
Schedule No. **4**

**County Treasurer
Records**

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

LAST REVISED – Sept. 2016

MONTANA LOCAL GOVERNMENT RETENTION SCHEDULE

DEPARTMENT: COUNTY TREASURER RECORDS

| ITEM | RECORD TITLE AND DESCRIPTION | COMMENTS | RETENTION TIME |
|------|--|-----------------------------|--|
| 1. | A1XX SERIES RECEIPTS AND SUPPORT DOCUMENTATION | NO RM60* REQUIRED | Audit + 7 years |
| 2. | ASSESSMENT/TAX ROLL/LIST: a. Real Estate b. Personal Property and Mobile Homes | | a. Permanent** b. 10 years |
| 3. | BALANCE SHEETS – DAILY: In some counties may be by individual clerk. May include list of deposited checks. a. Daily b. Journal | a. and b. NO RM60* REQUIRED | a. Audit +1 year b. Audit +1 year |
| 4. | BANK STATEMENTS & RECONCILIATION REPORTS | NO RM60* REQUIRED | Audit + 7 years |
| 5. | BANKRUPTCY MATTERS: a. County claims b. Individual | | 10 years after bankruptcy is settled |
| 6. | BOND REGISTER: BUILDING; SCHOOLS | NO RM60* REQUIRED | 8 years after paid |
| 7. | CASH REPORT-TREASURERS MONTHLY: Cash report of all funds. All receipts and disbursements for each individual month. | NO RM60* REQUIRED | Audit + 7 years |
| 8. | CREDIT CARD RECEIPTS OR REPORTS | NO RM60* REQUIRED | Audit + 1 year |
| 9. | CHECK WRITE-OFF RECORD: Report of cancellation of Treasurer's checks | NO RM60* REQUIRED | Audit + 7 years |
| 10. | CHECKING ACCOUNT REGISTER | NO RM60* REQUIRED | Audit + 7 years |
| 11. | CITY COLLECTION REPORT: Report issued by county to city; Treasurers report – monthly | NO RM60* REQUIRED | Audit + 7 years |
| 12. | CITY SPECIALS: Delinquent city SID's Receipted on tax bill, final copy to city, | | 30 years |
| 13. | DISTRIBUTION REPORT: Daily or Monthly | NO RM60* REQUIRED | Audit +1 year |
| 14. | LICENSE: a. Business (Z), Itinerant, Liquor, Transient Retail, Vendor b. Dog c. Register | a. – c. NO RM60* REQUIRED | a. Audit + 2 years b. Audit + 1 year c. 1 year after last entry + Audit + 2 years |
| 15. | MOBILE HOME MOVING DECLARATION | NO RM60* REQUIRED | 5 years |
| 16. | MONTHLY REPORTS: Includes: Receipt reports, Reconciliation reports, JP reports, Clerk & Recorder reports, Clerk of Court reports, Sheriff reports, Drivers License reports | NO RM60* REQUIRED | Audit + 7 years |
| 17. | MOTOR VEHICLE (MV) | | Reference MV Schedule 6 |

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

** Agency may microfilm or COM for security and long-term access. FOR RECORD DISPOSAL SEE MCA 2-6-1205

Revision 5/April 2017

COM - Computer Output Microfilm

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|------|--|---|---|
| 18. | SCHOOLS: a. School Monthly Cash Reports b. Distribution of county funds correspondence c. Bonds & Coupons | a. – c. NO RM60* REQUIRED | Audit + 7 years |
| 19. | INVESTMENTS RECORDS: Bids, sales, purchases, interest | NO RM60* REQUIRED | Audit + 7 years |
| 20. | STATE COLLECTION REPORT State Treasurers report of county collections: Monthly | NO RM60* REQUIRED | Audit + 7 years |
| 21. | TAX INCREMENTS: Report for counties that have a special Development Fund in existence. | | 10 years |
| 22. | TAX: PERSONAL PROPERTY / MOBILE HOMES a. Abatements b. Bills/statement/notice c. Contracts d. Correspondence & undelivered bills e. Court Summons & Dismissal f. Liens on real estate g. Legal Documents h. Notice for filing – Federal Agencies i. Receipts or detailed report j. Delinquency Notices/Writ of Execution documentation | MCA 15-1-104 a. –j. NO RM60* REQUIRED | a. 10 years b. 10 years c. Life of contract + 5 years d. 2 years e. 10 years f. 5 years g. 5 years after settlement h. 2 years after payment i. 10 years j. 5 years |
| 23. | TAX PROTEST: Personal and Real Estate a. Correspondence b. Payment under Protest and Protest list | a and b. NO RM60* REQUIRED | a. 2 years b. 5 years after settlement |
| 24. | TAX: REAL ESTATE a. Abatement b. Assignments & assignment redemption c. Bills/Statements: May be copies of bills or computer generated report of same information d. Correspondence & undelivered bills e. Current/ Delinquent Tax Receipts or computer generated reports of same information f. Delinquent Year End Tax List g. Delinquent Tax Lien Sale Notice h. Tax Deed – County contract on Tax Deed Property i. Tax Deed – County File j. Tax Lien Sale Certificate & Tax Lien Sale redemptions | MCA 15-1-104 d., f., g, h. i., j. NO RM60* REQUIRED MCA 15-16-301 | a. 10 years b. 30 years c. 30 years d. 2 years e. 30 years f. Audit + 2 years g. 5 years h. Life of contract + 7 years i. 2 years (Clk & Rec holds permanent, official record) j. Audit +1 year (duplicate) Primary copy filed with Clk & Rec |

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- 25. WARRANT REPORT/DISBURSEMENT REGISTER: Monthly **NO RM60* REQUIRED** Audit + 1 year
- 26. WARRANTS/CHECKS: Canceled Warrants, bank statements (electronic) or computer generated reports **NO RM60* REQUIRED** Audit + 7 years

| <i>Revisions to Schedule</i> | | |
|------------------------------|----------|---|
| Date | Revision | Change |
| 8-1997 | 1 | Eliminated two (2) pages by reformatting to show items categorized under the titles: MOTOR VEHICLES TAX-PERSONAL PROPERTY TAX- REAL ESTATE TAX PROTEST Added: Tax Sale Certificate Added: Tax Register |
| 5-2005 | 2 (1.0) | Changed: <ul style="list-style-type: none"> • Item #1 A101 SERIES RECEIPTS BOOKS: Retention time changed to: All Audit + 7 years if the county has a printed or microfilmed copy of the detail trial balance which includes this information. • A103- added "special vehicle permits |
| 4-2017 | various | NO RM60* REQUIRED added to comments where appropriate. |

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Revisions to Schedule (cont.)

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

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