

RESOLUTION 2016 - 2

**A RESOLUTION OF THE CITY OF BAXTER TENNESSEE
ADOPTING RECORDS RETENTION SCHEDULES
TO MANAGE AND PRESERVE PUBLIC RECORDS**

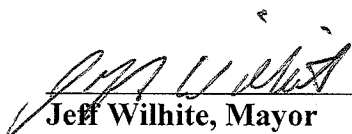
WHEREAS, Tennessee Code Annotated §10-4-702 authorizes the Municipal Technical Advisory Service, a unit of the Institute for Public Service of the University of Tennessee to compile and print, in cooperation with the State Library and Archives, a records retention manual to be used as a guide by municipal officials in establishing retention schedules for all records created by municipal governments in the state; and

WHEREAS, the Board of Mayor and Aldermen of Baxter, Tennessee desire to adopt these retention schedules for use by City officers and employees for the purpose of public records management and preservation, and

WHEREAS, the adoption of these schedules will be used to maintain and dispose of currently stored records and future records as accumulated,

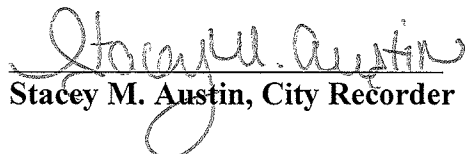
NOW, THEREFORE BE IT RESOLVED by the Board of Mayor and Aldermen of the City of Baxter this 4th day of February 2016 that the following retention schedules are adopted by Reference Number listed below and schedules as attached and may be used by City officers and employees for maintaining and disposing of currently stored records and future records as accumulated.

Animal Control Records	Reference Number: MTAS-681
Election Records	Reference Number: MTAS-684
Engineering Records	Reference Number: MTAS-685
Finance Records	Reference Number: MTAS-686
Fire Records	Reference Number: MTAS-687
General Administration Records	Reference Number: MTAS-689
Permits Records	Reference Number: MTAS-690
Personnel Records	Reference Number: MTAS-691
Planning and Zoning Records	Reference Number: MTAS-692
Police Records	Reference Number: MTAS-693
Property Tax Records	Reference Number: MTAS-695
Purchasing Records	Reference Number: MTAS-696
Utilities Records (Billing & Collection)	Reference Number: MTAS-702
Utilities Records (Operation & Maintenance)	Reference Number: MTAS-703

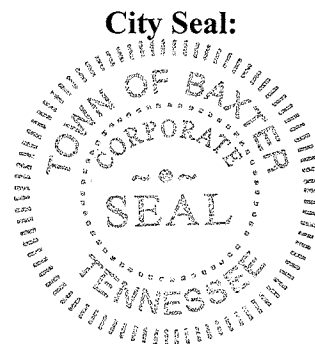


Jeff Wilhite, Mayor

Attest:



Stacey M. Austin, City Recorder



Utilities (Wastewater and Water)

Reference Number: MTAS-704

UTILITIES (Wastewater and Water) RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
WASTEWATER RECORDS		
U-1. Discharge Monitoring Reports (DMRs).	Retain 3 years or longer if so requested by Water Pollution Control as a minimum to comply with permit. Retention for life of the facility is recommended.	NPDES Permit Requirements Part I Subpart B.5. Provides record of operations and loading to assist in planning.
U-2. Industrial Pretreatment. All information resulting from monitoring activities.	*Retain 3 years, longer in cases of unresolved litigation.	40 C.F.R. 403.12 (o) (1-3).
U-3. Laboratory Bench Sheets, Calibration and Maintenance of Instruments. QA/QC Data, Flow Charts.	Retain 3 years or longer if requested by Water Pollution Control.	NPDES Permit Requirements Part I Subpart B.5.
U-4. Land Application of Cumulative Pollutant Loading Rate Sludge under 40 C.F.R. 503.13.(a) (2) (I).	*Permanent record.	40 C.F.R. 503.17 (a) (5) (ii).
U-5. Monthly Operating Reports (MORs).	Retain 3 years or longer if requested by Water Pollution Control as a minimum to comply with permit. Retention for the life of the facility is recommended.	NPDES Permit Requirements Part I Subpart B.5. Provides record of operations and loading to assist in planning.
U-6. Wastewater Sludge Disposal via Land Application, Surface Disposal, Incineration.	*Retain 5 years.	(40 C.F.R. 503.17) Land Application; (503.27) Surface Disposal; (503.47) Incineration.

UTILITIES (Water and Wastewater Records)		
Description of Record	Retention Period	Legal Authority/Rationale
DRINKING WATER RECORDS		
U-7. Bacteriological Analysis.	*Retain 5 years.	Tenn. Admin. Rule 1200-5-1-.20 (1) (b).
U-8. Chemical Analysis.	*Retain 10 years.	Tenn. Admin. Rule 1200-5-1-.20 (1) (a).
U-9. Consumer Confidence Reports.	*Retain 5 years.	Tenn. Admin. Rule 1200-5-.35 (5) (h).

U-10. Cross Connection Records.	*Retain 5 years.	Tenn. Admin. Rule 1200-5-.20 (1) (h).
U-11. Monthly Operating Reports (MORs).	Retain until next survey at a minimum. Retention for life of the facility is recommended.	Provides record of operations and loading to assist in planning.
U-12. Storage Tank Inspections.	Retain 5 years to comply with rule. Retention for life of the tank is recommended.	Tenn. Admin. Rule 1200-5-1-.20 (1)(h). Retention for life of the tank is recommended to track depreciation and repairs.
U-13. Turbidity. Records include daily worksheets, calibration data, and strip charts.	*Retain until the next sanitary survey.	Tenn. Admin. Rule 1200-5-1-.20 (1) (f).
U-14. Variance or Exceptions Granted.	*Retain 5 years following the expiration of such variance or exemption.	Tenn. Admin. Rule 1200-5-1-.20 (1) (d).
U-15. Violation, Corrective Action. Records of actions taken to correct violations of primary drinking water regulations.	*Retain 3 years after action.	Tenn. Admin Rule 1200-5-1-.20 (1) (b).
U-16. Written Reports, etc., Related to Sanitary Survey.	*Retain 10 years after sanitary survey.	Tenn. Admin. Rule 1200-5-1-.20 (1) (c).

*Indicates a mandatory retention period based on state or federal law.

Source URL (retrieved on 01/25/2016 - 14:43): <https://mtasresource.mtas.tennessee.edu/reference/utilities-wastewater-and-water>

Municipal Technical Advisory Service



Municipal Technical Advisory Service

Animal Control

Reference Number: MTAS-681

ANIMAL CONTROL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
A-1. Activity Reports. Monthly reports showing the activity of the animal control operations.	Retain 2 years, unless there is no annual report. If no annual report, retain as permanent record.	Keep to aid in planning.
A-2. Adoption Contracts. May include agreement to have animal spayed/neutered when it is 6 months old.	Retain 4 years.	Keep to show proof of ownership/patterns of behavior of animals or owners.
A-3. Annual Reports. Annual reports showing the activity of the animal control operations.	Permanent record.	Keep to aid in planning.
A-4. Bite Reports. Document investigations of dog bites.	Retain 4 years.	Retention period based on likely time of complaint or legal action.
A-5. Complaints, Record of. May contain date; time of complaint; complaint's name, address, and telephone number; owner's name and address; animal's license number; and details of problems.	Retain 4 years or until resolution of any litigation, whichever is later.	Record may be used in litigation. Retention period based on statute of limitations for actions for injuries to personal property plus 1 year. T.C.A. § 28-3-105.
A-6. Controlled Substances, Log of	Retain 3 years.	Tenn. Admin. Rule 1730-4-.09.
A-7. Dispatching Logs.	Retain 4 years, unless legal action is pending.	Retention period based on likely time of complaint or legal action.
A-8. Euthanasia Report. Must be kept for each animal euthanized; includes date, estimated age, breed, weight, sex, amount of euthanasia solution administered, and description of verification of death	*Retain for 3 years. May want to retain for 4 years if 4-year retention period adopted for other animal control records.	Tenn. Admin. Rule 1730-4-.09.
A-9. Field Reports (Daily). Report of officer's daily activities.	Retain 1 year.	Used to compile activity reports.
A-10 Impound Log. Log of all animals brought into the animal shelter and whether animal was adopted or euthanized.	Retain 4 years.	Keep as part of history of animals and owners and to track activity at shelter. Can be useful in returning lost animals to owners.
A-11. Rabies Certificate. Rabies vaccination is required by T.C.A. 68-8-104. Certificates are forwarded to animal control by veterinarians.	Retain 4 years.	Keep to provide proof of vaccination and to facilitate return of lost animals to owners. Rabies vaccine lasts 3 years.

ANIMAL CONTROL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
A-11. Rabies Certificate. Rabies vaccination is required by T.C.A. 68-8-104. Certificates are forwarded to animal control by veterinarians.	Retain 4 years.	Keep to provide proof of vaccination and to facilitate return of lost animals to owners. Rabies vaccine lasts 3 years.
A-12. Return to Owner, Record of.	Retain 4 years.	Keep to prove ownership and assign liability to owner if the animal is ever in violation of ordinances or statutes.
A-13. Spay/Neuter Deposit, Record of. Deposit is required by T.C.A. § 44-17-503 for every animal not already neutered that is adopted from an animal shelter.	Retain 4 years.	Keep as part of history of animals and owners.
A-14. Surrender of Animal, Record of.	Retain 4 years.	Keep to defend against liability for taking animal. Based on statute of limitations for offenses against property plus 1 year.

*Indicates a mandatory retention period based on state or federal law.

