



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

OHIO HISTORY CONNECTION

NOV 04 2020

STATE AND LOCAL
 GOVERNMENT RECORDS

RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Section A: Local Government Unit

Union County Auditor

(Local Government Entity)

(Unit)

Andrea Weaver

Auditor

10/29/2020

(Signature of Responsible Official)

(Name)

(Title)

(Date)

Section B: Records Commission

Union County Records Commission

937-645-4177

(Telephone Number)

128 South Main Street
 (Address)

Marysville
 (City)

43040
 (Zip Code)

Union
 (County)

To have this form returned to the Records Commission electronically, email address: sbadenhop@unioncountvohio.gov

I hereby certify that our records commission met in an open meeting, as required by Section 121.22 ORC, and approved the schedules listed on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these records series from being destroyed, transferred, or otherwise disposed of in violation of these schedules and that no record will be knowingly disposed of which pertains to any pending legal case, claim, action or request. This action is reflected in the minutes kept by this commission.

10-29-20

Records Commission Chair Signature

Date

Section C: Ohio History Connection - State Archives

Local Government Records Archivist

11/16/2020

Signature

Title

Date

Section D: Auditor of State

Records Manager

Signature

Title

Date

Please Note: The State Archives retains RC-2 forms permanently. It is strongly recommended that the Records Commission retain a permanent copy of this form



RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Union County Auditor
(Local Government Entity)

Accounting Division
(Unit)

| (1) Schedule Number | (2) Record Title and Description | (3) Retention Period | (4) Media Type | (5) For use by Auditor of State or LGRP | (6) RC-3 Required |
|------------------------|--|------------------------------|-------------------|---|-------------------------------------|
| A20-101 | Annual Financial Report (CAFR) <i>Comprehensive Annual Financial Report (CAFR), which reports to the Auditor of State, according to generally accepted accounting principles (GAAP) institutional funds, financial holdings, assets and investment income</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| A20-102 | Annual Financial Report Working Papers <i>Working papers and preparation documents used to create the Comprehensive Annual Financial Report (CAFR)</i> | 3 years, provided audit | Paper/Electronic | Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec. 117.26 O.R.C. | <input type="checkbox"/> |
| A20-103 | Auditor's Ledger <i>Contains an annual detailed record of receipts, revenue and payments made into and from county accounts and funds</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| A20-104 | Authorized Signature Forms <i>Documents denoting authorized signatories from each office or department</i> | Until superseded or obsolete | Paper/Electronic | | <input type="checkbox"/> |
| A20-105 | Bed Tax Records <i>Records documenting the collection of funds received through the levying of an excise tax on lodging transactions of transient guests at hotels, motels and/or bed and breakfasts</i> | 5 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-106 | Bond Records <i>Contains records of short-term and long-term, interest-bearing debt instruments issued to provide for a particular financial need</i> | Permanent | Paper/Electronic | | <input checked="" type="checkbox"/> |
| A20-107 | Court Fines - Receipts and Disbursements <i>Contains a record of payments and receipts of court fines collected</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-108 | Daily Revenue Register <i>Daily register summarizing the transactions and postings of revenue from the daily work sheet per accounting entry and used to balance daily with the County Treasurer</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-109 | GAAP Adjustment Records <i>Adjustment entries made at the end of an accounting period to allocate income and expenditures to the period in which they actually occur and done according to generally accepted accounting principles (GAAP)</i> | 3 years, provided audit | Electronic | | <input type="checkbox"/> |



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Union County Auditor
(Local Government Entity)

Accounting Division
(Unit)

