County Sheriff

Records Retention Schedule

Prepared by the Local Records Branch
Archives and Records Management Division
Approved by the State Libraries, Archives, and Records Commission

Kentucky Department for Libraries and Archives

County Sheriff Records Retention Schedule

This retention schedule is to be used by all County Sheriff offices in the Commonwealth. It lists records that are legally required for them to create and/or specific to the County Sheriff's Office. The County Sheriff Records Retention Schedule should be used along with the Local Government General Records Retention Schedule, which lists those records that are common to all local government agencies, i.e. financial, personnel, payroll etc. The Local Government General Records Retention Schedule also contains the law enforcement records that a Sheriff's office creates or receives. The records retention schedule is the foundation of an effective records management program and must be used on regular basis. All retention schedules have been approved by the State Archives and Records Commission in accordance with KRS 171.410 – 740. This approval provides the legal basis for all local agencies to apply the appropriate schedule to their records management needs.

GLOSSARY OF TERMS
For
Records Retention Schedules

Permanent (P) Denotes records appraised as having historical, informational or evidential value that warrants preserving them permanently (forever) beyond the time needed for their intended administrative, legal or fiscal functions. These records may be destroyed **only** after the written permission is given by the State Archivist and after they are microfilmed according to specifications published by the Department for Libraries and Archives.

Confidential (C) Records deemed unavailable for review by the public after applying the state's Open Records Law (KRS 61.878) and other state and federal statutes and regulations with specific restrictions. The (C) is added to appropriate record series descriptions as a reminder to agency personnel and does not bear any legal status. **It is important to note that the local government head has the responsibility of knowing all the appropriate confidentiality laws, statutes and regulations that apply to the records maintained in their office and to see that they are enforced**. Even though a record series may or may not be marked confidential on a records retention schedule, contradictory laws or regulations that are approved after the retention schedule has been completed may not be reflected but must be honored.

Vital Record (V) Records that are essential to the continued functioning of the local government during and after an emergency, as well as those records that are essential to the protection of the rights and interests of that local government and of the individuals for whose rights and interests it has a responsibility. Local Government should have a plan in place to identify those records and provide for their protection in case of a disaster (fire, flood, earthquake, etc.).

Duplicates Duplicate records that have not been assigned a retention period and function solely as reference and informational material may be destroyed when no longer useful. If the duplicate is considered the "copy of record", it must be retained according to the retention period on the schedule.

Destruction Certificate A destruction certificate should be used to document the destruction of public records and may be found, along with the instructions at the Kentucky Department for Libraries and Archives website (www.kdla.ky.gov). It should be used when destroying records according to the appropriate records retention schedule. No record created or maintained by a local government agency may be destroyed unless it is listed on the retention schedule and a destruction certificate completed and the original copy sent to the Department for Libraries and Archives (Department).

After Audit A term used in the disposition instructions to denote a records series that shall only be destroyed after the retention period has expired and an official audit has been performed. Example: 3 years and audit: This means that the record series must be kept for 3 years after last activity or date in a file. The record must have gone through the annual audit before it can be destroyed.

RECORDS RETENTION SCHEDULE

Signature Page

County Sheriff
Agency

December 8, 1988
Schedule Date

Unit

December 11, 2014
Change Date

December 11, 2014
Date Approved By Commission

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APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

Agency Head — Date of Approval

Agency Records Officer — Date of Approval

Barbara Tyn
State Archivist and Records Administrator
Director, Public Records Division
12/11/14
Date of Approval

Wayne Onkst
Chairman, State Archives and Records Commission
12/11/14
Date of Approval

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The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

Records Analyst/Regional Administrator
12-22-14
Date of Approval

Appraisal Archivist
12/10/2014
Date of Approval

State/Local Records Branch Manager
12.10.2014
Date of Approval

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The determination as set forth meets with my approval.