Source URL (retrieved on 01/25/2016 - 14:16): <https://mtasresource.mtas.tennessee.edu/reference/animal-control>

Municipal Technical Advisory Service



**Municipal Technical
Advisory Service**

Election Records

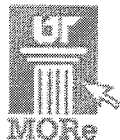
Reference Number: MTAS-684

ELECTIONS RECORDS RETENTION SCHEDULES

Description of Record	Retention Period	Legal Authority/Rationale
D-1. Candidate List. List of candidates participating in elections	Retain 4 years after election or for duration of term.	Based on standard election cycle.
D-2. Certificate of Election. Copies of original certificate provided to elected officials.	Retain 4 years after election or for duration of term.	Based on standard election cycle.
D-3. Election Result	Permanent Record.	Has historical significance.
D-4. Precinct Maps. Geographical descriptions of polling units.	Permanent Record.	Possible historical significance.
D-5. Public Notices. Copies of all public notices published by the election commission.	Retain 4 years after election or for duration of term.	Based on standard election cycle. May be useful in future elections.
D-6. Reapportioned Records (if city has districts or wards).	Retain until next reapportionment.	May have legal significance until completion of next reapportionment. May assist in next reapportionment.

Source URL (retrieved on 01/25/2016 - 14:17): <https://mtasresource.mtas.tennessee.edu/reference/election-records>

Municipal Technical Advisory Service



Municipal Technical Advisory Service

Engineering

Reference Number: MTAS-685

ENGINEERING RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
E-1. Aerial Photographs. Aerial photographs of flyovers. Negatives may be available at the state Department of Transportation's photographic lab.	Permanent Record.	Keep for operational purposes through reappraisal appeals process and greenbelt recertification appeal period. This record series has high historical and archival value and should be preserved for those reasons.
E-2. Bridge and Street Project Files, Federal, State and Local. Project files, including contracts and invoices.	Retain 7 years after completion of project.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.
E-3. Building Plans. Blueprints and specifications for all municipal building including school buildings.	Retain for life of the building (plus additional time if litigation arise from building's early demise). Consider donating to archive.	Necessary for maintenance and operation of physical plant.
E-4. City Street List. Record of all streets under control of the city.	Permanent Record	Necessary for street regulation and maintenance and to protect street department from allegations of working on private property.
E-5. Complaints. Citizen service request for maintenance and repair issues.	Retain 5 years.	Could constitute notice of unsafe condition.
E-6. Deeds, Easements, Highway Rights-of-way, etc. Instruments of conveyance of interests in real property. Show signature of property owner, date, width of easement, and name of road.	Permanent record in city recorder's office.	Recorded copy is necessary to preserve city property rights, City should retain its own copy as record of its property rights.
E-7. Maps and Map Books. City and civil district maps as well as single parcel maps (not part of subdivision).	Permanent Record.	Keep for historical purposes.
E-8. Ownership maps and index, Rural and Urban. These maps reflect the status of real property as of January 1 of each year.	Retain only current and one previous generation of ownership maps and indexes. Older generations of photographs may be removed from the office but if removed, should be	Useful in office for tracking property changes and as evidence in challenges to tax sales. This record series has a high historical and archival value and should be preserved for those reasons.

ENGINEERING RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
<p>E-9. Plats, Plat Books, Surveyors' Books and Indexes. Drawings of subdivisions, cemeteries, utilities, city lots and street improvements showing name of subject, date drawn, boundaries, scale used, location, name of engineer making survey, name of draftsman, and register's certificate of registration.</p>	Permanent Record.	<p>transferred to an archive or library.</p> <p>Necessary for maintenance and operation of city infrastructure. Eligible for recordation. T.C.A. § 13-3-402</p>
<p>E-10. Sign Inventory. List of all traffic signs and traffic signals in the city.</p>	Retain a current copy at all times.	<p>Necessary to track inventory and maintenance of signs.</p> <p>Necessary for maintenance and operation of city infrastructure.</p>
<p>E-11. Underground Utilities, Location of. Record of location of all underground utilities maintained by the city.</p>	Permanent Record.	<p>NOTE: Under T.C.A. § 65-31-105, the city must record location of utilities with county, listing where the facilities are located and the name, title, address and telephone number of the operator's representative. The county keeps this record permanently.</p>
<p>E-12. Work Orders. For repair and maintenance of streets, traffic signs, traffic signals, and utilities.</p>	Retain 5 years.	Evidence in lawsuit.

Source URL (retrieved on 01/25/2016 - 14:17): <https://mtasresource.mtas.tennessee.edu/reference/engineering>

Municipal Technical Advisory Service



Municipal Technical Advisory Service

Finance Records

Reference Number: MTAS-686

FINANCE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
<p>F-1. Accounts Paid Files and Ledgers. Paid invoices filed by vendor showing company, date, amount, date paid, and invoice number. Ledgers show name of vendor, amount of each invoice, amount paid on each account, and amount outstanding.</p>	<p>Retain 7 years.</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.</p>
<p>F-2. Accounts Payable.</p>	<p>Retain 10 years.</p>	<p>Recommendation of the comptroller set forth in the <i>Internal Control and Compliance Manual for Tennessee Municipalities.</i></p>
<p>F-3. Accounts Receivable.</p>	<p>Retain 10 years.</p>	<p>Recommendation of the comptroller set forth in the <i>Internal Control and Compliance Manual for Tennessee Municipalities.</i></p>
<p>F-4. Annual Reports to City Officials. Submitted by city departments, boards, or agencies.</p>	<p>Permanent Record.</p>	<p>Keep for historical purposes.</p>
<p>F-5. Appropriation Ordinance or Resolution. Record of appropriations made by the municipal legislative body for maintenance of city offices and departments, and for the payment of claims against the city, showing date of meeting, date claim filed, to whom payable, nature of claim or purpose of appropriation, and amount.</p>	<p>Permanent Record.</p>	<p>Keep for audit and historical purposes.</p>
<p>F-6. Audit Reports. All audit reports relative to city finances. Audit reports show name of office, name of fund or account, account of all receipts and disbursements, date of audit, and signature of auditor.</p>	<p>Permanent Record.</p>	<p>Recommendation of the comptroller set forth in the <i>Internal Control and Compliance Manual for Tennessee Municipalities.</i> Audit working papers of an internal audit staff are confidential. See 2013 Pub. Chptr. 15. NOTE: T.C.A. § 6-56-104 requires the city to place a copy of the audit in the main branch of the public library.</p>
<p>F-7. Bank Deposit Books. Bank books showing name and location of bank, and amounts and dates of deposits.</p>	<p>Retain 6 years plus 1 year after last entry.</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109</p>

FINANCE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
F-8. Bank Deposit Slips. Slips showing name and location of bank, and amounts and dates of deposits.	Retain 7 years.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109
F-9. Bank Statements. Statements showing name and location of bank, and amounts and dates of deposits, amounts and dates of check withdrawals, and running balance.	Retain 7 years.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109
F-10. Bids, On Equipment and Supplies. Records showing bidder's name, complete description of item(s), delivery date, amount of bid, and any correspondence with bidder. Include record of unsuccessful bids in this file.	Retain 7 years after contract expires.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109
F-11. Bonded Indebtedness, Record of. Register book shows bond issue, date, and amount set up by year; as bonds and coupons are returned, these are shown in the book. Other records include trust indenture, loan agreements, bond counsel opinion, documentation on expenditure of bond proceeds, copies of management contracts and research agreements, documentation of all sources of payment or security for the bonds, and documentation of investment of bond proceeds. Other records may also include documentation specific to any single and multifamily housing bonds and small issue industrial development bonds.	Bonds and coupons may be destroyed 15 years after the maturity date of such bonds.	Based on procedures established in T.C.A. § 9-21-123. Based on the length of time a bond payee has to take action against the issuer T.C.A. § 28-3-113.
F-12. Budget Records and Reports. These pertain to the general fund and the street fund, debt service fund, the general purpose school fund and all other city funds. They show anticipated revenues, anticipated expenditures for the year, and fund balance at the end of the year.	The annual budget is preserved permanently in city legislative body minutes. Retain other budget records and reports 5 years.	Keep for audit purposes.
F-13. Canceled Checks. Canceled checks showing date check issued, name of bank on which drawn, check number, to whom payable, purpose of payment, amount of check, and date canceled.	Retain 7 years.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.
F-14. Cash Journals. Records of all receipts and disbursements as distributed to various city accounts, showing date of entry, amount, source of receipt or purpose of payment,	Permanent record.	Recommendation of the comptroller set forth in the <i>Internal Control and Compliance Manual for Tennessee Municipalities</i> . Comptroller's office considers the

FINANCE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
amount of debit or credit, and name of account credited or charged.		record important for demonstrating patterns in investigations of misappropriation of funds. Prior to the advent of general budgetary practices, the Recorder's Cash Journal was the best record for tracking the total revenue stream of the city and has historical value. For this reason, older records should be kept permanently.
F-15. Cash Reconciliation Report. Shows balances at beginning of the month, outstanding checks, cash balances, checks issued during month, checks paid, cash and outstanding checks at end of the month.	Retain 1 year after audit.	Keep for audit and review purposes.
F-16. Check Books. Books containing stubs of checks issued by the recorder showing check number, date issued, name of payee, amount, and purpose of payment.	Retain 7 years after date of last check.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109
F-17. Check Stubs. From all city accounts and accounts of all departments.	Retain 7 years.	Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109
F-18. Development and Proposal Files. Reports, planning memos, correspondence, studies, and similar records created for and used in the development of grant proposals submitted to state or federal agencies and contracts relating to the grant.	Retain all unsuccessful applications for 5 years. Retain all records regarding grants that are received for life of grant plus 7 years.	Keep unsuccessful proposals in case of appeal or for administrative use in re-application. Keep records of grants received based on statute of limitations for contract actions. T.C.A. § 28-3-109.
F-19. Financial Report to City Legislative Body. (1) General; (2) Final – Report gives information on different accounts, balances on last report, receipts, disbursements, commissions, transfers, balances on this report, totals, bank balances of city accounts in different banks, and classification of receipts (sources received from, e.g., state, local, etc.). Reports of street department chief administrative officer and other officials when required by law.	Permanent Record.	These reports should be recorded in the minutes of the city legislative body. Permanent retention is recommended by the comptroller in the <i>Internal Control and Compliance Manual for Tennessee Municipalities</i> .
F-20. General Ledger Accounts. Record of all receipts and disbursements for the various city accounts, showing date of entry, amount, source of receipt or purpose of payment,	Permanent Record.	Recommendation of the comptroller set forth in the <i>Internal Control and Compliance Manual for Tennessee Municipalities</i> .