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|---------------------------|--|---|-------------------|---|--------------------------|
| A20-110 | GASB 34 Adjustment Records <i>Adjustment entries made to convert existing fund based information to the accrual basis in government-wide financial statements relative to capital assets, long-term debt, internal balances and activities and certain revenue items done according to governmental accounting standards board (GASB)</i> | 3 years, provided audit | Electronic | | <input type="checkbox"/> |
| A20-111 | Intergovernmental Tax Receipt Records <i>Records documenting the receiving of tax revenue, including but not limited to, sales tax, gasoline tax, motor vehicle tax and local government tax and the disbursement of those tax receipts to political subdivisions</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-112 | Inventory (Annual of County Property) <i>Inventory of equipment owned and maintained by the county</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-113 | Inventory (Annual of County Property) Work Papers <i>Work papers used in the preparation and updating of the inventory of equipment owned and maintained by the county</i> | 1 year, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-114 | Invoices <i>Bills received from a vendor or seller to collect payment for goods and/or services</i> | Until digitized and quality control checked. If not digitized, maintain for 5 years (ORC 149.38) | Paper | | <input type="checkbox"/> |
| A20-115 | Invoices <i>Bills received from a vendor or seller to collect payment for goods and/or services</i> | 5 years, provided audit (ORC 149.38) | Electronic | | <input type="checkbox"/> |
| A20-116 | Public Defender Records <i>Fiscal and administrative records generated and submitted in the administration of the Public Defender contract</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-117 | System Adjustment Work Papers <i>Financial work papers including, but not limited to, month end documentation, debt payments, department system change requests and settlement distributions</i> | 5 years, provided audit | Paper | | <input type="checkbox"/> |
| A20-118 | Transfers <i>Records documenting the transfer of funds from one fund or line-item to another fund or line-item</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |



RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Union County Auditor
(Local Government Entity)

Licensing Division
(Unit)

| (1) Schedule Number | (2) Record Title and Description | (3) Retention Period | (4) Media Type | (5) For use by Auditor of State or LGRP | (6) RC-3 Required |
|---------------------------|---|---|-------------------|---|--------------------------|
| A20-201 | Cigarette Dealers' Licenses <i>List of licenses issued for sale of cigarettes by a vendor</i> | 3 years, provided audit | Paper | | <input type="checkbox"/> |
| A20-202 | Cigarette License Applications <i>Requests from vendors for a license to sell cigarettes</i> | 3 years, provided audit | Paper | | <input type="checkbox"/> |
| A20-203 | Dog Kennel License Applications <i>Requests for a license to operate a dog kennel for a period of one year</i> | 2 years from date of issuance, provided audit | Paper | | <input type="checkbox"/> |
| A20-204 | Dog Tag License Applications (1 Year) <i>Requests for a license to own a dog for a period of one year</i> | 2 years from date of issuance, provided audit | Paper | | <input type="checkbox"/> |
| A20-205 | Dog Tag License Applications (3 Year) <i>Requests for a license to own a dog for a period of three years</i> | 4 years from date of issuance, provided audit | Paper | | <input type="checkbox"/> |
| A20-206 | Dog Tag License Applications (Permanent) <i>Requests for a license to own a dog permanently</i> | Permanent | Paper | | <input type="checkbox"/> |
| A20-207 | Dog Tag & Kennel License Registers <i>Lists of issued dog and kennel licenses, registrations and/or transfers</i> | 5 years, provided audit | Electronic | | <input type="checkbox"/> |
| A20-208 | Vendor Licenses <i>Licenses issued to authorize the sale of retail goods in a fixed place of business</i> | 5 years, provided audit | Paper | | <input type="checkbox"/> |
| A20-209 | Vendor Licenses Applications <i>Requests for licenses to sell retail goods in a fixed place of business</i> | 5 years, provided audit | Paper | | <input type="checkbox"/> |
| A20-210 | Weights and Measures Records <i>Examinations and reports of weighing and measuring devices by the deputy sealer to ensure the fair sale of goods and/or services</i> | 3 years after inspection, provided violations have been corrected | Paper | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |



RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Union County Auditor
(Local Government Entity)

