



Policy Name:	Records Retention Schedule – Treasurer’s Office	Policy Number:	1.2.11.2.8		
Approval Authority:	Gunnison County Board of County Commissioners	Date of Adoption:	9/5/2017		
Effective Date:	9/5/2017	Adoption Document:	Resolution #2017-31		
Review Date:	9/5/2022	Review Frequency:	Every five (5) years.	Policy Custodian:	Treasurer’s Office

PURPOSE

This policy outlines the records retention schedule followed by the Gunnison County Treasurer. Generally these are records documenting and ensuring accountability for the receipt and expenditure of public funds.

SCOPE

This policy applies to all Gunnison County Treasurer records retention practices.

DEFINITIONS

- Retention Timeframes:
 - Permanent: These records will be retained permanently.
 - Number of Years: These records will be retained for the listed number of years, plus the balance of the current year.

POLICY STATEMENTS

Documents, Records, Reports, Registers, and Logs		
State Reference	Document and Format	Retention
3.2.1	Audit Trail Records--paper & digital	1 year
3.2.2	Audit Report--digital	6 years
3.6.1	Bank Records--paper & digital	6 years
3.3.2	Bankruptcy Case Logs (after dismissal)--paper	3 year
3.3.1	Bankruptcy Files (after dismissal)--paper	3 years
3.6.2	Bond Registers & Records (after termination)--paper	6 years
3.6.3	Cancelled Bonds & Coupons--paper	6 years
3.1.1	Cash Books--digital	3 years
3.1.3	Cash Summary Reports--digital	6 years
3.1.4	Deposit Register--paper & digital	7 years

All policies are subject to amendment. Refer to the Gunnison County website (www.GunnisonCounty.org/Policies) for the official, most recent version of any policy adopted by the Gunnison County Board of County Commissioners.

3.4.1	Documents of Historical Interest--paper	Permanent
3.1.5	Fee Book--digital	2 years
3.8.2	General Ledger & Journals--digital	6 years
3.4.1	Historical Issues--paper	Permanent
3.6.4	Insufficient Funds Checks (Log Records)--paper	2 years
3.6.4	Insufficient Funds Uncollectable (after written off)---paper	1 year
3.6.5	Investment Reports--paper & digital	6 years
3.4.1	Records, File or Register over 100 Years Old--paper	Permanent
3.1.7	Register of Fees, Expenses & Commissions Earned	3 years
3.1.8	Special Improvement District Files--paper	10 years
3.8.4	Subsidiary Ledgers & Journals--digital	2 years
3.8.5	Trial Balances--digital	2 years
3.10.1	Warrants and Stubs--digital (by Finance office)	6 years
3.10.2	Warrants - Monthly Reports Files--digital (by Finance office)	1 year
3.10.4	Warrant Registers--digital (by Finance office)	6 years

Receipts		
State Reference	Document and Format	Retention
3.9.6	Mass Payment Files & Reports--paper & digital	3 years
3.1.2, 3.1.16	Receipts - Except tax, county clerk, irrigation districts, secretary of school district--digital	6 years
3.9.23	Receipts - Tax, county clerk, irrigation districts, secretary of school district--digital	10 years

Tax Records		
State Reference	Document and Format	Retention
3.9.1	Abatement Files & Worksheets--paper	6 years
3.9.2	Abatements (If kept by Assessor)--paper	10 years
3.8.1	Apportionment Records--paper	6 years
3.9.3	Assessment Rolls & Tax Warrants--digital	Permanent
3.9.4	Certificate of Taxes Due--digital	1 year
3.9.5	Distribution Records--paper & digital	10 years

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3.9.7	Mineral Rights Tax Sale Correspondence--paper	4 years
3.9.8	Mobile Home Authentication--digital	3 years
3.9.9	Mobile Home Distraint & Tax Liens--paper	4 years
3.9.10	Notice of Purchase Records--paper	Permanent
3.9.11	Personnel Property Files--paper (by Assessor's Office)	1 year
3.9.11	Personnel Property Files - Distrainted or Sold--paper	2 years
3.9.12	Property Condemnation Files--paper	10 years
3.9.13	Publication List - Delinquent Taxes--paper & digital	10 years
3.9.14	Redemption Certificates--paper & digital	5 years
3.9.15	Tax Deed Notice--paper	10 years
3.9.16	Tax Deed Proceedings--paper	10 years
3.9.17	Tax Deferrals--digital (by Finance office)	1 year
3.9.19	Tax Levy Rate--paper & digital	6 years
3.9.20	Tax Lien Certificate of Purchase - Non County--paper	6 years
3.9.20	Tax Lien Certificate of Purchase Struck to County--paper	30 years
3.9.21	Tax Lien Sale Index--digital	Permanent
3.9.22	Tax Lien Sale Record Books--paper	Permanent
3.9.18	Tax Notice--digital	Permanent
3.9.23	Tax Receipts--digital	10 years

Methods of Record Destruction:

The below methods are acceptable for destroying records. However, it is important to note that, when dealing with confidential information such as law enforcement and personnel information, these types of records must be shredded to prevent them from being reconstructed by unauthorized parties.

1. **Shred:** This method is most suited for the secure destruction of confidential records such as the ones mentioned above.
2. **Recycle:** This method is desirable for non-confidential records where possible. It promotes good conservation and reuse of paper resources.

Records that are the subject of a legal hold order should not be destroyed!

County Treasurers should keep a record of the records destroyed, regardless of whether destruction is coordinated at a centralized or decentralized level, to be able to show that destruction took place in the normal course of business. A log or form used to keep track of records destruction should include the following information at a minimum:

1. Date of destruction.
2. Destruction method.
3. Volume of records destroyed, usually in estimated cubic feet.

4. Records descriptions, such as the types and date ranges of the records destroyed [for instance: Property Tax Receipts (2002) or Bank records (2006)] or a listing of the specific file folder titles, depending on the level of tracking the County Treasurer wants to do.
5. Who authorized, supervised and/or accomplished the records destruction.
6. Retention Schedule reference numbers.

COMPLIANCE

This policy shall be complied with in all respects. Revisions to this policy may occur and every attempt will be made to provide prior notice of any such change. However, when deemed necessary in order to fully protect the County’s interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice. If modified, notice will be given to the Colorado State Archives.

APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS

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| • *C.R.S. §6-17-104 | • C.R.S. §39-10-114 | • C.R.S. §39-11-142 |
| • C.R.S. §30-1-113 | • C.R.S. §39-10-115 | • C.R.S. §39-11-150 |
| • C.R.S. §30-10-709 | • C.R.S. §39-11-102 | • C.R.S. §39-12-101 |
| • C.R.S. §30-10-715 | • C.R.S. §39-11-103 | • C.R.S. §39-12-104 |
| • C.R.S. §30-10-717 | • C.R.S. §39-11-114 | • C.R.S. §39-12-105 |
| • C.R.S. §31-25-524 | • C.R.S. §39-11-117 | • C.R.S. §39-29-203 |
| • C.R.S. §39-5-129 | • C.R.S. §39-11-118 | • Accounting Best Practices |
| • C.R.S. §39-10-105 | • C.R.S. §39-11-120 | |
| • C.R.S. §39-10-111 | • C.R.S. §39-11-129 | |

*C.R.S. §6-17-104 provides a default retention period of three years for records that State law requires to be retained when no retention period is otherwise specified.