

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Senator Scott**

A Bill

SENATE BILL 472

For An Act To Be Entitled

8 "AN ACT TO ESTABLISH GUIDELINES FOR THE COUNTIES OF
9 ARKANSAS REGARDING RETENTION OF RECORDS FOR ARCHIVAL
10 PURPOSES; TO REPEAL ARKANSAS CODE §§ 13-10-101 THROUGH 13-
11 10-104, THE SAME BEING ACT 573 OF 1989; AND FOR OTHER
12 PURPOSES."

13
14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

15

16 SECTION 1. On and after the effective date of this act, all counties of
17 the State of Arkansas shall maintain records for the county courts as follows,
18 if they are currently being maintained:

19 (1) For circuit court, civil and criminal, chancery, juvenile,
20 paternity-bastardy, and probate records:

21 (A) permanently maintain: complete case files and written
22 exhibits for all courts, case index for all courts, case dockets for all
23 courts, grand jury reports, grand juror lists, and all probate records
24 required to be maintained under Arkansas Code §28-1-108.

25 (B) maintained for ten (10) years, after audit by Legislative
26 Audit, records and reports of costs and fees assessed and collected.

27 (C) maintained for three (3) years, after audit by Legislative
28 Audit, canceled checks, bank statements, petit juror lists.

29 (2) For county court records:

30 (A) permanently maintain: county court record, cemetery permits,
31 statement of receipts and expenditures, and county improvement districts.

32 (B) maintain for ten (10) years, after audit by Legislative
33 Audit, county court file, county general claims docket, county road claims
34 docket, contracts for lease purchase on rental payments, county school board
35 financial reports, solid waste disposal revenue bonds, allocation of state

1 funds for solid waste disposal.

2 (3) For quorum court records:

3 (A) permanently maintain: ordinance, appropriation ordinance,
4 and resolution register, record of proceedings, codification of ordinances,
5 register of county advisory and administrative boards, appointments to
6 subordinate service districts, and quorum court minutes.

7 (B) maintain for one (1) year: treasurer's monthly financial
8 report.

9

10 SECTION 2. On and after the effective date of this act, all counties of
11 the State of Arkansas shall maintain county tax and assessment records as
12 follows, if they are currently being maintained:

13 (1) For tax and assessment records:

14 (A) permanently maintain: real estate, personal, and mineral tax
15 book, delinquent real estate, personal property list, lands forfeited to state
16 and minerals, land book of state and federally owned lands, clerk's deed of
17 land sold for taxes, journal of proceedings county equalization board, final
18 settlement of tax books, and original charge (all taxing units and
19 certification).

20 (B) maintain for seven (7) years: real estate and personal
21 assessment record, real estate and personal tax receipts - recorded in tax
22 books, and redemption certificate.

23 (C) maintain for five (5) years after rollback complete:
24 certification of tax adjustment for public utilities and regulated carriers
25 (computation of utility tax).

26 (D) maintain for three (3) years: delinquent personal tax
27 settlement, land redemption report, state lands distribution, and monthly tax
28 distribution.

29 (E) maintain for one (1) year, after audit by Division of
30 Legislative Audit: valuation of real and personal property of utilities and
31 real and personal property tax correction forms.

32 (2) For county assessor's records maintain for five (5) years: real
33 estate appraisal card after reappraisal, lists of names of taxpayers furnished
34 to assessor by school boards, and the personal, commercial, and industrial
35 assessment forms, (prior to destruction of these forms they will be made
36 available to the county collector.)

1 (3) For county collector's records:

2 (A) maintain permanently: certified delinquent real estate list
3 with publication certificate, certified delinquent list for real estate
4 forfeited to State Land Commissioner with publication certification, personal
5 property tax book, certified delinquent personal property list, and delinquent
6 ad valorem tax lists for oil and gas interests.

7 (B) maintain for ten (10) years: tax settlements.

8 (C) maintain for seven (7) years: real estate redemption
9 certificates, cash receipts and disbursement journal, and collector's copy of
10 tax receipts.

11 (D) maintain for three (3) years: daily collection reports and
12 distraint of goods and garnishment to pay delinquent personal taxes.

13

14 SECTION 3. On and after the effective date of this act, all counties of
15 the State of Arkansas shall maintain financial records for the county as
16 follows, if they are currently being maintained:

17 (1) FICA - Social Security and Federal Income Tax records maintained as
18 per federal regulations.

19 (2) State Income Tax records maintained as per state law and
20 regulations.

21 (3) Wage Garnishments maintained until after lien is satisfied.

22 (4) Maintain for *seventy-five (75)* years: payroll records and ledger
23 and retirement records.

24 (5) Maintain for ten (10) years: appropriation journal (record of
25 disbursements) and warrant register or check disbursement record.

26 (6) Maintain for seven (7) years: county general claims certificate or
27 invoice, county road claims certificate or invoice, and county school claims
28 certificate or invoice.

29 (7) Maintain for five (5) years: unemployment insurance state
30 contribution and Workers' Compensation insurance payment.

31 (8) Maintain for three (3) years: warrants or checks or both with
32 documentation, bank records for trust, agency, fee and court accounts (bank
33 statements and canceled checks), and receipt books and disbursement journal.

