



RECORDS RETENTION AND DISPOSITION SCHEDULE

Local Government Finance, Department of

Agency: Local Government Finance, Department of		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	79-4123	PETITIONS FOR REASSESSMENT	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles after three (3) years.
2	79-4124	EQUALIZATIONS AND PETITIONS AGAINST EQUALIZATIONS	TRANSFER to the INDIANA ARCHIVES, for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, four (4) years after the end of the relevant reassessment cycle.
3	81-1096	BUDGETS Budget requests of local units of government, including towns, schools, etc., which may be received on paper or electronically in PDF format.	TRANSFER paper files to the RECORDS CENTER after six (6) months. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles after an additional two and a half (2.5) years in the RECORDS CENTER. TRANSFER electronic records to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles, after three (3) years.
4	82-961	PUBLIC UTILITY ANNUAL PROPERTY TAX REPORTS State Forms associated with reports include 31289, 40408, 46373, 47336, 47337, 47338, 47339, 47340, 47341, 52446, 52447, and 52448. Disclosure of these records may be affected by IC 6-1.1-35-9. Retention based on IC 6-1.1-8-39.	TRANSFER to the RECORDS CENTER in November of the year in which the tax is paid. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after an additional ten (10) years in the RECORDS CENTER.
5	82-963	ADDITIONAL APPROPRIATIONS A file of appropriation requests of local units of government.	TRANSFER to the RECORDS CENTER after eighteen (18) months. DESTROY after an additional eighteen (18) months.
6	90-154	PUBLIC UTILITY ASSESSMENT APPEAL HEARING This has documentation and evidence received in appeals of assessments under IC 6-1.1-8. It is related to assessments under Record Series 82-102. Disclosure of these records may be affected by IC 6-1.1-35-9. Retention based on IC 6-1.1-8-39.	TRANSFER to the RECORDS CENTER in November of the year in which the tax is paid. TRANSFER to the STATE ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after an additional ten (10) years in the RECORDS CENTER.
7	2015-28	REASSESSMENT AND TRENDING REPORTS AND DOCUMENTS Includes ratio studies submitted by counties pursuant to IC 6-1.1-4-4.5 for purposes of annually adjusting assessed values of real property for years in which a reassessment of property has not taken place. Also includes monthly status reports and other reports received by counties during cyclical reassessments. Does not include any records directly related to, and thus filed with, a more specific Record Series. May be received in paper or electronic spreadsheet format.	TRANSFER records from the past assessment period after each new reassessment cycle to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles.
8	2015-29	TIF DISTRICT ESTABLISHMENT DOCUMENTS Resolutions adopted by certain authorities to establish tax increment financing districts.	Destroy after seven (7) years.
9	2015-30	LOCAL GOVERNMENT REPORTS AND DATA FILES Various general reports and information received electronically or in hard copy from counties, townships, redevelopment commissions and other local government agencies. Includes files received pursuant to a study or report from the Department required by law. Does not include any records directly related to, and thus filed with, a more specific Record Series.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, after three (3) years.

