

Schedule 16

COUNTY TREASURER

Jun 3, 2024

Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(402) 471-2559

**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE

16

AGENCY, BOARD OR COMMISSION

COUNTY TREASURER

DIVISION, BUREAU OR OTHER UNIT

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**

Supersedes Edition of November 17, 2022

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 Alaina Verplank
Alaina Verplank (May 31, 2024 11:03 CDT)

TITLE Hall County Treasurer

DATE May 31, 2024

PART II – APPROVAL OF STATE ARCHIVES:

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE Anna Holley
Anna Holley (May 31, 2024 11:38 CDT)

DATE May 31, 2024

PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

SIGNATURE Pat Reding
Pat Reding (Jun 3, 2024 07:33 CDT)

DATE Jun 3, 2024

PART IV – APPROVAL OF STATE RECORDS ADMINISTRATOR:

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE Robert B. Evnen
Robert B. Evnen (Jun 3, 2024 08:56 CDT)

DATE Jun 3, 2024

RMA 01005D

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. This retention schedule, which is approved by the State Records Administrator, provides your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying this 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. Unless there is pending or on going, legal action, records request, or audit.
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 located on the Secretary of State Records Management website. https://appengine.egov.com/apps/ne/sos_records_disposition_report. This report establishes that the destruction was performed in your normal course of business.

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 the Records Management Specialist in Records Management. They 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
3242 Salt Creek Circle
Lincoln, NE 68504
402-471-2559**

**SCHEDULE 16
COUNTY TREASURERS**

Jun 3, 2024

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

Supersedes Edition of November 17, 2022

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
16-1	ASSESSMENT - PROPERTY FILE CARDS	File card showing property assessment by log number.	10 years, unless record represents the Special Assessment Index, then permanent	
16-2	ASSESSMENT CERTIFICATION AND/OR INDEX - SPECIAL	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.	Permanent PRIOR TO 1940: Records NOT microfilmed may be transferred to the State Archives	Security Microfilm is stored at History Nebraska
16-3	ASSESSMENT RECEIPTS 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	
16-4	ASSESSMENT RECORDS SPECIAL	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.	Permanent	
16-5	DISTRESS WARRANT 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	
16-6	DISTRESS WARRANT- 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	
16-7	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	
16-8	ESTATE - INHERITANCE 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	
16-9	ESTATE - INHERITANCE TAX RECEIPTS	Duplicate receipts for inheritance taxes paid on the estates of deceased persons.	10 years	
16-10	ESTATE INVESTMENT RECORDS	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)	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
16-11	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	
16-12	MISCELLANEOUS - CONDEMNATION PROCEEDINGS	Records relation to the acquisition of property for public use through the power of eminent domain.	15 years	
16-13	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	
16-14	MISCELLANEOUS - RESOLUTIONS/MOTIONS	Includes various resolutions or motions regarding different functions in the treasurer's office.	10 years after fulfillment of resolution/motion	
16-15	MISCELLANEOUS - TEMPORARY PERMITS/ MISCELLANEOUS (INCLUDED IN DAILY MOTOR TRANSACTION REPORTS)	Includes such temporary permits as grain hauling, special farm, carnival, etc.	After 10/19/2019: 30 days after issuance Before 10/19/19: 3 years	
16-22	MOTOR VEHICLE - AFFIDAVIT OF AFFIXTURE FOR A MOBILE HOME WITH A NEBRASKA CERTIFICATE OF TITLE	Original recorded affidavit and accompanying documents filed and returned from the Register of Deeds.	5 years after cancellation date Prior to 02/01/2020: 5 years after date of filing	Neb. Rev. Stat. §60-169 Paper can be disposed after image verification
16-23	MOTOR VEHICLE - AFFIDAVIT OF DETACHMENT FOR A MOBILE HOME	Original recorded affidavit and accompanying documents filed and returned from the Register of Deeds.	5 years after date title issued Prior to 02/01/2020: 5 years after date of filing	Paper can be disposed after image verification
16-16	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	Paper can be disposed after image verification
16-17	MOTOR VEHICLE - CERTIFICATE OF TITLE		Immediately dispose of obsolete records	Obsolete record
16-24	MOTOR VEHICLE - CERTIFICATE OF TITLE	County copy of Motor Vehicle Certificate of Title, Title application and any accompanying documents filed.	5 years after date issued VOIDED TITLES: 5 years OR maximum of 10 years if no audit has been performed Prior to 02/01/2020: 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)	Neb. Rev. Stat. §60-152 Paper can be disposed after image verification

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
16-18	MOTOR VEHICLE - DAILY TRANSACTION REPORT		Immediately dispose of obsolete records	Obsolete record
16-19	MOTOR VEHICLE - ELT NON-PARTICIPATING LENDER LIEN RELEASE	Lien form used by lenders not participating in 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	Paper can be disposed after image verification
16-63	MOTOR VEHICLE - HEAVY HIGHWAY VEHICLE USE TAX FORM SCHEDULE 1 (FORM 2290)	Receipted copy from the IRS of the Form 2290 for any vehicle to be registered over 27 tons.	1 year	Paper can be disposed after image verification
16-20	MOTOR VEHICLE - NE APPLICATION FOR PARKING CABIN TRAILERS OR MOBILE HOMES	Application by owner or manager of mobile home park for parking cabin trailers or mobile homes.	2 years after issuance	
16-25	MOTOR VEHICLE - 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"
16-27	MOTOR VEHICLE - REFUND APPLICATION	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	Paper can be disposed after image verification
16-28	MOTOR VEHICLE - REGISTRATION	Duplicates of motor vehicle annual registrations, sales tax registrations, boat applications and any accompanying documents filed. Forms are also used for motorcycles, trailers, semi trailers, cabin trailers, boats, snow mobiles, jet skis, et. al. Boats and jet skis registered every three years, snowmobiles every 2 years.	3 years after date of issuance	Neb. Rev. Stat. §60-1506 Paper can be disposed after 30 days
16-21	MOTOR VEHICLE - TITLE DAILY TRANSACTION REPORT	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.	Immediately dispose of obsolete records	Obsolete record
16-64	MOTOR VEHICLE - TREASURER'S CERTIFICATE FOR ISSUANCE OF DEALER PLATES	Dealer's Certificate from the Motor Vehicle Industry Licensing Board.	5 years	Paper can be disposed after image verification

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
16-31	MOTOR VEHICLE AND BOAT SALES TAX FORMS AND BILLS OF SALE	Form 6's from the dealers for boats, trailers and motor vehicles. All Bills of sale for vehicles, trailers, and boats	5 years	Paper can be disposed after image verification
16-33	RECEIPT/ DISBURSEMENT - DAILY BALANCE RECORD	Shows daily receipts and disbursements of county treasurer including balances of cash on hand, disbursements for various funds, bank deposits and daily account balances.	5 years OR maximum of 10 years if no audit has been performed	
16-34	RECEIPT/ DISBURSEMENT - DAILY REAL ESTATE AND PERSONAL PROPERTY REVENUE REPORT	Provides date, receipt number, consolidated state and county taxes, consolidated school district taxes, taxes of villages in the county and totals.	5 years OR maximum of 10 years if no audit has been performed	
16-36	RECEIPT/ DISBURSEMENT - GENERAL LEDGER AND SUBSIDIARY LEDGERS	Complete record of collections, disbursements and account balances for various county, school district, city, village, state, fire district, sanitary district and other funds.	10 years	
16-37	RECEIPT/ DISBURSEMENT - MONTHLY STATEMENTS OF ACCOUNTS WITH COUNTY TREASURER	Statement which indicates accounts for the taxes collected on behalf of cities.	3 years	
16-38	RECEIPT/ DISBURSEMENT - NEBRASKA STATE SALES AND USE TAX RETURNS	Form shows amount of sales tax collected for county and on behalf of cities each month, treasurer collection fee and amount of remittance to Department of Revenue.	5 years OR maximum of 10 years if no audit has been performed	
16-39	RECEIPT/ DISBURSEMENT - RECAP CONTROL CARDS	Control cards to note taxes due and paid.	15 years	Used in manual unit tax system
16-40	RECEIPT/ DISBURSEMENT - REMITTANCES TO STATE TREASURER	Reports sent to State Treasurer.	Immediately dispose of obsolete records	Obsolete 12/01/2019
16-41	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
16-42	RECEIPT/ DISBURSEMENT - WARRANTS AND ORDERS	Warrants and Orders from Township, City and Village, Airport Authority, etc., Authorizations for withdrawals from county treasury.	5 years OR maximum of 10 years if no audit has been performed	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
16-35	RECEIPT/ DISBURSEMENT REPORTS	Includes name of individual and amount of fee for various items such as distress warrants, tax deeds, tax sale fees, or redemption certificates.	5 years OR maximum of 10 years if no audit has been performed	
16-43	RECEIPT/ DISBURSEMENT-TAX DISTRIBUTION AND POSTING LEDGERS OR RECORDS	Detailed posting and tax distribution records, subsidiary to Daily Real Estate and Personal Property revenue reports. Records may include detailed posting of receipts and breakdowns or spreadsheets used in the homestead and tax credits, pro-rate, in lieu	5 years OR maximum of 10 years if no audit has been performed	
16-32	RECEIPT/DISBURSEMEN T - COLLECTION AND DISBURSEMENT RECORDS	Summary of collections and disbursements on a daily and monthly basis for all funds. Shows amounts of receipts and payments of the county treasurer's office by month, indicating the various funds from which disbursements were made, balances and cash on hand.	10 years	
16-44	SCHOOL - FREEHOLDERS PETITIONS	Petition for change of school district boundaries, meetings, reports, etc.	2 years after last activity	
16-45	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.	Permanent	
16-46	SCHOOL AND SALINE 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	
16-47	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	
16-48	SCHOOL DISTRICT TREASURER'S BONDS	Bonds executed to guarantee performance of duties by school district treasurers.	10 years after release, replacement, or expiration of the bond (whichever is sooner)	
16-50	TAX LISTS/TAXATION - BANKRUPTCY	May include filing form, related general correspondence, court orders for discharge of bankruptcy and the county treasurer's tax statements showing taxes owed.	10 years after dismissed, discharged or last activity (whichever is sooner)	
16-51	TAX LISTS/TAXATION - COUNTY TAX FORECLOSURE RECORDS	Contains information regarding the proceedings of tax foreclosure cases; may include County Tax Foreclosure files- amount of taxes owed, description of property purchased, amount of sale price, assessed valuation, work sheets. County Tax Foreclosure Sheet	10 years after voided, redeemed or foreclosed (whichever is sooner)	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
16-52	TAX LISTS/TAXATION - DEEDS	Tax Sale certificates, proof of publication of service or other supporting documents for properties sold at tax sales which have not been redeemed; whereupon deed was issued to the purchaser.	10 years after issuance of Tax Deed	
16-53	TAX LISTS/TAXATION - DELINQUENT TAX REPORT	Original reports are given to the County Board. Certified list of delinquent taxes, including legal description of the properties concerned, names of property owners, amount due, etc. Includes composite Delinquent Tax List.	1 year after superseded	
16-54	TAX LISTS/TAXATION - LEVIES	Itemizes the distribution of tax levies received from County Assessor.	10 years	
16-55	TAX LISTS/TAXATION - TAX LIST CORRECTIONS	Shows notification of change in tax from 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.	10 years	
16-56	TAX LISTS/TAXATION - 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 certificate	ORIGINAL RECORD: PRIOR TO 1940: Records NOT microfilmed may be transferred to the State Archives AFTER 1940: Permanent	NOTE: The State Archives only accessions Real Property tax lists. Microfilm the Real Property and Personal Property tax lists separately
16-57	TAX LISTS/TAXATION - TAX RECEIPTS (INCLUDING DELINQUENCIES)	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	
16-58	TAX LISTS/TAXATION - 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	
16-59	TAX LISTS/TAXATION - TAX SALE CERTIFICATES AND REDEMPTION CERTIFICATES	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)	
16-60	TAX LISTS/TAXATION - 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.	Permanent	Security Microfilm is stored at History Nebraska
16-62	TAX LISTS/TAXATION - UNIT TAX RECORD	File cards for each piece of property, usually replacing the Tax Lists and including the same information as those records.	Permanent	Obsolete record Records Prior to 1940 not microfilmed may be transferred to the State Archives