



Municipal Government

Records Retention Schedule

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



Municipal Governments Records Retention Schedule

This retention schedule is to be used by all incorporated Municipal Governments in the Commonwealth. It lists records that are legally required for them to create and/or specific to Municipal Governments. The Municipal Governments 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 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

MUNICIPAL GOVERNMENT RECORDS
Agency

September 9, 1999
Schedule Date

Unit

September 9, 1999
Change Date

September 9, 1999
Date Approved by Commission

APPROVALS

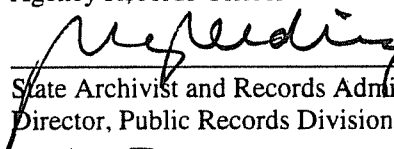
The undersigned approve of the following Records Retention Schedule or Change:

Agency Head

Date of Approval

Agency Records Officer

Date of Approval

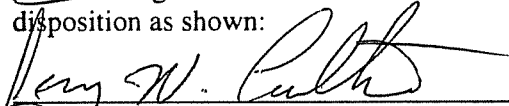

State Archivist and Records Administrator
Director, Public Records Division

September 9, 1999
Date of Approval


Chairman, State Archives and Records Commission

9/9/99
Date of Approval

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


Records Analyst/Regional Administrator

9-4-99
Date of Approval


Appraisal Archivist

9/4/99
Date of Approval


State/Local Records Branch Manager

9/4/99
Date of Approval

The determination as set forth meets with my approval.


Auditor of Public Accounts

9/9/99
Date of Approval

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
Accounting

Record Group
Number

Series	Records Title and Description	Function and Use
L4740	Parking Citations (Tickets) - Unpaid	This record series documents that a parking violation has occurred. This copy comes from the police department documenting the writing of a parking violation. After trying to collect these for one year they are turned over to District Court.
	Access Restrictions	None
	Contents	This record series contains the , license #, state, license yr., date cited, vehicle make, model, meter #, time, officer, location, type of parking offence and instructions for payment and consequences.
	Retention and Disposition	Retain for two (2) years, then destroy after audit.
L4741	Parking Citations (Tickets) - Paid (Receipt)	This record series documents that a parking violation has occurred. The police department writes the parking citation and sends it on for collection. This record series is the paid record sent in by the violator. This is kept separate from the unpaid citations.
	Access Restrictions	None
	Contents	This record series contains the citation #, license # of vehicle, state, year, date cited, vehicle make, model, meter #, time, officer, badge #, location, type of parking violation, instructions for payment. These are batched with a cover containing the batch #, items paid, receipt numbers, and total received. Also in the batch are parking citation revenue receipts and notices of parking citations.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L4742	Exonerated Parking Ticket File	This series documents the appeal process for dismissing the charges incurred for any parking violation for which a parking ticket has been issued. An exoneration petition to the city manager or mayor is made, a decision to exonerate immediately or to gather further information from the police chief and/or the officer involved. If granted, the petition, original ticket, copy of the ticket, and a letter explaining the decision are filed together. If not granted, the ticket is paid. No further appeal is possible.
	Access Restrictions	None
	Contents	Exoneration petition, original ticket, copy of ticket, correspondence
	Retention and Disposition	Retain for one (1) year, then destroy.

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
 Legislative Records

Record Group
Number

Series	Records Title and Description	Function and Use
L0894	Special Study Reports	This record series documents the results of special studies generally requested through the area development district or a state university. It will require more expertise, personnel, equipment, etc. that most cities would be able to provide. Examples may include: traffic studies, sewer/water comparisons, salary comparisons, parking studies, solid waste studies, and feasibility studies for buildings. Questionnaires and surveys are issued by the ADDs to help compile relevant data. Studies are conducted at no cost to the city. The nature of these studies would not require long-term retention. The results are valid for only a 1 year period.
	Access Restrictions	None
	Contents	Date, narrative, statistics, population, area of detail in square miles
	Retention and Disposition	Retain for two (2) years, then destroy.
L2313	Contract Book (V)	To record contracts and agreements made by a municipality with an individual or organization to perform selected services. Typically, these contracts required approval of the legislative body or executive authority. The information has been consolidated. This record series is largely an obsolete one and its permanent retention is based on the absence of original contracts and agreements. It consolidates quite a bit of historic information on service provided to cities.
	Access Restrictions	None
	Contents	Date of contract entered into, name of city and contractor, description of work to be performed and at what cost, date of approval by authorizing authority, signatures of parties to contract.
	Retention and Disposition	Retain permanently.

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
Licensing

Record Group
Number

Series	Records Title and Description	Function and Use
L0978	Occupational/Business License Register	This record series is used to document those businesses and individuals that have requested business or occupational licenses to operate within the city. This is maintained as an easy reference by the staff. This series has as its primary function the documentation of the business and occupational history of the city.
	Access Restrictions	None
	Contents	This record series contains the date of issue, license #, name of individual/business, address, ownership, and license fee.
	Retention and Disposition	Retain permanently.
L4749	Application For Business/Occupational License File	This record series documents the application for a license to conduct business for the following: beer retailers, beer distributors, liquor dispensaries, hotels, motels, tourist homes, rooming houses, dance halls, pool rooms, and restaurants. All applications are submitted to the city clerk and then the information is verified through the appropriate channels. Notations as to status of the license are made in this file.
	Access Restrictions	None
	Contents	Application for Business License, instructions for conduct of business, ordinance information regarding specific type of business, copy of state alcohol license, inspection of premises reports
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L4750	Beer and/or Liquor License Renewal File	This record series documents the annual renewal process for permission to sell beer and/or liquor. Each business, at the time of renewal must present a copy of the current state license to sell liquor, along with any changes in management of the facility to the city before a renewal license is issued. If changes in management personnel have been made, a criminal background check of that new employee is required also.
	Access Restrictions	None
	Contents	Copy of state license, copy of renewal notice.
	Retention and Disposition	Retain for three years (3), then destroy after audit.

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
 Payroll

Record Group
Number

Series	Records Title and Description	Function and Use
L2945	Unemployment Compensation Quarterly Contribution Report	This record series is used to document the quarterly payment contribution by a city to the Kentucky League of Cities Unemployment Compensation Reimbursement Trust (KLC Trust). Attached to the report is a copy of the Reimbursing Employer's Quarterly Unemployment Wage Report. A check is also attached. Even if no amount is due the report must be filed.
	Access Restrictions	None
	Contents	This record series contains the period covered by the report, KY employer number, title and address of city official, gross wages paid for covered employees for quarter, contribution due this quarter, adjustments for prior quarters, total contribution due, penalties if any, total payment, name, title, and phone number of person preparing the report.
	Retention and Disposition	Retain for four (4) years, then destroy after audit

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
 Taxation

Record Group
Number

Series	Records Title and Description	Function and Use
L0966	Master Property Tax Listing (V)	This record series is used to document tax assessments, serves as a tax collection tool, serves as a delinquent tax list, provides general owner data, provides status of bill, notes any special codes such as homestead exemptions, etc.
	Access Restrictions	None
	Contents	Account #, property owner name, mailing address, property address and description, general information, special codes, valuation amount, history of payment, tax amount, payment date
	Retention and Disposition	Retain permanently.
L0967	Tax Assessment Book	This record series is used by the city to produce the Master Property Tax Listing and is used as a working copy for the purpose of billing for taxes. The Property Valuation Administrator makes a copy of all the tax assessments in the City and issues it to the City Clerk. This is basically a working copy for the City and has no value after the tax year has ended and all audits are completed.
	Access Restrictions	None
	Contents	This record series includes the taxpayer name and address, property description and/or reference: picture card #, map #, block & parcel, etc.; value of: airplanes, intangibles, # of acres, total assessment, taxpayer account #, tax bill #, tax district, special district tax, health & library, school, county, state. Shows disability or homestead exemption.
	Retention and Disposition	Retain until superseded, then destroy.
L0969	Delinquent Tax List	This record series is used to list those persons who are delinquent in paying their property taxes. The original record is filed in the county clerk's office. According to KRS 134.420 (1) and KRS 134.470 a city shall have a lien on property assessed for taxes due them for 10 years following the date when the taxes become delinquent. No action may be brought to enforce a certificate of delinquency until one (1) year after the issuance thereof, and the action shall be instituted within ten (10) years after the expiration of that one (1) year period).
	Access Restrictions	None
	Contents	Taxpayer name, address, property description, total assessment, account #, tax bill #, tax district, and total tax bill owed with interest and penalty.
	Retention and Disposition	Retain for eleven (11) years, then destroy after audit.
L0970	Unpaid Property Tax Bills	This record series is used to document that property taxes are owed. Taxes are delinquent when not paid by the date prescribed by law. According to KRS 134.420 (1) and KRS 134.470 a city shall have a lien on property assessed for taxes due them for 10 years following the date when the taxes become delinquent. No action may be brought to enforce a certificate of delinquency until one (1) year after the issuance thereof, and the action shall be instituted within ten (10) years after the expiration of that one (1) year period).
	Access Restrictions	None
	Contents	Account #, bill #, tax year, tax rate, description of property, special codes, assessed value, tax amount, date due, responsible party name and address
	Retention and Disposition	Retain for eleven (11) years, then destroy after audit.