10	2015-31	PROTECTED TAX WAIVER & REALLOCATIONS Pursuant to IC 6-1.1-20.6-9.9, school corporations can waive implementation of protected taxes. School corporations request certification by the Department of Local Government Finance that they qualify for the waiver. Pursuant to IC 6-1.1-20.6-9.8, local units and school corporations can elect to reallocate circuit breaker credits among funds that are non-exempt and receive unprotected taxes. Requests are received as to accuracy of reallocated amounts.	DESTROY or DELETE after three (3) years.
11	2015-32	GUARANTEED ENERGY SAVINGS CONTRACTS Copies of local government agency contracts with service providers. Received by the Department pursuant to IC 36-1-12.5-10. May be received electronically or in hard copy.	DESTROY hard copies or DELETE electronic records upon termination of contract.
12	2015-33	GUARANTEED ENERGY SAVINGS CONTRACT APPLICATIONS AND REPORTS Received by the Department pursuant to IC 36-1-12.5-10. Includes the application to be listed as a qualified provider, and reports of costs, revenues, and savings incurred from the previous year. May be received electronically or in hard copy.	DESTROY hard copies after conversion to electronic format. DELETE electronic records after three (3) years.
13	79-2450	CANCELLATION OF TAXES	DESTROY after three (3) years.
14	79-2455	BUDGET ORDERS This is a copy of the order sent to county auditors notifying them of the tax rates fixed by the Department of Local Government Finance. Records may exist in paper or electronic format.	DESTROY or DELETE after five (5) years.
15	79-2477	STEEL MILL ASSESSMENT FILES Files include data received by the Department pursuant to its assessment of steel mill facilities under IC 6-1.1-8.5 and -8.7.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles after five (5) years.
16	79-2481	COUNTY WORKSHEETS Worksheets are used to determine the tax rate for each taxing unit in each county. Worksheets are compiled each year. Includes verification worksheets and related tax rate reports for budget comparison purposes. May be electronic or hard copy.	TRANSFER paper records to the RECORDS CENTER after four (4) years. DESTROY after an additional three (3) years in the RECORDS CENTER. DELETE electronic records after seven (7) years.
17	79-2483	EXCESS LEVY APPEALS These are appeals to the Department of Local Government Finance for relief from levy limitations. Appeals are made when taxing units are unable to carry out governmental functions and responsibilities.	TRANSFER paper records to the RECORDS CENTER after six (6) months. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after an additional thirty (30) months in the RECORDS CENTER. TRANSFER electronic records to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, after three (3) years.
18	79-2489	DISTRESSED UNIT APPEALS BOARD FILES This is a file of appeals to the Distressed Unit Appeals Board from local governments and school corporations for emergency financial relief because the political subdivision is unable to fulfill its responsibilities without the relief. Files retained by Department pursuant to IC 6-1.1-20.3-5.	TRANSFER to the RECORDS CENTER in November of the year in which the tax is paid. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles after an additional ten (10) years in the RECORDS CENTER.
19	86-896	TAX DISTRIBUTIONS A record of the actual distribution of property tax, bank tax and excise tax to each unit of local government. Information is received as a copy from each county auditor.	DESTROY after five (5) years.
20	86-898	ADDITIONAL APPROPRIATION CODED SHEETS of local units of government.	DESTROY after two (2) years.
21	86-899	ENCUMBRANCES Appropriations encumbered from one budget year into the following budget year for local units of government.	DESTROY after three (3) years.

Approved by the Indiana Oversight Committee on Public Records

22	86-906	MOTOR VEHICLE HIGHWAY FUND Population and prior distributions are listed for county, city, or town units of local government. Record is needed for the budgeting process. Money distributed may be used only for new construction or contractual services on roads and streets. The information is also available in the Office of the Auditor of State.	DESTROY after three (3) years.
23	86-907	ABSTRACTS OF TAXABLE PROPERTY Received electronically in spreadsheet format. Includes TAXDATA files received by the Department containing records of assessed value of land and other personal property, less deductions and exemptions, and current taxes charged for all units, by each county or through Legislative Services Agency. These are similar to, but not identical to, the Auditor of State-s Abstracts of Taxable Property.	TRANSFER electronic records to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles after ten (10) years.
24	86-908	CONSERVANCY DISTRICTS ABSTRACTS Abstract of conservancy district tax duplicate for those counties with conservancy districts.	DESTROY after ten (10) years. Information is retained by State Auditor's office.
25	89-73	SCHOOL CAPITAL PROJECTS AND BUS REPLACEMENT PLANS Includes Capital Projects Fund plans and Bus Replacement Fund plans adopted prior to 2019, and plans adopted for the Capital Projects Levy component and Bus Replacement Levy component for the Operations Fund adopted after 2018. Also includes amendments to the plans adopted by school corporations and reviewed by the Department.	DESTROY after five (5) years.
26	90-146	APPROVED EXEMPTION PETITIONS FOR REVIEW If an exemption petition is approved by the county, a file copy is received by the Department as required by IC 6-1.1-11-8.	DESTROY after four (4) years.
27	90-148	REAL PROPERTY ASSESSMENT CONTRACTS Includes contracts between county assessors and appraisal companies. Includes original and any electronic or paper copies.	DESTROY or DELETE one (1) year after completion of the contract.
28	90-156	BOND ISSUES Copies of general obligation bonds for equipment purchases or construction by a school corporation, filed electronically.	DELETE after five (5) years.
29	90-157	DEBT MANAGEMENT REPORTING Includes lease agreements and other debt instruments submitted electronically by school corporations and other units.	DELETE after five (5) years and final settlement of litigation.
30	90-158	STATE CERTIFYING OFFICIAL RECORDS Ordinances to annex or de-annex a territory to a municipality are filed with the State Certifying Official. A copy is also filed with the county auditor. Record may include maps.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles, when replaced.
31	93-56	DISCLOSURE OF SALES INFORMATION, SF 46021 Includes the Sales Disclosure Form (SF 46021), which is received electronically by the county assessor, but may also be received as a hard copy. Also includes data maintained electronically on Gateway. Disclosure of these records may be affected by IC 6-1.1-5.5-5 and IC 6-1.1-35-9.	DESTROY or DELETE after five (5) years.
32	2019-01	LIMITED DELEGATION OF AUTHORITY A form or user agreement submitted to the Department to allow user access to Gateway. May be submitted electronically or in hard copy.	IMAGE hard copies according to IARA imaging standards upon receipt, and DESTROY after verification of electronic records for completeness and legibility. DELETE electronic records after five (5) years.

