



Ohio History Connection
State Archives of Ohio
Local Government Records Program
800 E. 17th Avenue
Columbus, OH 43211-2474

OHIO HISTORY CONNECTION

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OCT 06 2015

STATE AND LOCAL
GOVERNMENT RECORDS

RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Section A: Local Government Unit

Union County Auditor

(Local Government Entity)

(Unit)

(Signature of Responsible Official)

Andrea Weaver

(Name)

Auditor

(Title)

9/24/15

(Date)

Section B: Records Commission

Union County Records Commission

937-645-4177

(Telephone Number)

128 South Main Street

(Address)

Marysville

(City)

43040

(Zip Code)

Union

(County)

To have this form returned to the Records Commission electronically, include an email address: sbadenhop@co.union.oh.us

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.

Records Commission Chair Signature

Date

Section C: Ohio History Connection - State Archives

Signature

Title

Date

Section D: Auditor of State

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



RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Union County Auditor
(Local Government Entity)

Administrative Division
(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
A15-101	Automatic Data Processing Records <i>Official record of proceedings and reports issued by the Automatic Data Processing Board, as created in ORC 307.84</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-102	Cigarette Dealers' Licenses <i>List of licenses issued for sale of cigarettes by a vendor</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-103	Cigarette License Applications <i>Requests from vendors for a license to sell cigarettes</i>	3 years, provided audit	Paper	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.	<input type="checkbox"/>
A15-104	Dog Kennel License Applications <i>Requests for a license to operate a dog kennel for a period of one year</i>	2 years from date of issuance, provided audit	Paper		<input type="checkbox"/>
A15-105	Dog Tag License Applications (1 Year) <i>Requests for a license to own a dog for a period of one year</i>	2 years from date of issuance, provided audit	Paper		<input type="checkbox"/>
A15-106	Dog Tag License Applications (3 Year) <i>Requests for a license to own a dog for a period of three years</i>	5 years from date of issuance, provided audit	Paper		<input type="checkbox"/>
A15-107	Dog Tag License Applications (Permanent) <i>Requests for a license to own a dog permanently</i>	Permanent	Paper		<input type="checkbox"/>
A15-108	Dog Tag & Kennel License Registers <i>Lists of issued dog and kennel licenses, registrations and/or transfers</i>	5 years, provided audit	Electronic		<input type="checkbox"/>
A15-109	Geographic Information System (GIS) Maps <i>Mapping system used to capture, store, manipulate, analyze, manage and present types of geographic data</i>	Until superseded	Electronic		<input type="checkbox"/>
A15-110	Tax Incentive Review Council Abatements <i>Financial records documenting the reduction of property taxation for entities granted exemptions from property taxation</i>	5 years	Paper		<input type="checkbox"/>
A15-111	Tax Incentive Review Council Agreements <i>Legal agreements with entities granting exemptions from property taxation</i>	8 years, after expiration	Paper		<input type="checkbox"/>
A15-112	Tax Incentive Review Council Minutes <i>Official record of proceedings of the Tax Incentive Review Council, which grants exemptions from property taxation</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-113	Vendor Licenses <i>Licenses issued to authorize the sale of retail goods in a fixed place of business</i>	5 years, provided audit	Paper		<input type="checkbox"/>

See instructions before completing this form.

Administrative Division (Unit)

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RECORDS RETENTION SCHEDULE (RC-2)

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Union County Auditor
(Local Government Entity)

Financial Division
(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
A15-201	Annual Financial Report (CAFR) <i>Comprehensive Annual Financial Report (CAFR), which reports to the Auditor of State, according to generally accepted accounting principles (GAAP) institutional funds, financial holdings, assets and investment income</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-202	Annual Financial Report Working Papers <i>Working papers and preparation documents used to create the Comprehensive Annual Financial Report (CAFR)</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-203	Appropriation Ledger - Disbursements <i>Contains a record of payments made from county accounts and funds</i>	5 years	Paper/Electronic		<input type="checkbox"/>
A15-204	Appropriation Ledger - Receipts <i>Contains a record of receipts and revenue paid into county accounts and funds</i>	5 years	Paper/Electronic		<input type="checkbox"/>
A15-205	Auditor's Ledger <i>Contains an annual detailed record of receipts, revenue and payments made into and from county accounts and funds</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-206	Authorized Signature Forms <i>Documents denoting authorized signatories from each office or department</i>	Until superseded or obsolete	Paper		<input type="checkbox"/>
A15-207	Bed Tax Records <i>Records documenting the collection of funds received through the levying of an excise tax on lodging transactions of transient guests at hotels, motels and/or bed and breakfasts</i>	5 years	Paper		<input type="checkbox"/>
A15-208	Bond Records <i>Contains records of short-term and long-term, interest-bearing debt instruments issued to provide for a particular financial need</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-209	Court Fines - Receipts and Disbursements <i>Contains a record of payments and receipts of court fines collected</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-210	Daily Balances Register <i>Daily register summarizing the transactions and postings of revenue and expenditures from the daily work sheet per accounting entry and used to balance daily with the County Treasurer</i>	3 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.



