Schedule 16

COUNTY TREASURER

June 28, 2013

Nebraska Records Management Division 440 South 8th Street, Suite 210 Lincoln, NE 68508 (402) 471-2559

REQUEST FOR APPROVAL	
OF RECORDS RETENTION	
AND DISPOSITION SCHEDUL	F

SCHEDULE 16 AGENCY, BOARD OR COMMISSION **COUNTY TREASURER** DIVISION, BUREAU OR OTHER UNIT Superseded by Edition of January 4, 2011

6/21/13

TO: STATE RECORDS ADMINISTRATOR STATE OF NEBRASKA

PART I – AGENCY STATEMENT:			
In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.			
SIGNATURE Dianu M. Scott			
TITLE President, NACT	DATE 6-17-13		
PART II – APPROVAL OF STATE ARCHIVES:			
The attached schedule has been analyzed, all archival and properly identified, no disposition except by transfer to the street recommended for such material, and this schedule is approximately	State Archives has been		
SIGNATURE	DATE		
Layla Koutery	6/20/20/3		
PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOU	NTS:		
The attached schedule has been reviewed, all audit material has been properly identified,			

and this schedule is approved as submitted.

SIGNATURE

PART IV – APPROVAL OF STATE RECORDS AD	MINISTRATOR:	
The attached schedule has been reviewed in according R.R.S. 1943, and is approved as submitted.	rdance with Section 84-1212.01,	
SIGNATURE WWW D. MILL	DATE 6/28/13	
	DATE 6/28/13	_

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, *regardless of the media on which they reside*, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the Local Agencies General Records Schedule #24 contains those records common to most local government agencies. These retention schedules, which are approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

DISPOSING OF RECORDS

- 1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
- 2. Dispose of records that have met their retention periods.
- 3. For records requiring a review of, or transfer to the NE State Historical Society (State Archives), your agency is required to contact the State Archives to negotiate the transfer. Additionally, once the records are accessioned into their collection, they become the property of the State Archives. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
- 4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

Please remember to retain the blank form for future use.

NON-SCHEDULED RECORDS

Contact a Records Management Specialist in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Specialist in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

Records Management Division 440 South 8th Street, Suite 210 Lincoln, NE 68508-2294 402-471-2559

SCHEDULE 16 COUNTY TREASURERS

June 28, 2013

Retention requirements are for all records, regardless of the media on which they reside, unless otherwise noted.

Supersedes Edition of January 4, 2011

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-001-000-000-000-000	PROPERTY FILE CARDS	File card showing property assessment by log number.	10 years, unless record represents the Special Assessment Index, then permanent	
016-002-000-000-000-000		Provides name of subdivision, block and lot number, volume and page number of book in which special assessments are recorded for each particular piece of real estate.	ORIGINAL RECORD: Permanent OR microfilm and destroy originals PRIOR TO 1940: Records NOT microfilmed may be transferred to the State Archives SECURITY MICROFILM: Transfer to State Archives MICROFILM WORK COPY: Permanent	
016-003-000-000-000-000	SPECIAL	Receipts for payments to the County Treasurer for special assessments, e.g. paving, sewer, water and sanitary improvements. Receipts indicate the type of assessment, amount paid and the name of payer, description of property, date and installments.	10 years after last payment	
016-004-000-000-000-000		Shows value of special assessments on paving, sewer and sanitary improvements or water districts, includes the amount of assessment, owner, record of payments and log number.	ORIGINAL RECORD: Permanent OR microfilm and destroy originals SECURITY MICROFILM: Transfer to offsite security storage, permanent MICROFILM WORK COPY: Permanent	
016-005-000-000-000-000	LISTS OR RECORD	List of warrants issued for delinquent taxes given to the sheriff for collection. Lists contain names of property owners, amount due and date paid or reason for failure to collect, etc.	5 years after final settlement OR maximum of 10 years after final settlement if no audit has been performed	
016-006-000-000-000-000	PARTIAL PAYMENT	Receipts issued for partial payments on distress warrants.	5 years after final settlement OR maximum of 10 years after final settlement if no audit has been performed	
016-007-000-000-000-000	DISTRESS WARRANTS	Copies of warrants issued and warrants returned by sheriff; shows name of property owner, amount of tax due and total.	5 years OR maximum of 10 years if no audit has been performed	

