAA-24, "PUBLIC RETENTION SCHEDULE & DESTRUCTION AUTHORIZATION" forms, State Records Management Handbooks, disposition affidavits, other forms and supplies incidental to a Records Retention Program should be maintained by the Records Officer and others who are responsible for records disposition.

F. ESTABLISH CONTACTS IN FUNCTIONAL AREAS

Records Coordinators should be designated in key functional areas. (This step applies especially to large agencies.) These people may be supervisors or secretarial personnel with substantial knowledge of the operation and records of their particular areas.

G. ESTABLISH FORMAL RECORDS RETENTION POLICIES & PROCEDURES

These policies and procedures should state the purpose of the program, who is affected by it, and agency policy regarding the program. They should define terms unique to the program, outline the responsibilities of each person or department affected, and explain the procedures for implementation. (See Appendix A)

H. PROCEED WITH INITIAL PROJECTS AND ESTABLISH CONTROLS FOR THE PROGRAM

1. Conduct orientation meetings with functional or departmental Records Coordinators, managers or other concerned persons.
2. The General Schedule should be broken down into sections relating to functional areas and be distributed to those areas for the use of the Records Coordinators.
3. The Records Coordinators, under the supervision of the Records Officer, should transfer the applicable listings from the General Schedule to Internal Working Schedules which should be applied directly to the actual disposition of agency records.
4. Apply the Internal Working Schedules to the disposition of obsolete records in the various functional areas, account for the volume of records disposed of, and establish a regularized procedure for records disposition so that the schedule is applied on a yearly basis. The initial disposition project should also be used to identify those Records Series which are not covered by the General Schedule. Those Records Series should be entered on a GAA-24 "PUBLIC RECORDS RETENTION SCHEDULE & DESTRUCTION AUTHORIZATION" form and be submitted to the Local Records Committee for approval.

5. If possible, establish a non-current records storage area which is separated from the active office usage area. The active reference life of most Records Series is usually not more than one or two years. Expensive office space and active files should not be burdened and obstructed by older records which do not require a high rate of reference.

For the purpose of facilitating the flow of inactive records to non-current storage, the Retention Period of each Records Series should be divided into active and non-current storage phases. Yearly file cutoffs should be established so that current storage to their ultimate disposition in mass quantities. The shift from active usage to non-current storage should take place on the same yearly basis as the records disposition process so that the flow of records into the non-current storage area is roughly equivalent to the flow of records leaving for their ultimate disposition.

## II. PROGRAM MAINTENANCE

### A. MONITOR IMPLEMENTATION

The Records Officer should see that the Records Retention Schedule is implemented and that inactive records are being transferred to non-current storage on an annual basis. A yearly records transfer and disposition report may be a useful device in this regard.

### B. UPDATE RECORDS RETENTION SCHEDULES

The Internal Working Schedules should be audited annually to determine whether they should be updated to include new Records Series or whether their provisions should be amended to relate to new administrative needs and legal requirements.

## III. COMPILE & REPORT PROGRAM RESULTS

### A. STATISTICAL RESULTS

1. Amount of records storage equipment emptied for reuse through the program.
2. Volume of records on hand at beginning of report period.
3. Volume of records created.
4. Volume of obsolete records disposed of.
5. Net holdings at end of year.

### B. COST SAVINGS

1. Cost of records storage equipment released for reuse.
2. Cost of floor space converted or released for reuse.
3. Clerical time saved by eliminating handling of inactive records.

APPENDIX A  
POLICY & PROCEDURE  
(Suggested Format and Content)

SUBJECT: RECORDS DISPOSITION MANAGEMENT

I. Purpose:

To establish the policy and procedure for the identification and systematic retirement and/or disposal of obsolete, inactive, semi-active and archival records from costly office space and equipment in accord with the provisions of RCW 40.14.

II. Divisions Affected

All Divisions.

