



Ohio History Connection  
 State Archives of Ohio  
 Local Government Records Program  
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[www.ohiohistory.org/lgr](http://www.ohiohistory.org/lgr)

OHIO HISTORY CONNECTION Page 1 of 14

MAY 03 2019

STATE AND LOCAL  
 GOVERNMENT RECORDS

**RECORDS RETENTION SCHEDULE (RC-2) – Part 1**

*See instructions before completing this form. Must be submitted with PART 2*

Section A and Section B must be filled out and signed by local government before submission to the State Archives

**Section A: Local Government Unit**

Harrison County

Auditor's Office

(Local Government Entity)

(Unit)

*Allison Anderson*

Allison Anderson

Auditor

4/17/2019

(Signature of Responsible Official)

(Name)

(Title)

(Date)

**Section B: Records Commission**

*See ORC 149.38 – ORC 149.412 for Records Commission information*

Harrison County Records Commission

740-942-4023

(Telephone Number)

100 West Market Street

Cadiz

43907

Harrison

(Address)

(City)

(Zip Code)

(County)

To have this form returned to the Records Commission electronically, include an email address:

*aanderson@harrisoncountyoa.org*

I hereby certify that our records commission met in an open meeting, as required by Section 121.22 ORC, and approved the schedules listed on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these records series from being destroyed, transferred, or otherwise disposed of in violation of these schedules and that no record will be knowingly disposed of which pertains to any pending legal case, claim, action or request. This action is reflected in the minutes kept by this commission.

*[Signature]*

5/2/2019

Records Commission Chair Signature

Date

**Section C: Ohio History Connection - State Archives**

*[Signature]*

Local Government Records Archivist

5/10/19

Signature

Title

Date

**Section D: Auditor of State**

*[Signature]*

Records Mgr

5-23-19

Signature

Title

Date

*Please Note: The State Archives retains RC-2 forms permanently. It is strongly recommended that the Records Commission retain a permanent copy of this form*

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.***Harrison County****Auditor's Office**

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
AUD -1	<u>Accounting Journal Entries</u> : Record that keeps accounting transactions in chronological order.	5 years	Paper		<input type="checkbox"/>
AUD -2	<u>Annual Budget</u> : Annual operating budget for Auditor's Office. Permanent record maintained in Commissioners' Journal.	3 years	Paper		<input type="checkbox"/>
AUD -3	<u>Annual Financial Reports</u> : Reports of the county and affiliated county agencies produced annually listing monies collected and settled within all county funds according to generally accepted accounting principles (GAAP). Includes institutional funds, financial holdings, assets and investment income (OAC 117-1-11). May include CAFR and AIS.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -4	<u>Annual Reports Workpapers</u> : Supporting documents for the annual reports.	10 years	Paper		<input type="checkbox"/>
AUD -5	<u>Annual School Reports</u> : Financial and statistical information from school districts.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -6	<u>Appropriation Ledger Disbursements (Expense Detail Report)</u> : Records of payments made from county funds.	5 years, provided audit	Paper		<input type="checkbox"/>
AUD -7	<u>Appropriation Ledger Receipts</u> : Contains a record of receipts and revenue paid into county accounts and funds.	5 years, provided audit	Paper		<input type="checkbox"/>
AUD -8	<u>Appropriation Resolutions</u> : Directives received from the Board of County Commissioners authorizing expenditures by fund and account.	5 years	Paper		<input type="checkbox"/>
AUD -9	<u>Audit Reports</u> : An exploration of an entity's financial operation for compliance.	10 years	Paper		<input type="checkbox"/>
AUD -10	<u>Authorized Signature Forms</u> : Documents denoting authorized signatories from each office or department.	3 years	Paper		<input type="checkbox"/>
AUD -11	<u>Bond Records</u> : Contains records of long-term, interest-bearing debt instruments issued to provide for a particular financial need.	Retain 3 years after last bond retired	Paper		<input type="checkbox"/>
AUD -12	<u>Bond Registers</u> : Register for all bonds issued and redeemed.	7 years after final maturity	Paper		<input type="checkbox"/>
AUD -13	<u>Budgets-Taxing Districts</u> : Copies of budgets established for each taxing district showing fiscal year, valuation of taxable property, disbursements for past year, estimated balance at close, total requested and allowed amount.	4 years	Paper		<input type="checkbox"/>
AUD -14	<u>Cash Register Receipts</u> : Daily and weekly receipts from registers throughout auditor's office.	4 years, provided audit	Paper		<input type="checkbox"/>

**Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec. 117.26 O.R.C.**

## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

*See instructions before completing this form.*

**Harrison County**
**Auditor's Office**

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
AUD -15	<u>Check Registers (Warrant Register):</u> Listing of checks paid. May include cancelled checks or paid warrants.	4 years, provided audit	Paper		<input type="checkbox"/>
AUD -16	<u>Cigarette Dealers' License:</u> List of licenses issued for sale of cigarettes for a vendor. ORC 5743.16	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -17	<u>Cigarette License Applications:</u> Requests from vendors for a license to sell cigarettes. FORM ET 40	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -18	<u>Daily Balances Register:</u> Daily balancing documentation. Including worksheets.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -19	<u>Department Budgets &amp; Supporting Workpapers:</u> Tracking worksheets, spreadsheets, and support documents and budgets submitted to Auditor from each department and office.	5 years	Paper		<input type="checkbox"/>
AUD -20	<u>Department Manuals, Handbooks, Policies and Procedures:</u> Human resource manuals and policies. Real estate procedure and policies, CAFR procedures, and employee handbooks.	Until superseded, obsolete or replaced. Appraised for historical value.	Paper		<input type="checkbox"/>
AUD -21	<u>Depository Reports:</u> Monthly report from the County Treasurer listing county funds deposited in bank accounts. Original held by Treasurer.	Until no longer of administrative value, provided audit.	Paper		<input type="checkbox"/>
AUD -22	<u>Dog Tag &amp; Kennel License Applications:</u> Requests for a license to own dogs and operate kennels.	1 year tag-2 years. 3 year tag-4 years. Permanent, dangerous & service dogs- 15 years or death of dog.	Paper		<input type="checkbox"/>
AUD -23	<u>Dog Warden-Animal Claims:</u> Original claims filed for compensation for livestock killed and injured by dogs. ORC 955.29	Until no longer of administrative value, provided audit.	Paper		<input type="checkbox"/>
AUD -24	<u>Employee Withholding Tax Records:</u> Taxes withheld by employer for income tax, SS, Medicare, etc. and disbursed to the federal or state government. Forms-IRS 941, OH IT-942	5 years	Paper		<input type="checkbox"/>
AUD -25	<u>Financial Fund Trial Balances:</u> The aggregate of all debit and credit balances at the end of an accounting period that shows if total debits equal total credits before making closing entries.	5 years, provided audit	Paper		<input type="checkbox"/>
AUD -26	<u>Financial Statements for Affiliated County Agencies:</u> Formal record of the financial activities of an agency presented in a structured manner, including a balance sheet, income statement and statement of cash flow.	5 years, provided audit	Paper		<input type="checkbox"/>

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
AUD -27	<u>Fund Transfers</u> : Documentation of money transfers from one fund account to another.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -28	<u>Furtherance of Justice Reports</u> : Fund allocated to provide for expenses that the Sheriff and Prosecutor incur in the performance of official duties and in the furtherance of justice. ORC 325.071 & 325.12	4 years	Paper		<input type="checkbox"/>
AUD -29	<u>GAAP Adjustment Records</u> : Adjustment entries made at the end of an accounting period to allocate income and expenditures to the period in which they actually occur and done according to generally accepted accounting principles (GAAP).	Until no longer of administrative value.	Paper		<input type="checkbox"/>
AUD -30	<u>GASB 34 Adjustment Records</u> : Adjustment entries made to convert existing fund based information to the accrual basis in government-wide financial statements relative to capital assets, long-term debt, internal balances and activities and certain revenue items done according to governmental accounting standards board (GASB).	Permanent	Paper		<input type="checkbox"/>
AUD -31	<u>Geographic Information System</u> : Mapping system used to capture, store, manipulate, analyze, manage and present types of geographic data.	Until superseded, continually updated	Paper		<input type="checkbox"/>
AUD -32	<u>Income Tax Reconciliations/School and Municipal</u> : Income tax revenue collected under tax levies and distributed to the pertinent taxing authorities.	Permanent	Paper		<input type="checkbox"/>
AUD -33	<u>Indigent Soldier Burial Records</u> : Payment made for the interment of United States war veterans who are destitute.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -34	<u>Inventory</u> : Annual inventory of materials, supplies, furniture, equipment, consumable and non-consumable inventory of office. ORC 305.18	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -35	<u>Invoices</u> : A list of goods sent or services provided, stating the sum due for same; a bill.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -36	<u>IRS Form 1099</u> : Form sent to vendors and the IRS to report miscellaneous income.	6 years	Paper		<input type="checkbox"/>
AUD -37	<u>IRS Form 1099 Workpapers</u> : Various spreadsheets etc. used to tabulate the total amount paid to vendors for the purpose of accurately issuing a 1099.	6 years	Paper		<input type="checkbox"/>
AUD -38	<u>IRS Form W-2</u> : Statement of earnings and taxes withheld, including federal, state and local income taxes and FICA tax, during a given tax year, prepared by the employer and provided to each employee.	6 years	Paper		<input type="checkbox"/>
AUD -39	<u>IRS Form W-9</u> : Form to request taxpayer identification number and certification to properly establish vendors.	Until superseded or abolished	Paper		<input type="checkbox"/>