FINANCE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
<p>amount of debit or credit, and name of account credited or charged.</p>		
<p>F-21. General (Miscellaneous) Receipt Ledgers. Record of funds received on general accounts, including such payments as state and city taxes, interest, fees, and penalties on delinquent taxes, showing date of payment, name of payer, amount, funded credited, and balance. This information is included in the journal package of most software in computerized cities. If stored electronically in compliance with electronic data processing standards, paper copy is not necessary.</p>	<p>Retain 7 years after last entry. If stored electronically, retain 7 years after date of creation of record.</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.</p>
<p>F-22. Grant Documentation and Files. Records and materials regarding grants applied for and/or money received through state and federal grants.</p>	<p>Retain for life of grant plus 7 years.</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.</p>
<p>F-23. Investment Ledgers. Surplus cash investments, rate of interest, date, and amount collected.</p>	<p>Retain 10 years.</p>	<p>Keep for audit purposes and to address arbitrage concerns.</p>
<p>F-24. Invoices. Original invoices, purchase orders, and requisitions used in purchasing goods.</p>	<p>Retain 7 years.</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.</p>
<p>F-25. Miscellaneous Receipts from other Offices Receiving Money, Records of. Records of receipts collected by other city offices and departments. Examples: fees collected by the ambulance service, building permits, etc.</p>	<p>Retain 7 years.</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.</p>
<p>F-26. Receipt Books. Receipts for revenue collected, showing from whom received, date receipt given, receipt number, amount and purpose of payment, and account credited. Receipts may be or may have been issued for funds received from other city offices for payments or transfer tax, delinquent taxes, state funds, utilities tax, etc. Receipts may be loose rather than in books.</p>	<p>Retain 7 years after last entry. If stored electronically, destroy file 7 years after date of creation. Additional copies of the receipts that are not needed for any purpose are working papers that may be destroyed as soon as it is</p>	<p>Based on statute of limitations for legal actions for breach of contract plus 1 year. T.C.A. § 28-3-109.</p>

FINANCE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
F-27. Sale Tax report. Report from the state showing total tax collection less cost of state collection. Report shows amounts distributed to incorporated municipalities.	Retain 10 years.	The record series is kept longer than the usual audit standard in case of dispute regarding city/ county distribution of revenues.
F-28. Travel Authorizations.	Retain 5 years.	Keep for audit purposes.
F-29. Unclaimed Funds, Record of. Records of funds in hands of official unclaimed for 7 years and turned over to state, showing information about source of funds and amount.	Retain 10 years.	Keep record for audit purposes and a reasonable period to allow interested parties to make inquiries.

Source URL (retrieved on 01/25/2016 - 14:19): <https://mtasresource.mtas.tennessee.edu/reference/finance-records>

Municipal Technical Advisory Service



**Municipal Technical
Advisory Service**

Fire Records

Reference Number: MTAS-687

FIRE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
G-1. Arson Investigation Reports.	Retain 30 years or until the convicted perpetrator is released from prison, whichever is longer.	Keep for use if there is a new trial.
G-2. Bloodborne Pathogens/ Infectious Material Standard.	No retention period specified.	Occupational Safety and Health Act (29 C.F.R. 1910.1030).
Protects employees who may be occupationally exposed to blood or other infectious materials.		
Written Exposure Plan	*Retain for duration of employment plus 30 years.	Occupational Safety and Health Act (29 C.F.R. 1910.1020).
Medical Records		
Training Records	*Retain 3 years.	Occupational Safety and Health Act (29 C.F.R. 1910.1030).
Employee Exposure Records	*Retain 30 years.	Occupational Safety and Health Act (29 C.F.R. 1910.1020).
G-3. Burn Permits. Record of permission granted for open burning within the city limits.	Retain 2 years unless issued in conjunction with a building permit, in which case retain until certificate of occupancy granted.	General recommendation is based on statute of limitations for malicious burning plus one year. Recommendation for burn permits issued with building permits based on the increased likelihood of a lawsuit against the city before certificate of occupancy is granted.
G-4. Fire Incidents Reports.	Retain 5 years. Consider donating to archive.	Keep to track history of property, loss claims, repeats. Retention term based on statutes of limitations for foreseeable causes of action.
G-5. Fire Safety Inspection and Similar Reports. Reports made by Tennessee Department of Insurance, Division of Fire Prevention, or local fire department showing date, name of inspector, location inspected, etc.	Retain current inspection report until new inspection report is received, as a minimum. Retaining 3 years is recommended.	Keep for enforcement purposes. Keeping one generation back allows the department to show a history of inspection.

FIRE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
G-6. Firefighter Annual Certification of Fitness to Perform Job Functions.	*Retain until next certification completed to comply with OASH. Retaining 3 years is recommended.	Required by OSHA. (29 C.F.R. 1910.156(b)(2)) and (29 C.F.R. 1910.135 (m)). Department of Labor can request information going back 3 years. Retention allows the fire department to show a history of testing and compliance.
G-7. Firefighter Annual Facemask Fit Test Records.	Retain until next certification completed to comply with OSHA. Retaining 3 years is recommended.	Required by OSHA. (29 C.F.R. 1910.156 (f)) and (29 C.F.R. 1910.135 (m)). Department of Labor can request information going back 3 years. Retention allows the fire department to show a history of testing and compliance.
G-8. Material Safety Data Sheets (MSDSs). Employers must have an MSDS on file for each hazardous chemical they use and ensure that copies are readily accessible to employees in their work area.	No specific time-must be maintained in a current fashion.	Occupational Safety and Health Act (29 C.F.R. 1910.1020(d)(1)(ii)(B)).
Employer must keep records of chemicals used, where they were used, when they were used and for how long.	Retain for 30 years.	Occupational Safety and Health Act (29 C.F.R. 1910.1020(d)(1)(ii)(B)).
G-9. Physical/ Medical Records. Complete and accurate records of all medical examinations require by OSHA law.	Retain for duration of employment plus 30 years unless specific OSHA standard provides a different time period.	Occupational Safety and Health Act (29 C.F.R. 1910.1020).
G-10. Medical Records of Patients in EMS Run Records. Patients medical histories, reports, summaries, diagnosis, prognosis, records of treatment, medication, X-ray and radiology interpretation, physical therapy charts and lab reports.	Retain 10 years following discharge of patient or patient's death during treatment. For patients under mental disability or minority, records should be retained for period of minority or disability plus 1 year or 10 years following discharge, whichever is longer. X-ray film may be disposed of after 4 years when radiologist's interpretation is made.	T.C.A. §§ 68-11-305 and 68-140-519.

FIRE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
G-11. Radio and Telephone Logs. Dispatching and telephone communications with outside agencies.	Retain 5 years.	Keep for use in defense of lawsuits. Retention term based on statutes of limitations for foreseeable causes of action.
G-12. Training Records.	Retain for duration of employment plus 3 years.	Proof of training for ISO and OSHA.
G-13. Vehicle and Equipment Maintenance Records.	Retain for life of vehicle or equipment plus 1 year.	Determination of replacement, proof of maintenance; possible tort action.

*Indicates a mandatory retention period based on state or federal law.

Source URL (retrieved on 01/25/2016 - 14:21): <https://mtasresource.mtas.tennessee.edu/reference/fire-records>

Municipal Technical Advisory Service



**Municipal Technical
Advisory Service**

General Administration

Reference Number: MTAS-689

GENERAL ADMINISTRATION RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
I-1. Affidavits of Exemption from Business Licenses under T.C.A § 67-4 – 712. Affidavits of blind persons or disabled former members of the armed services made for the purpose of obtaining free ad valorem or privilege license, showing duration of service, nature of disability, if any, amounts of affidavit, signature of affiant, and clerk's acknowledgment.	If license is granted, retain until expiration of license plus 10 years; if license not granted, retain 1 year.	Keep for audit purposes. T.C.A. § 67—4-712 (a).
I-2. Alcoholic Beverage Commission Applications.	If application granted, retain for life of permit. If application denied, retain for 1 year past final action.	Retain successful applications for audit purposes. Retain denied applications to have available in case of appeal(s) under T.C.A. § 27-9-101 <i>et seq.</i>
I-3. Bankruptcy, notice of.	Retain 11 years.	Based on statute of limitations for collection of property taxes, plus 1 year. T.C.A. § 67-5-1806.
I-4. Beer Applications and Permits. The application and permits issued to persons selling legalized beverages (beer), Showing name of licensee, business address, date issued, permit number, and signature of beer board approving the issuance of the license.	Retain 5 years after the permit is terminated.	Keep for audit purposes.
I-5. Beer Tax Reports and Receipts. Reports from wholesale beer distributors showing brands of beer, number of units sold, unit prices, and tax remitted. Receipts from money submitted should also be in file.	Retain 3 year.	Source documents must be kept by wholesalers and retailers for 2 years T.C.A. § 57-5-206(b).
I-6. Business and Privilege Licenses. Original applications and licenses to engage in business or for exercising taxable privileges, showing name of applicant, kind of license, duration of license, date filed, and signature of applicant; fee/tax paid; and license number.	Retain 5 years after license has expired.	Keep for audit purposes.
I-6A. Business tax returns. Returns filed under the Business Tax Act under T.C.A. § 67-4-715.	Retain 7 years after January of the year	T.C.A. § 67-1-1501(a);

GENERAL ADMINISTRATION RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
I-7. Contracts. Contracts between the city and other contractors.	in which the taxes accrue.	Westinghouse Electric Corp. v. King 678 S.W. 2nd 19 (Tenn. 1984). Based on statute of limitations for breach of contract plus 1 year. T.C.A. § 28-3-109.
I-8. Contracts, Construction. Contracts between the departments and contractors for construction work, showing name contractor, date, building specifications, and amount of consideration.	Retain 7 years after termination of contract. Retain 7 years or until expiration of guarantees. If no guarantees are involved, retain 7 years after completion of contract.	Based on statute of limitations for actions for breach of contract plus 1 year. T.C.A. § 28-3-109.
I-9. Correspondence Files. Correspondence with citizens and government officials regarding policy and procedures or program administration.	Generally retain based on subject matter or 5 years, whichever is longer, but appraise for continuing administrative usefulness or historical value. (See "E-mail" below.)	Maintain for reasonable period of time in case of continued action related to the correspondence.
I-9A. E-mail.	[1] May be discarded immediately.	[1] No requirement for retention.
[1] Spam and other e-mails that will not be relevant to any litigation.	[2] Retain seven years or until expiration of guarantee.	[2] Based on statute of limitations for breach of contract plus 1 year. T.C.A. § 28-3-109.
[2] E-mails relative to contracts.	[3] Retain 2 years.	[3] Based on statute of limitation for tort action plus 1 year.
[3] E-mails that might be relevant to tort litigation.	[4] Retain 5 years.	
[4] E-mails relative to personnel status of employees.	[5] Retain based upon subject matter (see other provisions in retention schedule) or 5 years, whichever is longer, but appraise for continuing	
[5] Other e-mails.		

