

schedule #: 018-071

General Records Retention Schedule for County Auditors and Treasurers

State of Minnesota
April 2018

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State Auditor <i>David R. King</i>	Date 7/27/18
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General Records Retention Schedule for County Auditors and Treasurers

Section							
Finance	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	FIN001	Account Activity Report	Final Year End Report showing all financial activity including Revenues, Expenditures and Journal Entries	20 years	Public	MS 13.03 MS 13.43 MS 13.46	MS 385.04 MS 384.14 MS 13.43 MS 13.46
	FIN002	Annual Audit Report (Facts & Findings from OSA/CPA - unless included as a part of your Annual Financial Statement FIN003)	A copy of the annual audit by the state auditor or by a CPA firm must be available for public inspection	7 years	Public	MS 13.37	MS 6.481
	FIN003	Annual Audited Financial Statement or CAFR	Report comprising the financial report of the County that complies with the accounting requirements of the Governmental Accounting Standards Board (GASB).	Permanent (transfer to State Archives after 7 years)	Public	MS 13.03	MS 356.20 MS 477A.017
	FIN004	Bank Statements & Reconciliations	Balancing of daily and monthly transactions and accounts	6 years	Public	MS 13.03 MS 13.43	MS 385.04
	FIN005	Budget and Audit workpapers	Schedules and documents used to calculate the information reported in the annual financial statements.	6 years	Public	MS 13.03	

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	FIN006	Investment Records	Documentation supporting investment records. Pledge reports showing pledged securities for safekeeping of county funds as collateral for deposits over FDIC limits, Brokers Certificates	6 years	Public	MS 13.03	MS 118A
	FIN008	Warrants & Claims Invoices	All invoices, accounts payable, vouchers, orders and other disbursements paid by County	6 years	Public	MS 13.03	MS 384.14 MS 13.43 MS 13.46
	FIN009	Federal Equitable Sharing Agreement Certification	Annual certification of any funds received & how they are spent. This is for assets seized for a federal crime that the County gets a share of	6 years	Public	MS 13.03 Freedom of Information Act of 5 U.S.C.§552	Dept of Justice Money Laundering & Asset Recovery Section (MNLARS)

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Property Tax	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	TAX001	Abatements & Additions	Adjustments to current year property tax roll	6 years	Public	MS 13.03	MS 375.192
	TAX002	Annexation: Order for Annexation of Unincorporated Property	Documents for updating the tax system for levy calculations. Permanent record in Recorder's Office.	6 years	Public	MS 13.03	MS 414
	TAX003	Annexation: School Petitions for Boundary line changes	Petitions or request for boundary line changes for school districts	10 years; then transfer to State Archives	Public	MS 13.03	MS 414.067, subd 3, MS 123A.45, sub 1-3
	TAX004	Annual Tax Levy Files	Documents include: - Levy from taxing districts - Fiscal disparity files - Tax levy Certification Reports - Audit & Proofing Records - Tax Apportionments - Abstracts & Supplements	6 years	Public	MS 13.03	MS 275.065 MS 275.025 Chapter 473F Chapter 276A MS 275.07 MS 270C.89 MS 275.29
	TAX005	Assessment Books, Tax Lists & Rolls (Books)	Current tax year lists separated into taxing districts (R.E., Personal Prop, Mobile Home, & Trans Lines)	10 years, then transfer to the State Archives years ending in "0" & "1"	Public	MS 13.02 MS 13.03	MS 276.04 MS 429.061 MS 277.279 MS 357.021 MS 357.09 MS 287.05 MS 274.04
	TAX006	Final Property Tax Statements	Certified Tax Statement in which receivables are created	6 years	Public	MS 13.03	MS 276.04

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Property Tax	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	TAX007	Proposed Tax Statements	Proposed Tax Statements	Until Certified Statements are final	Public	MS 13.03	MS 275.065 MS 275.025 Chapter 473F Chapter 276A MS 275.07 MS 270C.89 MS 275.29
	TAX008	Changes made to taxpayer records	Documents received to modify taxpayer records	2 years	Public	MS 13.03	Department Policy
	TAX009	Debt Service Bonds	Includes amount of levy to be spread, number of years, interest rates, etc.	Until debt is retired and after audit	Public	MS 13.03	MS 475.61 MS 475.62
	TAX010	Drainage Ditch Documents (other)	Documents include: - Tabular Statement of all Land Owners benefited by construction of waterway (Viewer's Report) - Petitions - Attorney opinions - Drainage Authority meeting minutes - Individual ditch cash balances - Engineers' Reports - Other correspondence	Permanent	Public	MS 13.03	MS 103E