RECORDS RETENTION SCHEDULE (RC-2)

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Union County Auditor
(Local Government Entity)

Financial Division
(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
A15-211	Daily Work Sheets <i>Daily register documenting the transfer of accounting entries from an original invoice, purchase order, warrant or pay-in to the appropriation ledger, which fiscally acknowledges the transaction</i>	3 years, provided audit	Paper	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.	<input type="checkbox"/>
A15-212	Financial Fund Trial Balances <i>Daily register summarizing the transactions and posting of revenue and expenditures from the daily work sheet per fund and used to balance daily with the County Treasurer</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-213	Financial Records for Affiliated County Agencies <i>Fiscal records related to the administration of non-general fund county agencies whose finances are administered by the County Auditor</i>	5 years, provided audit	Paper		<input type="checkbox"/>
A15-214	GAAP Adjustment Records <i>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)</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-215	GASB 34 Adjustment Records <i>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)</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-216	Insurance Records <i>Fiscal and administrative records generated in the administration of insurance policies</i>	2 years	Paper		<input type="checkbox"/>
A15-217	Inventory (Annual of County Property) <i>Inventory of equipment owned and maintained by the county</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-218	Inventory (Annual of County Property) Work Papers <i>Work papers used in the preparation and updating of the inventory of equipment owned and maintained by the county</i>	1 year	Paper		<input type="checkbox"/>



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(Unit)

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A15-219	Ohio Bureau of Employment Services (OBES) Records <i>Records submitted to the Ohio Bureau of Employment Services (OBES) documenting the number of weeks an employee worked and their wages</i>	7 years, provided audit	Paper	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.	<input type="checkbox"/>
A15-220	Outstanding Balances Register <i>Document that contains a list and tracks outstanding account balances</i>	4 years, provided audit	Paper		<input type="checkbox"/>
A15-221	Outstanding Encumbrance Report <i>Document that contains a list and tracks outstanding purchase orders</i>	4 years, provided audit	Paper		<input type="checkbox"/>
A15-222	Public Employee Retirement System Reports <i>Records of amounts deducted from employees salaries for Public Employee Retirement System (PERS) pension</i>	Permanent	Paper		<input type="checkbox"/>
A15-223	Pay-Ins to Treasury Records <i>Documentation of money being paid into an account within the county treasury</i>	4 years, provided audit (ORC 149.38)	Paper		<input type="checkbox"/>
A15-224	Payroll Records <i>Records that contain time input worksheets, base and net salary, leave balances, and all withholdings of all county employees</i>	4 years, provided audit	Paper		<input type="checkbox"/>
A15-225	Payroll Register <i>Record documenting the earnings, voluntary and required deductions, and withholdings of municipal employees during the entire year</i>	Permanent	Paper		<input type="checkbox"/>
A15-226	Payroll Federal, State and Local Tax Records <i>Records used to report the collection, distribution, deposit and transmittal of federal, state and local income taxes, as well as social security, Medicaid and Medicare taxes, including, but not limited to, IRS Form 941, Ohio IT-942, 1099 and W-9</i>	6 years, provided audit	Paper		<input type="checkbox"/>
A15-227	Personnel Payroll Files (All County Employees) <i>Documentation of service related to payroll throughout the duration of an individual's employment; for all county employees</i>	Permanent	Paper		<input type="checkbox"/>
A15-228	Public Defender Records <i>Fiscal and administrative records generated and submitted in the administration of the Public Defender contract</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A15-229	Transfers <i>Records documenting the transfer of funds from one fund or line-item to another fund or line-item</i>	3 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
A15-230	Unclaimed Funds Records <i>Record of funds brought into the county treasury that are unclaimed by recipients</i>	10 years after date of certification	Paper		<input type="checkbox"/>
A15-231	Unemployment Records <i>Fiscal and administrative records generated and submitted in the administration of unemployment compensation for former county employees</i>	3 years, provided audit	Paper	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.	<input type="checkbox"/>
A15-232	Voucher Register (Signed Invoice Entries) <i>Journal of invoices for the purchase of supplies, equipment and/or services that have been signed and approved for payment by the Board of County Commissioners</i>	4 years, provided audit (ORC 149.38)	Paper		<input type="checkbox"/>
A15-233	Vouchers (County-Wide Bills) <i>Packets containing a combination of purchase orders, warrants (paid) and invoices (paid) for all county offices, departments and agencies</i>	4 years, provided audit (ORC 149.38)	Paper		<input type="checkbox"/>
A15-234	W-2s <i>Statements of earning 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</i>	6 years, provided audit	Paper		<input type="checkbox"/>
A15-235	W-4s <i>Form that indicates the number of personal exemptions an employee is claiming and that is used by the employer in determining the amount of income to be withheld from the employee's paycheck for federal income tax purposes</i>	Until superseded	Paper		<input type="checkbox"/>
A15-236	Warrant Register <i>Journal of orders directing the County Treasurer to pay a sum of money out of county funds</i>	4 years, provided audit (ORC 149.38)	Paper		<input type="checkbox"/>
A15-237	Workers Compensation Records <i>Fiscal and administrative records generated in the submission of payments to the Bureau of Ohio Workers Compensation</i>	3 years, provided audit	Paper		<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