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GENERAL ADMINISTRATION RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
I-10. Deeds for City Properties, Copies of. Copies of warranty deeds.	usefulness or historical value. Destroy when obsolete or when purpose of retention has been served.	[4] Various statutes of limitations and requirements in differing statutes. [5] Maintain for reasonable time in case of continued action. Working papers as defined in T.C.A. § 10-7-301(14). Filed permanently with the county register of deeds.
I-11. Facility Inspection and Maintenance Records. Records documenting inspection of and repairs or improvements made to municipal buildings and structures.	Retain 5 years.	Possible significance in tort cases.
I-12. Fixed Assets. Comprehensive inventory of all fixed assets.	Retain 5 years after disposal of property.	Audit standard authorized by Tenn. Admin. Rule 0520-1-2-.13.
I-13. General (Nonfinancial) Monthly and Quarterly Reports to City Officials. Reports from all departments, boards, or agencies of the city. These reports should be recorded in the minutes of the legislative body.	These are working papers to keep until the information is incorporated into the minutes or an annual report. If not included in the minutes or no annual report is prepared, retain monthly and quarterly reports for 2 years.	Useful in preparing budgets in following years.
I-14. Insurance Policies. Insurance policies of all types insuring the city and all its departments for various risks of loss, showing name of company, name of agent issuing policy, date of policy, date of expiration, amount of premium, amount of coverage, and description of any property covered.	Retain 10 years after expiration or replacement of policy.	Based on statute of limitations for breach of contract actions plus 1 year. T.C.A. § 28-3-109.
I-15. Leases (Real Property). Copies of leases or rental contracts on real estate, showing names of lessor and	Permanent record.	Keep to track property rights.

GENERAL ADMINISTRATION RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
lessee, description of property, terms of the contract, date of execution, and signatures of parties involved.		Note: If lease is more than 3 years, eligible for recordation under T.C.A. § 66-24-101(a) (15).
I-16. Leases and Agreements for Use of Equipment.	Retain 7 years after completion or expiration of lease or agreement.	Based on statute of limitations for breach of contract actions plus 1 year. T.C.A. § 28-3-109.
I-17. Legal Opinions and Court Decisions. Records, including correspondence, stating or referencing court decision or legal opinions dealing with or affecting the department.	Retain 20 years or until record no longer relevant, whichever is later.	Court opinions can have continuing impact on operations.
I-18. Liens, Tax. Record of tax lien notices filed against property owners, including violators of the internal revenue law, showing name and address of property owner, date of filing, amount of assessment and penalty, and discharge notice date.	Permanent record.	Impractical to ascertain expiration of lien to know when record could be destroyed.
I-19. Minutes of City Legislative Body. Recorded minutes of the meetings of the municipal legislative body, including special call meetings. All recorded actions of the legislative body, including records of members present and their votes on matters of business presented, nature and results of votes; various items such as fixing the tax levy, adopting a budget, receiving financial reports from city officials and departments, appropriating funds for the maintenance and operations of city offices and institutions, and other items of a similar nature.	Permanent record.	City charter requirement, T.C.A. §§ 8-44-101, et seq. (Open Meetings law). Keep also for historical purposes.
I-20. (Rough) Minutes and Roll Calls of City Legislative Body. Notes taken at meeting of city legislative body and used to compile minutes. Includes audio tapes.	Retain until minutes are approved by city legislative body.	Working papers as defined in T.C.A. § 10-7-301(14).
1-21. Minutes of Other Boards. Minutes of the meetings of other boards, such as a planning commission, utility board, beer board, etc., including members present, votes, and actions taken.	Permanent record.	Actions recorded in minutes are effective until superseded/ amended or rescinded/ repealed. Also keep for historical purposes.
	NOTE: Rough minutes are working papers and may be destroyed after final version of minutes is approved.	

GENERAL ADMINISTRATION RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
I-22. Motor Vehicle City Stickers. Copies of applications for city stickers for motor vehicles; evidence of compliance.	Retain 5 years.	Keep for audit purposes.
I-22A. Mutual Aid Documents. Declarations of a state of emergency, written requests for assistance, invoices for reimbursement.	Retain 2 years.	Keep for possible litigation purposes.
I-23. Official Bonds and Oaths of City Officials. Loose and bound original and recorded copies of the bonds and oaths of all officials required to file official bonds and/or oaths with the city recorder. Originals of many of the official bonds of city officials and constables have been deposited with the state comptroller of the treasury since 1957. Bonds generally show name of principal and sureties, amount of bond, date executed, condition of the obligation, date acknowledged and approved, signatures of principals, sureties and attorney-in-fact for bonding company, if any.	Retain 10 years after term covered by bond or oath.	Based on statute of limitations for actions on public officers' bonds. T.C.A. § 28-3-110.
I-24. Ordinances. Code of Ordinances and ordinance books, copies of amended and repealed ordinances; resolutions.	Permanent record.	Charter requirements. Ordinances must be retained to provide evidence of their existence and proof of their lawful enactment. Superseded ordinances have historical and legal value.
I-25. Pawnbroker's Licenses, Applications for and related Records. Record of application for pawnbroker's license, related affidavits and certificates, copies of bonds or insurance policies.	Retain 5 years after license is terminated.	Permits do not expire after a certain term. Keep record for audit purposes and to maintain accurate record of licensed pawnbrokers.
I-26. Powers of Attorney, Record of. Record of legal appointment of persons to act as agents for individuals or estates in such matters as signing documents, giving receipts, collecting and distributing funds, paying utility deposits and bills; shows name of appointee and person making appointment, date of appointment, and contains requirements of notarization.	Retain permanently or until power of attorney is formally revoked.	Keep for audit purposes.
I-27. Privilege Licenses – See Business and Privilege Licenses.		
I-28. Reports of City Officials, Departments, Commissions, and Committees. Reports submitted to	If reports are not recorded in	The city recorder's office

GENERAL ADMINISTRATION RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
the municipal legislative body containing date on finances, work performed, plans, personnel, etc. Some reports submitted annually at the end of the fiscal year. These reports should be recorded in the municipal legislative body's minutes.	legislative body's minutes, preserve permanently one copy of annual reports, or if there is no annual report, preserve permanently one copy of all monthly, quarterly, or semiannual reports.	serves as a repository of these reports, which constitute a historical record of the operation of the various offices, departments, and committees of the city.
I-29. Settlement Agreements. Instruments evidencing the settlement of claims against the city.	Retain 7 years after the terms of the agreement have been met.	Based on statute of limitations for breach of contract plus 1 year. T.C.A. § 28-3-109.

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Municipal Technical Advisory Service



**Municipal Technical
Advisory Service**

Permits Records

Reference Number: MTAS-690

PERMITS RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
<p>J-1. Approval Permit Applications for Solid Waste Disposal Facilities. Records of all data and supplemental information used to complete permit applications. Includes copy of permit and the approved Part I and Part II application. Maintain as the facility or another location with the approval of the department.</p>	<p>Retain throughout active life of the facility and through the post-closure care period.</p>	<p>Keep to show compliance with regulations in order to defend against Superfund liability. Tenn. Admin. Rules 1200-1-7-.02(2)(a)4, 1200-7-7-.02(4) (a)7.</p>
<p>J-2. Building Permits and Inspections, Copies of. Show name of owner, amount of money to be expended, type of structure, location, date, and name of contractor.</p>	<p>Retain 3 years after issuance of certificate of occupancy or final inspection.</p>	<p>These are used to find new construction. These records are also used in state audits, which must occur at least once every 3 years, of cities that choose to enforce their own codes. T.C.A. §§ 68-120-101(b)(2)(C) NOTE: Notify property assessor of completion before record is destroyed.</p>
<p>J-3. Contractor License Books. Recorded copies of certificates of license issued to general contractors by the state Board for Licensing General Contractors showing certificate number, name of contractor, names of chairmen and secretary of the state board, date certificate issued, date recorded, and signature of the clerk.</p>	<p>Retain 5 years after all licenses in the book have expired.</p>	<p>Keep for audit purposes.</p>
<p>J-4. Demolition Orders. Documentation for municipal-ordered and privately initiated demolitions of substandard and/or hazardous buildings.</p>	<p>Retain 5 years.</p>	<p>Retain for research and litigation purposes.</p>
<p>J-5. Violation Notices. Notices of violations of building codes.</p>	<p>Retain 5 years.</p>	<p>Retain to document municipal actions concerning violations and for reference purposes.</p>

Source URL (retrieved on 01/25/2016 - 14:26): <https://mtasresource.mtas.tennessee.edu/reference/permits-records>