Brian Lee Kirby
Auditor of Public Accounts
12/11/14
Date of Approval

STATE ARCHIVES AND RECORDS COMMISSION
Archives and Records Management Division
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Administrative Records

Record Group Number

Series	Records Title and Description	Function and Use
L4709	**Sheriff's Execution Book (V)**	This series documents the execution of a legal writ and process by the sheriff to the parties named by the court. The Sheriff is an officer of the court and renders administrative services to them. The Sheriff is required by KRS 70.070 to execute and make due return of all notices and processes which come to him, and he may empower by writing, any person to executive a process (summons, court order, writ, complaint). It is the duty of the sheriff or one of his deputies to attend the Circuit Court Clerk's office daily to receive any process that may be issued.
	Access Restrictions	None
	Contents	This record series may contain:Transcript of judgment executions served by sheriff, showing number, date, and type of execution, names of plaintiff and defendant.
	Retention and Disposition	Retain permanently.
L4710	**Monthly Dance Hall and Roadhouse Inspection Report**	This series documents the County Sheriff's visit and inspection of dance halls and roadhouses in the county. KRS 70.160 requires that the sheriff or his deputies at least once each month visit and inspect each public place in the county where music is furnished or permitted or where public dancing is conducted or permitted as well as camps, restaurants, roadhouses or any place where intoxicating liquids are sold or furnished or permitted to be sold or furnished to the public. In addition, inspection includes furnished rooms for lodging by men or women either in the day or the night. For services furnished under this statute the sheriff shall be allowed $3,600 annually from the State Treasury at the rate of $300 per month. In some counties, may include a report on the patrolling of all public roads in the county as required by the provisions of KRS 70.150.
	Access Restrictions	None
	Contents	This record series may contain: Name of Circuit Court Clerk, name of County Attorney, name of County Sheriff, month and year, report of activities, including name of establishment and violation, if any. Where applicable, may include statement regarding patrolling of highways. Certification statement signed by County Sheriff.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L4918	**Election Complaint Form**	This record series is used to document a request from an precinct election officer . These requests are made when there is a possible election law violation at a voting place. The sheriff has the responsibility to respond.
	Access Restrictions	None
	Contents	This series contains the date of the election, complainant information, name, call back number, control #, precinct #, time received, time arrived, time cleared, dispatch info., operators name, nature of complaint, alleged offender info., physical description of alleged offender.
	Retention and Disposition	Retain until twenty-two (22) months from date of election, then destroy.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Administrative Records

Record Group Number

Series	Records Title and Description	Function and Use
L5152	**Sex Crime Offender File**	Closed Series April 11, 2000. This series documented that sex offenders have registered with their local Probation and Parole Office and the sheriffs had received their notification. In some instances, the offender registered with the sheriff's office rather than Probation and Parole which was the requirement. In these cases, the sheriff's office notified Probation and Parole. The offender, on or before the day of his/her release by the court, Parole Board, or any detention facility, had to register with the appropriate Probation and Parole Office in the county in which he/she intends to reside. The person in charge of the release facilitated the registration process. By Court Order, many of the releases were delivered to sheriff's offices of the county where the offender was to reside. The sheriff's were responsible for notifying qualified individuals or organizations of sex offenders residing in their county of residence until SB 263 changed the responsibility to the Kentucky State Police effective April 12, 2000.
	Access Restrictions	None
	Contents	Notification of sex offender released, photographs, notice of discharge from the institution, court orders, risk level statements, Offender's: description, address, Social Security Number
	Retention and Disposition	Retain for one (1) year, then destroy.
L5153	**Notification of Sex Offender File**	Closed Series April 11, 2000. This series documented that qualified individuals or organizations were notified that a sex offender was released to live in their county of residence. Individuals were notified of all sex offenders. While organizations were notified of moderate or high risk offenders only unless otherwise requested. Updated sex offender information was not automatically given to the qualified individuals or organizations. They had to make a new request in order to receive updated information.
	Access Restrictions	None
	Contents	Victim Request for Notification, Organization Request for Notification, Notification of Sex Offender Release, Order of Probation and conditions of Probation
	Retention and Disposition	Retain for one (1) year, then destroy.
L5222	**Inmate Extradition File**	This series involves the extradition of inmates to other states. Once law enforcement personnel identify and confirm an inmate as the individual to be extradited, that inmate is asked to sign a waiver of extradition. If the inmate signs the waiver, the extradition occurs. The original of the signed waiver remains with the Sheriff's Office and copies are located at the District Court Office, the Jail and with the inmate. If the inmate refuses to sign the waiver, the inmate appears in District Court every thirty days. By the ninetieth day, Governor's Warrants authorizing extradition should have been issued from both Kentucky and the wanted State. The original of the Governor's Warrants will accompany the inmate to the wanted State; copies can be found in the Sheriff's Office and with the inmate and may be found with the inmate's attorney. There is almost no reentry into these records, exceptions being very rare.
	Access Restrictions	None
	Contents	File may contain: Uniform Citation; Hit confirmation response documenting this inmate as confirmed for extradition; Signed Waiver of Extradition; Copy of Governor's Warrants; Other information such as: wanted State and contact information; other charges against the inmate; inmate's bond information; documentation as to whether a Governor's Warrant is necessary.
	Retention and Disposition	Retain for one (1) year, then destroy.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Administrative Records