RECORDS RETENTION SCHEDULE (RC-2)

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Union County Auditor
(Local Government Entity)

Taxation Division
(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
A15-301	Abstracts of Tax - CUAV, Exempt, Personal Property, Public Utility, Real Estate, Value <i>Detailed summaries of property in the county by tax district documenting tax district boundaries, tax rates, property valuations and total valuations</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-302	Addition and Deduction List <i>Lists of additions to, and subtractions from, the tax list because of an error or order of the Board of Revision, Board of Tax Appeals, or Common Pleas Court</i>	6 years	Paper		<input type="checkbox"/>
A15-303	Addition and Subdivision Records <i>Records and plats documenting the division of a single parcel of land into smaller parcels</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-304	Addition/Correction Orders (Remitters) <i>Contains orders from the County Auditor to the County Treasurer to adjust and/or correct their tax duplicate</i>	2 years	Paper		<input type="checkbox"/>
A15-305	Annexation Records (Certificate of Annexation Proceedings) <i>Records related to the extension of municipal corporation limits</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-306	Applications for Real Property Tax Exemption <i>Requests for the exemption of property from taxation as a public land or building, church property, or property belonging to a nonprofit institution, including Tax Incentive Program, form DTE 23 and DTE 24</i>	4 years	Paper		<input type="checkbox"/>
A15-307	Applications for the Valuation of Land in Accordance with its Agricultural Use <i>Initial requests and renewal requests by taxpayers to adjust farmland to be assessed at an agricultural value for real estate tax purposes rather than a "highest and best use" valuation, form 109 and 109-A</i>	6 years	Paper		<input type="checkbox"/>
A15-308	Applications to Place Land in an Agricultural District (Form 11) <i>Initial requests and renewal requests by grantor requesting land to be designated for agricultural production</i>	6 years	Paper		<input type="checkbox"/>
A15-309	Apportionment Sheets <i>Documents the distribution of taxes collected to taxing districts and expenses by fund for tax settlement</i>	5 years	Paper		<input type="checkbox"/>



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Union County Auditor
(Local Government Entity)

Taxation Division
(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
A15-310	Assessment Records (Special Assessments) <i>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</i>	5 years	Paper		<input type="checkbox"/>
A15-311	Conveyance Forms (Transfer Records) <i>Records documenting the transfer in ownership of property for tax assessment purposes, including exempt property and manufactured homes</i>	3 years	Paper		<input type="checkbox"/>
A15-312	Department of Taxation and Equalization Forms <i>Copies of tax forms submitted to the Ohio Department of Taxation and Equalization</i>	4 years	Paper		<input type="checkbox"/>
A15-313	Ditch Files <i>Contains a record of proceedings relative to the establishment, construction and cleaning of county and joint county ditches</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-314	Estate Tax (Inheritance Tax) Records <i>Records listing assessment value of a decedent's real and personal property or a court order for the amount of estate taxes to be paid; confidential ORC 5731.90</i>	5 years	Paper		<input type="checkbox"/>
A15-315	Homestead Exemption Applications <i>Requests from senior citizens and disabled for reduction of property taxes</i>	Until property sold or person deceased	Paper		<input type="checkbox"/>
A15-316	Homestead List <i>List of approved applicants for homestead exemption showing reduced property valuation and revised property tax assessment</i>	3 years	Paper		<input type="checkbox"/>
A15-317	Industrial Appraisement Records <i>Expert valuation for taxation of industrial buildings; also showing percent of depreciation and replacement costs</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-318	Manufactured Home Applications <i>Records related to the tracking and occupation of manufactured homes, including, but not limited to, affidavits of use and sale, registration forms and relocation permits</i>	2 years	Paper		<input type="checkbox"/>
A15-319	Personal Property Tax Extensions <i>Requests for extensions in the payment of non-real estate property taxes</i>	5 years	Paper		<input type="checkbox"/>