III. Policy:

It is agency policy to promote efficient records management practices. It is desirable that all agency records be inventoried and analyzed for administrative, legal, financial and historical values to insure that:

1. only active records are retained in high cost office space.
2. valuable historical records are adequately preserved.
3. inactive and semi-active records are removed to low cost inactive records storage, and
4. obsolete and valueless records are effectively eliminated in accord with the provisions of RCW 40.14, to insure the efficient use of file equipment, office space and storage facilities.

IV. Definitions:

PUBLIC RECORDS:

As defined by RCW 40.14, the term "public records" shall include any paper, correspondence, form, book, photograph, film, sound recording, map drawing, or other document, regardless of physical form or characteristics, and including all copies thereof, that have been made by any agency of the State of Washington or received by it in connection with the transaction of public business.

RECORDS MANAGEMENT:

The application of administrative management techniques to insure the adequacy, propriety, essentiality and efficiency of documentation and records maintenance and disposition.

RECORDS DISPOSITION MANAGEMENT:

A records management technique aimed at the systematic, timely and effective disposal or removal of obsolete or inactive records from expensive office space and the effective but economical preservation of records of permanent value.

RECORDS OFFICER:

An individual appointed by appropriate authority to supervise and coordinate the District's Records Management Program, to serve as liaison with the Division of Archives and Records Management and to represent the agency before the Local Records Committee.



#### RECORDS COORDINATOR:

An individual assigned to a division of the agency who coordinates the Records Management Program between the Records Officer and the division in question.

#### Procedures and Responsibilities:

##### 1. RECORDS OFFICER

- a. Coordinates the agency Records Management Program.
- b. Conducts Records Management Workshops with Records Coordinators and other agency personnel.
- c. Packages and distributes General Schedules to Records Coordinators.
- d. Serves as records liaison with the Division of Archives and Records Management.
- e. Represents the agency before the Local Records Committee in matters related to the disposal of agency records.
- f. Approves records retention schedule revisions and updates submitted by offices on GAA-24, Public Records Retention Schedule & Destruction Authorizations; consults with Records Coordinators regarding records retention and transfer recommendations for final disposition of records. Establishes primary Offices of Record and the location of official copies.
- g. Submits Schedule revisions to the Washington State Local Records Committee and distributes approved revisions returned from the Committee.
- h. Assists with physical disposal of records eligible for destruction.

##### 2. RECORDS COORDINATOR (OFFICE OF RECORD)

- a. Supervises Records Disposition Management Program within a division.
- b. Maintains Records Management Files.
- c. Recommends records retention schedule revisions to the District Records Officer and prepares GAA-24, Public Records Retention Schedule & Destruction Authorizations, for Records Officer's approval.
- d. Monitors physical destruction of records eligible for disposal and sees that records retention schedules are updated and implemented annually.

##### 3. DIVISION OF ARCHIVES AND RECORDS MANAGEMENT

- a. Provides agency Records Officer with forms, procedural instructions and materials for agency use.
- b. Presents program orientation and instructions to agency Records Officer and Records Coordinators upon request of agency Records Officer.



## APPENDIX B

### RCW 40.14 PRESERVATION AND DESTRUCTION OF PUBLIC RECORDS -- STATE ARCHIVES

#### 40.14.010 DEFINITION AND CLASSIFICATION OF PUBLIC RECORDS

As used in this chapter, the term "public records" shall include any paper, correspondence, form, book, photograph, film, sound recording, map drawing, or other document, regardless of physical form or characteristics, and including all copies thereof, that have been made by or received by any agency of the State of Washington in connection with the transaction of public business, and legislative records as described in RCW 40.14.100. For the purposes of this chapter, public records shall be classified as follows:

(1) Official Records (OPR) shall include all original vouchers, receipts and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use and disposition of all public property and public income from all sources whatsoever, all agreements and contracts to which the State of Washington or any agency thereof may be a party; all fidelity, surety and performance bonds; all claims filed against the State of Washington or any agency thereof; all records or documents required by law to be filed with or kept by any agency of the State of Washington; all legislative records as defined in RCW 40.14.100; and all other documents or records determined by the Records Committee, hereinafter created, to be Official Public Records.

(2) Office Files and Memoranda (OFM) shall include all records, correspondence, exhibits, books, booklets, drawings, maps, blank forms, or documents not above defined and classified as Official Public Records; all duplicate copies of Official Public Records filed with any agency of the State of Washington; all documents and reports made for the internal administration of the office to which they pertain but not required by law to be filed or kept with such agency; and all other documents or records, determined by the Records Committee, hereinafter created, to be Office Files and Memoranda. (1971 First Extraordinary Session, Chapter 102, Section 1; 1957 Chapter 246, Section 1)

#### 40.14.020 DIVISION OF ARCHIVES AND RECORDS MANAGEMENT - STATE ARCHIVIST - POWERS AND DUTIES - DUTIES OF PUBLIC OFFICIALS

All public records shall be and remain the property of the State of Washington. They shall be delivered by outgoing officials and employees to their successors and shall be preserved, stored, transferred, destroyed or disposed of, and otherwise managed, only in accordance with the provisions of this chapter. In order to insure the proper management and safeguarding of public records, the Division of Archives of the Department of General Administration is designated as the Division of Archives and Records Management, and, under the administration of the State Archivist, who shall have reasonable access to all public records, wherever kept, for purposes of information, surveying, or cataloguing, shall undertake the following functions, duties and responsibilities:

- (1) To manage the Archives of the State of Washington;
- (2) To centralize the Archives of the State of Washington, to make them available for reference and scholarship, and to insure their proper preservation;
- (3) To inspect, inventory, catalog, and arrange Retention and Transfer Schedules on all record files of all state departments and other agencies of state government;
- (4) To insure the maintenance and security of all state public records and establish safeguards against unauthorized removal or destruction.
- (5) To establish and operate such State Records Centers as may from time to time be authorized by appropriation, for the purpose of preserving, servicing, screening and protecting all state public records which must be preserved temporarily or permanently, but which need not be retained in office space and equipment.
- (6) To gather and disseminate to interested agencies information on all phases of records management and current practices, methods, procedures and devices for efficient and economical management of records.

## RCW 40.14 PRESERVATION AND DESTRUCTION OF PUBLIC RECORDS -- STATE ARCHIVES (continued)

(7) To operate a Central Microfilm Bureau which will microfilm, at cost, records approved for filming by the head of the office of origin and the Archivist, to approve microfilming projects undertaken by state departments and all other agencies of state government; and to maintain proper standards for this work.

(8) To maintain necessary facilities for the review of records approved for destruction and for their economical disposition by sale or burning; directly to supervise such destruction of public records as shall be authorized by the terms of this chapter. (1957 Chapter 246, Section 2)

### 40.14.030 TRANSFER TO STATE ARCHIVES - CERTIFIED COPIES, COST

All public records, not required in the current operation of the office where they are made or kept, and all records of every agency, commission, committee, or any other activity of state government which may be abolished or discontinued, shall be transferred to the State Archives so that the valuable historical records of the state may be centralized, made more widely available, and insured permanent preservation; PROVIDED, That this section shall have no application to public records approved for destruction under the subsequent provisions of this chapter.

When so transferred, copies of the public records concerned shall be made and certified by the Archivist, which certification shall have the same force and effect as though made by the officer in charge of them. Fees may be charged to cover the cost of reproduction. In turning over the archives of his office, the officer in charge thereof, or his successor, thereby loses none of his rights of access to them, without charge, whenever necessary. (1957 Chapter 246, Section 3)

### 40.140.040 RECORDS OFFICERS - TRANSFER SCHEDULES

Each department or other agency of the state government shall designate a Records Officer to supervise its records program and to represent the office in all contacts with the Records Committee, hereinafter created, and the Division of Archives and Records Management. The Records Officer shall:

- (1) Coordinate all aspects of the Records Management Program.
- (2) Inventory, or manage the inventory of all public records at least once during a biennium for disposition scheduling and transfer action, in accordance with procedures prescribed by the State Archivist and State Records Committee, PROVIDED, That Essential Records shall be inventoried and processed in accordance with Chapter 40.10 at least annually.
- (3) Consult with any other personnel responsible for maintenance of specific records within his state organization regarding records retention and transfer recommendations.
- (4) Analyze records inventory data, examine and compare divisional or unit inventories for duplication of records, and recommend to the State Archivist and State Records Committee minimal retentions for all copies commensurate with legal, financial and administrative needs.
- (5) Approve all records Inventory and Destruction Requests which are submitted to the Local Records Committee.
- (6) Review established Records Retention Schedules at least annually to insure that they are complete and current.
- (7) Exercise internal control over the acquisition of filming and file equipment.
- (8) Report annually all savings resulting from records disposition actions to his management, the State Archivist and the Office of Program Planning and Fiscal Management.

If a particular agency or department does not wish to transfer records at a time previously scheduled therefor, the Records Officer shall, within thirty days, notify the Archivist and request a change in such previously set schedule, including his reason therefor. (1973 Chapter 54, Section 3; 1957 Chapter 246, Section 4)



#### 40.14.050 RECORDS COMMITTEE - COMPOSITION, MEETINGS, POWERS AND DUTIES - RETENTION SCHEDULES

There is created a committee, to be known as the Records Committee, composed of the Archivist, an appointee of the State Auditor, and an appointee of the Attorney General. Committee members shall serve without additional salary, but shall be entitled to traveling expenses incurred incident to committee records. Such expenses shall be paid from the appropriations made for their respective offices.

The Records Committee shall meet at least once every quarter or oftener as business dictates. Action by the Committee shall be by majority vote and records shall be kept of all Committee business.

It shall be the duty of the Records Committee to approve, modify or disapprove the recommendations on Retention Schedules of all files of public records and to act upon requests to destroy any public records, PROVIDED, That any modification of a request or recommendation must be approved by the agency originating the request or recommendation.

The Division of Archives and Records Management shall provide forms, approved by the Records Committee, upon which it shall prepare recommendations to the Committee in cooperation with the Records Officer of the department or other agency whose records are involved. (1957 Chapter 246, Section 5)

#### 40.14.060 DESTRUCTION, DISPOSITION OF OFFICIAL PUBLIC RECORDS, OFFICE FILES AND MEMORANDA

Official Public Records shall not be destroyed until they are either photographed, microphotographed, photostated, or reproduced on film, or until they are seven years old, except on a showing of the department of origin, as approved by the Records Committee, that the retention of such records for a minimum of seven years is both unnecessary and uneconomical, particularly where lesser federal retention periods for records generated by the state under federal programs are involved; PROVIDED, That any lesser term of retention than seven years must have the additional approval of the Director of the Budget, the State Auditor and the Attorney General, except where records have federal retention guidelines, the State Records Committee may adjust the retention period accordingly; PROVIDED, FURTHER, That an automatic reduction of retention periods from ten to seven years as provided for in this 1973 amendatory section for Official Public Records shall not be made as to records on existing Records Retention Schedules but the same shall be reviewed individually by the Local Records Committee for approval or disapproval of the change to a retention period of seven years.

Recommendations for the destruction or disposition of Office Files and Memoranda shall be submitted to the Records Committee upon forms prepared by the Records Officer of the agency concerned and the Archivist. The Committee shall determine the period of time that any Office File or Memorandum shall be preserved and may authorize the Division of Archives and Records Management to arrange for its destruction or disposition. (1973 Chapter 54, Section 4; 1957 Chapter 246, Section 6)

#### 40.14.070 DESTRUCTION OF LOCAL GOVERNMENT RECORDS - PRESERVATION FOR HISTORICAL INTEREST - LOCAL RECORDS COMMITTEE, DUTIES

County, municipal, and other local government agencies may request authority to destroy noncurrent public records having no further administrative or legal value by submitting to the Division of Archives and Records Management, lists of such records, in triplicate on forms prepared by the Division. The Archivist and the Chief Examiner of Municipal Corporations of the Office of the State Auditor and a representative appointed by the Attorney General shall constitute a committee to be known as the Local Records Committee which shall review such lists, and

40.14.070 DESTRUCTION OF LOCAL GOVERNMENT RECORDS - PRESERVATION FOR HISTORICAL INTEREST - LOCAL RECORDS COMMITTEE, DUTIES (continued)

may veto the destruction of any or all items contained therein.