Municipal Technical Advisory Service



Municipal Technical Advisory Service

Personnel

Reference Number: MTAS-691

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
K-1. Advertisements Regarding Job Openings, and records of Promotions, Training Programs, and Overtime Work.	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R. Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-2. Age Records.	*Retain 3 years.	Fair Labor Standards Act (29 C.F.R. 516); Age Discrimination in Employment Act (29 C.F.R. 1627.3).
K-3. Americans with Disabilities Act – Employer Records. Request for reasonable accommodations.	*Retain 2 years.	Same employer record retention requirements as the Civil Rights Act of 1964 as Amended; Title VII of the Civil Rights Act (29 C.F.R. 1602.31).
K-4. Applications, Resumes, or Other Replies to Job Advertisements, including Temporary Positions, etc.	Retain 5 years from date record was made or human resources action was taken, whichever is later. NOTE: If the city has adopted a policy of not accepting unsolicited resumes, they do not have to be retained. Otherwise, they should be kept 5 years.	28 U.S.C § 1658; <i>Jones v. R.R. Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-5. Bloodborne Pathogens/Infectious Material Standard. Protect employees who may be occupationally exposed to blood or other infectious materials.	[1] Retention period not specified. Must be available to workers and kept current. [2] *Retain for duration of employment plus 30 years. [3] *Retain 3 years. [4] *Retain 30 years.	[1] Occupational Safety and Health Act (29 C.F.R. 1910.1030) [2] Occupational Safety and Health Act (29 C.F.R. 1910.1020) [3] Occupational Safety and Health Act (29 C.F.R. 1910.1030) [4] Occupational Safety and Health Act (29 C.F.R. 1910.1020)
[1] Written exposure plan.		
[2] Medical records.		
[3] Training records.		
[4] Employee exposure records.		
K-6. Citizenship or Authorization to Work. Immigration and Naturalization Services Form I-9 (employment eligibility	Retain 3 years from date of hire or year after separation,	Immigration Reform and Control Act (8 C.F.R. 274A.2).

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
verification form) for all employees hired after November 6, 1986.	whichever is later. (Minimum 3 years.)	
K-7. Contracts, Employee. Contracts between city and employee.	Retain until 7 years after termination of employment.	Based on statute of limitations for breach of contract plus 1 year. T.C.A. § 28-3-109.
K-8. Contracts, Personal Service of Independent Contractor. Contracts between the city and independent contractors.	Retain 7 years after termination of contract.	Based on statute of limitations for breach of contract plus 1 year. T.C.A. § 28-3-109.
K-9. Demotion Records (See also transfer, layoff, termination).	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R. Donnelley & Sons Co.</i> , 541 U.S.—(2004).
K-10. Discrimination or Enforcement Changes. Personnel records relevant to a charge of discrimination or enforcement against employer, including records relating to charging party and to all other employees holding positions similar or sought after, such as application forms or performance documentation.	*Retain until final disposition of charge of action.	Age Discrimination in Employment Act (29 C.F.R. 1627.3(b) (3)). Title VII of the Civil Rights Act (29 C.F.R. 1602.31). Executive Order 11246.
K-11. Drug Testing Records (Required by Department of Transportation).		
• Breath alcohol test with results of .02 or higher.		
• Positive controlled substance test.	*Retain 5 years.	Omnibus Transportation Employee testing Act of 1991 (49 C.F.R. 40.83, 49 C.F.R. 653.71(b)).
• Documentation of refusal of test.		
• Calibration documentation.		
• Evaluation of referrals.		
• Copy of calendar year summary.	*Retain 2 years.	
• Substance abuse professional reports.		
• Records related to administration of drug and alcohol testing.	*Retain as long as individual performs the function plus 2 years.	49 C.F.R. 40.83 .49 C.F.R. 40.83
• Follow-up tests and schedules for follow up.		
• Information on the alcohol and controlled substances testing process.	*Retain 1 year.	49 C.F.R. 653.71 (b).
• Records of inspection and maintenance.		

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<ul style="list-style-type: none"> Information on training. Negative and canceled controlled test results. Alcohol test results of less than .02 alcohol concentration. 		
<p>K12. EEOC Information. Records kept by local governments. Any political subdivision with 15 or more employees must keep records and information that are necessary for completion of Report EEO-4 (Local Government Information Reports) regardless of whether or not the political jurisdiction is required to file a report.</p>	<p>*Retain 2 years from the date making the record or personnel action whichever occurs later.</p>	<p>29 C.F.R. 1602.31</p>
<p>K-13. Employee Earnings Records.</p>	<p>*Retain office record for 3 years. After this time, microfilm or archive record and keep for 70 years.</p>	<p>Age Discrimination in Employment Act (29 C.F.R. 1627.3); Fair Labor Standards Act (29 C.F.R. 516.5). Retention period of 70 years is due to retirement concerns and is based on approximate lifespan of employee. May destroy earlier if employee and any potential claimants are deceased</p>
<p>K-14. Employer Information Report. For political jurisdictions with 100 or more employees and other political jurisdictions with 15 or more employees from whom the commission requests as EEO-4 report, a copy of EEO-4 form (Employer Information Report) must be kept.</p>	<p>*Retain a copy of the report as each central office for 3 years.</p>	<p>Title VII of the Civil Rights Act (29 C.F.R. 1602.32).</p>
<p>K-15. Employer Records of leave Under FMLA – Non-Exempt Employees. Employers shall keep records pertaining to their obligations under the act in accordance with the record keeping requirements of the Fair Labor Standards Act (FLSA). Records kept must disclose the following.</p>	<p>*Retain 3 years. No particular order or form of records is required.</p>	<p>Family and Medical Leave Act (29 C.F.R. 825.500)</p>
<ul style="list-style-type: none"> Basic payroll identifying employee data (name, address, and occupation), rate or basis of pay and terms of compensation, daily and weekly hours worked per 		

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<p>pay period, additions to or deductions from wages, total compensation paid.</p> <ul style="list-style-type: none"> • Dates FMLA leave is taken. • Hours of the leave if FMLA is taken in increments. • Copies of employee notices of leave furnished to the employer and copies of all general and specific notices given to employees. • Documents describing employee benefits or employer policies and practices regarding the taking of paid and unpaid leave. • Premium payments of employee benefits. • Records of any dispute between employer and an employee regarding the designation of leave as FMLA leave. 		
<p>K-16. Employment Contracts –FLSA. Individual employment contracts (where contracts or agreements are not in writing, a written memorandum summarizing the terms), including collective bargaining agreements, plans and trusts.</p>	Retain for 5 years.	<p>Fair Labor Standards Act (29 C.F.R. 516.5) Equal Pay Act (29 C.F.R. 1620.32 (b)) 28 U.S.C. § 1658.</p>
<p>K-17. Employment Tax Record.</p>	Retain 4 years.	<p>Internal Revenue Code (29 C.F.R. 31.6001-1).</p>
<p>K-18. Family and Medical Leave Act (FMLA) Employer Records of Leave Under FMLA – Exempt Employees. If employees are not subject to FLSA’s record-keeping regulations for purposes of minimum wage or overtime compliance, an employer need not keep a record of actual hours worked provided that:</p>	<p>*Retain 3 years. No particular order or form of record is required.</p>	<p>Family and Medical Leave Act (29 C.F.R. 825.500) Family and Medical Leave Act (29 C.F.R. 825.110) Family and Medical Leave Act (29 C.F.R. 825.206)</p>
<ul style="list-style-type: none"> • Eligibility for FMLA leave is presumed for any employee who has been employed for 12 months; and • A written record is maintained as to the agreement between the employer and employee re- 		

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<p>garding reduced or intermittent leave and the employee's normal schedule or average hours.</p>		
<p>K-19. Garnishment Documents. Federal garnishment laws are enforced under the Fair Labor Standards Act. (Refer to "Payroll Records – Additions or Deductions from Wages Paid.")</p>	<p>*Retain 3 years.</p>	<p>Fair Labor Standards Act (29 C.F.R. 516.5) requires 3-year retention. Equal Pay Act (29 C.F.R. 1620.32 (c) requires 2-year retention. Keep to comply with longer period.</p>
<p>K-20. Group Health Insurance Coverage After Certain Qualifying Events. Employers need records showing covered employees and their spouses and dependents:</p>	<p>Retain 7 years.</p>	<p>Internal Revenue Code (26 C.F.R. 54.4980B).</p>
<ul style="list-style-type: none"> • Have received written notice of continuing group health insurance and COBRA rights; and • Whether the employee and his or her spouse and dependents elected or rejected coverage. 		
<p>K-21. Hiring Records.</p>	<p>Retain 5 years from date records are made or personnel action is taken, whichever is later.</p>	<p>28 U.S.C. § 1658; <i>Jones v. R.R. Donnelley & Sons Co.</i>, 541 U.S. 369 (2004).</p>
<p>K-22. Insurance/Retirement Plans.</p>		
<ul style="list-style-type: none"> • Benefit plan descriptions. • Records providing the basis for all required plan descriptions and reports necessary to clarify the information, including vouchers, worksheets, receipts, and applicable resolutions. 	<p>*Retain during the period that the plan or system is in effect, plus one year after the termination of the plan. *Retain not fewer than 6 years after filing date of documents</p>	<p>Age Discrimination in Employment Act (29 C.F.R. 1627.3 (b) (2)). Employee Retirement Income Security Act (29 C.F.R. 2520.101-1 through 2520.104b-30).</p>
<p>K-23. Layoff Selection.</p>	<p>Retain 5 years from date record made or professional action taken.</p>	<p>28 U.S.C. § 1658; <i>Jones v. R.R. Donnelley & Sons Co.</i>, 541 U.S. 369 (2004).</p>
<p>K-24. Material data Safety Sheets (MSDSs).</p>		
<ul style="list-style-type: none"> • Employers must have MSDSs on file for each hazardous chemical they use and ensure that copies are readily accessible to employees in their work area. 	<p>No specific retention time set by statute. Must be maintained in a current fashion. *Retain 30 years.</p>	<p>Occupational Safety and Health Act (29 C.F.R. 1910.1020 (d) (1) (ii) (B)). Occupational Safety and health Act (29 C.F.R. 1910.1020 (d) (1) (ii) (B)).</p>