Record Group Number

Series	Records Title and Description	Function and Use
L6690	**Notice of Issuance - Carry Concealed License**	This record series documents the Notice of Issuance for a license to carry concealed deadly weapon(s). Pursuant to KRS 237.110, when a paper application is chosen by the applicant, it must be submitted to the county sheriff's office in the county of residence. The sheriff mails the application and accompanying documentation to the Kentucky State Police (KSP) within five (5) working days. KSP then approves or denies the application. If the application is denied, KSP notifies the applicant of the grounds for denial and may inform the applicant of the right to submit additional documentation relating to the grounds of denial. When an application is approved, KSP sends the sheriff the License to be issued to the applicant and the Notice of Issuance to the applicant. This Notice of Issuance is submitted by the applicant to the sheriff's office in order to obtain the license.
	Access Restrictions	KRS 237.110(10)
	Contents	This record series may contain: Notice of Issuance (applicant name and contact information), and an administrative log (applicant name, date, date of mailing, date when license is received, date when license picked up).
	Retention and Disposition	Retain for one (1) year, then destroy.
L6691	**Restricted Metals Purchase Notification**	This series documents the purchase of restricted metals by secondary metal recyclers. Pursuant to KRS 433. 904(2), by the close of each business day secondary metal recyclers must report and describe to the sheriff in the county where the purchase was made and to the sheriff in the county where the secondary metals recycler is located, any purchases made of restricted metals. According to KRS 433.900(5), restricted metals include: manhole covers, utility poles, guardrails, street signs, traffic signs, traffic lights, railroad equipment, copper and aluminum coils, stainless steel beer kegs, catalytic converters and storm covers.
	Access Restrictions	KRS 61.878 (1)(a) and KRS 433.904(2) Personal information
	Contents	This record series may contain: Secondary recycler contact information, item description, purchase price and related information.
	Retention and Disposition	Retain for two (2) years, then destroy.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Financial Records