A local government agency, as an alternative to submitting lists, may elect to establish a records control program based on recurring Disposition Schedules recommended by the agency to the Local Records Committee. The Schedules are to be submitted on forms provided by the Division of Archives and Records Management to the Local Records Committee, which may either veto, approve, or amend the Schedule. Approval of such Schedule or amended Schedule shall be by unanimous vote of the Local Records Committee. Upon such approval, the Schedule shall constitute authority for the local government agency to destroy the records listed thereon, after the required retention period, on a recurring basis until the Schedule is either amended or revised by the Committee.

No public record other than Office Files and Memoranda of any local government agency shall be destroyed until it is either photographed, microphotographed, photostated, or reproduced on film, or until it is seven years old, and except as otherwise provided by law no public record shall be destroyed until approved for destruction by the Local Records Committee; PROVIDED, That where records have federal retention guidelines the Local Records Committee may adjust the retention period accordingly; PROVIDED, FURTHER, That an automatic reduction of retention periods from ten to seven years as provided for in this 1973 amendatory section for Official Public Records shall not be made as to records on existing Records Retention Schedules but the same shall be reviewed individually by the Local Records Committee for approval or disapproval of the change to a retention period of seven years.

The State Archivist may furnish appropriate information, suggestions, and guidelines to local government agencies for their assistance in the preparation of lists and Schedules or any other matter relating to the retention, preservation, or destruction of records under this chapter. The Local Records Committee may adopt appropriate regulations establishing procedures to be followed in such matters.

Records of county, municipal, or other local government agencies, designated by the Archivist as of primarily historical interest, may be transferred to a recognized depository agency selected by the Archivist, in order to relieve local offices of the burden of housing them, to insure their preservation, and to make them available for reference or study. (1973 Chapter 54, Section 5; 1971 First Extraordinary Session Chapter 10, Section 1; 1957 Chapter 246, Section 7)

40.14.080 CHAPTER NOT TO AFFECT OTHER LAWS

The provisions of this chapter shall not be construed as repealing or modifying any other acts or parts of acts authorizing the destruction of public records save for those specifically named in Section 9 of this act; nor shall this chapter affect the provisions of RCW 40.04.020 requiring the deposit of all state publications in the State Library. (1957 Chapter 246, Section 8)



## APPENDIX C

### LEGAL STATUS OF MICROFILM

The United States Congress has provided for the acceptability of microfilm copies of records as primary evidence in Federal Court proceedings. This was done in Section 1732 of Public Law 129, 82nd Congress. This provision has been accepted by the Legislature of the State of Washington and appears in the Revised Code of Washington as quoted below.

#### UNIFORM PHOTOGRAPHIC COPIES OF BUSINESS AND PUBLIC RECORDS AS EVIDENCE (RCW 5.46.010)

If any business, institution, member of a profession or calling or any department of agency of government, in the regular course of business or activity has kept or recorded any memorandum, writing, entry, print, representation or combination thereof, of any act, transaction, occurrence or event, and in the regular course of business has caused any or all of the same to be recorded, copied or reproduced by any photographic, photostatic, microfilm, microcard, miniature photographic, or other process which accurately reproduces or forms a durable medium for so reproducing the original, the original may be destroyed in the regular course of business unless the same is an asset or is representative of (the) title to an asset held in a custodial or fiduciary capacity or unless its preservation is required by law. Such reproduction, when satisfactorily identified, is as admissible in evidence as the original itself in any judicial or administrative proceeding whether the original is in existence or not and an enlargement or facsimile of such reproduction is likewise admissible in evidence if the original reproduction is in existence and available for inspection under the direction of court. The introduction of a reproduced record, enlargement or facsimile, does not preclude the admission of the original.