

COSHOCOTON COUNTY AUDITOR'S OFFICE RECORD RETENTION SCHEDULE

Schedule #	Description	Retention (provided audit has been conducted)	Approval Date
11-001	Abstracts of House Trailer Tax	3 years	Sept 2011
87 002	Adders/Remitters	5 years	Dec 1987 *
11-002	Addition & Reduction Lists (Audit Trail)	6 years	Sept 2011
87 003	Animal Claims	till audit	Dec 1987 *
11-003	Annexation Records (Certificate of Annex Proceedings)	10 Years	Sept 2011
87 049	Annual Inventories (County property)	3 years	Dec 1987 *
05 001	Application for 2 1/2% Tax Reduction on Home	till audit	Jan 2005
08-001	Application for CAUV	6 years	July 2008
87 008	Appropri ledger (Exp reports)	5 years	Dec 1987 *
87 010	Appropri resolutions	till audit	Dec 1987 *
11-004	Appropri Sheets	5 Years	Sept 2011
11-005	Appropri Sheets	5 Years	Sept 2011
87 032	Auditor's record of fees	till audit	Dec 1987 *
87 015	Bills filed docket (invoice transfer & batch posting)	till audit	Dec 1987 *
08-007	Blank Forms	Retain til no longer of admin value then destroy no RC-3	Jan 2009
11-013	BOR Notices of Appeal	6 years after decision	Sept 2011
11-014	BOR Tax Complaints	6 years after decision	Sept 2011
08-006	Bulletins, announcements, posters, gen notices, displays	Retain til no longer of admin value then destroy no RC-3	Jan 2009
87 048	Cancelled checks (warrants)	3 years [should be 4 years - ORC 149.38 (D)]	Dec 1987 *
08-004	Cancelled forestry certifications	2 years	July 2008
11-015	Certificate of Estimated Resources	5 years	Sept 2011
11-006	Cigarette Dealers' License Record	5 years	Sept 2011
87 012	Cigarette Licence Applications	1 year	Dec 1987 *
87 021	Court warrants issued	till audit	Dec 1987 *
08-008	Delinquent land tax certificates	2 years	Jan 2009
87 014	Depository reports	till audit	Dec 1987 *
87 004	Destruction forms	6 years	Dec 1987 *
87 016	Dog & Kennel applications	till audit * ORC 955.07 states 2 years after audit	Dec 1987 *
87 011	Election charge backs	5 years	Dec 1987 *
08-002	Electronic Mail Messages	By approved retention schedule based on content	July 2008
	Electronic Mail Messages - non record material	Delete at will no RC-3	
	Electronic Mail Messages of Permanent/Archival Record	Delete when transferred to paper or microfilm no RC-3	
87 047	Employment applications	1 year	Dec 1987 *
11-007	Encumbrance Control File Status Report by Account	5 years	Sept 2011
87 017	Estate tax records (Form 6, Form 12, etc)	5 years after last entry	Dec 1987 *
87 005	Exempt applications	6 years	Dec 1987 *
87 018	Exempt Personal property lists	2 years	Dec 1987 *
05 003	Expense Audit Trail	10 years	Nov 2005
11-008	Forfeited Land and Lots (Forfeited Land Sales & Lists)	21 years	Sept 2011
87 020	Homestead Applications	till property sold or person deceased	Dec 1987 *
87 001	House Trailer Tax Abstracts	5 years	Dec 1987 *
87 006	Inheritance Tax Appraisals (Paid)	1 year	Dec 1987 *
08-005	Interoffice communications (post its, drafts, notes, agendas)	Retain til no longer of admin value then destroy no RC-3	Jan 2009
87 022	Journal of pmts & disb from treasury	till audit	Dec 1987 *
87 023	Journal of warrants issued (check registers)	till audit	Dec 1987 *
87 024	Junkyard license registers	till audit	Dec 1987 *
11-009	List of Licensed Cigarette Dealers	5 years	Sept 2011
01 002	Lodging Tax Distribution	5 years	May 2001
87 026	Malt licenses (Brewer's Wort)	1 year	Dec 1987 *
14-001	Mobile Home Relocations	3 years	Mar 2014
87 028	Monthly accounting reports (audit trails)	till audit	Dec 1987 *
87 027	Monthly financial statements (Cash positions)	till audit	Dec 1987 *
87 007	New building appraisals	6 years	Dec 1987 *
14-006	Notice of Building Improvement or New Construction	6 Years	Sep 2014
08-003	Office correspondence	2 years	July 2008
87 029	Ohio Estimate & Additional Tax Estimated Payment Notice	2 years after paid	Sept 2011
11-010	Ohio Resident Investor's cards	5 years	Dec 1987 *
14-002	OPERS Acknowledge Forms PEDACKN	5 years	Mar 2014
14-003	OPERS Determination Forms PED-1ER & PED-1EE	5 years	Mar 2014
96 01	Payroll registers & worksheets by pay period	5 years	Dec 1996
11-011	PERS Members app. of Accumulated Contributions	20 years	Sept 2011
01 001	Personal Property extensions (Form 993B)	5 years	May 2001
87 030	Personal Property returns (DTE Form 920)	5 years	Dec 1987 *

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05 004	Posting Reports	till audit	Nov 2005
87 013	Prosecutor's list	2 years	Dec 1987 *
87 050	Purchase Orders	3 years	Dec 1987 *
87 031	Reappraisements (appraisal cards, etc)	7 years	Dec 1987 *
87 051	Receipt Books (payin books)	till audit	Dec 1987 *
87 009	Receipt ledger (Rev reports)	5 years	Dec 1987 *
11-012	Record of Official's Bonds	10 years after expire	Sept 2011
87 052	Records of receipts & expenditures (detail activity)	10 years	Dec 1987 *
87 033	Relief orders (General relief check registers)	till audit	Dec 1987 *
05 002	Revenue Audit Trail	10 years	Nov 2005
87 034	Safe Deposit Inventories (Estate Tax Form 15A)	1 year	Dec 1987 *
87 036	Settlements (all kinds)	10 years	Dec 1987 *
87 035	Settlements (school)	10 years	Dec 1987 *
87 037	Soldier's relief grants	2 years	Dec 1987 *
87 038	Special Assessment records (paid)	5 years	Dec 1987 *
14-005	Successful Bids	7 years	Sep 2014
23-002	Tax & Plat Maps	2 years	Mar 2023
87 039	Tax Lists - Classified	2 years	Dec 1987 *
87 040	Tax Lists - Delq	2 years	Dec 1987 *
87 041	Tax Lists - Delq personal	2 years	Dec 1987 *
87 042	Tax Lists - Personal	2 years	Dec 1987 *
87 053	Time sheets	3 years	Dec 1987 *
90 001	Transfer slips (Conveyance fee forms)	3 years	Dec 1990
87 044	Treasurer's Daily Statements (auditor's copy)	2 years	Dec 1987 *
14-004	Unsuccessful Bids	2 years	Sep 2014
87 045	Vendor's License Applications (cancelled)	2 years	Dec 1987 *
	Voicemails	Permanent / Delete at will no RC-3	
87 054	Vouchers	5 years	Dec 1987 *
23-001	W9's	3 years after last 1099 issued & audited	Mar 2023
87 046	Weights & Measures Inspections (violations corrected)	2 years	Dec 1987 *

*Submitted in 1987, but no record of all required signatures. Resubmitted in 2008 and signed by all in July 2008.

LAST UPDATED: 7/25/2023