SAO-/LGRP- RC-2 (Part 1 &amp; 2), Revised January 2017

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AUD -40	<u>Journal Entries</u> : Displays documentation of a transaction in an accounting format showing the accounts affected, the amount of the change and whether the change is an increase or decrease. May include supporting documentation.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -41	<u>Junkyard Licenses</u> : Contains name and address of applicant, date of application and date of issue for a yard or lot that is used to store junk, such as scrap metal or resalable car parts.	Until no longer of administrative value, provided audit	Paper		<input type="checkbox"/>
AUD -42	<u>Leave Requests</u> : Records documenting an employee's request for use of sick, vacation, compensatory, or other form of leave.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -43	<u>Management Letter from State Auditor and County Responses</u> : Letter to county auditor describing the county's responsibilities regarding the annual audit versus the state auditor's responsibilities. Includes county response.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -44	<u>Monthly Financial Statements</u> : Auditor's Monthly Statement of County Finances (ORC 319.15). Requests for Transfer of Funds (Transfers) Outstanding Warrant (OSW) Report, Department Monthly Reports.	5 years	Paper		<input type="checkbox"/>
AUD -45	<u>Ohio Bureau of Employment Services (OBES) Records</u> : Records submitted to the Ohio Bureau of Employment Services (OBES) documenting the number of weeks employees worked and their wages.	6 years, provided audit	Paper		<input type="checkbox"/>
AUD -46	<u>Orthophotos</u> : Aerial photographs of county for GIS compilation.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -47	<u>Outstanding Balances Register</u> : Document that contains a list and tracks outstanding account balances.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -48	<u>Outstanding Encumbrance Report</u> : Document that contains a list and tracks outstanding purchase orders.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -49	<u>Pay-Ins to Treasury</u> : Record of pay-in orders (funds received) to the treasury for all county funds.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -50	<u>Payroll Records</u> : Records that contain input worksheets, base and net salary, leave balances, and all withholdings of all county employees excluding OPERS reports.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -51	<u>Personnel Payroll Files</u> : (All county employees.) Documentation of service related to payroll throughout the duration of an individual's	Permanent	Paper		<input type="checkbox"/>

## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

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**Harrison County**
**Auditor's Office**