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ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-008-000-000-000-000	TAX ORDERS	Certificates received from the county judge certifying judge's determination of the inheritance tax on a given estate giving name of estate, taxes due and rate of interest.	5 years after settlement OR maximum of 10 years after settlement if no audit has been performed	
016-009-000-000-000-000		Duplicate receipts for inheritance taxes paid on the estates of deceased persons.	10 years	
016-010-000-000-000-000		Investment records of estate including investment reports, prospectus, bank statements and profit/loss ledgers.	10 years after court determination OR settlement of estate and accounts (whichever applies)	
016-011-000-000-000-000	ESTATE TAX CLAIMS	Statements or claims for tangible and intangible taxes in estates, including county assessor's correspondence notifying the treasurer of taxes due, tax vouchers and additions or deductions to the taxes mailed to the administrator of the estate.	10 years after settlement	
016-012-000-000-000-000-000		Records relation to the acquisition of property for public use through the power of eminent domain.	15 years	
016-013-000-000-000-000	MISCELLANEOUS - COUNTY INVESTMENT RECORDS	Shows county or subdivision investment records in various banks or securities, with detailed description of investment and interest earnings.	10 years after investment is terminated	
016-014-000-000-000-000-000		Includes various resolutions or motions regarding different functions in the treasurer's office.	10 years after fulfillment of resolution/motion	
016-015-000-000-000-000		Includes such temporary permits as grain hauling, special farm, carnival, etc.	3 years	
016-016-000-000-000-000	MOTOR VEHICLE - AFFIDAVIT OF STORAGE AND NON USE	Certified affidavit to declare nonuse of described motor vehicle for specified period. Form is completed when motor vehicle is licensed.	1 year after motor vehicle is licensed OR maximum of 10 years if no audit has been performed	
016-017-000-000-000-000-000	CERTIFICATE OF TITLE	by County Treasurer to issue registration for newly purchased motor vehicles.	registration	
016-018-000-000-000-000	MOTOR VEHICLE - DAILY TRANSACTION REPORT	Computer generated record of daily receipts, refunds, special permits, et.al. for motor vehicle and boat tax fees for registration and license plates.	6 years OR maximum of 10 years if no audit has been performed	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-019-000-000-000-000	NON-PARTICIPATING LENDER LIEN RELEASE	the Nebraska Electronic Lien and Title (ELT) program. Form is submitted directly to the treasurer for the lien release to occur. Attached to county copy of title.	5 years	
016-020-000-000-000-000		Application by owner or manager of mobile home park for parking cabin trailers or mobile homes.	2 years after issuance	
016-021-000-000-000-000		Computer generated report of daily receipts for Motor Vehicle Titles issued, Notations of Liens, re-filing of Certificates of Titles and for issuance of replacement or duplicate Certificates of Title.	ELECTRONIC RECORD: Disposal generated by Department of Motor Vehicles COMPUTER REPORT: 5 years OR maximum of 10 years if no audit has been performed	
016-022-000-000-000-000	MOTOR VEHICLE - AFFIDAVIT OF AFFIXTURE FOR A MOBILE HOME WITH A NEBRASKA CERTIFICATE	Original recorded affidavit and accompanying documents filed and returned from the Register of Deeds.	5 years after date of filing	Neb. Rev. Stat. §60-169
016-023-000-000-000-000-000	AFFIDAVIT OF	Original recorded affidavit and accompanying documents filed and returned from the Register of Deeds.	5 years after date of filing	
016-024-000-000-000-000	MOTOR VEHICLE - CERTIFICATE OF TITLE	County copy of Motor Vehicle Certificate of Title, Title application and any accompanying documents filed.	ORIGINAL RECORD: 5 years after title has been transferred; OR after title has been on file for 5 years; OR 5 years after notation of lien (whichever is later) VOIDED TITLES: After audit has been completed	
016-025-000-000-000-000	OPERATOR'S LICENSE, ID CARDS AND LEARNER'S PERMITS	Computer generated report of daily transactions indicating all digitally generated operator's license, ID cards and learner's permit issued.	ELECTRONIC RECORD: Disposal generated by Department of Motor Vehicles PAPER RECORDS: 5 years OR maximum of 10 years if no audit has been performed	NOTE: Conviction reports, suspensions and reinstatements are "obsolete records"
016-026-000-000-000-000-000	PURGE REPORT	Motor Vehicle report printed out weekly.	1 year	
016-027-000-000-000-000-000		Application completed by customers requesting a refund of their motor vehicle registration fees and taxes.	5 years OR maximum of 10 years if no audit has been performed	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-028-000-000-000-000-000	MOTOR VEHICLE -	Duplicates of motor vehicle annual	ORIGINAL RECORD: 3 years after date	
	REGISTRATION	registrations. Forms are also used for	of issuance OR scan and destroy	161(1)
		motorcycles, trailers, semi trailers, cabin	originals after image verification	
		trailers, boats, snow mobiles, jet skis, et. al.	following a durable medium conversion	
			pursuant to AUTHORITY FOR	
		snowmobiles every 2 years. These may be	DISPOSAL OF RECORDS FOLLOWING	
		computer generated lists for administrative	A DURABLE MEDIUM PROCESS	
		reference.	CONVERSION, item 024-006	
			ELECTRONIC RECORD: 3 years after	
016-029-000-000-000-000-000	MOTOR VEHICLE -	Indicates the number of original registrations	date of issuance 2 years	
		per month as well as the city or village to which	2 yours	
		they pertain.		
016-030-000-000-000-000		Report received from the NE Department of	Superseded	
		Motor Vehicles on a periodic basis identifying		
	MANUFACTURER	codes for completion of titles.		
	UPDATE LISTING	•		
016-031-000-000-000-000	MOTOR VEHICLE AND	Duplicate receipts for motor vehicle and boat	5 years OR maximum of 10 years if no	
	BOAT SALES TAX	sales taxes.	audit has been performed	
	RECEIPTS		-	
016-032-000-000-000-000			10 years	
	- COLLECTION AND	a daily and monthly basis for all funds. Shows		
	DISBURSEMENT	amounts of receipts and payments of the		
	RECORDS	county treasurer's office by month, indicating		
		the various funds from which disbursements		
		were made, balances and cash on hand.		
016-033-000-000-000-000		Shows daily receipts and disbursements of	5 years OR maximum of 10 years if no	
		county treasurer including balances of cash on hand, disbursements for various funds, bank	audit has been performed	
	BALANCE RECORD	deposits and daily account balances.		
016-034-000-000-000-000-000	RECEIPT/	Provides date, receipt number, consolidated	After audit has been completed	
		state and county taxes, consolidated school	Arter addit has been completed	
		district taxes, taxes of villages in the county		
	PERSONAL PROPERTY	and totals.		
	REVENUE REPORT			
016-035-000-000-000-000-000		Includes name of individual and amount of fee	5 years OR maximum of 10 years if no	
	DISBURSEMENT		audit has been performed	
	REPORTS	deeds, tax sale fees, or redemption certificates.		
016-036-000-000-000-000-000		-	10 years	
	DISBURSEMENT -	and account balances for various county,		
		school district, city, village, state, fire district,		
	SUBSIDIARY LEDGERS	sanitary district and other funds.		