Record Group Number

Series	Records Title and Description	Function and Use
L2191	**Drug Enforcement Receipts and Disbursements Ledger (V)**	This confidential ledger documents the financial revenues and expenditures of this agency's narcotics enforcement work. It documents the date the money is deposited or withdrawn, a description of the transaction including the check number or receipt number (items purchased buys made), and balances. The deposits show donations to the fund and receipts for deposit that result from court orders from criminal cases. Although the amounts of money are auditable, the names of the officers involved, the contributors to the fund, and the informants/under cover accomplices that might be mentioned in this ledger are highly confidential because the life and safety of these people are involved.
	Access Restrictions	KRS 17.150(2)
	Contents	Confidential information found in this file include: the date the money is deposited or withdrawn, a description of the transaction including the check number or receipt number (items purchased and buys made) and balances. The deposits show donations to the fund and receipts from court orders from criminal cases. Cancelled checks, bank deposit slips, bank deposit slips, copies of court ordered forfeitures, receipts, and bank statements.
	Retention and Disposition	Retain permanently.
L2203	**Out-of-State Prisoner Transportation -- (Return of Fugitive) (V)**	The deputy sheriff in charge of office management completes the claim for Return of Fugitives form when the transportation of the prisoner has been completed. The deputy sends the white original and the pink and yellow duplicates to the Department of Local Government, County Fee Systems and has the goldenrod duplicate for the office's records. The Department for Local Government sends back the pink duplicate with the check for reimbursement. An application of Appointment of an Officer to Return a Fugitive from another state, signed by the county attorney, the Commonwealth Attorney or the Governor, the Order Appointing an Officer to Return Fugitive to the State signed by the Judge/Executive and the County Attorney, and a copy of the Receipt for the Prisoner, is placed in this file. There may be receipts for meals or air line tickets, agreement on Detainers Form VI, the indictment, and a receipt showing the prisoner was returned to the out-of-state penal institution.
	Access Restrictions	None
	Contents	An application of Appointment of an Officer to Return a Fugitive from another state, signed by the County Attorney, the Commonwealth Attorney, or the Governor, the Order Appointing an Officer to Return Fugitive to the state signed by the Judge/Executive, and the County Attorney, and a copy of the receipt for the prisoner is placed in this file. There may be receipts for meals or airline tickets, agreement on Detainers form VI, the indictment, and a receipt showing the prisoner was returned to the out-of-state penal institution.
	Retention and Disposition	Retain for one (1) year, then destroy after audit.
L2204	**Monthly Sheriff's Fee Claim Summary (V)**	The deputy sheriff in charge of office management completes these nine forms monthly. They show duties performed or services rendered that are eligible for reimbursement from the state. This office is run on a fee system and these records are of much importance to the auditor.
	Access Restrictions	None
	Contents	Forms Used to Create this file are: DOA-52 Summary; AC-33 Felony Arrest in Co. & Conveying Felony Prisoner to jail in co. of arrest; AC-34 Conveying felony prisoners from 1 co. to another & arrest fee reimbursement; AC-35 Summoning witnesses for the Commonwealth in felony cases; AC-36 Summoning Guard & Petit Jurors; AC-37 Attending a jury in a felony case; AC-38 Sheriff's Monthly Court Service Claim; AC-39 Conveying Prisoner to Penitentiary; AC-40 Conveying Prisoner to Secure Jail.
	Retention and Disposition	Retain for one (1) year, then destroy after audit.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Financial Records