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
	employment; for all county employees including Public Employees Retirement System Reports.				
AUD -52	<u>Personnel Files</u> : Auditor's departmental documentation of service throughout the duration of an individual's employment. May include application, resume, earnings, job offer letter, evaluation, oath of office, training, disciplinary actions, education, withholdings, garnishments, and medical insurance.	2 years after employee terminates purge extraneous records. Retain retirement waivers, service record & leave balance permanently.	Paper		<input type="checkbox"/>
AUD -53	<u>PERS Members Application for Refund of Accumulated Contributions (Form A-4; PERS Refund Application)</u> : Requests by form county employees for a refund of fiscal contributions to PERS pension.	Permanent	Paper		<input type="checkbox"/>
AUD -54	<u>Popular Annual Financial Report</u> : Summarizes and simplifies information contained in the Comprehensive Annual Financial Report (CAFR).	Until no longer of administrative value.	Paper		<input type="checkbox"/>
AUD -55	<u>Public Assistance Programs Financial Reports</u> : Aid to Dependent Children and General Assistance Reports. ORC 329.091	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -56	<u>Purchase Orders</u> : Documents authorizing spending for the purchase of supplies, equipment and services.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -57	<u>Quarterly Reports from Deferred Compensation Plans</u> : Reports received quarterly concerning employee contributions to deferred compensation plans. Annual report incorporated into CAFR.	7 years	Paper		<input type="checkbox"/>
AUD -58	<u>Record of Officials' Bonds</u> : Duplicate copy of surety bonds filed by county elected officials with amount and conditions of the bond.	10 years after all bonds have expired, appraise for historical value. If historical value present, retain permanently.	Paper		<input checked="" type="checkbox"/>
AUD -59	<u>Requisitions</u> : A list of department purchase requests that precedes a purchase order.	3 years	Paper		<input type="checkbox"/>
AUD -60	<u>Treasurer's Daily Statements</u> : Treasurer's daily statement to the Auditor detailing cash balances at beginning of day, receipts and disbursements throughout the day and ending balance.	3 years, provided audit	Paper		<input type="checkbox"/>
	<u>Treasurer's Monthly Statement</u> : Treasurer's	3 years, provided			

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Harrison County

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
AUD -61	monthly financial statement to the auditor for each fund showing beginning balance, receipts and disbursements and ending balance.	audit	Paper		<input type="checkbox"/>
AUD -62	<u>Unclaimed Fund Records</u> : Record of funds brought into the county treasury that are unclaimed by recipients.	10 years after reversion to general fund (certification)	Paper		<input type="checkbox"/>
AUD -63	<u>Unemployment Billings</u> : Ohio Dept of Job & Family Services bills, agency charge backs, balancing.	3 Years	Paper		<input type="checkbox"/>
AUD -64	<u>Unemployment Reports</u> : Report to the state relating to contributions to the Unemployment Compensation program per ORC Sec. 4141.20.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -65	<u>Unemployment Records</u> : Fiscal and administrative records generated and submitted in the administration of unemployment compensation for former county employees.	2 years	Paper		<input type="checkbox"/>
AUD -66	<u>Vendor Records</u> : Records pertaining to vendors with whom the county does business.	Until obsolete or superseded	Paper		<input type="checkbox"/>
AUD -67	<u>Vendor's License Records</u> : (Original/Record Copy held by the State of Ohio) List of vendor licenses issued by the office to sell goods in a fixed place of business. Includes copies of applications.	Retain 1 year after expiration or until superseded or obsolete.	Paper		<input type="checkbox"/>
AUD -68	<u>Vouchers and Voucher Registers</u> : Packets containing a combination of purchase orders, warrants (paid) and invoices (paid) for all county offices, departments and agencies documenting a completed transaction.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -69	<u>Weights and Measures Records</u> : Examinations and reports of weighing and measuring devices by the deputy sealer to ensure the fair sale of goods and/or services.	3 years, provided audit	Paper		<input type="checkbox"/>
<b>APPRAISAL</b>					
AUD -70	<u>Appraisals-Inheritance Tax</u> : Reports received from the Probate Court documenting the appraisal of estate assets.	6 years	Paper		<input type="checkbox"/>
AUD -71	<u>Appraisals New Buildings</u> : Record of new buildings added to the tax list; shows name of owner, tax district, description and location of lot, type of building, and appraised value for taxation.	6 years	Paper		<input type="checkbox"/>
AUD -72	<u>Assessment Certificates (Form 904A)</u> : Issuance of a change in tax valuation requiring payment.	Permanent	Paper		<input checked="" type="checkbox"/>
	<u>Industrial Appraisement Records</u> : Expert valuation				