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-037-000-000-000-000	RECEIPT/ DISBURSEMENT - MONTHLY STATEMENTS OF ACCOUNTS WITH COUNTY TREASURER	Statement which indicates accounts for the taxes collected on behalf of cities.	3 years	
016-038-000-000-000-000-000	RECEIPT/ DISBURSEMENT - NEBRASKA STATE SALES AND USE TAX		5 years OR maximum of 10 years if no audit has been performed	
016-039-000-000-000-000	RECEIPT/ DISBURSEMENT - RECAP CONTROL CARDS	Control cards to note taxes due and paid.	15 years	Used in manual unit tax system
016-040-000-000-000-000	RECEIPT/ DISBURSEMENT - REMITTANCES TO STATE TREASURER	Reports sent to State Treasurer.	5 years OR maximum of 10 years if no audit has been performed	
016-041-000-000-000-000-000	RECEIPT/ DISBURSEMENT - SEMI ANNUAL STATEMENTS	Semi annual summary of collections, disbursements and balances for various county funds and for the various subdivisions of government.	After proof of publication is received	Neb. Rev. Stat. §23-1605 - §23-1607
016-042-000-000-000-000	RECEIPT/ DISBURSEMENT - WARRANTS AND		5 years OR maximum of 10 years if no audit has been performed	
016-043-000-000-000-000	RECEIPT/ DISBURSEMENT-TAX DISTRIBUTION AND POSTING LEDGERS OR RECORDS		5 years OR maximum of 10 years if no audit has been performed	
016-044-000-000-000-000-000	SCHOOL - FREEHOLDERS PETITIONS		2 years after last activity	
016-045-000-000-000-000-000	SCHOOL - SALINE LAND ABSTRACT	Record of deeds to saline lands in the county, showing land description, value per acre, number of acres, date of sale or lease, etc.	Transfer to State Archives	Contact the State Archives to negotiate transfer
016-046-000-000-000-000-000	LAND LEDGER	Record of lease and interest payments on saline lands, showing date, semiannual interest, amount due, principal, description of property and name of lessee.	Permanent	
016-047-000-000-000-000-000	SCHOOL DISTRICT BOUNDARY CHANGES	Certificates from County Superintendent indicating changes made in boundaries of school districts within the county and any resultant changes in bonded indebtedness.	2 years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-048-000-000-000-000-000	SCHOOL DISTRICT	Bonds executed to guarantee performance of	10 years after release, replacement, or	
	TREASURER'S BONDS	duties by school district treasurers.	expiration of the bond (whichever is	
			sooner)	
016-049-000-000-000-000	SCHOOL LAND LEASE	Receipt books and records for monies received	Immediate disposal	Obsolete - December, 2004
	AND PURCHASE RECEIPT	by the treasurer on school saline, or common		
	воокѕ	lands. Includes name of payer, date, amount,		
		description of property, principal, interest, or		
		lease amounts.		
016-050-000-000-000-000		May include filing form, related general	10 years after dismissed, discharged	
	BANKRUPTCY	correspondence, court orders for discharge of	or last activity (whichever is sooner)	
		bankruptcy and the county treasurer's tax		
		statements showing taxes owed.		
016-051-000-000-000-000		Contains information regarding the proceedings		
	COUNTY TAX	of tax foreclosure cases; may include County	foreclosed (whichever is sooner)	
	FORECLOSURE	Tax Foreclosure files-amount of taxes owed,		
	RECORDS	description of property purchased, amount of		
		sale price, assessed valuation, work sheets.		
		County Tax Foreclosure Sheets-records		
		property description, date of case filing, docket		
		and file location, date sold, purchaser, date of		
		confirmation of sale, amounts of county and		
		local taxes due. Tax Foreclosure Forms-		
		Account sheets from the clerk of the district		
		court, relating costs, monies due the county,		
		interest, etc. in tax foreclosure matters.		
		Includes description of property and taxes due.		
016-052-000-000-000-000-000		Tax Sale certificates, proof of publication of	10 years after issuance of Tax Deed	
	DEEDS	service or other supporting documents for		
		properties sold at tax sales which have not		
		been redeemed; whereupon deed was issued to		
		the purchaser.		
016-053-000-000-000-000-000		Original reports are given to the County Board.	1 year after superseded	
	DELINQUENT TAX	Certified list of delinquent taxes, including legal		
	REPORT	description of the properties concerned, names		
		of property owners, amount due, etc. Includes		
016 054 000 000 000 000 000	TAVILISTS/TAVATION	composite Delinquent Tax List. Itemizes the distribution of tax levies.	10 4000	
016-054-000-000-000-000-000	LEVIES		10 years	
016-055-000-000-000-000	TAX LISTS/TAXATION -	Shows notification of change in tax from	10 years	
	TAX LIST CORRECTIONS	assessor's office in cases of increase or		
		decrease in tax. Records name of taxpayer,		
		address and effective date with approval by the		
		County Board.		