34 (9) For county treasurer's records:

35 (A) Maintain permanently: treasurer's operating and clearing
36 account ledgers, treasurer's trust and agency account ledgers, treasurer's

1 city account ledgers, treasurer's improvement district account ledgers, and
2 treasurer's school district account ledgers.

3 (B) Maintain for seven (7) years: land redemption receipts,
4 annual settlement with county court, record of school bond indebtedness, and
5 school district bonds - matured.

6 (C) Maintain for three (3) years: receipt books, bank statements
7 and canceled checks, canceled warrant, treasurer's monthly reconciliation,
8 treasurer's monthly report to quorum court, delinquent land redemption
9 distribution reports, delinquent personal distribution reports, county
10 officials monthly reports, municipal court monthly reports, treasurer's
11 monthly report to prosecuting attorney, school district bank statements,
12 annual report to county school supervisor, register of school warrants,
13 teachers and school employee contracts, and surety bond of school district
14 treasurer and superintendent.

15

16 SECTION 4. On and after the effective date of this act, all counties of
17 the State of Arkansas shall maintain county recorder's records for the county
18 as follows, if they are currently being maintained:

19 (1) Maintain permanently: deeds, mortgages, assignments, and all other
20 conveyance records, forfeited land records, timber, mineral, oil and gas deeds
21 and leases, surveys, subdivision plats, lien records, military discharge
22 records, and indices to all records.

23 (2) maintain for ten (10) years: notary public bonds and official
24 appointment bonds.

25

26 SECTION 5. On and after the effective date of this act, all counties of
27 the State of Arkansas shall maintain county voter registration and election
28 records for the county as follows, if they are currently being maintained:

29 (1) Maintain permanently: affidavits of registration (original), maps
30 of election precincts from county election commission, certificate of
31 election, and ordinance election results.

32 (2) Maintain for ten (10) years, after canceled: duplicate affidavit
33 of registration.

34 (3) Maintain for ten (10) years: minutes of board of election
35 commission and election file.

1 (4) Maintain for five (5) years: petition, certificate and notices for
2 ordinance, political practice pledge, campaign contribution and expenditure
3 sheets, code of ethics statements, and financial disclosure.

4 (5) Maintain for two (2) years: cancellation of original affidavit of
5 registration.

6 (6) Maintain for one (1) year, after canceled: triplicate affidavit of
7 registration.

8 (7) Maintain for one (1) year: voter registration list (prepare
9 annually).

10 (8) Maintain for six (6) months, unless litigation follows: absentee
11 ballot application and list (except federal elections where federal law
12 governs).

13

14 SECTION 6. On and after the effective date of this act, all counties of
15 the State of Arkansas shall maintain county marriage records, licenses, and
16 bonds records for the county as follows, if they are currently being
17 maintained:

18 (1) Maintain permanently: marriage record and index, clerical licenses
19 and credentials, medical license for physicians, physical therapists,
20 podiatrists, osteopaths, and chiropractors, record of marks and brands.

21 (2) Maintain for seven (7) years: surety bonds for county and township
22 officials (until 1986), county employees blanket bonds, oaths and bonds of
23 county officials, deputies, school supervisors, etc.

24 (3) Maintain for one (1) year: notice of intention to wed, "Going Out
25 of Business" sales license, bond for Out of Business license, Transient
26 Merchant license, Transient Merchant license bond, garnishment bonds, and
27 Mercury Refiners license.

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29 SECTION 7. On and after the effective date of this act, all counties of
30 the State of Arkansas shall maintain corporation records for the county, if
31 they are currently being maintained, permanently as follows:

32 (1) articles of incorporation;

33 (2) certificate of business under assumed name;

34 (3) articles of amendment;

35 (4) registration of fictitious names of corporation;

- 1 (5) articles of merger or consolidation;
- 2 (6) change of registered office or agent;
- 3 (7) authorized share of stock;
- 4 (8) cancellation of shares; and
- 5 (9) certificate of dissolution of corporation.

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7 SECTION 8. (a) All counties of the State of Arkansas shall maintain
8 the records named in this act for the period of time provided for herein,
9 after which time the records may be destroyed, but in no case shall said
10 records be destroyed until at least one (1) year after an audit by the
11 Legislative Audit Division or any private auditor is completed and approved.

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

17 (c) Before any record shall be destroyed, the custodian of the record
18 shall document the date and type of document.

19 (d) If a record is photographically transferred to other media of a
20 permanent nature, the original documents may be destroyed.

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22 SECTION 9. All provisions of this act of general and permanent nature
23 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
24 Revision Commission shall incorporate the same in the Code.

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26 SECTION 10. If any provisions of this act or the application thereof to
27 any person or circumstance is held invalid, the invalidity shall not affect
28 other provisions or applications of the act which can be given effect without
29 the invalid provisions or application, and to this end the provisions of this
30 act are declared to be severable.

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32 SECTION 11. (a) Arkansas Code §§ 13-10-101 through 13-10-104 are
33 hereby repealed, the same being Act 573 of 1989.

34 (b) All other laws and parts of laws in conflict with this act are
35 hereby repealed.

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/s/Scott

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