
Schedule No. **4**

County Treasurer
Records

**Adopted by the Local Government
Records Committee, October 2009**

LAST REVISED – JUNE 2012

MONTANA LOCAL GOVERNMENT RETENTION SCHEDULE

DEPARTMENT: COUNTY TREASURER RECORDS

ITEM	RECORD TITLE AND DESCRIPTION	COMMENTS	RETENTION TIME
1.	A1XX SERIES RECEIPTS AND SUPPORT DOCUMENTATION		Audit + 7 years
2.	ASSESSMENT/TAX ROLL/LIST: a. Real Estate b. Personal Property and Mobile Homes		a. Permanent** b. 10 years
3.	BALANCE SHEETS – DAILY: In some counties may be by individual clerk. May include list of deposited checks. a. Daily b. Journal		a. Audit +1 year b. Audit +1 year
4.	BANK STATEMENTS & RECONCILIATION REPORTS		Audit + 7 years
5.	BANKRUPTCY MATTERS: a. County claims b. Individual		10 years after bankruptcy is settled
6.	BOND REGISTER: BUILDING; SCHOOLS		8 years after paid
7.	CASH REPORT-TREASURERS MONTHLY: Cash report of all funds. All receipts and disbursements for each individual month.		Audit + 7 years
8.	CREDIT CARD RECEIPTS OR REPORTS		Audit + 1 year
9.	CHECK WRITE-OFF RECORD: Report of cancellation of Treasurer's checks		Audit + 7 years
10.	CHECKING ACCOUNT REGISTER		Audit + 7 years
11.	CITY COLLECTION REPORT: Report issued by county to city; Treasurers report – monthly		Audit + 7 years
12.	CITY SPECIALS: Delinquent city SID's Receipted on tax bill, final copy to city,		30 years
13.	DISTRIBUTION REPORT: Daily or Monthly		Audit +1 year
14.	LICENSE: a. Business (Z), Itinerant, Liquor, Transient Retail, Vendor b. Dog c. Register		a. Audit + 2 years b. Audit + 1 year c. 1 year after last entry + Audit + 2 years
15.	MOBILE HOME MOVING DECLARATION		5 years
16.	MONTHLY REPORTS: Includes: Receipt reports, Reconciliation reports, JP reports, Clerk & Recorder reports, Clerk of Court reports, Sheriff reports, Drivers License reports		Audit + 7 years
17.	MOTOR VEHICLE (MV)		Reference MV Schedule 6

* Final report received by County Commissioners and must be audited before disposal.

** Agency may microfilm or COM for security and long-term access. FOR RECORD DISPOSAL SEE MCA 2-6-403

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ITEM	RECORD TITLE AND DESCRIPTION	COMMENTS	RETENTION TIME
18.	SCHOOLS: a. School Monthly Cash Reports b. Distribution of county funds correspondence c. Bonds & Coupons		Audit + 7 years
19.	INVESTMENTS RECORDS: Bids, sales, purchases, interest		Audit + 7 years
20.	STATE COLLECTION REPORT State Treasurers report of county collections: Monthly		Audit + 7 years
21.	TAX INCREMENTS: Report for counties that have a special Development Fund in existence.		10 years
22.	TAX: PERSONAL PROPERTY / MOBILE HOMES a. Abatements b. Bills/statement/notice c. Contracts d. Correspondence & undelivered bills e. Court Summons & Dismissal f. Liens on real estate g. Legal Documents h. Notice for filing – Federal Agencies i. Receipts or detailed report j. Delinquency Notices/Writ of Execution documentation	MCA 15-1-104	a. 10 years b. 10 years c. Life of contract + 5 years d. 2 years e. 10 years f. 5 years g. 5 years after settlement h. 2 years after payment i. 10 years j. 5 years
23.	TAX PROTEST: Personal and Real Estate a. Correspondence b. Payment under Protest and Protest list		a. 2 years b. 5 years after settlement
24.	TAX: REAL ESTATE a. Abatement b. Assignments & assignment redemption c. Bills/Statements: May be copies of bills or computer generated report of same information d. Correspondence & undelivered bills e. Current/ Delinquent Tax Receipts or computer generated reports of same information f. Delinquent Year End Tax List g. Delinquent Tax Lien Sale Notice h. Tax Deed – County contract on Tax Deed Property i. Tax Deed – County File j. Tax Lien Sale Certificate & Tax Lien Sale redemptions	MCA 15-1-104 MCA 15-16-301	a. 10 years b. 30 years c. 30 years d. 2 years e. 30 years f. Audit + 2 years g. 5 years h. Life of contract + 7 years i. 2 years (Clk & Rec holds permanent, official record) j. Audit +1 year (duplicate) Primary copy filed with Clk & Rec
25.	WARRANT REPORT/DISBURSEMENT REGISTER: Monthly		Audit + 1 year

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26. WARRANTS/CHECKS: Canceled Warrants, bank statements (electronic) or computer generated reports Audit + 7 years

<i>Revisions to Schedule</i>		
Date	Revision	Change
8-1997	1	Eliminated two (2) pages by reformatting to show items categorized under the titles: MOTOR VEHICLES TAX-PERSONAL PROPERTY TAX- REAL ESTATE TAX PROTEST Added: Tax Sale Certificate Added: Tax Register
5-2005	2 (1.0)	Changed: <ul style="list-style-type: none">Item #1 A101 SERIES RECEIPTS BOOKS: Retention time changed to: All Audit + 7 years if the county has a printed or microfilmed copy of the detail trial balance which includes this information.A103- added "special vehicle permits

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ITEM RECORD TITLE AND DESCRIPTION COMMENTS RETENTION TIME

<i>Revisions to Schedule (cont.)</i>		
Date	Revision	Change
10-2009	3 (2.0)	<p>Removed:</p> <ul style="list-style-type: none"> • Item 1 – a-e. Title changed to reflect all/any Series Receipts and Support Documentation • Item 2 – A101 Monthly Report • Item 7 – Bids on Investments (see Item 19) • Item 10 – Checklist for Daily Deposit • Item 17 – Motor Vehicle (MV) (see MV Schedule 6) • Item 20 – a-e • Item 21 – Title Change to Investment Records + Retention Change to Audit + 7 • Item 24 – b. Tax Property Assignments. i. added into Records Title • Item 26 – f-l. deleted. • Item 27 – Vouchers Surrendered Register <p>Added:</p> <ul style="list-style-type: none"> • Item 4 - Records Title Changed to include Reconciliation Reports + Retention Change to Audit + 7 • Item 8 – Credit Card Receipts and Reports • Item 10 – Records Title Changed to reflect new terminology – Checking Account Register • Item 20 – a-b. Schools • Item 22 – Title Changed to include Mobile Homes, d-f combined, g-retention changed to 5 years after settlement, j-description addition + retention declared as duplication when C& R holds official record.
06-2012	4	<p>Changed:</p> <ul style="list-style-type: none"> • Item 5a. Individual to Item 5b. Individual. • Revision page format. <p>Updated:</p> <ul style="list-style-type: none"> • Header to include schedules name (County Treasurer).

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