Record Group Number

Series	Records Title and Description	Function and Use
L2205	**Sheriff's Daily Cash Check-Out Sheet**	At the end of each work day, the deputy sheriff in charge of the office management totals all fee receipts by Cash Receipts Journal Headings to give a daily summary of fees collected in this office. Before using this form, the office had posted each fee receipt separately to the cash receipt. Use of this form has greatly reduced the time and work involved in posting these fees. the record is audited annually and serves no useful purpose to this office after audit.
	Access Restrictions	None
	Contents	Name of person completing form, name of Sheriff's Department, date of form completion, Headings for totals to be posted under from Cash Receipts Journal, and recent total. Total Daily Cash Receipts. Receipt numbers.
	Retention and Disposition	Retain for one (1) year, then destroy after audit.
L2206	**Out-of-State Motor Vehicle Inspection File -- (TC-96-182)**	This record is photocopied by the office administrative staff to be able to balance the fee for Sheriff's vehicle inspection account. These copies are recorded in the Receipt Book for Fees Collected, and stapled to a copy of the receipt from this book, and files numerically. The state auditor's office wants a check made on these in the Sheriff's Office, yet the State Transportation Department does not supply a copy. These records have served their useful life after the annual audit had been approved.
	Access Restrictions	None
	Contents	Vehicle Transaction Record Application for Title/Registration (TC-96-182). Receipt from Receipt Book for Fees Collected.
	Retention and Disposition	Retain yuntil annual audit has been approved, then destroy.
L3045	**Sheriff's Monthly Dance Hall and Roadhouse Inspection Report -- (KRS 70.160)**	This series documents the County Sheriff's visit and inspection of dance halls and roadhouses in the county. KRS 70.160 requires that the sheriff or his deputies at least once each month visit and inspect each public place in the county where music is furnished or permitted or where public dancing is conducted or permitted as well as camps, restaurants, roadhouses or any place where intoxicating liquids are sold or furnished or permitted to be sold or furnished to the public. In addition, inspection includes furnished rooms for lodging by men or women either in the day or the night. For services furnished under this statute the sheriff shall be allowed $3,600 annually from the State Treasury at the rate of $300 per month. In some counties, may include a report on the patrolling of all public roads in the county as required by the provisions of KRS 70.150.
	Access Restrictions	None
	Contents	Name of Circuit Court Clerk, name of County Attorney, name of County Sheriff, month and year, report of activities, including name of establishment and violation, if any. Where applicable, may include statement regarding patrolling of highways. Certification statement signed by County Sheriff.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L3135	**Sheriff's Advance -- (Local Government Form DOA-51)**	If a Sheriff's Office fails to collect sufficient fees during the month to meet expenses & salaries, the Sheriff can borrow from the County Fee Systems, Division of County and Municipal Accounting, Department for Local Government, an amount to cover the shortfall calculated from the estimated annual budget which was submitted to DLG. This is the voucher accompanying the monthly loan check. The loan is repaid at the end of the year from commissions earned from tax collections.
	Access Restrictions	None
	Contents	date, sheriff's id number, reporting period, date payment due, sheriff name & address, description: (estimated monthly expenditure, actual expenditure to date, net amount to be advanced for month, advance will be-a. difference above, b. amount requested, c. $30,000.00, or d. 1/12 of previous years receipts, totals), agency signature and approval signature.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Tax Collection

Record Group Number

Series	Records Title and Description	Function and Use
L2237	**Sheriff's Receipts & Disbursements Ledger - Taxes Collected -- Taxes Collected**	The function of the Sheriff's Receipts and Disbursements Ledger - Taxes Collected is to give a clear audit trail of the financial activity within the Taxes Collected account of this office. It is kept by the financial officer/accountant of this office.
	Access Restrictions	None
	Contents	Information contained in this permanent ledger for the Receipts portion of this ledger are: date of the batch of tax collections, batch numbers & the following ledger heading for normal (not franchise) tax collections: State Real Estate, Tangible, Intangible, Bank Shares, County, Schools (Public), and Miscellaneous (for local taxing districts) & Total Deposits. In this ledger their are receipt sections for Franchise Taxes Collected & Omitted Taxes Collected with headings similar to ones just state for Normal Taxes. The disbursement portion of this ledger dates of checks written payee of check, check number, amount of check & ledger headings for all of the taxing districts listed above plus a column for refunds for over payment of taxes, miscellaneous, commissions, and interest.
	Retention and Disposition	Retain permanently.
L2238	**Sheriff's Official Receipt for Property Tax Bills for the Year -- (Revenue Cabinet Form #62A385) (5-87)**	The county clerk completes this information after receiving the necessary information from the Property Valuation Administrator's Office, signs and dates it on October 1st and sends this official receipt to the Sheriff who must sign and acknowledge receipt pursuant to KRS 133.220. It is then filed with the county judge/executive and recorded in the order book in the manner required by law for recording the official bond of the sheriff (KRS 133.220). This file also includes Sheriff's Official Receipt for Additional, Supplemental, and/or Deferred Property Tax Bill's) which the sheriff acknowledges and signs in a like manner (KRS 133.230).
	Access Restrictions	None
	Contents	Revenue Cabinet Form 62A385 (5-87) and 62A386 (1-83).
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L2239	**Quietus from the Revenue Cabinet**	The Quietus is prepared by the Director of the Department of Technical Assistance, Revenue Cabinet and sent to the Sheriff to state that he has satisfactorily explained his tax collection efforts -- that the records of the sheriff are correct and in order. The sheriff needs the Quietus and the proper bonding to be eligible to receive the next year's tax bills.
	Access Restrictions	None
	Contents	Quietus only.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L2240	**Sheriff's Property Tax Account Statement**	This statement is accompanied by a letter from the Director of the Division of Technical Support certifying totals of property tax collection and stating the amount due the Department from the sheriff's office and making the Quietus from the Revenue Cabinet possible once the payment due has been made by the sheriff's office.
	Access Restrictions	None
	Contents	Sheriff's Property Tax Statement
	Retention and Disposition	Retain for three (3) years, then destroy after audit.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Tax Collection

Record Group Number

Series	Records Title and Description	Function and Use
L2241	**Sheriff's Monthly Report of Property Tax Collections to the Fiscal Court**	This record which is presented to the Fiscal Court and filed in the County Clerk's office shows all property tax collections made by the sheriff for a one month period, less commission of sheriff, less refunds resulting a total due to the County Normal Taxes and Franchise Property Taxes. The total amount due the schools is listed, and a breakdown of what is due each Franchise is given.
	Access Restrictions	None
	Contents	The information on this report shows all property tax collections of the sheriff for a one month period, less commission of sheriff, less refunds which results in a total due to the County Normal Taxes and Franchise Property Taxes. The total amount due to the schools and special taxing districts is listed, and a breakdown of what total is due each special taxing district is given.
	Retention and Disposition	Retain for two (2) years, then destroy after audit.
L2242	**Sheriff's Quarterly Financial Status Report to Dept. of Local Government**	The Sheriff's Department completes Form LF1132 which shows all receipts and disbursements for the office in the three month period covered. This report is required by the Department of Local Government and sent to them. It is used by the auditor.
	Access Restrictions	None
	Contents	Form LF 1132 which shows receipts and disbursements for a three month period.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L2243	**Sheriff's Monthly Report of Tax Collections -- To Revenue Cabinet**	This record is completed by the sheriff's office on the last day of each month and returned to the Revenue Cabinet, Department of Property Taxation by the 10th of the following month. The Revenue Cabinet provides Form # 62A394 (6-87). I have attached a copy of this blank form to this description and analysis sheet. It shows the state's portion of all tax collections for that month by various categories.
	Access Restrictions	None
	Contents	For the information compiled on this form 62A394 (6-87), provided by the Revenue Cabinet, see the attached copy of this blank form.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L2244	**Quietus from the Fiscal Court**	A motion is passed by the Fiscal Court to act to conduct an audit of property tax collection and disbursement and present their findings to the Fiscal Court. Pursuant to KRS 134.360 the Fiscal Court questions the accountants concerning the Sheriff's Settlement the court then accepts or rejects the settlement. If it accepts the settlement, the court states the amount the county is to receive and orders the settlement to be recorded in the Sheriff's Settlement Book in the County Clerk's Office. The Quietus is then ordered showing: charges, credits, net amount due county, payments to county treasurer, and balance due county treasurer. The attestation for this record gives the county clerk's name and title and shows the signature and date signed of the county clerk.
	Access Restrictions	None
	Contents	Information shown on the Quietus is: charges, credits, net amount due, payments to county treasurer, and balance due county treasurer.
	Retention and Disposition	Retain for one (1) year, then destroy.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Tax Collection

Record Group Number

Series	Records Title and Description	Function and Use
L2245	**Paid Franchise Tax Bills**	Paid Franchise Tax Bills are filed by the Sheriff's Office when the payee presents payment by mail or in person. These are taxes collected for special taxing districts. These are used by the auditors, attorneys doing title searches and internally for fiscal purposes.
	Access Restrictions	None
	Contents	Franchise Tax Bills and Sheriff's Official Receipt for Property Taxes for the Year.
	Retention and Disposition	Retain until three (3) years after the date of certification of taxes due and audit, then destroy.
L2246	**Unpaid Sheriff's Franchise Tax Collections**	Unpaid Sheriff's Franchise Tax Collections are filed in the Sheriff's Office when the payment has not been made in 30 days pursuant to KRS 136.050(2). Franchise taxes are taxes collected for special taxing districts. This file is used by the auditors, attorneys doing title searches and internally for fiscal purposes.
	Access Restrictions	None
	Contents	Franchise Tax Bills.
	Retention and Disposition	Retain until eight (8) years from the date of certification of taxes due and audit, then destroy.
L2247	**Paid Property Tax Bills-Duplicate Green Copy -- Duplicate Green Copy**	The county clerk's office uses Rev. Form 62A301-R 3-86 and prints all property tax bills and presents them with the Sheriff's Official Receipt for Property Tax Bills for the Year to the Sheriff for his mailing. The form is completed in four color duplication, the yellow copy is mailed to the payee; the white copy is mailed or given to the payee after being initialed and dated as a receipt, the green copy is kept as the sheriff's office record and the pink copy is filed in the county clerk's office. Information completed on the form includes: the year of the bill, the Property Class - Rate Per $100 Value on Real Estate for the state, the county, and the school taxes, the name and address of the payee, the assessed value, the state tax, the county tax, the school tax, the special tax, the account number, the bill number, the name of the sheriff for the county, totals by taxing district, the name of the county clerk, the total tax (due), property class rate - Real Estate Per $100 value for Special Districts, amounts paid if by three different dates and amount due if paid after a certain date, Sheriff's Fee and Advertising cost, and Total Amount paid. The reverse side of this form is a Certificate of Delinquency for those who do not pay these taxes. The staff in the sheriff's office uses these for fiscal purposes and attorneys and real estate agents use them when doing title searches.
	Access Restrictions	None
	Contents	See Attachment.
	Retention and Disposition	Retain for one (1) year, then destroy after audit.
L2248	**Sheriff's Annual Settlement**	The auditor presents the Sheriff's Settlement to the Fiscal Court. If the court votes to accept it, a quietus is granted and the settlement is recorded in the Fiscal Court Order Book. This settlement shows: charges, credits, net tax collections, sheriff's commission, net amount due the county, payments to the county treasurer and balance due the county treasurer. It shows the name and the title of the county clerk recording it with her signature and the date of attestation.
	Access Restrictions	None
	Contents	Information contained in the Sheriff's Annual Settlement is: charges, credits, net tax collections, sheriff's commission, net amount due the county, payments to the county treasurer, and balance due the county treasurer. It shows the name and clerk recording it with her signature and the date of attestation.
	Retention and Disposition	Retain for one (1) year, then destroy after audit.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Tax Collection

Record Group Number

Series	Records Title and Description	Function and Use
L3132	**Executive Order Correcting Erroneous Assessment -- (Revenue Form 62A366)**	This form is used by the Sheriff's Office to correct a tax assessment after the bills have been printed up. The PVA initiates the Order at the request of a taxpayer who thinks his bill is incorrect. The PVA reassesses the property, completes the form, and transfers it to the Sheriff. In some cases the PVA may give the form directly to the taxpayer. In this case, the taxpayer brings form to Sheriff. Sheriff refigures their tax bill. Taxpayer pays new assessment amount tax bill to the Sheriff. Copies of the order are held by: Sheriff, PVA, County Clerk, and taxpayer. Once the reassessment is made and the bill is refigured and paid, and after audit, the form has served its' purpose.
	Access Restrictions	None
	Contents	Taxpayer name, tax bill number, described error, reassessment by PVA, certification.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L3133	**Sheriff's List of Executive Orders Correcting Erroneous Assessments -- (Revenue Form 62A372)**	This list is created from the Executive Orders Correcting Erroneous Assessments at the end of the tax year (May-June) as a summary. The original is given to the county clerk when the delinquent tax bills are turned over. This is a compilation of the Executive Orders approved during the year. It is used for audit.
	Access Restrictions	None
	Contents	Assessment year, name of taxpayer, district, tax bill number, decrease/increase in assessment for: real, unmined coal, tangible, intangible.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L3134	**Sheriff's Report of Tax Claims Purchased for Taxing Districts (Cert of Del) -- (Certificates of Delinquency) (Revenue Form 62A359)**	This form is a register of un-paid tax bills for the tax year. The Sheriff's Office creates this after the tax books are closed. Each unpaid tax bill is supposed to be sold on the courthouse steps to anybody who wants to buy an unpaid bill (and place a lien on the property in favor of the tax bill purchaser). Actually, delinquent tax bills are seldom bought. The delinquent bills and this list are turned over to the county clerk for delinquent collection.
	Access Restrictions	None
	Contents	Tax year, name of taxpayer, district, tax bill number, assessed value (real estate, tangible, intangible), amount of sale.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Tax Collection

Record Group Number

Series	Records Title and Description	Function and Use
L4915	**Application for Property Tax Refund**	This record series is used to apply for a refund of taxes that have been paid by an individual in a taxing district. After the payment was made it was determined that the taxes were either not owed or may have been reduced. The application must be made within two years from the date the amount is finally determined. This application must be accompanied by a copy of an order correcting erroneous assessment and a copy of the paid tax bill and sent to the Department of Revenue for processing.
	Access Restrictions	None
	Contents	This series contains the name of applicant, address, date taxes were paid, reason for refund request, signature of taxpayer, signature of PVA and documentation of payment.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L4916	**Refund Authorization Statement**	This record series is used by the taxing district to authorize the sheriff to refund ad valorem taxes where no taxes were in fact due or the amount paid was in excess of the amount finally determined to be due. This is a statement by the taxing district to the sheriff identifying those taxes that can be refunded. Upon authorization by the authorized person in the taxing district the sheriff shall refund the taxes to the appropriate party. No refund shall be made unless an application is received within 2 years from the date the tax was paid.
	Access Restrictions	None
	Contents	This record series contains name of the taxing district, amount of tax refunds, signature of taxing district official, date, sheriff signature and attached documents.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L4917	**Pay-In Voucher (V)**	This record series is used to deposit receipts directly deposited with the State Treasurer. This receipts include ad valorem taxes collected and any other fees owed the state.
	Access Restrictions	None
	Contents	This record series contains the name of the agency, department, division fund name, name of account, transaction codes, preparer signature, phone, signature of agency authority, total deposited and state treasurer signature and date received.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L5773	**Delinquent Tax Records**	This record series is used to document those persons who have not paid property taxes by January 1 of each year. The sheriff shall try to collect these taxes. If by the first week in April he/she has not collected the delinquent tax he/she must advertise for sale the tax claims if there is any real property subject to the lien. If the tax claim is bought a lien is issued and recorded in the county clerk's office. All delinquent property tax bills are given to the county clerk where they are recorded.
	Access Restrictions	None
	Contents	This record series contains the name & address of the taxpayer, date and amount due.
	Retention and Disposition	Retain for eleven (11) years, then destroy after audit.

STATE AGENCY RECORDS RETENTION SCHEDULE

COUNTY SHERIFF
Tax Collection

Record Group Number

Series	Records Title and Description	Function and Use
L5799	**Paid Tax Bills**	This record documents the payment of property taxes for individuals. It serves as an audit trail for the sheriff for the state auditor. Once the taxes are paid this record is not accessed. The total tax collected becomes a part of receipts and disbursement record which is permanent.
	Access Restrictions	None
	Contents	Contents on this form are: the name of the County Sheriff to whom bills are payable, the tax year and county, property location, map number, bill number, Property Class - Rate Per $100 Value, Assessed Value, State Tax, County Tax, School Tax, Special Tax, Totals by Taxing District, account number, tax district, Deed Book - Page, Farm Acres, Date/By, Total Tax, County Clerk's name, Amounts: 2% Discount Paid by Dec 01 Tax Yr, Face Amount Paid by Dec 31 Tax yr., 5% Penalty Paid by Jan 31 Tax yr., 21 Percent Penalty Paid after Jan 31 Tax Yr. Sheriff's Fee and Advertising Cost, and Total Amount Paid; Name and address of the person being billed.
	Retention and Disposition	Retain for two (2) years, then destroy after audit.