

Act 573 of the 1989 Regular Session.

Act 573

SB255

By: Senator Scott

"AN ACT TO ESTABLISH GUIDELINES FOR COUNTIES REGARDING RECORD
RETENTION: AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. On and after the effective date of this act, all counties of the State of Arkansas shall permanently maintain the following records, if they are currently being maintained:

(1) Probate Court Records, which include: probate index; probate docket; record of wills; letters of administration and testamentary; letters and bonds of guardianship; appointment of personal representative; record of inventories and appraisement; claims against estates; final accounting of estate; distribution and discharge; collection of small estates; commitment proceedings; abuse of adults proceedings; and adoption records and docket;

(2) County Court Records, which include: county court record; county court claims docket; paternity or bastardy records; bastardy docket; cemetery permits, and county improvement districts records;

(3) Quorum Court Records, which include: ordinance and resolution register; record of proceedings; quorum court minutes; codification of ordinances; register of county advisory and administrative boards; book of appropriations and allowances; appointments to subordinate service districts; and certification of county reappraisal or reassessment of property;

(4) Voter Registration and Election Records, which include: affidavits of registration; precinct records for majority and minority parties and school elections; and maps of election precincts from county election commission;

(5) Marriage Records, Licenses and Bonds, which include: notice of intention to wed; marriage record and index; marriage contracts; clerical licenses and credentials; medical license for physicians, physical therapists, podiatrists, osteopaths, and chiropractors; surety bonds for county and township officials (until 1986); oaths and bonds of county school supervisors; and record of marks and brands;

(6) Corporations, which include: all records concerning corporations;

(7) Tax and Assessment Records, which include: real estate tax books; delinquent land tax record with certification of publication; redemption certificates; certification of tax delinquent lands to State Land Commissioner in delinquent land tax record; personal property tax book; personal property assessment record; abstract of tracts and lots; land book of state and federally owned lands; clerk's deeds of land sold for taxes; journal of proceedings of county equalization board; timber and mineral rights; mineral and surface estate taxes; timberland (real); delinquent personal tax record; delinquent real tax record; school taxes (real); mobile and manufactured homes (real); county road tax (real) receipts; survey and description of county and city real property; plats and maps; municipal improvement districts tax receipts; improvement district tax receipts; and delinquent improvement district tax receipts (real);

(8) Court Records, which include: active and inactive case files - civil, chancery, circuit, criminal and divorce; case file index; circuit court record and index; chancery and civil court records and index; criminal court record and index; dockets-civil, chancery, circuit, criminal & divorce;

judgment and decrees record; judgment index; abstracts of executions and index; petit jury list; grant jury list; grand jury reports or minutes; indictment record; records of bench warrants and summons; and pleadings, motions and depositions;

(9) Recorder's records, which include: deed and conveyance records, deed index, alphabetical by grantor and grantee; timber, mineral, oil and gas deeds and leases; record of surveyors plats and notes; "miscellaneous record" - recorded instruments; index to recorded instruments, direct and indirect; ownership of cemetery lots; mortgages, deeds of trust and lien records; soldiers and sailors discharge record and index; antenuptial and marriage contracts;

(10) Treasurer's records which include: operation and clearing account ledgers, trust and agency account ledgers, city account ledgers and improvement district account ledgers and land redemption record; and

(11) School Account Records, which include: school district account ledgers; and school district budgets; and

(12) Payroll Records.

SECTION 2. All counties of the State of Arkansas shall maintain the following records for ten years if they are currently being maintained:

Tax and Assessment Records

Certified Copies of County Reassessment to Taxing Units
Personal Property Interim Millage Adjustment Certificate
Base Year Millage Rollback
Base Year Certification of Assessment of Real Estate
Certification of Tax Adjustment for Public Utilities and
Regulated Carriers
Final Abstract of Tax Books

Real Property Assessments

Assessment of Timberland
Tax Exempt Real Property
Mineral and Surface Estates
Abstract of Tracts and Lots
Tax Forfeited Lands and Redemptions
Mobile and Manufactured Homes
Assessment of Annexed Agricultural Lands of Cities and Towns
Real Estate Appraisal Cards
County-wide Property Reappraisal
Valuation of Real Property of Common Carriers and Utilities

Personal Property Assessments

Tax Exempt Personal Property
Personal Property Interim

Reference Material

List of State and Federally Owned Land
Names of Taxpayers Furnished by School Boards
List of Mortgages, Timber and Mineral Deeds, and Oil or Gas
Leases and Contracts

Sheriff's Records

All categories of Sheriff's records

Treasurer's Records

County Salary Fund Ledger
Land Redemption Receipts
Operating and Clearing Account Ledgers
Trust and Agency Account Ledgers
City Account Ledgers
Improvement District Account Ledgers
Annual Settlement with County Court

School Account Records

- School Account Ledgers
- Annual Report to County School Supervisors
- Limitations of Current Indebtedness - Liability for
 - Improperly Drawn Warrants
- Register of School Warrants
- Record of School Bond Indebtedness
- School District Bonds - Matured
- Teachers and School Employees Contracts
- Blanket Bond Program
- Surety Bond of School District Treasurers and Superintendents
- Taxes and Revenues Collected Turned Over to County Treasurer
 - Record in School District Account Journal
- Receipts for Taxes and Revenues
- Tax Books and Records
 - Delinquent Ad Valorem Taxes on Oil and Gas Interests
- County Judge's Office
 - Purchasing Records
 - County Road Records
- Circuit Court Records
 - Execution Bonds
 - Criminal Fee Book
 - Court Costs and Fee Records
 - Evidence and Court Exhibits
 - Financial Records
- Recorder's Records
 - Chattel Mortgage Records on Real Property Abstract and Index
 - Federal Tax Liens and Index
 - Federal Tax Lien Notices and Certificates of Discharge
 - Record of Lis Pendens Notices
 - Property
 - Bond Records of Notary Public
 - Financing Statements and Security Agreements
- Claims Docket
- Appropriations Journal
- Fixed assets and equipment detail records
- Cash Receipt and disbursement journals
- Property Tax Statements
- Warrant Register
- Tax Settlement

SECTION 3. All counties of the State of Arkansas shall maintain the following records for three years if they are currently being maintained.

- County Court Records
 - County Court File
 - County Court Road Docket
 - Statement of Receipts and Expenditures
 - Annual County Fiscal Report
 - Contracts for Lease, Purchase or Rental Payment
 - Local Option Election Results
 - Record of Disbursements
 - County School Board Financial Report
 - Solid Waste Disposal Revenue Bonds
 - Allocation of State Funds for Solid Waste Disposal
- Quorum Court Records
 - Treasurer's Financial Report
 - Adoption of Resolutions and Amendments
 - Ordinance Election Results

- Petitions, Certificates and Notices for Ordinance Vote
- Voter Registration and Election Records
 - Voter Registration List and State Constitutional Amendment
 - Absentee Ballot Applications and List
 - Certification of Election
 - Political Practice Pledge
 - Ballot Fees
 - Minutes of Board of Election Commissioners
 - Local Option Election Certificates
- County Clerk's Records
 - Going Out of Business Sales License
 - Bond for Out of Business License
 - Transient Merchant License and Bond
 - County Employees Blanket Bonds
 - Garnishment Bonds
 - Mercury Refiners License
- Assessor's Records
 - Real Estate Conveyances and Improvements Copy
 - Delinquent Property Assessments
 - Copies of Personal Property Tax Assessments
 - Merchants and Manufacturers Inventories
 - Mineral and Timber Rights
 - Personal Property Tax Correction Form
 - Revenue Commissioner's List of Automobile Licenses
 - Names of Guardians and Administrators without Final Settlement
 - Report of Assessments to County Equalization Board
 - Report of Total Assessments to the Arkansas Tax Commission of the Public Service Commission
 - Report of Total Assessments to Assessment Coordination Division of the Public Service Commission
 - Certificate of Assessment Filed with County Clerk and Collector
 - Real and Personal Property Assessment of Utilities and Carriers
 - Delinquent Assessments of Utilities and Carriers
 - Assessment of Utilities and Carriers Assigned by the Arkansas Tax Commission
 - Assessment of Property Not Used in Utility Operation, Real and Personal
- Treasurer's Records
 - Receipt Books
 - Reconciliation of General Account
 - Journal with Bank Statements
 - County Officials' Fees, Fines and Penalties; Municipal Court Fees
 - Quarterly Distribution from Delinquent Land Redemptions
 - Register of Warrants Paid
 - Quarterly Report to Prosecuting Attorney
 - Monthly Report to Quorum Court
 - Road and Bridge Fund Records
 - Claims Against School District
 - Commission of Treasurer from School Funds
 - School District Bank Statements
- Collector's Records
 - Tax Statements, Real and Personal
 - Tax Receipts Personal and Real

Fee Basis, Cash Receipts and Disbursements Journal
Salary Basis, Cash Receipts and Disbursements Journal
Tax Correction Forms, Real & Personal
Monthly Settlement with Treasurer
Settlement with County Clerk
Settlement with County Court
Report of Delinquent Taxpayers of County Clerk
Distraint of Goods and Garnishment to Pay Delinquent Personal
Taxes
Bank Statements, Checks and Other Accounting Records
Tax Money to be Kept in Separate Account
Circuit Clerk's Record
Subpoena Record
Appeals Transcripts
Cancelled checks
Cancelled warrants

SECTION 4. All counties of the State of Arkansas shall maintain the records enumerated in sections 1, 2, and 3 of this act for the period of time provided for therein, after which time the records may be destroyed after an s Engrossed 3/7/89

SECTION 5. When records are destroyed, the county shall document the destruction by the following procedure:

(1) An affidavit is to be prepared stating which documents are being destroyed and to which period of time they apply, indicating the time, place and method of destruction; and

(2) The affidavit is to be signed by the county employee designated to perform the destruction and one (1) member of the county quorum court pursuant to an ordinance passed by the county quorum court approving the destruction.

(3) No record of any kind over fifty (50) years old will be destroyed before written notice by the custodian of the records in question has been furnished to the Arkansas History Commission describing the scope and nature of said records at least sixty (60) days prior to the destruction of the records.

SECTION 6. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 7. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: March 15, 1989
