Iowa County
Records
Retention
Manual
Introduction

This records retention manual is intended to assist county officials in managing the retention of records that are produced by county business. It is intended to be a working document that has been put together with the assistance of county officials. If there is a specific question as to the retention of a record, contact your county attorney for advice.

County offices do not have the space to store all records for all time so this manual is intended to assist county officials by outlining a schedule for destroying records that are no longer required to be retained. Not all records may be identified in this document and not all county offices represented. The recommended retention periods take into account the Code of Iowa and the Iowa Administrative Code. There is not a law concerning all records and in that case, state and county officials were consulted to determine what is considered “best practice.”
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<td>EXPLANATION:</td>
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<td>50.26, 53.30</td>
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<tr>
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<td>After all contests are determined, retain for six months unless the election included a federal office, then retain for 22 months.</td>
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<td>After all contests are determined, retain for six months unless the election included a federal office, then retain for 22 months.</td>
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## Record Retention Schedule – Treasurers

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<td></td>
</tr>
<tr>
<td><strong>CODES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NFV</td>
<td></td>
<td>No further Value</td>
<td>Shred.</td>
</tr>
<tr>
<td>DIV</td>
<td></td>
<td>Decide if Valuable</td>
<td>May keep.</td>
</tr>
<tr>
<td>MH</td>
<td></td>
<td>Mobile Home</td>
<td></td>
</tr>
<tr>
<td>1099’s Tax Sale</td>
<td>IRS</td>
<td>Tax Sale Interest 1099’s</td>
<td>Retain 4 years after end of year sent.</td>
</tr>
<tr>
<td>90 Day Notice of Expirations</td>
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<td>If Deeded, retain all paperwork with Deed.</td>
<td>Legal value, historical, reference.</td>
</tr>
<tr>
<td>90 Day Notice of Expirations</td>
<td>331.552.34</td>
<td>If redeemed, retain 10 years, with redemption certificate.</td>
<td>After 10th year, shred, no value.</td>
</tr>
<tr>
<td>Tax Sale Deeds &amp; all supporting documents</td>
<td>614.22.2</td>
<td>Retain as long as useful. At least 10 years, then DIV.</td>
<td>Reference, abstractor value. (10 years or more)</td>
</tr>
<tr>
<td>Redeemed Tax Sale Certificates</td>
<td>331.552.34</td>
<td>Retain 10 years after Redeemed.</td>
<td>Then shred, destroy, no value.</td>
</tr>
<tr>
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<td>Obsolete series.</td>
<td>Shred, no value.</td>
</tr>
<tr>
<td>Tax Sale Certificates, Private sales.</td>
<td>446.37</td>
<td>If no action in 3 years, cancel.</td>
<td>10 years from cancellation.</td>
</tr>
<tr>
<td>Tax Sale Certificates</td>
<td>448.1</td>
<td>If deed fee &amp; recording not paid, cancel certificate.</td>
<td>10 years from cancellation.</td>
</tr>
<tr>
<td>Tax Sale Cert. Bankruptcy</td>
<td>446.37</td>
<td>Allow additional time as needed.</td>
<td>10 years from closure.</td>
</tr>
<tr>
<td>Tax Sale Certificate, County held.</td>
<td>446.37</td>
<td>Permanent, until assigned, or deeded.</td>
<td>10 years from final disposition.</td>
</tr>
<tr>
<td>Tax Sale Register</td>
<td>Obsolete</td>
<td>Now computerized.</td>
<td>If paper, retain 10 years.</td>
</tr>
<tr>
<td><strong>Taxation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Abstract of Taxes</td>
<td>None</td>
<td>Retain 1 – 3 yrs. DIV, may retain longer.</td>
<td>Retain if useful, reference, historical</td>
</tr>
<tr>
<td>Tax List</td>
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<td>Annual tax list. May be paper or computerized.</td>
<td>May destroy after 10 years. Value? Historical, legal.</td>
</tr>
<tr>
<td>Tax Stubs, for Posting</td>
<td></td>
<td>Retain until after audit.</td>
<td>No further value.</td>
</tr>
<tr>
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</tr>
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<td>Tax Registers, Monthly</td>
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<td>Retain until after audit</td>
<td>No further value.</td>
</tr>
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<td>Taxes Certified to another County</td>
<td>Retain 1 year after Final Closure/Collection</td>
<td>No further value.</td>
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<td>Tax Apportionments</td>
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<tr>
<td>Auditors Cert. of Adj.</td>
<td>Changes to tax list. DIV</td>
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<td>Authority Reports</td>
<td>Computer History</td>
<td>Report of apportionment of funds.</td>
<td>Retain 1 to 3 yrs after audit. Archived.</td>
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<tr>
<td>Annual Authority Reports</td>
<td>Computer</td>
<td>Full year for city/school audits.</td>
<td>Archive reports. Retain 1 to 3 years as needed.</td>
</tr>
</tbody>
</table>
## Record Retention Schedule – Treasurers