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<ul style="list-style-type: none"> Employer must keep records of chemicals used, where they were used, when they were used and for how long. 		
<p>K-25. Minimum Wage and Overtime Charges. See also the following in this section:</p>		
<ul style="list-style-type: none"> Citizenship or authorization to work. Americans with Disabilities Act – Employer Record Insurance/Retirement Plans Occupational Injuries and Illness. Payroll – Basis on which wages are paid. Physical/Medical Exams. Veterans – Military Leave. 	*Retain 3 years.	Fair Labor Standards Act (29 C.F.R. 516.6) requires retention for 2 years, but Department of Labor can request documents going back 3 years.
<p>K-26. Occupational Injuries and Illness Records. OSHA Form 300 Log of Work Related Injuries and Illnesses.</p>	*Retain 5 years following the end of the year to which records relate.	Occupational Safety and Health Act (29 C.F.R. 1904.9)
<p>OSHA Form 300A Summary of Work Related Injuries and Illnesses.</p>	*Retain 5 years following the end of the year to which records relate.	Occupational Safety and Health Act (29 C.F.R. 1904.9)
<p>OSHA Form 301 Injury and Illness Incident Report (effective January 1, 2002).</p>	*Retain 5 years.	Occupational Safety and Health Act (29 C.F.R. 1904.9)
<p>K-27. Older Workers Benefit Protection Act – Employer Records. Same employer records retention requirements as the Age Discrimination in Employment Act (ADEA).</p>	*Retain 3 years to comply with statute.	Age Discrimination in Employment Act (29 C.F.R. 1627.3, 29 C.F.R. 1602.30)
<p>Waiver of Age Discrimination in Employment Acts rights.</p>	Retaining as a personal record is recommended.	Keeping waiver forever will assure that record is available to use in defense of an Older Workers Benefit Protection Act waiver of rights discrimination charge.
<p>K-28. Payroll Records – Additions or Deductions from Wages Paid. All records used by the employer in determining additions to or deductions from wages paid.</p>	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<p>K-29. Payroll Records – Age Discrimination in Employment Act. Payroll or other records containing each employee’s name, address, date of birth, occupation, rate of pay, and compensation earned per week.</p>	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
<p>K-30. Payroll Records – Basis on Which Wages are Paid.</p> <ul style="list-style-type: none"> • The basis on which wages are paid must be documented in sufficient detail to permit calculation for each pay period. The records may include payments of wages, wage rates, job evaluation, merit and incentive programs, and seniority systems. • The basic reason for these records is to give the Wage and Hour Division an indication of whether or not sex discrimination exists. • Although there is no specific form furnished by the Wage and Hour Division to calculate benefits costs, the data necessary to calculate these costs should be readily available to Wage and Hour audit personnel. 	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
<p>K-31. Payroll Records for FLSA-Exempt Employees. (Bona fide executive, administrative, and professional employees).</p> <ul style="list-style-type: none"> • Name of employee (as used for Social Security purposes) and identifying number or symbol, if such is used on payroll records. • Home address, including ZIP code. • Date of birth if under 19 years of age. • Sex and occupation. • Time of day and day of week in which employee’s workweek begins, if this varies between employees; otherwise, a single notation for the entire establishment will suffice. 	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004). Records of hours worked are recommended for Department of Labor Wage and Hour Audits.

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<ul style="list-style-type: none"> Total wages paid each pay period. Dates of payment and pay period covered. 		
<p>K-32. Payroll Records – FLSA Non-Exempt Employees. All required for exempt employees plus:</p>		
<ul style="list-style-type: none"> Regular hourly rate of pay for any week when overtime is worked and overtime compensation is due. (May be in the form of vouchers or other payment data.) Daily hours worked and total hours worked each work week. (Workday may be any consecutive 24-hour period, and work week is any fixed and regularly recurring period of 7 consecutive days.) Total daily or weekly straight-time earnings or wages due for hours worked during the workday or work week. Total premium pay for overtime hours. This premium pay for overtime hours excludes the straight-time earnings for overtime hours recorded under the above item. Total additions to or deductions from wages paid each pay period, including employee purchase orders or wage assignments. Also, in individual employee records, the dates, amount, and nature of the items that make up the total additions and deductions. 	<p>Retain 5 years.</p>	<p>28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i>, 541 U.S. 369 (2004).</p>
<p>K-33. Payroll Records – Title VII Purposes. Rates of pay or other terms of compensation.</p>	<p>Retain 5 years from date record is made or personnel action taken, whichever is later.</p>	<p>28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i>, 541 U.S. 369 (2004).</p>
<p>K-34. Permit – Required Confined Space. Canceled permit entry forms and training certification.</p>	<p>*Retain 1 year.</p>	<p>Occupational Health and Safety Act (29 C.F.R. 1910.146(e) (6)), (29 C.F.R. 1910.146 (g) (4).</p>

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<p>K-35. Personnel Files. File for each employee tracking pay, benefits, performance evaluations, personnel actions, and employee's hiring and termination.</p>	<p>Retain 7 years after termination. NOTE: *Retain medical records for 30 years after termination. *Retain exposure records for at least 30 years.</p>	<p>Based on 5-year statute of limitations for personnel actions plus 2 years. (29 C.F.R. 1910.1020 (d) (1)).</p>
<p>K-36. Personnel Policies. Policies of the office regarding hiring procedures, leave, benefits, personnel rules and regulations, fair and reasonable complaint conference and hearing procedures for employees dismissed, demoted, or suspended, etc. Certain policies are required under T.C.A. §§ 6-54-123, et seq. Additional policies would be optional. The policy may not grant a property right or contract rights to a job to any employee.</p>	<p>Retain 3 years after the policy is superseded. NOTE: A copy of the resolution or ordinance adopting the policy, or its caption, shall be published in a newspaper of general circulation in the municipality before final adoption. A copy of the personnel policy shall be kept in the office of the city recorder or clerk and made available to an employee upon request.</p>	<p>28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i>, 541 U.S. 369 (2004).</p>
<p>K-37. Physical/Medical Records. Results of physical examinations considered in connection with personnel action.</p>	<p>Retain 5 years.</p>	<p>28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i>, 541 U.S. 369 (2004).</p>
<p>K-38. Physical/Medical Records Under FMLA. Records and documentation, including an FMLA leave request relating to medical certifications, re-certifications, or medical histories of employees or employee's family members shall be maintained in separate files/records and be treated as confidential medical records, except that:</p>	<p>*Retain 3 years. No particular order or form of records is required.</p>	<p>Family and Medical Leave Act (29 C.F.R. 825.500)</p>
<ul style="list-style-type: none"> • Supervisors and managers may be informed regarding necessary restrictions and accommodations, not the true nature of the condition. • First aid and safety personnel may be informed (when appropriate) if the employee might require emergency treatment. • Government officials investigating compliance with FMLA shall be provided relevant information. 		

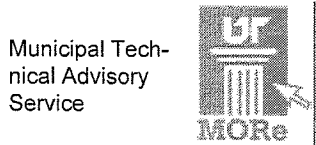
PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
K-39. Physical/Medical Records Under OSHA. Complete and accurate records of all medical examinations required under OSHA law.	Retain for duration of employment plus 30 years unless specific OSHA standard provides a different time period.	Occupational Safety and Health Act (29 C.F.R. 1910.1020).
K-40. Promotion records or Notices.	Retain 5 years from date record is made or personnel action is taken, whichever is later.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-41. Seniority or Merit rating Systems.	Retain for the period that the plan or system is in effect plus 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-42. Termination Records.	Retain 5 years from the date the record is made or personnel action taken, whichever is longer.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-43. Time Worked Records. All basic time and earnings cards or sheet and work production sheets of individuals where all or part of the employee's earnings are determined.	Retain 5 years.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-44. Transfer Records.	Retain 5 years from the date record is made or personnel action taken, whichever is later.	28 U.S.C. § 1658; <i>Jones v. R.R Donnelley & Sons Co.</i> , 541 U.S. 369 (2004).
K-45. Travel Authorizations.	Retain 5 years after creation of record.	Keep for audit purposes.
K-46. Veterans, Military Leave. Organizations must grant leaves of absence to perform military obligations. Service limits are set on the amount of time an employee may spend on active duty and still be eligible for reemployment. Employees are reemployed to their former positions or a position of like status and pay with seniority and vacation as if they had not taken military leave.	Retain 7 years.	Uniform Services Employment and reemployment Rights Act (5 C.F.R. 1208). NOTE: Retention period not specified by regulations. The service limit on the time an employee may spend in active duty and still be eligible for reemployment can be up to 5 years.
K-47. W-2s. Annual wage and tax statements.	Retain 7 years.	Keep for audit purposes.
K-48. W-4s. Withholding allowance certificates.	Retain 5 years after superseded or upon separation of employee.	Keep for audit purposes.