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-056-000-000-000-000-000	TAX LISTS OR TAX ROLLS (INCLUDING DELINQUENCIES)	Real and personal property Tax Lists showing assessed valuation for state and county tax, school district tax, sanitary tax, et.al. May include address, receipt number, date of payment, person paying and delinquency, if any, etc. Includes tax certificates from county assessor or county clerk.	ORIGINAL RECORD: PRIOR TO 1940: Records NOT microfilmed may be transferred to the State Archives AFTER 1940: Permanent OR microfilm and destroy originals SECURITY MICROFILM: REAL PROPERTY: Transfer to State Archives PERSONAL PROPERTY: Transfer to offsite security storage; permanent MICROFILM WORK COPY: Permanent OR transfer Real Property lists to the State Archives when no longer of reference value	NOTE: The State Archives only accessions Real Property tax lists. Microfilm the Real Property and Personal Property tax lists separately.
016-057-000-000-000-000-000	TAX RECEIPTS (INCLUDING	County copy of Tax Receipts for personal and real property taxes for city or rural residents, showing amount paid or unpaid, description of property, assessed valuation, consolidated tax, etc.	10 years	
016-058-000-000-000-000	TAX REFUND CLAIMS	Claims for refund of taxes on real estate or personal property including refund checks and copies of refund checks, undeliverable refund checks, certification lists for refunds of taxes including technical school refunds, etc.	5 years after payment, attempt of payment or refund, or denial of claim OR maximum of 10 years after payment, attempt of payment or refund, or denial of claim if no audit has been performed	
016-059-000-000-000-000		Describes real property sold or redeemed, amount paid and date of the payment. May be stubs or copies.	10 years after voided, redeemed or foreclosed (whichever is sooner)	
016-060-000-000-000-000	TAX SALE RECORD	Shows data on the sale of real property for delinquent taxes including date of sale, description of property, amount of sale, date of redemption, by who redeemed and amount paid in redemption.	ORIGINAL RECORD: Permanent OR microfilm and destroy originals SECURITY MICROFILM: Transfer to the State Archives MICROFILM WORK COPY: Permanent	
016-061-000-000-000-000	TAX LISTS/TAXATION - TAX STATEMENTS (PERSONAL AND REAL ESTATE)	Statements of billings indicating taxes due.		See TAX LISTS/TAXATION - TAX RECEIPTS (INCLUDING DELINQUENCIES), item 016-