Payroll Division
(Unit)

| (1) Schedule Number | (2) Record Title and Description | (3) Retention Period | (4) Media Type | (5) For use by Auditor of State or LGRP | (6) RC-3 Required |
|---------------------------|--|---|-------------------|---|--------------------------|
| A20-301 | Insurance Records <i>Fiscal and administrative records generated in the administration of insurance policies</i> | Until digitized and quality control checked. If not digitized, maintain for 2 years | Paper | | <input type="checkbox"/> |
| A20-302 | Insurance Records <i>Fiscal and administrative records generated in the administration of insurance policies</i> | 2 years | Electronic | | <input type="checkbox"/> |
| A20-303 | Ohio Bureau of Employment Services (OBES) Records <i>Quarterly Reports submitted to the Ohio Bureau of Employment Services (OBES) documenting the number of weeks an employee worked and their wages</i> | 7 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-304 | Payroll Federal, State and Local Tax Records <i>Records used to report the collection, distribution, deposit and transmittal of federal, state and local income taxes, as well as social security, Medicaid and Medicare taxes, including, but not limited to, IRS Form 941, Ohio IT-942, 1099, W-2 and W-9</i> | 6 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-305 | Payroll Records <i>Records that contain time input worksheets, base and net salary, leave balances, and all withholdings of all county employees</i> | 5 years, provided audit | Paper/Electronic | | <input type="checkbox"/> |
| A20-306 | Payroll Register <i>Record documenting the earnings, voluntary and required deductions, and withholdings of municipal employees during the entire year</i> | Permanent | Paper | | <input type="checkbox"/> |
| A20-307 | Personnel Payroll Files (County Employees) <i>Documentation of service related to payroll throughout the duration of an individual's employment; for all county employees</i> | Until digitized and quality control checked. If not digitized, maintain permanently | Paper | | <input type="checkbox"/> |
| A20-308 | Personnel Payroll Files (County Employees) <i>Documentation of service related to payroll throughout the duration of an individual's employment; for all county employees</i> | Permanent | Electronic | | <input type="checkbox"/> |
| A20-309 | Personnel Payroll Files (County Employees) <i>Documentation of service related to payroll throughout the duration of an individual's employment; for all county employees</i> | Permanent. Microfilm after removed from active status for 3 years | Microfilm | | <input type="checkbox"/> |



RECORDS RETENTION SCHEDULE (RC-2)

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Union County Auditor
(Local Government Entity)

Real Estate Division
(Unit)

| (1) Schedule Number | (2) Record Title and Description | (3) Retention Period | (4) Media Type | (5) For use by Auditor of State or LGRP | (6) RC-3 Required |
|------------------------|--|--|-------------------|--|-------------------------------------|
| A20-401 | Abstracts of Tax - CAUV, Exempt Real Estate, Public Utility & Real Estate <i>Detailed summaries of property in the county by tax district documenting tax district boundaries, tax rates, property valuations and total valuations, form DTE 93, DTE 94, DTE 114 & DTE 4259</i> | Permanent | Paper | | <input type="checkbox"/> |
| A20-402 | Addition and Deduction List <i>Lists of additions to, and subtractions from, the tax list because of an error or order of the Board of Revision, Board of Tax Appeals, or Common Pleas Court</i> | 6 years | Electronic | | <input type="checkbox"/> |
| A20-403 | Addition and Subdivision Records <i>Records and plats documenting the division of a single parcel of land into smaller parcels</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| A20-404 | Annexation Records (Certificate of Annexation Proceedings) <i>Records related to the extension of municipal corporation limits</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| A20-405 | Applications for Real Property Tax Exemption <i>Requests for the exemption of property from taxation as a public land or building, church property, or property belonging to a nonprofit institution, including Tax Incentive Program, form DTE 23 and DTE 24</i> | Until digitized and quality control checked. If not digitized, maintain for 10 years | Paper | | <input type="checkbox"/> |
| A20-406 | Applications for Real Property Tax Exemption <i>Requests for the exemption of property from taxation as a public land or building, church property, or property belonging to a nonprofit institution, including Tax Incentive Program, form DTE 23 and DTE 24</i> | 10 years | Electronic | | <input type="checkbox"/> |
| A20-407 | Applications for the Valuation of Land in Accordance with its Agricultural Use <i>Initial requests and renewal requests by taxpayers to adjust farmland to be assessed at an agricultural value for real estate tax purposes rather than a "highest and best use" valuation, form 109 and 109-A</i> | Until digitized and quality control checked. If not digitized, maintain for 6 years | Paper | | <input type="checkbox"/> |
| A20-408 | Applications for the Valuation of Land in Accordance with its Agricultural Use <i>Initial requests and renewal requests by taxpayers to adjust farmland to be assessed at an agricultural value for real estate tax purposes rather than a "highest and best use" valuation, form 109 and 109-A</i> | 6 years | Electronic | | <input type="checkbox"/> |