PERSONNEL RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<p>K-49. Wage Rate Tables. All tables or schedules (from their last effective date) of the employer that provide rates used to compute straight-time earnings, wages, or salary or overtime compensation.</p>	<p>*Retain 3 years.</p>	<p>Fair Labor Standards Act (29 C.F.R. 516.6) requires 2-year retention, but Department of Labor can request records going back 3 years.</p>
<p>*Indicates a mandatory retention period based on state and federal law.</p>		

Source URL (retrieved on 01/25/2016 - 14:36): <https://mtasresource.mtas.tennessee.edu/reference/personnel>



**Municipal Technical
Advisory Service**

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Planning and Zoning Schedule

Reference Number: MTAS-692

PLANNING and ZONING RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
L-1. Board of Zoning Appeals Action. Application or documentation for hearing and decision before Board of Zoning Appeals.	Application – 1 year after the application. Disapproval – 1 year after action. Approved Action – permanent record.	Statute of Limitations. Variance runs with land.
L-2. Minutes of Commissions and Boards. Recorded minutes of the planning commission and board of zoning appeals. All recorded actions of planning commission and board of zoning appeals, including records of members present and their voted on matters presented, the nature and results of votes.	Permanent record.	Actions recorded in minutes are effective until superseded or rescinded. Keep for historical purposes.
L-3. Plan and Plat Records. Drawings and blueprints of farms, subdivisions, cemeteries, city lots, and street improvements, showing name of subject, date of drawing, boundaries, scale used, location, name of engineer making survey, name of draftsman, and certificate of registration.	Permanent record.	Could have bearing on land title.
L-4. Reports/Recommendations of the Planning Commission to the Governing Body. All transmittals to governing body with recommendations regarding zoning, annexations, etc.	Permanent record.	Keep for historical purposes.
L-5. Request for Zoning Change. Request for permanent change to zoning map.	Retain for 5 years.	Appeals.
L-6. Studies and Reports of the Planning Commission. All studies and reports, including comprehensive plans, future facilities plans, etc.	Permanent record.	Keep for historical purposes.
L-7. Subdivision Regulations.	Permanent record.	Documents must be retained to provide evidence of their existence and proof of their lawful enactment. Superseded documents have historical and legal value.
L-8. Zoning Map and Ordinance.	Permanent record.	Documents must be retained to provide evidence of their existence and proof of their lawful enactment. Superseded documents have historical and legal value.

Police Records Schedule

Reference Number: MTAS-693

POLICE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
<p>M-1. Accident Reports. Motor vehicle accident reports giving location of the accident, persons and vehicles involved, time of accident, injuries, witnesses, diagram of accident, and condition of persons involved.</p>	<p>Retain 4 years unless needed longer for local statistical analysis.</p>	<p>Record may be used in litigation. Retention period bases on statute of limitations for actions for injury to personal property plus 1 year. T.C.A. § 28-3-105.</p>
<p>M-2. Armory Records. Records regarding acquisitions, requisitions, check-ins, etc.</p>	<p>Retain for 10 years.</p>	<p>Keep in case of potential liability.</p>
<p>M-3. Arrest Records. Includes offense and incident reports and indexes citation in lieu of arrest form. Information includes name, alias, address, date and time of offense, date of birth, age, place of birth, description, place of arrest, charge, disposition at time of arrest, warrant number, name of court, accomplices, vehicle information, arresting officer, remarks, signature of arresting officer.</p>	<p>Retain 100 years. If subject is found "not guilty", then original arrest records should be retained until the records are transferred to an acceptable storage medium such as microfilm. If subject is convicted, retain original until exhaustion of all appeals or termination of probation or sentence; further, the originals are not to be destroyed thereafter until transferred to an acceptable space-saving medium for storage or the retention period has elapsed. Arrest index card should remain active until the death of the subject, which can be presumed 100 years after the event. Consider donating to the archive.</p>	<p>Retaining originals is necessary for continuing investigation purposes. Retaining record in space-saving storage medium is based on life if individual.</p>
<p>M-4. Case Files. Copies of all pertinent records for whatever nature relevant to a particular case under or pending investigation, accumulated in a single file by the investigator or the agency to facilitate the investigation or prosecution of offenders. May include copies of incident reports; supplementary report; missing persons/runaway report; arrest report if part of criminal case file; copies of citation-in-lieu of arrest; property receipt; vehicle tow slip; statement form; blood alcohol test and accident report;</p>	<p>Retain originals until 1 year after statute of limitations has run. After statute of limitations has run, retain in an acceptable space-saving medium 100 years except for Missing Persons/ Runaway records; which are not to be destroyed if needed by juvenile authorities, and destruction should not violate National Crime Information Center (NCIC) requirements. (NCIC requirements may vary based on specific contract provisions.) Consider donating to archive.</p>	<p>Retaining originals is necessary for continuing investigation purposes. Retaining record in space-saving storage medium is based on life of individual.</p>

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POLICE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
other relevant reports; and relevant photos or drawings.	Death of subject or reasonable presumption of death, i.e., 100 years.	Retention period based on life of subject.
M-5. Fingerprint Records.	NOTE: See T.C.A. § 37-1-155 for detailed information regarding treatment of fingerprint records of juveniles.	Retention period based on life of subject.
M-6. Identification Files. Records kept for identification purposes, including fingerprints, photographs, measurements, descriptions, outline pictures, and other available information.	Death of subject or reasonable presumption of death, i.e., 100 years.	Retention period based on life of subject.
M-7. Incident Reports (Offense or Complaint Reports). Show name and address of person reporting offense, file and case number, place of occurrence, investigating officer, time, date, how report was made, and officer assigned to the case. May include dispatcher cards regarding calls. This includes Tennessee Basic Law Enforcement Records System (TBLERS) Complaint, Offense, Supplementary, Missing Person, Runaway Reports (individual and collective).	Retain misdemeanors for 2 years. Retain felonies for 16 years. Retain capital offenses permanently. If record is unrelated to a felony or other case under investigation, retain original 5 years if stored in an acceptable space-saving storage medium. If record is related to a felony or other case under investigation, retain 100 years except for Missing Person/Runaway Records, which are not to be destroyed if needed by juvenile authorities, and destruction should not violate National Crime Information Center (NCIC) requirements. (NCIC requirements may vary based on specific contract provisions.)	Retention period based on statute of limitations of incident.
M-8. Internal Investigation Records. Records of investigations resulting from a complaint against an employee of the police department. Includes notification of complaint, investigation files, any associated medical files, and any written decisions, orders, or disciplinary actions. Maintain security and confidentiality of files.	Retain for term of employment of officer or 10 years, whichever is longer.	Record retains significance in personnel decisions, promotion, dismissal, etc., and for defense of litigation.
M-9. Missing Persons/Runaway Records.	Retain 100 years but not to be destroyed if needed by juvenile authorities or to comply with National Crime Information Center (NCIC) requirements. Moving information to an acceptable space-saving storage medium is recommended.	Retention is necessary for continuing investigation purposes and is based on life of individual.

POLICE RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
M-10. Mittimus (Committal Records). Commitments to jail, showing name of person committed, offense charged, name of prosecutor, amount of bail, date, and signature of judicial officer.	Retain 10 years.	Record may be used as back-up documentation for board bill and cost summaries.
M-11. Parking Tickets.	Retain 3 years.	Statistical data.
M-12. Processes Served, Record of. Record of warrants, capiases, summonses, and other papers served.	Retain 3 years after last entry.	Keep for nonfinancial audit purposes.
M-13. Radio Logs. A record of radio calls giving time called, car or station calling, car or station called, car location, nature of call, and acknowledgement.	Retain 3 years, unless legal action is pending.	Retention period based on likely time of complaint or legal action.
M-14. Traffic Citations, Copies. (Originals are kept by court. See page 36 on court records.)	Retain 3 years.	Statistical data.
M-15. Training Records. Records of participation in training programs, sign-in sheets, lesson plans, videotapes, certifications, etc.	Retain for career of officer plus 10 years where information is kept in personnel file.	Records useful to make employment and promotion decisions and for continuing education program. Also, vital record in defending lawsuits against department alleging improper actions of employees.

Source URL (retrieved on 01/25/2016 - 14:38): <https://mtasresource.mtas.tennessee.edu/reference/police-records-schedule>

Property Tax Records

Reference Number: MTAS-695

PROPERTY TAX RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
N-1. Aerial Photographs. Aerial photographs of flyovers. Negatives may be available at the State Department of Transportation' photographic lab.	Permanent record.	Keep for operational purposes through correction period and greenbelt recertification to cover appeal period. This record series has high historical and archival value and should be preserved for those reasons.
N-2. Appeals and Reports to the State Board of Equalization and Court Appeals. These records consist of notice of hearing, name of property owner, appeal from county board of equalization, assessment, address, and time and place of hearing. Also included in this group of documents are documents involving appeal to the courts. Consider getting copies from the assessor's office.	Retain until final determination of issue.	Keep to make certain the ruling is properly applied and that all parties understand the final determination of the issue.
N-3. Assessment Exemptions, Applications for. Copies of applications showing property owner's name, address, ward or district, date acquired, lot size or acreage, value, how property used, other purposes to be used for, signature of applicant, and notarization. Consider getting copies from the assessor's office.	Retain 2 years.	Keep to identify exempt property owners.
N-4. Board of Equalization, Certification of Assessment, Copies of. Certificate required by T.C.A. § 67-5-1410 wherein members of board of equalization certify that all appeals of assessments and classifications of property have been examined and changes made that are proper, just, and equitable and are prescribed by law. Consider getting copies from the assessor's office.	Retain 2 years.	Keep for audit purposes.
N-5. Certificates of Public Utilities Tax Valuations by Office of State Assessments, Copies of. Tax roll listing total assessment of public utilities in the city by the Office of State Assessed Properties.	Retain annual assessment 1 year then destroy. State office maintains the record.	This record is like a tax roll for public utilities that are assessed by the state.
N-6. Delinquent Real Estate Tax Reports. Annual reports to the county trustee by the collector of city taxes of all delinquent taxpayers.	Retain 15 years after date of creation.	Keep for audit purposes. Report is required by T.C.A. § 67-5-1903 (a). Collection is barred after 10 years past due date. T.C.A. § 67-5-1806.