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
016-062-000-000-000-000	UNIT TAX RECORD	replacing the Tax Lists and including the same information as those records.		Obsolete record

RECORDS DISPOSITION REPORT	AGENCY
	DIVISION
TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION	DIVISION
440 S. 8 TH STREET SUITE 210	SUB-DIVISION
LINCOLN, NE 68508-2294	SCD-DIVIDION
REQUIRED INFORMATION: In accordance with the Records Managemen disposed of under the authorization granted by SCHEDULE NUMBER(S) ONLY	,
(DO NOT INCLUDE SECTION AND ITEM NUMBERS)	(SEE REVERSE)
You may include detailed information whice exactly what records were disposed of and include such things as schedule section and it dates of records, etc. This information is Management.	l under what authority. This might tem numbers, title of records, inclusive
Tayon.	Largering
DATE	SIGNATURE

SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.
RMA 03006D

VOLUME ESTIMATING GUIDE

(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)

Container	Cubic Feet	Weight (lbs)	Sheets of Paper (8.5" x 11")	Electronic Data Equivalent
			1	20 Kb
			52	1 Mb (1024 Kb)
			53,687	1 Gb (1024 Mb)
N/A	N/A	2,204 lbs (1 metric ton)	220,000	4.1 Gb
Records center carton	1 Cu. Foot	16.66 lbs	1,667	32 Mb
Vertical File Cabinet, 4 drawer letter- size	6 Cu. Feet	100 lbs	10,000	190 Mb
Vertical File Cabinet, 4 drawer legal- size	8 Cu. Feet	133.3 lbs	13,333	254 Mb
About a pickup load	50 Cu. Feet	7,500 lbs	748,638	14 Gb