33	2019-02	SOFTWARE CERTIFICATION FILES Technical documentation and financial statements of software vendors seeking certification pursuant to IC 6-1.1-31.5-2 and 50 IAC 26. Vendors seek recertification every five (5) years. May be received electronically or in hard copy. Disclosure of these records may be affected by IC 5-14-3-4(a)(5).	TRANSFER to the RECORDS CENTER after one (1) year. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after an additional four (4) years in the RECORDS CENTER.
34	2019-03	COUNTY ASSESSMENT AND TAX BILLING FILES Assessment data for real property, personal property, annually assessed mobile homes, and property tax billing data, submitted annually to the Department by each county. Received pursuant to 50 IAC 26-20 and 50 IAC 27-9.	TRANSFER to the RECORDS CENTER after one (1) year. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after an additional five (5) years in the RECORDS CENTER.
35	2019-04	STATE CONDUCTED REASSESSMENT FILES Any files and documents created or maintained under a state conducted reassessment of property in a county under IC 6-1.1-4-31.5 through 31.7 and related statutes, except those that are directly related to, and thus filed with, a more specific Record Series.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, five (5) years after completion of the reassessment.
36	2019-05	VALUATION METHODOLOGY FILES Supporting documents for the calculation of agricultural land base rate, overall capitalization rate for income approach to valuation, and construction cost schedule.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after three (3) years.
37	2019-06	ASSESSOR-APPRAISER CERTIFICATION DOCUMENTS Examinations & scores, registration forms, sign-in sheets, and notices regarding certification for assessor-appraisers. Includes revocation notices, hearing documents, and orders. Disclosure may be affected by IC 5-14-3-4(a)(7).	TRANSFER to the RECORDS CENTER after three (3) years. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after and additional seven (7) years in the RECORDS CENTER.
38	2019-07	TAX REPRESENTATIVE AND PROFESSIONAL APPRAISER CERTIFICATION DOCUMENTS Applications, approvals, and notices regarding certifications for tax representatives and professional appraisers. Includes revocation notices, hearing documents, and orders.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after five (5) years.
39	2019-08	PERSONAL PROPERTY ASSESSMENT DOCUMENTS Personal property tax returns, audit reports, or reports of assessed value received by the Department in the course of its duties, that are not directly related to, and thus filed with, a more specific Record Series.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles after five (5) years.
40	2019-09	TIF NEUTRALIZATION CERTIFICATIONS Annual or periodic certifications by redevelopment commissions to adjust the base assessed value of a TIF district following trending or other adjustments.	DESTROY or DELETE after three (3) years.
41	2019-10	CUMULATIVE FUNDS Received by the Department pursuant to IC 6-1.1-41. Includes submissions from local units to establish or re-establish a cumulative fund. May be received electronically or in hard copy.	TRANSFER hard copies to the RECORDS CENTER after six (6) months. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles after an additional two and a half (2.5) years in the RECORDS CENTER. TRANSFER electronic records to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, after three (3) years. DELETE agency copy of electronic files after Indiana Archives transfer.
42	2019-11	BUS REPLACEMENT MAX LEVY FILES Petitions from local government entities for a maximum property tax levy set by the Department under IC 6-1.1-18.5-7.	TRANSFER hard copies and electronic records to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, after three (3) years.

43	2019-12	INITIAL MAX LEVY REQUESTS Petitions from local government entities for a maximum property tax levy set by the Department under IC 6-1.1-18.5-7.	TRANSFER hard copies and electronic records to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, after three (3) years. DELETE agency copy of electronic files after Indiana Archives transfer.
44	2019-13	LOCAL GOVERNMENT DATABASE INFORMATION Budget certification data stored in the Local Government Database (LOGODABA) since 1985.	TRANSFER one (1) initial copy of database, and one (1) copy of all new data each year, along with any related indexes, to the INDIANA ARCHIVES in a format approved by the Indiana Archives staff, for EVALUATION, SAMPLING or WEEDING pursuant to archival principles. MAINTAIN agency copy of electronic records permanently for reference purposes.
45	2019-14	DEVELOPMENT DOCUMENTATION Includes project work plans, status reports, and system mock-ups and diagrams used for system development.	DESTROY or DELETE one (1) year after completion of the project.
46	2019-15	DEVELOPMENT ARTIFACTS Includes databases, code bases, backups, project deliverables, queries, programs, scripts, and commit histories.	DELETE one (1) year after completion of the project.