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
 Taxation

Record Group
Number

Series	Records Title and Description	Function and Use
L0971	Paid Property Tax Bills	This record series is used to document that property taxes have been paid for the taxing year.
	Access Restrictions	None
	Contents	Name of property owner, description of property, tax year, amount due, paid notations
	Retention and Disposition	Retain for two (2) years, then destroy after audit.
L2917	Monthly Return of Utility Gross Receipts License Tax for Schools (V)	This series documents a municipal utility company's monthly receipts. The municipal utility may be telephonic and telegraphic, electric power, water, and natural, artificial and mixed gas. KRS 160.613 authorizes a utility gross receipts licenses tax not to exceed three percent (3%) to be imposed on utilities. Gross receipts include all amounts received in money, credit, property, or other money's worth in any form as consideration for the furnishing of utilities. After July 13, 1990, KRS 160.614 allows the tax to be levied on cable television services. At present, 155 school districts in the Commonwealth levy this tax. Only four (4) have a levy less than three percent (3%). The payment check is attached to the original submitted to the Board of Education.
	Access Restrictions	None
	Contents	Month and year, name and address of municipal utility, total receipts within county exclusive of Kentucky sales tax, deductions (resale, energy direct pay authorizations, cash discounts, federal excise taxes, service and installation charges, interstate services, other, utility service charged off as bad debt, recovery of previously charged off bad debts, total deductions or additions), adjusted receipts, gross receipts, amount of tax, late filing or penalty payment, total due.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L2949	Certification of Public Service Company Property Assessment (V)	This series documents the certification to the county clerk of the assessed value of the all property of a public service corporation for taxation by the Revenue Cabinet. The county clerks file the certificate with their office and in turn certifies the assessed values to the county, city, or taxing district for collection. KRS 136.120 defines a public service corporation, the classification of public service corporation property and the powers bestowed on the Ky. Revenue Cabinet to value and assess such property. The certificate sent to the city is used for tax billing and collection.
	Access Restrictions	None
	Contents	Name of county, taxpayer, address, city and state, date of certification, name of tax district (county, school, city, fire district), real estate, tangible property, and total assessment for local tax by name of tax district.
	Retention and Disposition	Retain for eleven (11) years, then destroy after audit.
L2950	Certification of Public Service Co. Assessment for Railroad Car (V)	This series documents the certification to the county clerk by the Revenue Cabinet of the assessed value of railroad car line property in a local taxing district. The Revenue Cabinet under provisions of KRS 136.180 provides a multiplier to use in establishing the local tax rate for this type of property. The Revenue Cabinet certifies the value to the county clerk who in turn certifies the valuation to the local taxing district (county, city, school or fire) who prepares a tax bill for the taxpayer for collection.
	Access Restrictions	None
	Contents	This record series contains the name of county, date certified, taxpayer name and address, name of tax district, assessed value of real estate, assessed value of tangible property by taxing district, and a total assessment for local tax.
	Retention and Disposition	Retain for eleven (11) years, then destroy after audit.

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

MUNICIPAL GOVERNMENT
 Taxation

Record Group
Number

Series	Records Title and Description	Function and Use
L4793	Personal Property Tax Assessment Books	This record series was used to document the assessment of personal property which includes every type and character of property, tangible and intangible, other than real property. This series has mainly been used to list those assessments on motor vehicles but is no longer listed in this format. The taxpayer is now required to submit a property tax return with the property valuation administrator for all tangible and intangible property. The property tax return and the Tax Assessment /Appraisal Card in the P.V.A.'s office have retention periods of 7 and 3 years respectively. Personal property may be used to satisfy claims/liens of real property delinquent taxes.
	Access Restrictions	None
	Contents	This record series may contain name and address of taxpayer, description of property, total valuation, gross tax, account #, amount paid and date paid.
	Retention and Disposition	Retain for eleven (11) years, then destroy after audit.