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Real Estate Division
(Unit)

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|------------------------|--|---|-------------------|--|-------------------------------------|
| A20-409 | Applications to Place Land in an Agricultural District (Form 11) <i>Initial requests and renewal requests by grantor requesting land to be designated for agricultural production</i> | Until digitized and quality control checked. If not digitized, maintain for 6 years | Paper | | <input type="checkbox"/> |
| A20-410 | Applications to Place Land in an Agricultural District (Form 11) <i>Initial requests and renewal requests by grantor requesting land to be designated for agricultural production</i> | 6 years | Electronic | | <input type="checkbox"/> |
| A20-411 | Apportionment Sheets <i>Documents the distribution of taxes collected to taxing districts and expenses by fund for tax settlement</i> | 5 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-412 | Assessment Records (Special Assessments) <i>Contains a record of liens assessed against real property by a public authority to pay costs of public improvements, including but not limited to bridges, ditches, sewers, sidewalks, streets and/or streetlights, which directly benefits the assessed property</i> | 5 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-413 | Auditor's Estimate Report <i>Summary report of taxes levied throughout the county showing tax rates, property values and revenue to be generated annually for the tax year</i> | 5 years | Electronic | | <input type="checkbox"/> |
| A20-414 | Conveyance Forms (Transfer Records) <i>Records documenting the transfer in ownership of property for tax assessment purposes, including exempt property and manufactured homes</i> | Until digitized and quality control checked. If not digitized, maintain for 3 years | Paper | | <input type="checkbox"/> |
| A20-415 | Conveyance Forms (Transfer Records) <i>Records documenting the transfer in ownership of property for tax assessment purposes, including exempt property and manufactured homes</i> | 3 years | Electronic | | <input type="checkbox"/> |
| A20-416 | Department of Taxation and Equalization Forms <i>Copies of tax forms submitted to the Ohio Department of Taxation and Equalization</i> | 3 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-417 | Ditch Files <i>Contains a record of proceedings relative to the establishment, construction and cleaning of county and joint county ditches</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |



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|---------------------------|---|--|-------------------|---|-------------------------------------|
| A20-418 | Geographic Information System (GIS) Maps <i>Mapping system used to capture, store, manipulate, analyze, manage and present types of geographic data</i> | Until superseded | Electronic | | |
| A20-419 | Homestead Exemption Applications <i>Requests from senior citizens and disabled for reduction of property taxes</i> | Until digitized and quality control checked. If not digitized, maintain for until property sold or person deceased | Paper | | <input type="checkbox"/> |
| A20-420 | Homestead Exemption Applications <i>Requests from senior citizens and disabled for reduction of property taxes</i> | Until property sold or person deceased | Electronic | | <input type="checkbox"/> |
| A20-421 | Homestead List <i>List of approved applicants for homestead exemption showing reduced property valuation and revised property tax assessment</i> | 3 years | Electronic | | <input type="checkbox"/> |
| A20-422 | Industrial Appraisement Records <i>Expert valuation for taxation of industrial buildings; also showing percent of depreciation and replacement costs</i> | Until digitized and quality control checked. If not digitized, maintain permanently | Paper | | <input type="checkbox"/> |
| A20-423 | Industrial Appraisement Records <i>Expert valuation for taxation of industrial buildings; also showing percent of depreciation and replacement costs</i> | Permanent | Electronic | | <input checked="" type="checkbox"/> |
| A20-424 | Manufactured Home Applications <i>Records related to the tracking and occupation of manufactured homes, including, but not limited to, affidavits of use and sale, registration forms and relocation permits</i> | Until digitized and quality control checked. If not digitized, maintain for 5 years | Paper | | <input type="checkbox"/> |
| A20-425 | Manufactured Home Applications <i>Records related to the tracking and occupation of manufactured homes, including, but not limited to, affidavits of use and sale, registration forms and relocation permits</i> | 5 years | Electronic | | <input type="checkbox"/> |