<table>
<thead>
<tr>
<th>Description</th>
<th>Format</th>
<th>Retention Period</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Levy Sheets, Annual Levy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Drainage Tax List</td>
<td>468</td>
<td>Annual List</td>
<td>Permanent Record</td>
</tr>
<tr>
<td>Special Assessment Certifications</td>
<td>331.552.35</td>
<td>List &amp; associated records certified to treasurer.</td>
<td>Destroy 10 years after final payment.</td>
</tr>
<tr>
<td>Special Assmt. Tax list</td>
<td>331.552.35</td>
<td>Annual list of special due</td>
<td>Retain 10 years after paid.</td>
</tr>
<tr>
<td>MH Tax Lists</td>
<td>331.552.36</td>
<td>Annual list</td>
<td>SHALL destroy 10 yrs. After audit. NFV</td>
</tr>
<tr>
<td>MH Register of parks</td>
<td>435.24.3</td>
<td>Not consistently received. Code says annual report.</td>
<td>Retain if useful. 1-3 yrs. NFV</td>
</tr>
<tr>
<td>Mulet Tax List</td>
<td>Obsolete</td>
<td>Tax on Brothels, illegals</td>
<td>Permanent. Retain.</td>
</tr>
<tr>
<td>Road Poll Tax List</td>
<td>Obsolete series</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquor Tax List</td>
<td>Obsolete</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Suspended Tax List</td>
<td>331.559.15</td>
<td>List of suspended parcels, and taxes due.</td>
<td>Retain 10 yrs. After final disposition. NFV</td>
</tr>
<tr>
<td>Bankruptcy Records</td>
<td></td>
<td>10 years after closure</td>
<td>No further value.</td>
</tr>
<tr>
<td><strong>Office Procedures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balancing of Annual taxes</td>
<td></td>
<td>1 to 3 years after audit.</td>
<td>Retain as long as useful.</td>
</tr>
<tr>
<td>Balancing of Delinquent tax</td>
<td></td>
<td>1 to 3 years after audit.</td>
<td>Retain as long as useful.</td>
</tr>
<tr>
<td>General Ledger</td>
<td>Monthly</td>
<td>1 year after audit.</td>
<td>No further value.</td>
</tr>
<tr>
<td>Bank Ledger</td>
<td>Monthly</td>
<td>1 year after audit</td>
<td>No further value.</td>
</tr>
<tr>
<td>Annual Reports: Bank, General, Apportioning.</td>
<td>Annual</td>
<td>Retain as long as needed. (1 – 3 years)</td>
<td>No further value. Historical or reference value</td>
</tr>
<tr>
<td>Bank Statements and Deposit Records</td>
<td></td>
<td>Retain as long as needed. (1 – 3 years)</td>
<td>Shred, no further value.</td>
</tr>
<tr>
<td>Bonds Register</td>
<td>Permanent</td>
<td></td>
<td>Historical value.</td>
</tr>
<tr>
<td>Bonds, Individual</td>
<td></td>
<td>5 yrs. After audit</td>
<td>No further value</td>
</tr>
<tr>
<td>Budgets, Annual Office</td>
<td></td>
<td>Office line items.</td>
<td>Reference, historical, DIV</td>
</tr>
<tr>
<td>Budget reports, monthly</td>
<td></td>
<td>Retain as long as useful</td>
<td>Historical, reference.</td>
</tr>
<tr>
<td>Claims, copies of.</td>
<td></td>
<td>Retain as long as useful</td>
<td>Reference, historical. DIV</td>
</tr>
<tr>
<td>Credits &amp; Exemptions Reports</td>
<td>Retain if useful.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depository, Record of</td>
<td>Retain 1-3 yrs.</td>
<td></td>
<td>Historical, reference.</td>
</tr>
<tr>
<td>Distress Warrants</td>
<td>Obsolete</td>
<td>No longer used.</td>
<td>Destroy. NFV.</td>
</tr>
<tr>
<td>Register of 40 acres. Sold</td>
<td>Obsolete</td>
<td>Obsolete series.</td>
<td>NFV.</td>
</tr>
<tr>
<td>Investment Register</td>
<td>12B – 12C</td>
<td>List of investments.</td>
<td>Retain 3 years after audit.</td>
</tr>
<tr>
<td>Investment Policy, written</td>
<td>12B.10B</td>
<td>Update as needed.</td>
<td>Retain until replaced.</td>
</tr>
<tr>
<td>Low- Income Claims DSC</td>
<td></td>
<td>1 to 3 years after audit.</td>
<td>Shred. Confidential info.</td>
</tr>
<tr>
<td>Record Type</td>
<td>Accession Number</td>
<td>Retention Criteria</td>
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<tr>
<td>-------------------------------------</td>
<td>------------------</td>
<td>-------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>331.902.2</td>
<td>Retain 3 years after audit.</td>
<td></td>
</tr>
<tr>
<td>Personnel Records</td>
<td></td>
<td>Retain as long as useful.</td>
<td></td>
</tr>
<tr>
<td>Poor Farm Warrants</td>
<td>Obsolete</td>
<td>Shred when of NFV.</td>
<td></td>
</tr>
<tr>
<td>Annual and Semi-Annual Reports</td>
<td></td>
<td>Retain 1 to 3 yrs after audit. Or retain longer if desired. May have value as reference, historical. DIV.</td>
<td></td>
</tr>
<tr>
<td>Service Compensation Rpt</td>
<td>Obsolete series</td>
<td>Destroy, NFV.</td>
<td></td>
</tr>
<tr>
<td>Resolution of Depositories</td>
<td>12C.1</td>
<td>Retain current resolution. Upon new Resolution, NFV.</td>
<td></td>
</tr>
<tr>
<td>Transfer Orders – Funds</td>
<td></td>
<td>Retain 1 to 3 yrs. No further value.</td>
<td></td>
</tr>
<tr>
<td>Treasurer’s Fee Book</td>
<td>331.902.2</td>
<td>Now Misc. Receipts 3 yrs. After audit.</td>
<td></td>
</tr>
<tr>
<td>Warrant Register</td>
<td>Archived</td>
<td>Retain 3 yrs after audit. No further value.</td>
<td></td>
</tr>
<tr>
<td>Warrant Rept. Monthly</td>
<td>Archived</td>
<td>1 to 3 yrs after audit. No further value.</td>
<td></td>
</tr>
<tr>
<td>Paid Warrants register</td>
<td>Monthly</td>
<td>1 to 3 yrs. After audit. No further value.</td>
<td></td>
</tr>
<tr>
<td>Payroll Schedule, Vac. &amp; Sick Hours</td>
<td>Monthly</td>
<td>Retain at least a year after audit. Reference, administrative. DIV</td>
<td></td>
</tr>
<tr>
<td>Letter of Appointment</td>
<td>Annual</td>
<td>Retain as long as useful. Administrative, legal value.</td>
<td></td>
</tr>
<tr>
<td>DOT Records</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Vehicle reports</td>
<td></td>
<td>1 yr. after audit. No further value.</td>
<td></td>
</tr>
<tr>
<td>Vehicle Titles</td>
<td>Imaging</td>
<td>If imaged, retain as needed. Permanent if still active.</td>
<td></td>
</tr>
<tr>
<td>Vehicle Titles</td>
<td>321.31.2</td>
<td>If not imaged, retain. May destroy 5 years after vehicle becomes inactive.</td>
<td></td>
</tr>
<tr>
<td>Plate files</td>
<td>Obsolete</td>
<td>Now computerized. No further value.</td>
<td></td>
</tr>
<tr>
<td>Firefighter Certification</td>
<td>Annual</td>
<td>If retired, on computer. Keep until new one filed.</td>
<td></td>
</tr>
<tr>
<td>Driver Licenses</td>
<td></td>
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</tr>
<tr>
<td>Written Tests</td>
<td>90 days</td>
<td>Destroy, NFV.</td>
<td></td>
</tr>
<tr>
<td>Dept. reexam knowledge tests</td>
<td>90 days</td>
<td>Shred</td>
<td></td>
</tr>
<tr>
<td>Non-Comm. Drive score sheets</td>
<td>90 days</td>
<td>Mailed per DOT instructions</td>
<td></td>
</tr>
<tr>
<td>Line Drive exam sheets</td>
<td>90 days</td>
<td>Mailed per DOT instructions</td>
<td></td>
</tr>
<tr>
<td>Dept. re-exam drive sheets</td>
<td>90 days</td>
<td>Mailed per DOT instructions</td>
<td></td>
</tr>
<tr>
<td>Commercial drive test score sheets</td>
<td>90 days</td>
<td>Mailed per DOT instructions</td>
<td></td>
</tr>
<tr>
<td>Drive test schedule</td>
<td>90 days</td>
<td>Shred</td>
<td></td>
</tr>
<tr>
<td>Deposit Slips</td>
<td>1 year</td>
<td>Shred. After audit.</td>
<td></td>
</tr>
<tr>
<td>ITEMS:</td>
<td>CODE (if known)</td>
<td>EXPLANATION:</td>
<td>DISPOSITION:</td>
</tr>
<tr>
<td>-------</td>
<td>----------------</td>
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<td>--------------</td>
</tr>
<tr>
<td>Applications for Exemptions &amp; Credits</td>
<td>425 &amp; 426A</td>
<td>Retain until payment of taxes, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Homestead Credit</td>
<td>426A</td>
<td>Retain until payment of taxes, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Military Exemption</td>
<td>426A &amp; 35.1</td>
<td>Retain until payment of taxes, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Disabled &amp; Senior Citizen's Tax &amp; Rent Reimbursement Claims</td>
<td>425.16 &amp; 425.40</td>
<td>Retain until payment of taxes, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Personal Property</td>
<td>Obsolete</td>
<td>Destroy</td>
<td></td>
</tr>
<tr>
<td>Pollution Control &amp; Impoundment</td>
<td>427.1</td>
<td>Permanent</td>
<td>Administrative &amp; Legal values</td>
</tr>
<tr>
<td>Tax Credit &amp; Exemption Cards</td>
<td></td>
<td>Retain until change of ownership, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Family Farm</td>
<td>425A</td>
<td>Retain until change of ownership, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Slough Bill</td>
<td>427.1</td>
<td>Retain 3 years after end of exemption, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Fruit Tree Reserve</td>
<td>427C</td>
<td>Retain 3 years after end of exemption, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Forest Reserve</td>
<td>427C</td>
<td>Permanent</td>
<td>Administrative &amp; Legal values</td>
</tr>
<tr>
<td>Tax Abatement Application Notification</td>
<td></td>
<td>Retain 5 years after end of abatement, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Assessment</td>
<td></td>
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<tr>
<td>Abstract of Assessment &amp; Reconciliation Reports</td>
<td>441.45</td>
<td>Retain 10 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Assessment Roll Copies</td>
<td>441.26</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
<tr>
<td>Assessment Book Copies</td>
<td>441.26</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
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<tr>
<td>Assessor Dog Report</td>
<td>351</td>
<td>Obsolete</td>
<td>Destroy</td>
</tr>
<tr>
<td>Change of Title</td>
<td></td>
<td>Transfer to Recorder</td>
<td>Administrative value ends</td>
</tr>
<tr>
<td>Duplicate Deeds &amp; Contracts</td>
<td></td>
<td>Retain as long as administratively useful, then destroy</td>
<td>Administrative value ends</td>
</tr>
<tr>
<td>Field Assessor Ledgers &amp; Journals</td>
<td>Obsolete</td>
<td>Possible Historical Value</td>
<td></td>
</tr>
<tr>
<td>New Land Values – Towns</td>
<td>Obsolete</td>
<td>Possible Historical Value</td>
<td></td>
</tr>
<tr>
<td>Nothing to Assess Cards</td>
<td>Obsolete</td>
<td>Possible Historical Value</td>
<td></td>
</tr>
<tr>
<td>Personal Property Cards</td>
<td>Obsolete</td>
<td>Possible Historical Value</td>
<td></td>
</tr>
<tr>
<td>Personal Property Workbooks</td>
<td>Obsolete</td>
<td>Possible Historical Value</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>----------</td>
<td>--------------------------</td>
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</tr>
<tr>
<td>Notice of Valuation 441.23 &amp; 441.28</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
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<tr>
<td>Property Record Cards</td>
<td>Permanent</td>
<td>Administrative, Legal &amp; Historical value</td>
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<tr>
<td>Soil Survey Cards</td>
<td>Permanent</td>
<td>Administrative, Legal &amp; Historical value</td>
<td></td>
</tr>
<tr>
<td>Supplemental Returns - farm machinery &amp; business equipment</td>
<td>Obsolete</td>
<td>Destroy</td>
<td></td>
</tr>
<tr>
<td>Transfer Record Cards</td>
<td>Retain as long as administratively useful, then destroy</td>
<td>Administrative value ends</td>
<td></td>
</tr>
<tr>
<td>Minimum Assessment Agreement 403.6(19)</td>
<td>Retain 5 years after end of agreement, then destroy</td>
<td>Administrative &amp; Legal values end</td>
<td></td>
</tr>
<tr>
<td>Grain Tax Returns 428.35 &amp; 441.19</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
<td></td>
</tr>
<tr>
<td>Section 42 Reports IAC 701-71.5</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
<td></td>
</tr>
<tr>
<td>Moneys &amp; Credits Reports 533.24, 441.19, 422(V)</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
<td></td>
</tr>
<tr>
<td>Cable TV Reports 427A.1, 441.19, 441.24</td>
<td>Retain 5 years, then destroy</td>
<td>Administrative &amp; Legal values end</td>
<td></td>
</tr>
<tr>
<td>M &amp; E Reports</td>
<td>Obsolete</td>
<td>Destroy</td>
<td></td>
</tr>
<tr>
<td><strong>Budget</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Registers 24 &amp; 441.16</td>
<td>Retain 5 years after approved audit of last recorded year, then destroy</td>
<td>Administrative &amp; Fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Requisitions for Warrants</td>
<td>Retain 2 years after approved audit of last recorded year, then destroy</td>
<td>Administrative &amp; Fiscal values end</td>
<td></td>
</tr>
<tr>
<td><strong>Board of Review</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Board of Review Minutes 441.31 &amp; 441.37</td>
<td>Permanent</td>
<td>Administrative, Legal &amp; Historical value</td>
<td></td>
</tr>
<tr>
<td>Notice to Property Owner of Change in Valuation 441.35 - 441.39</td>
<td>Retain 5 years, or until payment/protest procedures are completed, then destroy</td>
<td>Administrative &amp; Legal values end</td>
<td></td>
</tr>
<tr>
<td>Petitions to Board of Review 441</td>
<td>Retain until protest procedures are completed, then destroy</td>
<td>Administrative value ends</td>
<td></td>
</tr>
<tr>
<td><strong>Conference Board</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td>------------------</td>
<td>------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Conference Board Minutes</td>
<td>441.2</td>
<td>Permanent</td>
<td>Administrative, Legal &amp; Historical value</td>
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<table>
<thead>
<tr>
<th><strong>Examining Board</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Examining Board Minutes</td>
<td>441.3</td>
<td>Permanent</td>
<td>Administrative, Legal &amp; Historical value</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Maps &amp; Plats</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Aerial Maps/Photographs</td>
<td>Permanent</td>
<td>Administrative &amp; Historical value</td>
<td></td>
</tr>
<tr>
<td>Farm Building Sites</td>
<td>Permanent</td>
<td>Administrative &amp; Historical value</td>
<td></td>
</tr>
<tr>
<td>Plat Books</td>
<td>Permanent</td>
<td>Administrative &amp; Historical value</td>
<td></td>
</tr>
<tr>
<td>Soil Survey Maps</td>
<td>Permanent</td>
<td>Administrative &amp; Historical value</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Sales Ratio</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Ratio Correspondence</td>
<td>Retain as long as administratively useful, then destroy</td>
<td>Administrative value ends</td>
<td></td>
</tr>
<tr>
<td>Declaration of Value Forms</td>
<td>428A.1</td>
<td>Retain 3 years after filed, then destroy</td>
<td>Administrative &amp; Legal values end</td>
</tr>
</tbody>
</table>
Records Retention Plan (Preliminary)