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(Local Government Entity)

Taxation Division
(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
A15-320	Personal Property Tax Returns <i>Contains returns of non-real estate property of individuals and corporations listing valuations of tangible property and taxes due; confidential ORC 5711.11</i>	5 years	Paper		<input type="checkbox"/>
A15-321	Property Record Files <i>Files containing summaries of ownership history, land, sketch and improvement descriptions and taxing information organized by parcel; also includes but is not limited to applications for 2.5% tax reduction, applications for valuation deduction for destroyed property, delinquent land sales, delinquent land tax certificates, forestry program records, land sales, new building appraisals, reappraisals and vacant land tract certificates</i>	Until digitized and quality control checked. If not digitized, contain permanently	Paper		<input type="checkbox"/>
A15-322	Property Record Files <i>Files containing summaries of ownership history, land, sketch and improvement descriptions and taxing information organized by parcel; also includes but is not limited to applications for 2.5% tax reduction, applications for valuation deduction for destroyed property, delinquent land sales, delinquent land tax certificates, forestry program records, land sales, new building appraisals, reappraisals and vacant land tract certificates</i>	Permanent	Electronic/ Microfilm		<input checked="" type="checkbox"/>
A15-323	Pro-Rate (Split Bills) Records <i>Records Documenting the splitting of land parcels to owners showing the revised property valuation and revised tax dues on each divided parcel</i>	3 years	Paper		<input type="checkbox"/>
A15-324	Public Utilities Returns <i>Contains returns of boards of assessors and appraisers of valuations for taxation of railroad and utility (telephone, electric and natural gas companies) property within the county</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-325	Reappraisal/Triennial Work Papers <i>Working papers and preparation documents used during property reappraisals or during triennial property assessment updates</i>	3 years	Paper		<input type="checkbox"/>



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Union County Auditor
(Local Government Entity)

Taxation Division
(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
A15-326	Settlements <i>Contains a record of distribution of tax receipts with political subdivisions</i>	10 years	Paper		<input type="checkbox"/>
A15-327	Settlements Work Papers <i>Working papers and preparation documents used to create the semi-annual tax settlements</i>	5 years	Paper		<input type="checkbox"/>
A15-328	Tax Lists - Delinquent <i>Lists of delinquent taxes assessed against manufactured home, personal property and real property within the county containing property owner, description taxes due and late penalties</i>	3 years	Paper/Electronic		<input type="checkbox"/>
A15-329	Tax Lists - Manufactured Home <i>Lists of taxes assessed against manufactured homes within the county containing manufactured home owner, description, tax value and taxes due</i>	Permanent	Electronic/ Microfilm		<input checked="" type="checkbox"/>
A15-330	Tax Lists - Real Estate <i>Lists of taxes assessed against real property within the county containing property owner, description, tax value, taxes due and special assessments</i>	Permanent	Electronic/ Microfilm		<input checked="" type="checkbox"/>
A15-331	Tax Rates (Tax Levies) <i>Lists of the ratio of dollars of tax per thousand dollars of valuation per political subdivision within the county</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-332	Ten Mill Certificates <i>Certificates of the placement of real estate tax levies on the ballot in excess of the ten mill limitation</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A15-333	Year-End Reports <i>Records and reports summarizing and consolidating mid-year and year-end tax related functions for delinquent, manufactured home, personal property and real estate property taxes, including, but not limited to, additions/remitters, charges/credits for tax collection, distribution of receipts, rollbacks, tax collections-to-date and tax recapulations</i>	5 years	Paper/Electronic		<input type="checkbox"/>
					<input type="checkbox"/>