



Ohio History Connection
 State Archives of Ohio
 Local Government Records Program
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OHIO HISTORY CONNECTION
 OCTOBER 23 2024
 STATE AND LOCAL
 GOVERNMENT RECORDS

RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Section A and Section B must be filled out and signed by local government before submission to the State Archives

Section A: Local Government Unit

Union County Auditor

(Local Government Entity)

(Unit)

Andrea Weaver

Auditor

10/16/2024

(Signature of Responsible Official)

(Name)

(Title)

(Date)

Section B: Records Commission

See ORC 149.68 – ORC 149.412 for Records Commission Information

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.

Records Commission Chair Signature

10-23-24

Date

Section C: Ohio History Connection - State Archives

Signature

Electronic Records Archivist
Title

11/07/2024
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
A24-101	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	Electronic		<input checked="" type="checkbox"/>
A24-102	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		<input type="checkbox"/>
A24-103	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"/>
A24-104	Authorized Signature Forms <i>Documents denoting authorized signatories from each office or department</i>	Until superseded or obsolete	Paper/Electronic		<input type="checkbox"/>
A24-105	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"/>
A24-106	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"/>
A24-107	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"/>
A24-108	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"/>
A24-109	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
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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
A24-110	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"/>
A24-111	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"/>
A24-112	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"/>
A24-113	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"/>
A24-114	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"/>
A24-115	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"/>
A24-116	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"/>
A24-117	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"/>
A24-118	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)

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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
A24-201	Cigarette Dealers' Licenses <i>List of licenses issued for sale of cigarettes by a vendor</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A24-202	Cigarette License Applications <i>Requests from vendors for a license to sell cigarettes</i>	3 years, provided audit	Paper		<input type="checkbox"/>
A24-203	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"/>
A24-204	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"/>
A24-205	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"/>
A24-206	Dog Tag License Applications (Permanent) <i>Requests for a license to own a dog permanently</i>	20 years	Paper		<input type="checkbox"/>
A24-207	Dog Tag License Applications (Dangerous Dog) <i>Requests for a license to own a dangerous dog as defined in ORC 955.11</i>	20 years	Paper		<input type="checkbox"/>
A24-208	Dog Tag License Applications (Service Dog) <i>Requests for a license to own a dog that has been trained to assist a person with a mobility impairment</i>	20 years	Paper		<input type="checkbox"/>
A24-209	Dog Tag & Kennel License Pay-Ins <i>Documents noting payments of revenue into the County Treasury for dog and kennel licenses</i>	2 years, provided audit	Paper		<input type="checkbox"/>
A24-210	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"/>
A24-211	Dog Tag & Kennel License Returned Mail <i>Notices for renewal of dog and kennel licenses that is returned to the Auditor's Office undeliverable by the Post Office</i>	2 years	Paper		<input type="checkbox"/>
A24-212	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"/>



RECORDS RETENTION SCHEDULE (RC-2)

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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
A24-301	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"/>
A24-302	Insurance Records <i>Fiscal and administrative records generated in the administration of insurance policies</i>	2 years	Electronic		<input type="checkbox"/>
A24-303	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"/>
A24-304	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"/>
A24-305	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"/>
A24-306	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"/>
A24-307	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"/>
A24-308	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"/>
A24-309	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	Electronic		<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
A24-401	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"/>
A24-402	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"/>
A24-403	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"/>
A24-404	Annexation Records (Certificate of Annexation Proceedings) <i>Records related to the extension of municipal corporation limits</i>	Permanent	Paper		<input checked="" type="checkbox"/>
A24-405	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"/>
A24-406	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"/>
A24-407	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"/>
A24-408	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
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(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
A24-409	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"/>
A24-410	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"/>
A24-411	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"/>
A24-412	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"/>
A24-413	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"/>
A24-414	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"/>
A24-415	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"/>
A24-416	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"/>
A24-417	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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A24-418	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		
A24-419	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"/>
A24-420	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"/>
A24-421	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"/>
A24-422	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"/>
A24-423	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"/>
A24-424	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"/>
A24-425	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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A24-426	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"/>
A24-427	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"/>
A24-428	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"/>
A24-429	Settlements <i>Contains a record of distribution of tax receipts with political subdivisions</i>	10 years	Paper/Electronic		<input type="checkbox"/>
A24-430	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"/>
A24-431	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"/>
A24-432	Tax Incentive Review Council Agreements <i>Legal agreements with entities granting exemptions from property taxation</i>	8 years, after expiration	Paper		<input type="checkbox"/>
A24-433	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"/>