Equipment, Construction, and Materials:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bid Book</td>
<td>Specifications and bid results for purchase of vehicles, fuel, and construction materials.</td>
<td>Indefinite</td>
<td>Retain as long as administratively useful</td>
<td>Destroy</td>
<td>Administrative value ends (Auditor keeps permanent record of bids)</td>
<td></td>
</tr>
<tr>
<td>Construction Materials Record</td>
<td>Description of item, quantity purchased, cost, record of use, supply on hand</td>
<td>05 years</td>
<td>after approved audit of last recorded year</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Equipment Files</td>
<td>Equipment description, purchase record, mechanic’s reports, operating costs, depreciation</td>
<td>Lifetime of equipment</td>
<td>Until sold, traded or scrapped</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Equipment Operation Record</td>
<td>Equipment description, hours operated, miles traveled, fuel consumed, total operating costs</td>
<td>05 years</td>
<td>after approved audit following disposal of equipment</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

22-Jun-2010@11:07 AM by Christy VanBuskirk - it may be desirable to keep them longer, more to pull out related information, such hours of blading per route, etc.

29-Jun-2010@09:06 AM by dusten rolando - Floyd County Secondary Road Department - Being that most of our heavy equipment stays around for 10, 15, or even 20 years, it is probably worth keeping these records a bit longer. Dusty Rolando, Floyd County

07-Jul-2010@09:19 AM by Mark Nahra - Woodbury County Secondary Road Department - Information may be useful to have longer, but I don’t know that holding it should be required in the manual. The records can be retained longer than the retention period at the county engineer’s discretion.

13-Jul-2010@03:18 PM by Ron Haden - Sac County Secondary Road Department - Is this required by Code?

Exemption Certificates -- Fuel Tax

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exemption Certificates -- Fuel Tax</td>
<td>Seller, purchaser, amount of fuel, qualifications for exemption</td>
<td>05 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Fuel Inventory Sheets</td>
<td>Type of fuel, quantity received/used, supply on hand, pump meter readings</td>
<td>05 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative value ends</td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@03:23 PM by Ron Haden - Sac County Secondary Road Department - Is this required by Code? I am not sure we have this info collected in one spot.

Purchase Orders

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase Orders</td>
<td>Vendor, description of item, quantity, price authorization</td>
<td>05 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

General Business – Cash:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Journal</td>
<td>Date, nature of transaction, amount, payer, payee, balance</td>
<td>05 years</td>
<td>after approved audit of last recorded year</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Daily Cash Worksheets</td>
<td>Original working papers for entries in cash journal</td>
<td>02 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@03:33 PM by Ron Haden - Sac County Secondary Road Department - Isn’t this covered by the treasurer’s office?
General Business – Claims:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claims</td>
<td>Date, nature, number, amount of claim; claimant</td>
<td>02 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

29-Jun-2010@11:29 AM by mike mcclain - Jones County Secondary Road Department - Two years seems a little short. However, the Auditor also retains this information so retention periods should be coordinated with that office. Mike McClain Jones County

07-Jul-2010@09:21 AM by Mark Nahra - Woodbury County Secondary Road Department - I also think two years is too short. Even with the Auditor’s records, having copies offsite may be worthwhile. I think 5 years is a better minimum, particularly for ROW acquisition claims.

07-Jul-2010@01:28 PM by Steve Struble - Obrien County Secondary Road Department - I think 5 years would be a better retention period. We just finished copying claims and invoices back to 2004 for a lawsuit. We may need to produce those original invoices. There are many times we need to research back further than 2 years.

13-Jul-2010@03:31 PM by Ron Haden - Sac County Secondary Road Department - We get the claims (invoices) back from the Auditor when she gets ready to destroy them and we sort out and keep any claims we feel we should keep (equipment purchases, contract payments, etc.)

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claims Register</td>
<td>10 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

General Business – Employees:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation Board Proceedings and Recommended Salaries</td>
<td>Copies</td>
<td>Indefinite</td>
<td>Retain as long as administratively useful, then appraise for historical value</td>
<td>--</td>
<td>Possible historical value</td>
<td></td>
</tr>
<tr>
<td>Employee Records</td>
<td>Name, address, social security number, application, wage/salary, earning, withholding, insurance claims, term of employment</td>
<td>75 years</td>
<td>--</td>
<td>Destroy</td>
<td>Administrative, legal, and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@03:36 PM by Ron Haden - Sac County Secondary Road Department - Isn’t the auditor keeping this info? Does the Engineer’s office need to check to see if it is being kept?

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Time Records</td>
<td>Employee, description of work, daily hours</td>
<td>03 years</td>
<td>--</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

29-Jun-2010@11:33 AM by mike mcclain - Jones County Secondary Road Department - Three years may be a little short. In the event of a dispute leading to legal action, a longer time period may be beneficial to have documented. Mike McClain Jones County

07-Jul-2010@09:23 AM by Mark Nahra - Woodbury County Secondary Road Department - Check with county attorney or human resources staff. I think 3 years is the statute of limitations for wage and hour appeals. The retention period should coincide with that risk period.

13-Jul-2010@03:41 PM by Ron Haden - Sac County Secondary Road Department - Is this the signed timesheet? or can it be a computer summary? how detailed is “description of work”?

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance Policies</td>
<td>Employee, insurance company, type and amount of policy carried, amount of premiums, dates due</td>
<td>05 years</td>
<td>after approved audit following expiration</td>
<td>Destroy</td>
<td>Administrative, legal, and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Payroll Records</td>
<td>Employee, daily work hours, earnings, withholdings, sick leave and vacation earned/taken, term of employment</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values</td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@03:44 PM by Ron Haden - Sac County Secondary Road Department - Do the software systems we use keep all of this info? again do we have to verify if the Auditor is keeping this info?

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Reports -- Annual</td>
<td>Annual summary of employee earnings, withholdings, and insurance claims</td>
<td>05 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@03:45 PM by Ron Haden - Sac County Secondary Road Department - Do the software systems we use keep all of this info? again do we have to verify if the Auditor is keeping this info?

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Reports -- Quarterly</td>
<td>Quarterly summaries of employee earnings, withholdings, and insurance claims</td>
<td>01 year</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>
General Business – Equipment & Supplies:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracts</td>
<td>Contracts for equipment, supplies, and general maintenance services</td>
<td>10 years</td>
<td>after satisfaction</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
<tr>
<td>Purchase Orders and</td>
<td>Purchaser, vendor, description of order, cost per unit</td>
<td>01 year</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Requisitions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@03:49 PM by Ron Haden - Sac County Secondary Road Department - Does this mean we have to keep the maintenance contract for a copy machine for 10 years after we get rid of it?

13-Jul-2010@03:50 PM by Ron Haden - Sac County Secondary Road Department - We don’t use purchase orders or requisitions. Are we required to?

General Business – Receipts & Expenditures:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure Record</td>
<td>Description of disbursement, amount, payee, balance</td>
<td>05 years</td>
<td>after approved audit - of last recorded years</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Receipts</td>
<td>Date, receipt number, amount, from whom received</td>
<td>01 year</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Receipts Register</td>
<td></td>
<td>05 years</td>
<td>after approved audit - of last recorded years</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

29-Jun-2010@11:36 AM by mike mcclain - Jones County Secondary Road Department - General comment on Expenditure and Receipts records. This same information is also kept by the Auditor. The retention periods should be coordinated between the two offices. Mike McClain Jones County

13-Jul-2010@04:12 PM by Ron Haden - Sac County Secondary Road Department - General comment to go with Mike’s - Aren’t these (3) records keep by Auditor and/or Treasurer? Do we have to verify that they are keeping them?

General Business – Reports:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Reports</td>
<td>Itemized annual receipts, expenditures, balances</td>
<td>05 years</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Audit Reports</td>
<td>Audit results and recommendations</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values</td>
<td></td>
</tr>
<tr>
<td>Monthly and Semi-</td>
<td></td>
<td>01 year</td>
<td>after approved audit</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td>Annual Reports</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

29-Jun-2010@11:38 AM by mike mcclain - Jones County Secondary Road Department - Older Annual Reports can be instructive to review. If the Audit Reports are kept indefinitely, shouldn’t the Annual Reports also be kept indefinitely to have something to compare the Audit Report to? Mike McClain Jones County

13-Jul-2010@04:15 PM by Ron Haden - Sac County Secondary Road Department - I assume the Annual Report referred to here is not the DOT annual report but something the Auditor does.
<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Condemnation Records</td>
<td>Property acquired for highway purposes through legal action.</td>
<td>Permanent</td>
<td>Retain as long as road is in public right-of-way</td>
<td>None</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
<tr>
<td>Public Work Within ROW Permits</td>
<td>Permits issued to the public who wish to perform some type of work that involves encroaching on to public right-of-way.</td>
<td>Indefinite</td>
<td>Retain as reference for future public works personnel.</td>
<td>None</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
<tr>
<td>Easements</td>
<td>Property acquired for highway rights of way -- legal description, tenant, deed, purchase price</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
<tr>
<td>Landfill Permits</td>
<td>Applicant, legal description of property, work proposal</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
<tr>
<td>Moving Permits</td>
<td>Permits for transportation of oversized loads on county roads -- carrier's name, vehicle and load descriptions, route, valid dates</td>
<td>05 years</td>
<td>after permit lapses</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
<tr>
<td>Private Sewage Permits</td>
<td>Applicant, property owner, location, tank description, site analysis.</td>
<td>Permanent</td>
<td>Record may be kept by county health department/sanitarian</td>
<td>--</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
<tr>
<td>Requests for Entrance Culverts</td>
<td>Property owner's application for construction of access to county road -- location of driveway, dimensions of culvert, inspection date, action completed</td>
<td>05 years</td>
<td>after action completed</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
<tr>
<td>Road Petitions</td>
<td>Public petitions for county road construction or alteration.</td>
<td>05 years</td>
<td>after action completed</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
<tr>
<td>Rock Petitions</td>
<td>Public Petitions for gravel surfacing of county roads.</td>
<td>05 years</td>
<td>after action completed</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
<tr>
<td>Utility Permits</td>
<td>Applicant, work proposal, utility location, maintenance agreement</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
<tr>
<td>Well Permits</td>
<td>Applicant, well location, specifications, site and water analyses, drilling company.</td>
<td>Permanent</td>
<td>Record may be kept by county health department</td>
<td>--</td>
<td>Administrative, legal and historical values</td>
<td></td>
</tr>
</tbody>
</table>

24-Jun-2010@10:03 AM by Steve McCombs - Marion County Secondary Road Department - This is an additional item that I suggested.

22-Jul-2010@10:41 AM by Vicki Hillock - Story County Secondary Road Department - Do these permits need to stay in paper form or can they be a scanned image to be "green" and save storage space?

13-Jul-2010@04:33 PM by Ron Haden - Sac County Secondary Road Department - Is this obsolete? Doesn't DNR keep all landfill permits? I don't think the County can issue these.

22-Jul-2010@10:42 AM by Vicki Hillock - Story County Secondary Road Department - Do these need to stay in paper form also, or can they be a scanned image to be "green" and save storage space?

24-Jun-2010@09:51 AM by Steve McCombs - Marion County Secondary Road Department - 5yrs. seems like a long time to retain single trip moving permits that are at best in Marion county issued for a period of 1 week. What is the value of having that information beyond the moving period unless something has happened of a liability nature?

22-Jul-2010@11:07 AM by Christy VanBuskirk - It may be desirable to keep them permanently.

24-Jun-2010@09:47 AM by Steve McCombs - Marion County Secondary Road Department - I agree with Christy that a more permanent retention may be desirable depending on who is responsible for future maintenance. Steve McCombs, Marion County

29-Jun-2010@11:41 AM by Mike Mcclain - Jones County Secondary Road Department - Permanent retention of entrance permits is valuable information, similar to utility permits. Consideration should be given to permanent retention. Mike McClain Jones County.

22-Jul-2010@10:43 AM by Vicki Hillock - Story County Secondary Road Department - Same issue at moving permits, use of right of way permits, entrance/driveway permits, etc. Can these be converted to scanned images to save paper and storage space?
Maps & Plats:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maps and Aerial Photographs</td>
<td>Topographical maps for road, drainage, and bridge work</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td>In the past I have seen a difference in aerials of the same year.</td>
</tr>
<tr>
<td>Plat Books</td>
<td>Property owners, boundary lines, county road systems</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td>This is an additional item that I suggested.</td>
</tr>
<tr>
<td>Tracings and Cross Sections</td>
<td>Original road plans and profile sheets for construction projects</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td>What is meant by tracings? I understand keeping plans and profiles but do we need to keep cross sections? Most of our old ones were tossed and the new ones are in digital form which we may not be able to retrieve in the future.</td>
</tr>
<tr>
<td>Utility Maps</td>
<td>Locations of utility lines</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
</tbody>
</table>

Miscellaneous:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officially Declared Disaster Records</td>
<td>Disaster locations and remediation processes.</td>
<td>Indefinite</td>
<td>Reference material for future public works personell</td>
<td>--</td>
<td>Historical Value</td>
<td></td>
</tr>
<tr>
<td>Accident Reports</td>
<td>Accident location, statistical information, determined cause</td>
<td>Indefinite</td>
<td>Retain as long as administratively useful</td>
<td>Destroy</td>
<td>Administrative value ends</td>
<td></td>
</tr>
<tr>
<td>Drainage District Records</td>
<td>See schedule 1, county auditor as clerk, board of supervisors, &quot;IV Drainage Districts</td>
<td>Indefinite</td>
<td>Retain as long as administratively useful</td>
<td>Destroy</td>
<td>Administrative value ends</td>
<td></td>
</tr>
<tr>
<td>Tile Crossing Agreements</td>
<td>Agreements for the connections of private drainage ditches with those constructed along county roads</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values</td>
<td></td>
</tr>
<tr>
<td>Zoning Records</td>
<td>See schedule 18 county zoning commission</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values</td>
<td></td>
</tr>
</tbody>
</table>
## Projects:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Construction Budgets and Programs</strong></td>
<td>Construction plans and estimated costs</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Engineer’s Reports</strong></td>
<td>Project work summaries, equipment purchases and repairs, material inventories, payroll expenses</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Field Books</strong></td>
<td>Project description, location, property owner, sketches, notes, progress reports</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Project Files</strong></td>
<td>Project Descriptions: bids, specifications, estimates; contracts; field notes; correspondence; requisitions; purchase tickets; reports; summaries of costs</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Project Index</strong></td>
<td>Project description and location, contractors, contract length, completion date</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Project Ledgers</strong></td>
<td>Record of labor, equipment, and material expenses -- claim description, amount, payer, payee</td>
<td>05 years</td>
<td>after approved audit following completion of project -- record may be kept with individual project file</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
</tbody>
</table>

13-Jul-2010@04:49 PM by Ron Haden - Sac County Secondary Road Department - Is this title obsolete? I think we pull all this info from the financial software program.

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Tickets</strong></td>
<td>Tickets for construction materials</td>
<td>05 years</td>
<td>after approved audit following completion of project -- record may be kept with individual project file</td>
<td>Destroy</td>
<td>Administrative and fiscal values end</td>
<td></td>
</tr>
<tr>
<td><strong>Locate Tickets</strong></td>
<td>Utility locates for project</td>
<td>05 years</td>
<td>after completion of project</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
</tbody>
</table>

## Survey Records:

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cornerstone Surveys</strong></td>
<td>Cornerstone locations, property owners, dimensions</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Culvert Inventory</strong></td>
<td>Culvert descriptions and locations</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Flood Survey</strong></td>
<td>Field notes from bridge and road surveys conducted after floods</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Gravel Pit Inventory</strong></td>
<td>Surfacing material locations</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Iowa Geodetic Monument Survey</strong></td>
<td>Traverse monuments, tri-angular surveys, cornerstones, benchmarks</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Iowa Structure Inventory and Appraisal</strong></td>
<td>Bridge locations, photographs, sketches, appraisal sheets</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td><strong>Sign Inventory</strong></td>
<td>Location of sign, description of deficiency, action to be taken</td>
<td>05 years</td>
<td>after action completed</td>
<td>Destroy</td>
<td>Administrative and legal values end</td>
<td></td>
</tr>
</tbody>
</table>

29-Jun-2010@11:48 AM by mike mcclain - Jones County Secondary Road Department - Sign Inventory records should be retained for more than 5 years. I think that is near the filing deadline for statute of limitation with respect to liability lawsuits. Having the sign records available for a particular location and a time period leading up to an incident would be critical to an adequate defense. Mike McClain Jones County

<table>
<thead>
<tr>
<th>Item</th>
<th>Explanation</th>
<th>Retention Period</th>
<th>Retention Terms</th>
<th>Disposal Method</th>
<th>Reason</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Surveyor’s Record</strong></td>
<td>Survey date, surveyor’s name and certification, field notes, maps, sketches</td>
<td>Permanent</td>
<td>--</td>
<td>--</td>
<td>Administrative, legal, and historical values.</td>
<td></td>
</tr>
<tr>
<td>ITEMS:</td>
<td>CODE (if known):</td>
<td>EXPLANATION:</td>
<td>DISPOSITION:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------</td>
<td>--------------</td>
<td>--------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All original &quot;records, reports or other papers&quot; of county officers needed as exhibits for court.</td>
<td>622.30(2)</td>
<td>Admissibility of copies of documents may be subject to attack if they are &quot;records, reports or other papers&quot; of a county officer and the original is destroyed prior to ten years. Consider retention of all original records possibly needed as court exhibits for at least 10 years</td>
<td>Retain original for 10 years, retain copies as otherwise required.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Criminal Case Files**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>CODE (if known):</th>
<th>EXPLANATION:</th>
<th>DISPOSITION:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class &quot;A&quot; felonies</td>
<td></td>
<td>Statute of limitation, length of sentence, post conviction relief</td>
<td>Permanent</td>
</tr>
<tr>
<td>Murder 2nd Degree Special Class &quot;B&quot;</td>
<td></td>
<td>Length of sentence (50 years), post conviction relief</td>
<td>Permanent</td>
</tr>
<tr>
<td>Class &quot;B&quot; felonies</td>
<td></td>
<td>Length of sentence (25 years), post conviction relief. <em>Consider permanent retention to establish habitual offender status</em></td>
<td>20 years after case closed</td>
</tr>
<tr>
<td>Offenses under Iowa Code Chapter 709 (Sexual Abuse), Incest, Pandering, Sexual exploitation of a minor, Enticing a minor</td>
<td>802.2, 802.2A, 901A.2, 2902.14 903.1, 903B.2</td>
<td>Extended statute of limitations, length of sentence, use for sexually violent predator committal, and use for subsequent offense enhancement.</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

**Civil Advice**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>CODE (if known):</th>
<th>EXPLANATION:</th>
<th>DISPOSITION:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Retain as long as useful.</td>
<td></td>
</tr>
<tr>
<td>ITEMS:</td>
<td>DISPOSITION:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Mental Health</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case Files</td>
<td>7 years based on Medicaid, HIPAA. **Medicaid records vary by state. If</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>there is reason to believe it is otherwise, it can be re-evaluated.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- CPC Applications</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Diagnostic Evals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Medical Records</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- NOD’s/Authorizations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Court orders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Files currently or previously under litigation.</strong></td>
<td>Records per the Iowa Counties Record Manual state these should be kept for historical value – do we feel this is necessary?</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SA</strong></td>
<td>7 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>GA Files</strong></td>
<td>7 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Veterans Affairs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auditor’s Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Records</td>
<td>Civil War Bounties/Local Draft Board Record/Militia Register/ Volunteer</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Soldiers Bounty Accounts: Obsolete</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Veterans Affairs Quarterly</td>
<td>Retain 7 years then destroy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reports</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recorder’s Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Discharge Index</td>
<td>Retain in a record book permanently</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Discharge Record</td>
<td>Retain in a record book permanently</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessor ‘s Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Tax Exemption</td>
<td>Retain until change of ownership, then destroy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commission of Veterans Affairs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Benefits files</td>
<td>Retain 7 years then destroy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Record of Benefits</td>
<td>Retain 7 years then destroy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quarterly Report of Veterans Affairs County Benefits</td>
<td>File with the Auditor by the 13th day following each quarter. Retain for 7 years then destroy.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Armed Forces Grave Registration Data Base</td>
<td>Record veterans name, war time of service and or peace time cemetery and location. Forward one copy via fax to IDVA. Permanent retention.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Record Retention Schedule – Community Services

<table>
<thead>
<tr>
<th>Armed Forces Grave Registration books</th>
<th>File in cemetery books alphabetically. Permanent retention.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TCM Closed Case Files</strong></td>
<td>According to CCMS, a closed case file must be kept for 5 years, however to show consistency we recommend 7 years. * Iowa Counties Record Manual, CMS, HIPAA all state files must be kept for 2 years following the death of an individual.</td>
</tr>
<tr>
<td>County Care Facilities</td>
<td></td>
</tr>
<tr>
<td>Mental Health and Institutional Patient Notices</td>
<td>Retain only for historical value—records of this nature are now kept by Counties Central Points of Coordination</td>
</tr>
<tr>
<td>Feeble minded children</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>- Insane Patients register</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>- Mental Health Record</td>
<td>Follow recommendations by Community Services/ County Case management</td>
</tr>
<tr>
<td>- County Insane</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>Commitments/Discharges/Deaths</td>
<td>Follow recommendations by Community Services—CCF’s do not keep these records any longer except as part of the client’s service plan</td>
</tr>
<tr>
<td>Record of County Charges</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>Transcripts—Mental Cases</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>Tubercular Patients Record</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>District Court—Mental Health and Hospital, Commission of Insanity—all records (p 98-105)</td>
<td>Historical value only—no longer kept</td>
</tr>
<tr>
<td>County Care Facility (p.200)</td>
<td>No separate records kept of the type listed. Financial records, treatment records, etc. all are covered by either Community Services/CPC rules, county auditors, and accrediting bodies such as DHS.</td>
</tr>
</tbody>
</table>

*Notes*

Electronic records – should be kept at a minimum for as long as indicated in the appropriate section above.

County Care Facilities – It is encouraged to keep the really old records for genealogical purposes as calls may be received from the public for that kind of information related to the “Poor Farm”.


<table>
<thead>
<tr>
<th>ITEMS:</th>
<th>CODE (or other attribution):</th>
<th>EXPLANATION:</th>
<th>DISPOSITION:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Master Abstracts</td>
<td>Iowa County Records Manual</td>
<td>Contains master abstracts for towns and additions.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Abstract Index</td>
<td>Iowa County Records Manual</td>
<td>Contains an index of quarter sections with deed and mortgage record volume and page numbers.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Abstract Record</td>
<td>Iowa County Records Manual</td>
<td>Contains abstracts of title</td>
<td>Permanent</td>
</tr>
<tr>
<td>Adoption Record and Index</td>
<td>Iowa Code 600.24</td>
<td>(Public access is restricted) Contains adoptee, parents of adoption and papers filed.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Affidavits and Powers of Attorney Index (General Index-Affidavits; Powers of Attorney Index)</td>
<td>Iowa County Records Manual</td>
<td>Contains parties, legal description of and, date and character of instrument, filing date and record volume and page number.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Affidavits and Powers of Attorney Record (Affidavits Record)</td>
<td>Iowa County Records Manual</td>
<td>Contains parties, legal description of land, instrument filed and filing date.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Claimant's Book (Claimant's Affidavit Book; Claim Index; Claims of Real Estate)</td>
<td>Iowa County Records Manual</td>
<td>Contains claimant, affiant, legal description of land, titleholder, date and nature of claim, interest notices and location of instrument.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Brand Applications</td>
<td>Iowa County Records Manual</td>
<td>Contains copies of brand applications registered by State with applicant, farm name, location and proposed brand</td>
<td>Permanent</td>
</tr>
<tr>
<td>Brand Record (Cattle Brand Application Registration; Index to Brands)</td>
<td>Iowa County Records Manual</td>
<td>Contains a record of brand certificates issued by the State Department of Agriculture.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Chattel Mortgage Index (Index to Chattel Mortgages, Assignments and Releases; Personal Property Index)</td>
<td>Iowa County Records Manual</td>
<td>Contains parties, filing and execution dates, nature of instrument and record volume and page numbers.</td>
<td>Obsolete series. Appraise for historical value</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Chattel Mortgage Receipts</td>
<td>Iowa County Records Manual</td>
<td>Contains date, grantor, grantee, filing date, amount of consideration and from whom received</td>
<td>Obsolete series. Destroy</td>
</tr>
<tr>
<td>Chattel Mortgage Record (Chattel Mortgage Book; Chattel Mortgages; Personal Property Record)</td>
<td>Iowa County Records Manual</td>
<td>Contains parties; description of property; nature of instrument; amount of mortgage; date of filing, execution, release; and by whom released.</td>
<td>Obsolete series. Appraise for historical value</td>
</tr>
<tr>
<td>Corn and Grain Chattel Index</td>
<td>Iowa County Records Manual</td>
<td>Contains mortgage, mortgagee, filing date, date of instrument, serial number, crop type, bushels secured, location and by whom released.</td>
<td>Obsolete series. Appraise for historical value</td>
</tr>
<tr>
<td>Uniform Commercial Code Fee Book (U.C.C. Fee Book and Record)</td>
<td>Iowa County Records Manual</td>
<td>Contains date, debtor, secured party, nature of instrument, filing date and fee.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Uniform Commercial Code Financing Statements</td>
<td>Administrative and legal values end. Code of Iowa 1985, 554.9522</td>
<td>Contains continuations, terminations, lapsed files and requests for information with debtor, secured party, property covered by statements and maturity date.</td>
<td>All should be lapsed</td>
</tr>
<tr>
<td>Uniform Commercial Code Index (Debtor Index to Financing Statements; U.C.C. Debtor's Index)</td>
<td>Iowa County Records Manual</td>
<td>Contains number; debtor; secured party; nature of instrument; legal description of property mortgaged; dates of financing, continuation, termination statements and maturity date.</td>
<td>Retain 1 year after lapse of last statement indexed, then destroy. All should be lapsed</td>
</tr>
</tbody>
</table>
## Record Retention Schedule - Recorders

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Source</th>
<th>Contents</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Condemnation Record (Condemnation Proceedings)</td>
<td>Iowa County Records Manual</td>
<td>Contains applications for condemnations; summonses; hearing notices; oaths and reports of commissioners; orders; plats and aerial maps; petitions; certifications of franchises; damages assessed, received and disbursed</td>
<td>Permanent</td>
</tr>
<tr>
<td>Boat Application Cards (Boat Licenses)</td>
<td>DNR</td>
<td>Boat application</td>
<td>Retain for life of vehicle or until transfer of registration or inactive for 5 years, then destroy</td>
</tr>
<tr>
<td>Boat Registration Applications Record (Cash Balance-Boat Registration; Recorder’s Boat Log)</td>
<td>DNR</td>
<td>Contains a daily cash balance record for boat registrations</td>
<td>Retain 1 year after approved audit of last recorded year, then destroy</td>
</tr>
<tr>
<td>Boat Registrations (Boat Registration Certificates)</td>
<td>DNR</td>
<td>Contains date, registrant, vehicle’s make and model, title transaction and license number</td>
<td>Retain for life of vehicle or until transfer of registration or inactive for 5 years, then destroy (except MSO)</td>
</tr>
<tr>
<td>Fishing, Hunting, Trapping Licenses (Fish and Game Licenses)</td>
<td>DNR</td>
<td></td>
<td>Retain 1 year after approved audit of last recorded year, then destroy</td>
</tr>
<tr>
<td>Reports</td>
<td>DNR</td>
<td>Report of County Recorder to State Department of Revenue for Use, Sales &amp; Local Option Taxes Collected on all recreational vehicles/vessels and boat title and lien surcharge</td>
<td>Retain 7 years after approved audit, then destroy</td>
</tr>
<tr>
<td>ATV/Snowmobile/ORV/ORM Applications</td>
<td>DNR</td>
<td>Vehicle Applications</td>
<td>Retain for life of vehicle or until transfer of registration or inactive for 5 years, then destroy (except MSO)</td>
</tr>
<tr>
<td>ATV/Snowmobile/ORV/ORM Registrations</td>
<td>DNR</td>
<td>Vehicle Registrations</td>
<td>Retain for life of vehicle or until transfer of registration or inactive for 5 years, then destroy (except MSO)</td>
</tr>
<tr>
<td>Record Retention Schedule - Recorders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Deed Index (General Index-Cemetery Lots; General Index to Deeds; Index to Real Estate; Index to Tax Deeds; Town Lot Deed Index)</strong></td>
<td><strong>Iowa County Records Manual</strong></td>
<td>Contains grantor, grantee, filing date, date of instrument, legal description of property and record volume and page numbers</td>
<td><strong>Permanent</strong></td>
</tr>
<tr>
<td><strong>Deed Record (Administrator's, Guardian's, Executor's Deeds; Cemetery Deed Record; Deed Record Transcript; Probate Deed Record; Quit Claim Deed Record; Record of Real Estate; Sheriff's Deed Record; Tax Sale Deed Record; Town Lot Tax Deed Record)</strong></td>
<td><strong>Iowa County Records Manual</strong></td>
<td>Contains grantor, grantee, description of property, sale date, method of payment, filing date, statement of witnesses and fee</td>
<td><strong>Permanent</strong></td>
</tr>
<tr>
<td><strong>Deed (Land Documents)</strong></td>
<td><strong>Iowa County Records Manual</strong></td>
<td>Contains owner, legal description of property and date of document filing</td>
<td><strong>Permanent</strong></td>
</tr>
<tr>
<td><strong>Patent Record (Patent and Deed Record; U.S. Patent Record-Land)</strong></td>
<td><strong>Iowa County Records Manual</strong></td>
<td>Contains grantor, grantee, date of issue and description of property</td>
<td><strong>Permanent</strong></td>
</tr>
<tr>
<td><strong>Easement Index (Grantee Index; Grantor Index)</strong></td>
<td><strong>Iowa County Records Manual</strong></td>
<td>Contains grantee, grantor, description of property</td>
<td><strong>Permanent</strong></td>
</tr>
<tr>
<td><strong>Easement Record</strong></td>
<td><strong>Iowa County Records Manual</strong></td>
<td>Contains grants of easements, easement priority agreements, receipts and acknowledgements of options for utility or public highway easements</td>
<td><strong>Permanent</strong></td>
</tr>
<tr>
<td><strong>Recorder's Fee Book and Record (Day Book; Ledger; Real Estate Fee Book; Receipt Book; Recorder's Chattel Mortgage and Fee Book; Recorder's Marginal Release and Assignment Fee Book; Settlement Record)</strong></td>
<td><strong>See 331.902(2) (retain 3 years after audit)</strong></td>
<td>Contains grantor, grantee, date and nature of instrument, recording fee and date delivered</td>
<td><strong>Permanent - Historical Value</strong></td>
</tr>
<tr>
<td>Record Retention Schedule - Recorders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Dangerous Weapons Record</strong> (Firearm Record; Merchant's Record of Sale; Record of Concealed Weapons)</td>
<td>May be given to Sheriff's Department, per 331.606(3)</td>
<td>Contains permits and revocations for weapons sales and ownerships</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Homestead Index</strong></td>
<td>Iowa County Records Manual</td>
<td>Contains owner, filing date, nature of instrument and legal description of property</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Homestead Record (Homestead Book)</strong></td>
<td>Iowa County Records Manual</td>
<td>Contains owner, legal description of property, clerk of court's execution order, declaration of homestead, plats and sheriff's certification of selection</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Articles of Incorporation</strong></td>
<td>Iowa County Records Manual</td>
<td>Contains original articles, amendments to articles, charter, certificates of renewals and merger agreements for businesses, churches, clubs and universities</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Dissolutions of Corporations</strong></td>
<td>Iowa County Records Manual</td>
<td>Contains notice of dissolution, certificates of publication and secretary of state's filing</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Incorporation Record</strong> (Corporation Index; Incorporation Index)</td>
<td>Iowa County Records Manual</td>
<td>Contains name and location of organization, filing date, capital stock, officers, interest holders and types of instruments filed</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Limited Partnership Index and Record</strong></td>
<td>Iowa County Records Manual</td>
<td></td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Partnership Record (Partnerships)</strong></td>
<td>Iowa County Records Manual</td>
<td>Contains certificates of partnerships, executions of certificates, agreements and real estate contracts</td>
<td>Permanent</td>
</tr>
<tr>
<td><strong>Contracts and Leases</strong></td>
<td>Iowa County Records Manual</td>
<td>Contains contracts, purchase options, farm lease, stock shares and uniform sales contracts</td>
<td>Permanent</td>
</tr>
<tr>
<td>Record / Retention Schedule</td>
<td>Iowa County Records Manual</td>
<td>Description</td>
<td>Retention Period</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>---------------------------</td>
<td>-------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Lease Record (Farm Leases; Lease Record-Lands and Town Lots)</td>
<td></td>
<td>Contains number and nature of lien; name and address of taxpayer; date lien received, due, satisfied, released and record volume and page numbers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Lien Index (Combined Index-Liens; Federal Index of Satisfaction; Index of Income and Sales Tax Liens; Index of Unemployment Contribution Liens; Index-Old Age Assistance Liens; Index to Record of Federal Tax Liens; State Lien Index)</td>
<td></td>
<td>Contains name and address of taxpayer; nature of lien; date lien received, due, satisfied, released; amount of lien due and unpaid balance</td>
<td>Permanent</td>
</tr>
<tr>
<td>Lien Record (Combined Lien Index and Record; Federal Notice and Satisfaction; Index and Record of State Tax Liens; Index and Record of Unemployment Contribution Liens; Record of Liens and Releases; Record of Miscellaneous Liens; Record of U.S. Liens and Releases; Tax Liens)</td>
<td></td>
<td></td>
<td>Permanent</td>
</tr>
<tr>
<td>Original Plats</td>
<td></td>
<td></td>
<td>Permanent</td>
</tr>
<tr>
<td>Plat Index (Index to Town Plats; Plat Book Index)</td>
<td></td>
<td>Contains date, description of land and record volume and page number</td>
<td>Permanent</td>
</tr>
<tr>
<td>Plat Record (Abstract and Plat Book; Boundaries of Mineral Lots; Irregular Plat Book; Plat Book-Lands; Plat Book-Town Lots)</td>
<td></td>
<td></td>
<td>Permanent</td>
</tr>
<tr>
<td>Surveyor's Record (Record of Field Notes and Certificates)</td>
<td></td>
<td>Contains plats, surveyor's certificates, acknowledgements and legal descriptions</td>
<td>Permanent</td>
</tr>
<tr>
<td>Record Type</td>
<td>Source</td>
<td>Description</td>
<td>Retention Type</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------</td>
<td>-------------------------------</td>
<td>---------------------------------------------------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Military Discharge Index (Discharge Record Index; Index to Service Discharges; Index to Soldier's Discharges)</td>
<td>See Code Section 331.608</td>
<td>[Open to Public] Contains name, discharge and filing dates, nature of filed instruments and record volume and page numbers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Military Discharge Record (Report of Transfer or Discharge; Soldier's and Sailor’s Discharge Record)</td>
<td>See Code Section 331.608</td>
<td>(Public access restricted) Contains soldier's name and address, department of service, induction date, physical fitness report, commissions received, citations and medals earned and discharge papers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Military Discharge Record - Civil War</td>
<td>See Code Section 331.608</td>
<td>(Public access restricted)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Record of Soldiers in World War (Record of Soldiers-World War I)</td>
<td>See Code Section 331.608</td>
<td>(Public access restricted) Contains soldier's name, birthplace, residence, marital status, occupation, parents, department of service and current address</td>
<td>Permanent</td>
</tr>
<tr>
<td>Mortgage Index (Mortgage List)</td>
<td>Iowa County Records Manual</td>
<td>Contains Mortgagor, mortgagee, filing date, nature of instrument, legal description of land, satisfaction date and record volume and page numbers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Mortgage Record (Lands; Town Lots)</td>
<td>Iowa County Records Manual</td>
<td>Contains mortgagor, mortgagee, description of property, amount, payment schedule and date of satisfaction or release</td>
<td>Permanent</td>
</tr>
<tr>
<td>Mortgage Release Record (Marginal Release Record; Release of Mortgages; Satisfaction and Assignment Record)</td>
<td>Iowa County Records Manual</td>
<td>Contains mortgagor; mortgagee; nature of instrument; description of property; notation of marginal release; and date of release, assignment or satisfactions</td>
<td>Permanent</td>
</tr>
<tr>
<td>Record</td>
<td>Iowa County Records Manual</td>
<td>Description</td>
<td>Retention</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>---------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>School Fund Mortgage Record</td>
<td></td>
<td>Contains descriptions of property and notations of leases, renewals and satisfactions</td>
<td>Permanent</td>
</tr>
<tr>
<td>Commissions of Notary Publics</td>
<td></td>
<td>Contains commissions issued by governor, secretary of state and state auditor</td>
<td>Obsolete series. Appraise for historical value</td>
</tr>
<tr>
<td>Index to Record of Commissions</td>
<td></td>
<td></td>
<td>Obsolete series. Appraise for historical value</td>
</tr>
<tr>
<td>Record of Commission of Notary Publics</td>
<td></td>
<td>Contains notary, commissioner and filing date</td>
<td>Obsolete series. Appraise for historical value</td>
</tr>
<tr>
<td>Original Entries (Abstract of Original Entries; Copies of Original Entries; Original Entry Transcripts)</td>
<td>Iowa County Records Manual</td>
<td>Contains legal description of land or lot, amount purchased, rate per acre, purchase money, purchaser, date and location of sale, receipt and purchase certificate numbers, patent date and location of instrument</td>
<td>Permanent</td>
</tr>
<tr>
<td>Original Entry Book (Original Entry Book-Town Lots; Original Entry Record)</td>
<td>Iowa County Records Manual</td>
<td>Contains lot number, grantor, grantee, filing date, date and nature of instrument, legal description of property, purchase money, purchaser, dates of recorder’s certificate and sale, to whom patented and receipt number</td>
<td>Permanent</td>
</tr>
<tr>
<td>Dentists Register</td>
<td></td>
<td>Contains practitioner’s name, address, school of practice; number of years in practice and registration date.</td>
<td>Permanent</td>
</tr>
<tr>
<td>Nurses Register</td>
<td></td>
<td>Contains nurse’s name and address, filing, license, certificate date and residency data</td>
<td>Permanent</td>
</tr>
<tr>
<td>Record Type</td>
<td>Description</td>
<td>Retention Status</td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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<td></td>
</tr>
<tr>
<td>Optometrists Register</td>
<td>Contains practitioner, school of training, date of licensing and number of years in practice</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Physicians and Surgeons Register (Certificate Record; Physician's Certificates; Register of Physicians and Midwives)</td>
<td>Contains practitioner's name, age, address, nativity, school of practice, dates of diploma and certificate, by whom diploma issued and number of years in practice</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Index (General Index-Miscellaneous Record; Incorporation and Miscellaneous Index; Miscellaneous Index and Affidavit Record)</td>
<td>Contains grantor, grantee, nature of instrument, filing and execution dates, property description and record volume and page numbers</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Record</td>
<td>Contains measures of zoning districts, building lines, fire limits and plats, city ordinances, possession affidavits, proofs of publication and other miscellaneous instruments</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Trade Name Index</td>
<td>Contains trade or assumed name, business address, verified statement, names and address of interest holders and instrument filing date</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Trade Name Record (Register of Trade Names)</td>
<td>Contains grantor, grantee, trade name, owner and filing date</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Zoning Index</td>
<td></td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Zoning Record</td>
<td></td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Record Type</td>
<td>Description</td>
<td>Retention Period</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Farm Drainage Record and Index</td>
<td>Iowa County Records Manual</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Farm Names Register (Farm Name Record)</td>
<td>Iowa County Records Manual</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Federal Social Security Account Number Record and Index</td>
<td>Iowa County Records Manual</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Partition Fence Record (Record of Partition Fence Decisions)</td>
<td>Iowa County Records Manual</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Pre-Arranged Funeral Record</td>
<td>(1995) Send to: Iowa Securities Bureau; Attn: Tamera Watson; Lucas State Office Building, 2nd Floor; Des Moines, IA 50319</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Real Estate Transfer Tax (Reports of Documentary Stamp Sales; Revenue Stamps)</td>
<td>Iowa County Records Manual</td>
<td>Retain 7 years after approved audit, then destroy</td>
<td></td>
</tr>
<tr>
<td>Passport Transmittal Sheets</td>
<td>Per U.S. State Department</td>
<td>Retain 2 years after date of application</td>
<td></td>
</tr>
<tr>
<td>Naturalization Records</td>
<td></td>
<td>Permanent or donate to local historical society</td>
<td></td>
</tr>
<tr>
<td>Vital Records Application forms (Birth, Death and Marriage)</td>
<td>Per State Registrar</td>
<td>Retain 6 months after date of application</td>
<td></td>
</tr>
</tbody>
</table>
# Record Retention Schedule - Recorders

<table>
<thead>
<tr>
<th>Daily Logs</th>
<th>Per State Registrar</th>
<th>Contains control number, name/s on record, applicant</th>
<th>Retain for 3 years after date of application</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marriage Applications</td>
<td>Per State Registrar</td>
<td>Contains applicants’ names; state, city, county of residence; date of birth; state/country of birth; father and mother names, witness name</td>
<td>Permanent</td>
</tr>
<tr>
<td>Expired Marriage Applications</td>
<td>Per State Registrar</td>
<td>Contains applicants’ names; state, city, county of residence; date of birth; state/country of birth; father and mother names, witness name</td>
<td>Destroy after 6 months, if not picked up</td>
</tr>
</tbody>
</table>