



Ohio History Connection
 State Archives of Ohio
 Local Government Records Program
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www.ohiohistory.org/lgr

OHIO HISTORY CONNECTION
 APRIL 26 2023
 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 Treasurer

(Local Government Entity)

(Unit)

 Andrew Smarra Treasurer 4/3/23
 (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.

 Date 4-26-23
 Records Commission Chair Signature

Section C: Ohio History Connection - State Archives

Government Records Archivist 5/1/2023
 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)

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Union County Treasurer
(Local Government Entity)

Financial 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
T23-101	Automatic Clearing House (ACH) Authorizations <i>Agreements authorizing the electronic exchange or transfer of money from one account to another</i>	Until, superseded, obsolete or updated	Paper		<input type="checkbox"/>
T23-102	Bank Statements <i>Daily and monthly statements from the bank containing withdrawal and deposit information for accounts, and also including, but not limited to, canceled checks, check registers, deposit tickets, deposit slips and reconciliations</i>	3 years, provided audit	Paper		<input type="checkbox"/>
T23-103	Bankruptcy Files (Inactive) <i>Records documenting notices sent about the judicially supervised reorganization or liquidation of insolvent individuals and businesses; includes proofs of claim against individuals or businesses by the county for outstanding tax liabilities</i>	7 years	Paper		<input type="checkbox"/>
T23-104	Checks Deposited <i>Remittances issued to the County Treasurer and deposited electronically into a banking financial institution</i>	Until digitized and quality control checked	Paper		<input type="checkbox"/>
T23-105	Checks Deposited <i>Remittances issued to the County Treasurer and deposited electronically into a banking financial institution</i>	3 years, provided audit	Electronic		<input type="checkbox"/>
T23-106	County Debt Records <i>Records documenting the financial payments on county obligated debt</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-107	Daily Balance Worksheets (Daily Control Sheets) <i>Documentation of cash transactions, balances, receipts and disbursements performed by the office throughout a workday</i>	3 years, provided audit	Paper		<input type="checkbox"/>
T23-108	Daily Sheets (Form 6) <i>Summary of daily transactions, receipts and investments</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-109	Electronic Fund Transfer (EFT) and Automatic Clearing House (ACH) Records <i>Records documenting the electronic exchange or transfer and processing of money from one account to another</i>	3 years	Paper/Electronic		<input type="checkbox"/>



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T23-110	Fund Reports <i>Daily financial statement reconciling and balancing overall fund amounts between the County Treasurer and County Auditor</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-111	Interest Allocation Reports <i>Reports detailing interest calculations on special funds where interest is required to be calculated</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-112	Investment Records <i>Records pertaining to county investments in banking and/or financial institutions</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-113	Pay-In Orders <i>Documentation of money being paid into an account within the county treasury</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-114	Unclaimed Funds List <i>Report issued by the Ohio Department of Commerce detailing financial assets for which the holder of the funds cannot locate the owner for disbursement</i>	Until no longer of administrative value	Paper/Electronic		<input type="checkbox"/>
T23-115	Vendor & Cigarette License Receipts/Reports <i>Acknowledgements for the payment of vendor and/or cigarette licenses issued from the County Auditor, along with summarizing reports</i>	3 years, provided audit	Paper		<input type="checkbox"/>
T23-116	Warrants Outstanding Records <i>Records documenting County Auditor's authorizations for payment that have not been redeemed for payment; including reconciliations</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-117	Warrants Redeemed Records <i>Records documenting County Auditor's authorizations for spending that have been paid, including reconciliations</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>



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Union County Treasurer
(Local Government Entity)

Tax 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
T23-201	Board of Revision Case Files <i>Records of tax complaints filed before the Board of Revision containing a record of findings of the board and subsequent notices of appeals from actions of the board to the State Board of Tax Appeals or Court of Common Pleas</i>	Until no longer of administrative value. Original maintained by County Auditor	Paper		<input type="checkbox"/>
T23-202	Conveyance Records <i>Records documenting the transfer in ownership of property for tax assessment purposes, including exempt property and manufactured homes</i>	Until no longer of administrative value. Original maintained by County Auditor	Paper		<input type="checkbox"/>
T23-203	Daily District Balances (Form 7) (Collection-to-Date) <i>Record compiling and summarizing the cumulative collection of taxes year-to-date by taxing district</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-204	Delinquent/Omitted Tax Payment Plans <i>Agreements with delinquent taxpayers and/or taxpayers omitted from the tax duplicated for the payment of owed taxes</i>	5 years	Paper/Electronic		<input type="checkbox"/>
T23-205	Delinquent Tax and Assessment Collection (DTAC) Fund Records <i>Records related to the administration and expenditure and receipt of money from the Delinquent Tax and Assessment Collection (DTAC) Fund</i>	4 years, provided audit (ORC 149.38)	Paper		<input type="checkbox"/>
T23-206	Delinquent Tax Parcel Certifications <i>Records documenting tax parcels certified as delinquent and forwarded on to the County Prosecuting Attorney for foreclosure</i>	3 years	Paper		<input type="checkbox"/>
T23-207	Mortgage & Tax Services Additions/Deletions <i>Records documenting requests submitted by mortgage and tax service companies for the issuance of tax bills and/or removal from the sending of tax bills</i>	Until no longer of administrative value	Paper		<input type="checkbox"/>
T23-208	Subdivision Payments <i>Record of the distribution of collected tax funds to taxing districts</i>	3 years, provided audit	Paper		<input type="checkbox"/>
T23-209	Settlement Reports <i>Record of the treasurer's semi-annual breakdown of the distribution of tax receipts with taxing districts</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>



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T23-210	Tax Address Change Forms <i>Request by a taxpayer to change their mailing address</i>	Until no longer of administrative value	Paper		<input type="checkbox"/>
T23-211	Tax Duplicate <i>List of taxes and assessments by parcel, owner information, legal description, taxable valuation of all real estate, and date and amount of tax payments for real estate, manufactured homes and special assessments</i>	Permanent. Record copy maintained permanently by County Auditor	Electronic/ Microfilm		<input checked="" type="checkbox"/>
T23-212	Tax Duplicate - 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"/>
T23-213	Tax Envelopes <i>Envelopes of taxpayers who have submitted tax payments</i>	Until no longer of administrative value	Paper		<input type="checkbox"/>
T23-214	Tax Envelopes - Late Payment <i>Envelopes of taxpayers who have submitted tax payments after the tax payment due date</i>	1 year	Paper		<input type="checkbox"/>
T23-215	Tax Envelopes - Returned Mail <i>Tax statements sent to taxpayers via mail and returned by the Post Office as undeliverable</i>	1 year	Paper		<input type="checkbox"/>
T23-216	Tax Issues Records (Resolved) <i>Records related to problems and/or issues with real estate, manufactured homes, special assessments and personal property taxes, included, but not limited to, penalties and interest issues</i>	Until no longer of administrative value	Paper		<input type="checkbox"/>
T23-217	Tax Payment Records <i>Records documenting the payment of taxes at the Treasurer's Office or paid electronically over the internet to the Treasurer's Office via Point & Pay</i>	3 years, provided audit	Paper/Electronic		<input type="checkbox"/>
T23-218	Tax Prepay/Escrow Agreements (Deleted/Inactive Parcels) <i>Agreements with taxpayers to pay taxes on a monthly basis instead of semi-annually</i>	3 years	Paper		<input type="checkbox"/>
T23-219	Tax Prepay/Escrow Records <i>Records documenting the advanced payment of taxes in installments throughout the fiscal year</i>	3 years, provided audit	Paper		<input type="checkbox"/>