PROPERTY TAX RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
<p>N-7 Delinquent Tax Receipt Books. Receipts issued for payment of delinquent realty and personal taxes, showing receipt number, date issued, name of taxpayer, amount, year of assessment, etc. Does not have to be kept in book. The book or receipt is obsolete if computerized and in compliance with electronic data processing (EDP) standards.</p>	<p>Retain 15 years after issuance of last receipt in book or 15 years after creation of receipt if not in book or information is stored electronically.</p>	<p>Keep for audit purposes. Collection is barred after 10 years past due date. T.C.A. § 67-5-1806.</p>
<p>N-8. General (Miscellaneous) Receipt Ledgers. Record of funds received on general accounts, including such payments as state and city taxes, interest, fees, and penalties on delinquent taxes, showing date of payment, name of payor, amount, fund credited, and balance. The information is included in the journal package of most software in computerized cities. If stored electronically in compliance with electronic data processing (EDP) standards, paper copy is not necessary.</p>	<p>Retain 15 years after last entry. If stored electronically, retain 15 years after date of creation of record.</p>	<p>Keep for audit purposes. Collection is barred 10 years past due date. T.C.A. § 67-5-1806.</p>
<p>N-9. Land Sold for Taxes, Record of. Record of court land sales, showing name of the court, style of case, location and description of property, by what process land was sold, and date of sale.</p>	<p>Permanent record.</p>	<p>Record affects land title.</p>
<p>N-10. Liens, Tax. Record of tax lien notices filed against property owners, including violators of the internal revenue law, showing name and address of property owner date of filing, amount of assessment and penalty, and discharge notice date.</p>	<p>Permanent record.</p>	<p>Impractical to ascertain expiration of lien to know when record could be destroyed.</p>
<p>N-11. Personal Property, Audit Records. Supporting information and documentation for audit. Consider getting copies from the assessor's office.</p>	<p>Retain 2 years.</p>	<p>Retain in case of forced assessments. Destroy after use.</p>
<p>N-12. Property Tax Relief Application and Reports. Record of property tax deferrals for elderly low-income homeowners, disabled homeowners, and disabled veterans.</p>	<p>Retain until audited and updated version received.</p>	<p>Working paper as defined in T.C.A. § 10-7-301—(14). Tenn. Admin. Rules 0600-03.-10(1)(c).</p>
<p>N-13. Tax/Assessment Rolls. Record of all assessments on real and personal property., showing name of taxpayer, civil district or ward, location and description of property, assessed valuation, date of assessments, acreage of farm land, and number of town lots.</p>	<p>Retain 4 years.</p>	<p>Retention based on time period for corrections and rollback issues. This record is stored for a longer term with the trustee.</p>
<p>N-14. Tax Bills.</p>	<p>Retain 1 year.</p>	<p>Working papers.</p>

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PROPERTY TAX RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/Rationale
<p>N-15. Tax Cases Sent to Clerk and Master, Record of. Record of delinquent land tax cases filed in chancery court (sometimes circuit court) showing property owner's name, district or ward, property boundaries, acres, valuation, total tax due, and remarks.</p>	<p>Retain 15 years.</p>	<p>General statute of limitations on property tax actions is 10 years from April 1 of year taxes following year became delinquent. T.C.A. § 67-5-1806. Additional time is given for cases that may be delayed due to bankruptcy.</p>
<p>N-16. Tax maps (Ownership Maps and Index, Rural and Urban). These maps reflect the status of real property as of January 1 of each year.</p>	<p>Consider keeping as working papers. Retain only current and one previous generation of ownership maps and indexes. Older generations of photographs may be removed from office but if removed should be transferred to archive or library.</p>	<p>As working papers, no mandatory retention required. Useful in office for tracking property changes and as evidence in challenges to tax sales. This record series has a high historical and archival value and should be preserved for those reasons, although it is not necessary to maintain the older records that are in assessor's office.</p>

Source URL (retrieved on 01/25/2016 - 14:39): <https://mtasresource.mtas.tennessee.edu/reference/property-tax-records>

Municipal Technical Advisory Service



Municipal Technical Advisory Service

Purchasing Records

Reference Number: MTAS-696

PURCHASING RECORDS RETENTION SCHEDULE

Description of record	Retention Period	Legal Authority/ Rationale
O-1. Bids. Records showing bidder's name, complete description of item(s), delivery date, amount of bid, and any correspondence with the bidder. Includes any advertisements. Includes unsuccessful bids.	Retain 7 years after contract expires.	Based on statute of limitations for legal action based on breach of contract plus 1 year. T.C.A. § 28-3-109.
O-2. Contracts. Contracts between the city and other contractors.	Retain 7 years after termination of contract.	Based on statute of limitations for actions for breach of contract. T.C.A. § 28-3-109.
O-3. Minutes of Bid Openings. Record of bid openings showing item, vendor, bid price, and whether bid was successful.	Retain 1 year after award.	Necessary in case of challenge to bid award.
O-4. Purchase Orders.	Retain 5 years after creation of the record.	Keep for audit purposes.
O-5. Requisitions and Requisitions for Purchase. Records for requests for supplies and equipment in cities with centralized purchasing departments or offices.	Retain 5 years after creation of the record.	Keep for audit purposes.
O-6. Street Contracts and Bonds. Contracts entered into between city and street contractors for the construction and upkeep of roads. May include bonds of contractors guaranteeing compliance with terms of contracts, showing names of principals and sureties, description, specifications, amount of consideration, dates of bonds, and signatures of principals and sureties, showing name of contractor, date, building specifications, and amount of consideration.	Retain contracts until expiration of guarantees. If no guarantees are involved, destroy 7 years after completion of the contract. Retain bonds 7 years after release, replacement, or expiration.	Based on statute of limitations for breach of contract actions plus 1 year. T.C.A. § 28-3-109.

Source URL (retrieved on 01/25/2016 - 14:40): <https://mtasresource.mtas.tennessee.edu/reference/purchasing-records>

Utilities (Billing and Collection)

Reference Number: MTAS-702

UTILITIES (Billing and Collection) RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authorization /Rationale
S-1. Application for Service. Customer requests for service, including name, address, phone, services, and signatures.	Retain 3 years after service is discontinued but may want to keep in electronic format longer in case customer returns to service.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.
S-2. Audit Reports. Independent audit of financial records.	Permanent record.	Recommended by comptroller in Internal Control and Compliance Manual for Tennessee Municipalities.
S-3. Billing Adjustment Reports. Customer names and adjustment information.	Retain 3 years.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.
S-4. Billing Stubs. Collection stubs of accounts paid.	Retain 3 years.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.
S-5. Billing Register. Listing of monthly customer billings (account number, amount, etc.).	Retain 7 years. If record kept in electronic format, the paper copy may be destroyed after audit.	Keep to help resolve billing disputes with customers.
S-6. Collection Agency Reports. Listing of accounts turned over for collection and how resolved.	Retain 7 years.	Keep to help resolve billing disputes with customers.
S-7. Complaints by Customers. Records of meter rechecks, billing inquiries, service problems, etc.	Retain 5 years.	Keep in case of litigation.
S-8. Deposits from Customers. Customer name, date, services, amount of deposit.	Retain 3 years after service is discontinued and deposit applied or refunded.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.
S-9. Disconnection Notices. Notice to discontinue service after non-payment of bill.	Retain 3 years.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.
S-10. General Ledger. Financial information of utility. (Also see G-14 and G-21.)	Permanent record. If maintained in electronic format may destroy paper record after 7 years. NOTE: The Tennessee State Library and Archives does not favor	Recommended by comptroller in Internal Control and Compliance Manual for Tennessee Municipalities.

UTILITIES (Billing and Collection) RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authorization /Rationale
	keeping permanent records in electronic format.	
S-11. Meter Reading Records. Meter sheets or printouts from hand-held devices.	Retain 3 years.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.
S-12. Meter Records. Size, type, meter number, dates service began and ended, serial number.	Retain 1 year after meter is retired and disposed of.	Keep to aid in settling billing disputes involving the accuracy of the meter.
S-13. Meter Tests/Repairs. Record of any meter testing and any repairs.	Retain 1 year after meter is retired and disposed of.	Keep to aid in settling billing disputes involving the accuracy of the meter.
S-14. Rate Schedules. Listing of rates for utility services.	Permanent record.	Keep for historical purposes.
S-15. Tap Records. Including when tap installed, size, location.	Permanent record.	Keep for historical purposes.
S-16. Work Orders for Customer Service. Detail of meter number, installation date, readings, etc.	Retain 3 years.	Keep in case of billing errors. Tennessee courts have allowed utilities to back bill customers 3 years.

Source URL (retrieved on 01/25/2016 - 14:42): <https://mtasresource.mtas.tennessee.edu/reference/utilities-billing-and-collection>

Municipal Technical Advisory Service



**Municipal Technical
Advisory Service**

Utilities (Operation and Maintenance)

Reference Number: MTAS-703

UTILITIES (Operation and Maintenance) RECORDS RETENTION SCHEDULE

Description of Record	Retention Period	Legal Authority/ Rationale
T-1. Bacteriological Records. Records indicating disinfection of mains, tanks, filters, wells.	*Retain 5 years.	Tenn. Admin. Rule 1200-5-1-.17(8).
T-2. Complaint Logs.	*Retain 5 years.	Tenn. Admin. Rule 1200-5-1-.20(1) (h).
T-3. Daily Worksheets and Shift Logs.	*Retain until next sanitary survey.	Tenn. Admin. Rule 1200-5-1-.20 (1) (g).
T-4. Facility maintenance Records.	*Retain 5 years.	Tenn. Admin. Rule 1200-5-1-.20(1) (h).
T-5. Flush and Free Chlorine Residual for New Taps Where Main Is Uncovered. Measurement of.	*Retain until next sanitary survey or 3 years.	Tenn. Admin. Rule 1200-5-1-.17(32).
T-6. Lead and Copper. Original records of all sampling data and analyses, reports, surveys, letter, evaluations, schedules, state determinations, and any other information required by Tenn. Admin. Rules 1200-5-1-.33(2) through (9).	*Retain for 12 years.	Tenn. Admin. Rule 1200-5-1-.33(12).
T-7. Underground Utilities, Location of. Record of location of all underground utilities maintained by the city. NOTE: Under T.C.A. § 65-31-105, the city must record location of utilities with county, listing where facilities are located and the name, title, address, and telephone number of operator's representative. The county keeps this record permanently.	Permanent record.	These records allow the city to know the location and history of its underground facilities.

*Indicates a mandatory retention period based on state and federal law

Source URL (retrieved on 01/25/2016 - 14:42): <https://mtasresource.mtas.tennessee.edu/reference/utilities-operation-and-maintenance>



**Municipal Technical
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