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	TAX011	Drainage Ditch Liens	Multi-year liens are recorded and retained by the Recorder's Office as Permanent. Annual liens are approved by Board and retained permanently as part of the Board packet and minutes.	Until paid off and audited. Multi-year liens retained permanently by Recorder's Office.	Public	MS 13.03	MS 103E.605 MS 103E.611 MS 103E.731
	TAX012	Manufactured & Real Property Tax Certificates	Certifications of taxes owed or that all taxes have been paid	1 year	Public	MS 13.03	MS 168A.142 MS 278.09
	TAX013	Outstanding Indebtedness Reports and State Annual Debt Report	Annual report of debt for each taxing authority	6 years	Public	MS 13.03	MS 471.70
	TAX014	Payment in Lieu of Taxes (PILT)	Exempt organizations make payment in lieu of taxes. List of certified parcels making PILT Payments.	6 years	Public	MS 13.03	MS 272.68 MS 469.040 MS 477A.11-477A.14 MS 477A.17
	TAX015	Property splits or inputs for tax records (also includes rural service district changes)	Documentation of property splits to update tax records. Department responsibility determined by individual county.	6 years	Public	MS 13.03	MS 272.162
	TAX016	Property Tax Payment & Distribution Files (Settlement)	Breakdown of all advalorem and non-advalorem payments collected and settled to the taxing jurisdictions	6 years	Public	MS 13.03	MS 276.10 MS 276.111 MS 276.112 MS 127A.34 MS 298.75

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	TAX017	School Tax & Abatement Reports	Reports to the Dept of Ed & each School District that list taxes paid and tax abatements to school taxes	6 years	Public	MS 13.03	MS 126C.46 MS 127A.49 MS 275.124
	TAX018	Senior Deferral Notifications	Yearly notification to taxpayer of the cumulative total of deferred tax amounts	1 year after notification from the state that all deferral amounts have been paid/satisfied	Public	MS 13.03	MS 290B.04 MS 290B.05
	TAX019	Special Assessment Records	Documents include: - Changes - Rolls from taxing districts - Resolutions	Length of special assessment plus audit year	Public	MS 13.03	MS 429.061 MS 429.101 MS 116A.17 MS 103D.091
	TAX020	State Orders on State Assessed properties	State orders from MN DOR for Railroad, and Public Utility properties	6 years	Public	MS 13.03	MS 270.071-270.079 MS 270.80-270.87 MS 273.33 MS 270.072 subd 2 MS 270.81 subd 3
	TAX021	Tax Increment File/Economic Tax Abatement Records	Documents include Plans, impacted parcels, yearly certifications, etc.	6 years after decertification	Public	MS 13.03	MS 469.174 - MS 469.1794
	TAX022	Tax Payment Listing	Date, amount paid and who made the payment. Includes Personal, RE, & MH Tax.	6 years	Public	MS 13.03	MS 429.061 MS 277.279 MS 357.021 MS 357.09 MS 287.05
	TAX023	Vacation and Width of Highway	Orders from Commissioner of Transportation vacating a trunk highway	Permanent in the County Recorders office	Public	MS 13.03	MS 161.165, Subd 6

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Property Tax	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	TAX024	Bankruptcy Court Correspondence	Letter pertaining to County property owners filing bankruptcy	7 years	Public Private		MS 386.45 21 (g) Federal Bankruptcy Act 11 USCA 11 U.S.C 362(b)(9)(B)
	TAX025	Confession of Judgments	Original contracts, payment records and any other correspondence	6 years after final payment	Public	MS 13.03	MS 279.37
	TAX026	Delinquent Real & Personal Property Tax List	List showing by taxing dist. Which taxpayers have and how much delinquent tax they owe.	6 years	Public	MS 13.03	MS 270C.728
	TAX027	Forfeiture files	Resolutions, Letters of Interest, Expiration of Redemption, Cancellations, Parcel IDs, Auction and sale records, Sheriff service, Statement of Person or Corp, any other documents	10 years	Public	MS 13.03	MS 279.33 MS 279.34 MS 281 MS 282 MS 284

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Elections	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	ELEC001	Absentee Voting Applications	Applications that are required in order for a voter to vote by absentee	22 months (6 yrs. for UOCAVA)	Public Private	MS 13.03 MS 203B.04 42 USC 1973ff	203B 204B.35 204C.13 MR 8210
	ELEC002	Affidavit of Candidacy	Application by candidates to place name on ballot	22 months	Public	MS 13.02 Subd 12	MS 204B.06 MS 204B.10 MS 204B.40
	ELEC003	All other Election Material not specifically addressed	Other documents including, but not limited to summary statements, rosters, incident logs, affidavits of publication, election judge oaths & reconciliation forms	22 months	Public	MS 13.03	MS 204B.27 MS 204B.29 MS 204B.40 MS 204C.24 MS 204C.28 MR 8205 MR 8220
	ELEC004	Campaign Finance Reports	Published expense reports on County website.	4 years	Public	MS 13.03	MS 211A.02 MS 211A.03
	ELEC005	Candidate Statement of Economic Interest	Required to be filed annually with the County Auditor for candidates and current office holders	1 year after candidate is no longer in office	Public	MS 13.03	MS 10A.09
	ELEC006	Election Abstract	Original signatures of canvassing board	Permanent	Public	MS 13.03	MS 204C.32 MS 204C.33
	ELEC007	Election Maps & Precinct Tables	Maps and tables showing precincts and election district information	Until Superseded / Redistricted	Public	MS 13.03	MS 201.061 MS 201.11
	ELEC008	Unused/Unmarked/ Non-Voted Election Ballots	Includes electronic voting system and counting programs (cards)	Dispose at the end of contest period	Public	MS 13.03	MS 204C.20 - MS 204C.29 MS 204B.40
	ELEC009	Voted Election Ballots	Voted ballots including absentee ballots and rejected/spoiled (counted or uncounted)	22 months	Public Private	MS 13.37 MS 13.03	MS 204B.40 MS 204C.25

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Elections	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	ELEC010	Voter Registration Applications (active or inactive)	Voter Registration applications including all returned PVC cards	22 months	Private Public	MS 13.03 MS 13.355 MS 201.091	MS 138.17 MS 201.01 - MS 201.275 MR 8200

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Deputy Registrar	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	REG001	Drivers License Application (online or paper) and related reports	Applications form the public for drivers license renewals, duplicates, MN State ID cards, Instruction permits, and donor cards. Daily report of applications forwarded to the State for all ID's, permits and cards	3 years	Public Private	MS 13.03 MS 13.41 MS 13.69 MS 171.12 Subd 7	MS 171.06
	REG002	DVS Motor Vehicle Reports	Reports include Deputy Registrar daily report, Mail and Cashier report, Prorate Deuptry Report	4 years	Public Private	MS 13.03 MS 168.346 US Code Title 18, section 2721	MS 168.33
	REG003	DVS Motor Vehicle Renewal & Non-title Duplicate Applications	Motor Vehicle tab renewal slips	15 months	Public Private	MS 13.03 MS 168.346 US Code Title 18, section 2721	MS 168.33
	REG004	Game & Fish License and Reports	Report of applications processes for various licenses	3 years	Public Private	MS 13.03 MS 13.41	MS 97A.475
	REG005	Snowmobile & Watercraft Registrations	Application contains name and address of owner and a description of boat or watercraft	Forward to DNR	Public Private	MS 13.03 MS 13.41	MS 84.82 MS 86B.415 MS 86B.830
	REG006	Snowmobile & Watercraft Registration Reports	Reports contain name and address of owner, permit number issued, and fees collected	3 years	Public Private	MS 13.03 MS 13.41	MS 84.82 MS 86B.415

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Miscellaneous	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	MISC001	All Contracts (expired or current)	Includes contracts on county property, invoices and purchasing agreements, etc	6 years after expiration	Public	MS 13.03	MS 384.09 MS 160.17
	MISC002	Attorneys Opinions	Various reference	10 years then transfer to State Archives	Public	MS 13.03	
	MISC003	Auxiliary Forest Reports		2 years	Public	MS 13.03	MS 88.52
	MISC004	Bids (Accepted or Rejected)	For all large county purchases and roads. Also includes sealed bids on county projects. Includes rejected bids for county purchases and roads	6 years after project completed.	Public Private	MS 13.03 MS 13.37	MS 13.37
	MISC005	Capital Equipment Listing	Listing of all equipment, vehicles, buildings, furniture, land, tools, etc. held by the county and tracked for insurance or accounting purposes. Monetary limits are defined by each individual county.	6 years	Public	MS 13.03	
	MISC006	Contracts (Labor Union)	Bargaining Agreements with labor unions	10 years	Public	MS 13.03 MS 13.37 MS 179.01 - MS 179.77 MS 541.05 MS 572.08 - MS 572.30	Public Employment Labor Relations Act
	MISC007	Draft County Board Workpapers	Agendas, agenda packets, and information backing up resolutions.	Until the final agenda packet is approved and acted upon	Public	MS 13.03	

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Miscellaneous	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	MISC008	Approved County Board Agenda's, Resolutions and Supporting Documentation	Agendas, agenda packets, and information backing up resolutions.	Approved or acted on agendas and packets retained permanently or transferred to State Archives	Public	MS 13.03	
	MISC009	County Owned Property Files	Abstracts, Deeds, Contract for Deed (permanent record in Recorders Office)	Permanent	Public	MS 13.03	MS 507.24 MS 373.02
	MISC010	Grant Agreements & Supporting Documentation	Includes grant applications, agreements, expense reports, etc.	Refer to Grant Agreement	Public Private	MS 13.03	
	MISC011	Job Classification/Compensation Studies	Description of job duties of individual county positions, wage scales, position levels, and other categorization	Retain until replaced or updated.	Public	MS 13.03 MS 13.43	
	MISC012	Minister Ordination	Credentials allowing to solemnize civil marriage	Permanent, unless recorded in the County Recorders office	Public	MS 13.03	MS 517.05
	MISC013	Minutes: Board	Minutes of all Board meetings.	Permanent or transfer to State Archives	Public	MS 13.03 MS 13.43	MS 384.09
	MISC014	Minutes: Publication	Affidavit of Publications for Board minutes	6 years	Public	MS 13.03	MS 375.12
	MISC015	Minutes: Board (Tape recordings)	Tape recordings of all Board meetings.	Tapes may be reused or discarded after 1 year after formal approval of written minutes by Board. Tape recordings cannot be a permanent record.	Public	MS 13.03 MS 13.43	MS 38.36

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Miscellaneous	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	MISC016	Minutes: Extension Committee	Minutes of county extension committee (if applicable, as determined by individual county)	10 years then transfer to State Archives	Public	MS 13.03	MS 379.09
	MISC017	Miscellaneous Licenses and Permits and all supporting documents	Various licenses and permits such as Auctioneer, Liquor, Beer, On Sale, Precious Metal, Tobacco, Fireworks...etc including supporting documents ie: Surety Bonds required for licenses, notice of violations, and work comp schedule	6 years	Public	MS 13.03 MS 13.41	MS 330.02 MS 329.11 MS 98.50 MS 325C.73-744
	MISC018	Notices of Claims for Damages	Service of summons or other legal actions against the County	Upon settlement and audit of claim	Public	MS 13.03	MS 373.07
	MISC019	Naming of Public Waters	Process by which to name or rename a public water	Permanent or transfer to State Archives	Public	MS 13.03	MS 83A.05
	MISC020	Notary Commission filings	Notarial certificate valid for 5 years	6 years	Public	MS 13.03	MS 359.061
	MISC021	Oath of Office	Oaths for all County Officers and Local Social Service agencies	10 years (or change to 5 years after service)	Public	MS 13.03	MS 358.11 MS 393.02
	MISC022	Other documentation affecting payroll and claims on insurance	Garnishments, Child Support, Open Enrollment, Insurance records, Timesheets	6 years	Private Public	MS 13.03 MS 13.384 MS 13.43	

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Miscellaneous	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	MISC023	Payroll Journal/Master File	Annual report supporting benefits, deductions, and compensation paid to employees.	Permanent	Private Public	MS 13.03 MS 13.384	
	MISC024	Personnel Files	Records for each employee such as applications, references, performance evaluations, appeals, job descriptions, reprimands, resignation letters, exit interviews, training records. Certain records should NOT be retained in employee personnel files (medical records, health insurance information, I-9 forms, child support records, investigations, or any other record which in its presence, may raise an inference of discrimination.	5 years after employee's termination.	Private Public	MS 13.03 MS 13.384	
	MISC025	Public Official & Contractor Performance Bond	Surety bonds to cover public officials and public entities contractors	Until office expires or contract period expires	Public	MS 13.03	MS 574.20
	MISC026	Recruitment & Interview files	Applicant name and examination score, if applicable	1 yr. for all applicants	Private Non Public Confidential	MS 13.34 MS 13.03	
	MISC027	Road & Bridge Contractor Bonds	Surety Bond for road & bridge construction	After state audit	Public	MS 13.03	MS 574.28

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Miscellaneous	Code	Title	Description	Retention Period	Classification	Class Citation	Function Statute(s)
	MISC028	Timber Growing Plat	Information from owners who plant trees and are requested appropriation from State Agency	1 year	Public	MS 13.03	MS 348.02 MS 348.04
	MISC029	Township Organization, Incorporation as Cities, Naming & Partition	Naming and renaming of townships & altering boundaries; township incorporation to a City	Permanent	Public	MS 13.03	MS 379.04 - MS 379.09 Chapter 414
	MISC030	W-9s/ ACH Authorization Forms	Documents to support vendor information.	7 years after last payment or vendor is inactive in AP	Could be public and private	MS 13.03	MS 256.998