

## Arizona State Library, Archives and Public Records

### General Records Retention Schedule for Counties Treasurer

**Schedule Number:**  
**000-11-90**

#### **Authorization and Approval**

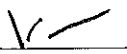
Pursuant to ARS §41-151.12, the retention periods listed herein are both the minimum and maximum time records may be kept. Keeping records for a time period other than their approved retention period is illegal. However, records required for ongoing or foreseeable official proceedings such as audits, lawsuits or investigations, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule. If it is believed that special circumstances warrant that records should be kept longer or shorter times than the time period listed in this schedule or that any of these records may be appropriate for transfer to the State Archives, please contact the Records Management Division to inquire about a change to the retention period. Only the Arizona State Library, Archives and Public Records has the authority to extend records retention periods. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

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Lisa Maxwell, Director  
Records Management Division  
Arizona State Library, Archives and Public Records

Date Approved: *November 18, 2011*

**Records Retention Schedule for  
Counties  
Treasurer Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Annual Tax Rolls	Permanent	Preserve pursuant to ARS §39-101
2.	Bankruptcy Records (including report from Bankruptcy Court)	3	After fiscal year discharged or dismissed
3.	Collateral Records (records showing collateral for money on deposit at bank)	3	After fiscal year created or received
4.	Expired Tax Lien Records (including affidavit of publication, notifications, and other related records)	10	After fiscal year lien expired (ARS §42-18127(A))
5.	Investment Records (including ledgers, bid sheets, maturity date reports, advise of purchase, advise of redemption, and other related records)	3	After fiscal year of maturity/call or sold dates of securities
6.	Tax Collection and Processing Records (for real estate and personal property including assessment and tax roll assessment resolutions, certificates of clearance and corrections)	5	After posted to the Tax Roll
7.	Tax Database Records (including annual tax roll or tax levy from County Assessor, parcels, real property, commercial equipment, mobile homes, assessed value and tax rates for special districts, annual taxes due, tax collection records, and tax distribution records)		
	a. Official record	-	Retain for the same period as required for other formats of the same records series
	b. Copy where official record is kept in paper or microfilm	-	After administrative or reference value has been served

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<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
8.	Tax Disbursement or Distribution Reports (daily, weekly or monthly reports of payments to cities, towns and bi-county public bodies including supporting documentation)	3	After fiscal year created or received
9.	Tax Lien Sales Records from Administrative and Judicial Foreclosures (including property listings of sales, notices from lien holder, receipts, tax redemption certificates and other related records)	5	After redemption or issuance of Treasurer's Deed
10.	Tax Receivable Ledgers	-	After cleared and posted
11.	Tax Service or Impound Books (multiple parcel tax receipts)	3	After fiscal year created or received

**Supersedes schedule dated November 14, 2011**