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|---------------------------|--|---------------------------|-------------------|---|-------------------------------------|
| A20-426 | Property Record Files <i>Files containing summaries of ownership history, land, sketch and improvement descriptions and taxing information organized by parcel; also includes but is not limited to applications for 2.5% tax reduction, applications for valuation deduction for destroyed property, delinquent land sales, delinquent land tax certificates, forestry program records, land sales, new building appraisals, reappraisals and vacant land tract certificates</i> | Permanent | Electronic | | <input checked="" type="checkbox"/> |
| A20-427 | Pro-Rate (Split Bills) Records <i>Records Documenting the splitting of land parcels to owners showing the revised property valuation and revised tax dues on each divided parcel</i> | 3 years | Paper | | <input type="checkbox"/> |
| A20-428 | Public Utilities Returns <i>Contains returns of boards of assessors and appraisers of valuations for taxation of railroad and utility (telephone, electric and natural gas companies) property within the county</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| A20-429 | Settlements <i>Contains a record of distribution of tax receipts with political subdivisions</i> | 10 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-430 | Settlements Work Papers <i>Working papers and preparation documents used to create the semi-annual tax settlements</i> | 5 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-431 | Tax Incentive Review Council Abatements <i>Financial records documenting the reduction of property taxation for entities granted exemptions from property taxation</i> | 5 years | Paper | | <input type="checkbox"/> |
| A20-432 | Tax Incentive Review Council Agreements <i>Legal agreements with entities granting exemptions from property taxation</i> | 8 years, after expiration | Paper | | <input type="checkbox"/> |
| A20-433 | Tax Incentive Review Council Minutes <i>Official record of proceedings of the Tax Incentive Review Council, which grants exemptions from property taxation</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |



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|---------------------------|--|-------------------------|--------------------------|--|-------------------------------------|
| A20-434 | Tax Lists - Delinquent <i>Lists of delinquent taxes assessed against manufactured home, personal property and real property within the county containing property owner, description taxes due and late penalties</i> | 3 years | Paper/Electronic | | <input type="checkbox"/> |
| A20-435 | Tax Lists - Manufactured Home <i>Lists of taxes assessed against manufactured homes within the county containing manufactured home owner, description, tax value and taxes due</i> | Permanent | Electronic/ Microfilm | | <input checked="" type="checkbox"/> |
| A20-436 | Tax Lists - Real Estate <i>Lists of taxes assessed against real property within the county containing property owner, description, tax value, taxes due and special assessments</i> | Permanent | Electronic/ Microfilm | | <input checked="" type="checkbox"/> |
| A20-437 | Tax Rates (Tax Levies) <i>Lists of the ratio of dollars of tax per thousand dollars of valuation per political subdivision within the county sent by the Ohio Department of Taxation, form DTE 27 & DTE 515</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| A20-438 | Ten Mill Certificates <i>Certificates of the placement of real estate tax levies on the ballot in excess of the ten mill limitation</i> | Permanent | Paper | | <input checked="" type="checkbox"/> |
| | | | | Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec.117.26 O.R.C. | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |