

State of Arkansas
77th General Assembly
Regular Session, 1989
By: Senator Scott

SENATE BILL 255

"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. All counties of the State of Arkansas shall permanently maintain the following records:

- (1) Property tax books
- (2) Assessor's tax records
- (3) Delinquent land books
- (4) County court records
- (5) Ordinance and resolution register
- (6) Quorum court minutes
- (7) Treasurer's book

SECTION 2. All counties of the State of Arkansas shall maintain the following records for ten (10) years:

- (1) Claims docket
- (2) Appropriations journal
- (3) Fixed assets and equipment detail records
- (4) Cash receipt and disbursement journals
- (5) Court dockets
- (6) Land redemption certificates
- (7) Property tax statements
- (8) Warrant register
- (9) Tax settlement

SECTION 3. All counties of the State of Arkansas shall maintain the following records for three (3) years:

- (1) Cancelled checks
- (2) Claims
- (3) Bank statements
- (4) Completed ticket books
- (5) Arrest reports
- (6) Cash receipts
- (7) Court report

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 audit has been made of the records.

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.

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 All laws and parts of laws in conflict with this Act are hereby repealed.