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Harrison County

Auditor's Office

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
AUD -73	for taxation of industrial buildings; also showing percent of depreciation and replacement costs.	6 years	Paper		<input type="checkbox"/>
AUD -74	<u>Reappraisements</u> : (Property Record Cards) Summaries of ownership history, land, sketch and improvement descriptions, and taxing information organized by parcel number.	6 years	Paper		<input type="checkbox"/>
<b>CURRENT AGRICULTURAL USE VALUE (CAUV)</b>					
AUD -75	<u>Agricultural District Records (Current Agricultural Use Value)</u> : Records of parcels designated as an agricultural district, land with agricultural easements, and agricultural land with deferred special assessments.	6 years, provided audit	Paper		<input type="checkbox"/>
AUD -76	<u>Agricultural Soil Tables</u> : Listing of CAUV land stating soil type and its current use value.	3 years	Paper		<input type="checkbox"/>
AUD -77	<u>Inspection Reports</u> : Examination and detailed description of parcels to confirm commercial agricultural use of property.	1 year, provided no action pending	Paper		<input type="checkbox"/>
<b>REAL ESTATE</b>					
AUD -78	<u>Abstract of Indebtedness</u> : Annual report sent to the Auditor of State of all debts owed by government entities within the county.	Permanent	Paper		<input type="checkbox"/>
AUD -79	<u>Manufactured (Mobile) Home Tax</u> : Shows registration number, owner name, address, amount of tax and penalty, manufacturer, model and serial number of manufactured home.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -80	<u>Manufactured Home Form DTE 55 Election</u> : Request for manufactured home to be taxed like real property.	Permanent	Paper		<input type="checkbox"/>
AUD -81	<u>Addition and Deduction Lists (Adders &amp; Remitters)</u> : Documentation of addition or deduction changes in property taxes as the result of an error or request for changes from the Board of Revision, Board of Tax Appeals or Common Pleas Court.	6 years	Paper		<input type="checkbox"/>
AUD -82	<u>Annexation Records</u> : Documents transfer of property from one government entity to another resulting in boundary changes.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -83	<u>Application for Valuation Deduction for Destroyed or Damaged Real Property</u> : Requests by taxpayers for lower tax payments as the result of a built structure on the property being destroyed or damaged and the tax deduction allowed by the County Auditor.	3 years	Paper		<input type="checkbox"/>
	<u>Conveyance Forms (Form DTE 100)</u> : Details				



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(Local Government Entity)

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
AUD -84	transfer in ownership of real property for tax assessment.	3 years	Paper		<input type="checkbox"/>
AUD -85	<u>Delinquent Land Tax Certificates</u> : Copy of delinquent certificate issued to property owner. ORC 5721.13	One copy permanently	Paper		<input type="checkbox"/>
AUD -86	<u>Forfeited Land and Lots</u> : Records of lands and lots forfeited and sold for delinquent taxes and penalties. Includes index.	21 years after collected, provided audit	Paper		<input type="checkbox"/>
AUD -87	<u>Homestead and Disabled Exemption Applications</u> : Requests from senior citizens and disabled for reduction of property taxes.	Until property sold or person deceased	Paper		<input type="checkbox"/>
AUD -88	<u>Homestead Property Statement of Conveyance (DTE 101)</u> : Completed when a property that has a homestead exemption credit is transferred.	3 years	Paper		<input type="checkbox"/>
AUD -89	<u>Homestead Exemption List</u> : List of taxpayers receiving senior citizen, disabled person or eligible surviving spouse property tax reduction.	Until superseded	Paper		<input type="checkbox"/>
AUD -90	<u>Land Sales</u> : Lists of property sales for delinquent tax collection.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -91	<u>Land Sales Redeemed</u> : Duplicate copies of redemption certificates for delinquent tax payment made to avoid foreclosure. ORC 5721.25	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -92	<u>Plat Books</u> : Plat maps of subdivisions, cities, towns and villages showing names of owners, parcel numbers, street, alleys, streams, rivers and railroads. Includes index.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -93	<u>Tax Exemption DTE Form 23</u> : Application for real property tax exemption & remission. Application for an exemption from property tax by non-profits and certain businesses as defined by the state's revised code.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -94	<u>Tax Exemption DTE Form 23-A</u> : Applications for remission of real property, personal property and manufactured homes late payment penalty. ORC 5711.33, 5715.39	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -95	<u>Tax Exemption DTE Form 24</u> : Application for real property tax exemption. Requests for the exemption of property from taxation under a tax incentive program.	5 years after exemption ends	Paper		<input type="checkbox"/>
<b>TAXATION</b>					
AUD -96	<u>Abstracts of Tax (DTE Forms 10, 27, 70, 93, 94, 515 &amp; 4259)</u> : Detailed summaries of real, personal,	Permanent	Paper		<input checked="" type="checkbox"/>

## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

*See instructions before completing this form.*

**Harrison County**
**Auditor's Office**

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
	CAUV, Public Utility and exempt property in the county by tax district documenting tax district boundaries, tax rates, property valuations, total valuations, new levies, levy expirations, fund allocations, renewals or changes, and changes in bonds and emergency rates.				
AUD -97	<u>Abstracts of Indebtedness</u> : Contains copies of annual reports to the state auditor of all county indebtedness.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -98	<u>Certificate of Estimated Resources – County</u> : After assessing annual tax budget, notice given to the county certifying available resources by fund for the upcoming budget year.	Permanent in the final budget	Paper		<input type="checkbox"/>
AUD -99	<u>Certificate of Estimated Resources – County Political Subdivisions</u> : Copies of notice given to political subdivisions that planned appropriations do not exceed their estimated resources.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -100	<u>Department of Taxation and Equalization Forms</u> : Document the process by which tax rates are equalized between political subdivisions whose residents live in one community and work in another.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -101	<u>Delinquent Tax Abstracts</u> : ORC 319.52 May be subdivided by real, personal, manufactured homes and classified. Auditor's abstract of delinquent taxes; shows tax rates and valuation of delinquent real and personal taxes showing for each district. ORC 5719.04	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -102	<u>Ditch Records</u> : Contains a record of proceedings relative to the establishment, construction and cleaning of county and joint county ditches.	5 years	Paper		<input type="checkbox"/>
AUD -103	<u>Estate Tax Records</u> : Record of inheritance taxes showing the name of decedent, name and address of trustee or executor, case number, value of estate and tax assessed. ORC 5731.90	5 years after last entry	Paper		<input type="checkbox"/>
AUD -104	<u>Forfeited Recognizances</u> : Documentation of forfeited bonds for collection of delinquent taxes and penalties.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -105	<u>Municipal/Township Ordinances</u> : Final assessment ordinances requiring special assessments to be levied in participating district.	5 years after last assessment paid, provided audit	Paper		<input type="checkbox"/>
AUD -106	<u>Oil and Gas Returns (DTE Forms 6 &amp; 6A)</u> : Detailed data on production of oil and gas on leased lands.	Permanent	Paper		<input checked="" type="checkbox"/>
	<u>Oil &amp; Gas Well Lists</u> : List of oil and gas wells,				

SAO-/LGRP- RC-2 (Part 1 &amp; 2), Revised January 2017

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(Local Government Entity)

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AUD -107	their production and revenue, who owns them and where they are located.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -108	<u>Personal Property Tax Assessments</u> : Records of the state's tax assessed on property owned by an individual or business which is movable and is not affixed to or associated with the land.	3 years	Paper		<input type="checkbox"/>
AUD -109	<u>Personal Property Tax Extensions</u> : Requests for extensions in the payment of non-real estate property taxes.	5 years	Paper		<input type="checkbox"/>
AUD -110	<u>Personal Property Tax Returns</u> : Contains returns of non-real estate property of individuals and corporations listing valuations of tangible property and taxes due; confidential. ORC 5711.11.	5 years	Paper		<input type="checkbox"/>
AUD -111	<u>Personal Property Tax Informational TIRC (Tax Incentive Review Council)</u> : Shows the name, address, tax ID number of taxpayer, tax form 920, 913 and other supplemental information pertaining to a tax abatement.	5 years after end of fiscal year; provided audit	Paper		<input type="checkbox"/>
AUD -112	<u>Personal Property Exemption List</u> : Lists properties and owners who are exempt from paying personal property taxes and justification for exemption. Includes applications.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -113	<u>Property Split (Split Bills)</u> : Documents the splitting of land parcels for owners showing the valuation of property and taxes due.	3 years	Paper		<input type="checkbox"/>
AUD -114	<u>Property Tax Valuation Report by School District (Form DTE 13)</u> : Report received from the state documenting total real property values within school district boundaries.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -115	<u>Public Utility Personal Property Value Increases for Appeals Concluded (Form DTE 15B)</u> : Any increase in school district values resulting from the conclusion of utility personal property tax appeals.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -116	<u>Settlements Work Papers (Apportionment Sheets)</u> : Contains a record of distribution of tax receipts to political subdivisions.	10 years	Paper		<input type="checkbox"/>
AUD -117	<u>Settlements Work Papers</u> : Working papers and preparation documents including evidence of funds collected and disbursements used to create the semi-annual tax settlements.	10 years	Paper		<input type="checkbox"/>
AUD -118	<u>Settlement Advances</u> : Certificate of Advance Tax Payment (Form 903 A) Details of payment made to a political subdivision for taxes dispersed prior to	5 years after the taxes represented thereby have been	Paper		<input type="checkbox"/>

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.***Harrison County****Auditor's Office**

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
	settlement.	paid or litigation has been settled			
AUD -119	<u>Settlement Advances Supporting Documentation:</u> Advance request form, evidence of collections, request and authorization of payment.	5 years after the taxes represented thereby have been paid or litigation has been settled	Paper		<input type="checkbox"/>
AUD -120	<u>Special Assessments:</u> Contains a record of liens assessed against real property by a public authority to pay costs of public improvements, including but not limited to bridges, ditches, sewers, sidewalks, streets and/or streetlights, which directly benefits the assessed property.	5 years after last recorded assessment paid, provided audit	Paper		<input type="checkbox"/>
AUD -121	<u>Tax Duplicate Record:</u> List taxes, assessments, owner information, legal description and taxable valuation of all real estate for taxing purposes by parcel.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -122	<u>Tax Levies (Tax Rate Sheets):</u> Lists of tax levies within the county each year.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -123	<u>Tax Registers:</u> Daily record of tax collections at County Treasurer's office (Treasurer Form 7).	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -124	<u>Tract Number Void Book:</u> Record of parcel numbers which have been changed.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -125	<u>Transfers on Affidavits:</u> Affidavits of ownership of real property filed in event of name change.	3 years, provided audit	Paper		<input type="checkbox"/>
AUD -126	<u>Tax Abatement Applications:</u> Reduction of or exemption from taxes granted by county for a specified period, usually to encourage economic investment.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -127	<u>Tax Rates (Tax Levies):</u> A property's value is assessed and the rate of taxation is set depending upon the voted millage within each political subdivision.	Permanent	Paper		<input checked="" type="checkbox"/>
AUD -128	<u>Ten Mill Certificates:</u> Certification that the aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit shall not in any one year exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit, except for taxes specifically authorized to be levied in excess	5 years	Paper		<input type="checkbox"/>

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.***Harrison County****Auditor's Office**

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
	thereof. ORC 5705.02				
<b>AUD -129</b>	<u>Ohio Forest Tax Law (OFTL) Certifications:</u> Certificate of Classification (DNR 4482) for tax reduction on forest land managed for commercial production of timber and other forest products.	2 years, after cancellation	Paper		<input type="checkbox"/>
<b>BUDGET COMMISSION</b>					
<b>AUD -130</b>	<u>Budgets:</u> The Commission adjusts the rates of taxation and fixes the amount of taxes to be levied each year. ORC 5705.27	Permanent	Paper		<input checked="" type="checkbox"/>
<b>AUD -131</b>	<u>Certificate of Estimated Resources:</u> Upon examination of resources reported by county political subdivisions, the commissioners certify to the political subdivisions, the amount available resources. ORC 5705.36	5 years	Paper		<input type="checkbox"/>
<b>AUD -132</b>	<u>Minutes:</u> Official copy of proceedings of Commission meetings.	Permanent	Paper		<input checked="" type="checkbox"/>
<b>BOARD OF REVISIONS</b>					
<b>AUD -133</b>	<u>Minutes:</u> Official copy of proceedings of Commission meetings.	Permanent	Paper		<input checked="" type="checkbox"/>
<b>AUD -134</b>	<u>Notices of Appeals:</u> Notification that an appeal will be made by property owners concerning the final determination of tax amounts owed on their property. ORC 5717.02	6 years after the appeal has been decided	Paper		<input type="checkbox"/>
<b>AUD -135</b>	<u>Tax Complaints:</u> Property owners contest the value of their property for real estate tax purposes by filing a "Complaint Against the Valuation of Real Property" with the county auditor.	6 years after the complaint has been resolved	Paper		<input type="checkbox"/>
				Revised	04/2019

**Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec. 117.26 O.R.C.**