



**ARIZONA STATE  
LIBRARY, ARCHIVES AND PUBLIC RECORDS**  
A DIVISION OF THE ARIZONA SECRETARY OF STATE



**General Records Retention Schedule Issued to:  
All Arizona Counties  
Treasurer Records**

**Schedule Number:  
GS-1047 Rev. 1**

- Authority:** Pursuant to ARS 41-151.12(3), only the Arizona State Library, Archives and Public Records has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods. The retention periods listed herein are the required time records must be retained. Records should be promptly and orderly disposed of at the end of their retention period. Keeping records longer than the retention period poses financial, legal, audit and investigative risks to the Agency. These risks need to be considered by State and Local Agencies when there is a compelling need to retain records for a longer period of time than the approved retention period. Records required for ongoing or foreseeable official proceedings such as audits, investigations or lawsuits, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule.
- Archival Value:** Records designated as Permanent on the retention schedule must not be destroyed (ARS 39-101). If it is believed that special circumstances warrant other records to be retained permanently, contact the Arizona State Archives for assistance in determining historical or archival value. All records created prior to 1912 must be retained permanently. This retention schedule does not authorize the transfer of records to any repository other than the Arizona State Archives (ARS 41-151.09).
- Disposition:** This schedule is used in conjunction with the Certificate of Records Destruction. All records disposed under this schedule must be reported on the Certificate of Records Destruction, unless transferred to the Arizona State Archives.
- Format:** Retention periods listed on this schedule apply to all records regardless of physical form or characteristics. Records, regardless of format (including electronic, paper, microfilm, etc.) not listed in this schedule or on the approved General Retention Schedule, are not authorized to be destroyed.
- Copies:** Additional copies created for convenience or reference purposes should not be retained longer than the record copy listed in this schedule. Copies do not need to be reported on the Certificate of Records Destruction when they are disposed.
- Supersedence:** **This schedule supersedes General Schedule GS 1047, dated May 12, 2017.**

Records Analyst, Secretary of State: Richard Carroll	State Records Management Officer, Arizona State Archives & Records Management Center: Dr. Ted Hale
<i>Records Series Electronically Approved in RSM Database</i>	<i>Records Series Electronically Approved in RSM Database</i>
Assistant Director of Archives: Dennis Preisler, Ph.D.	Records Management Officer:
<i>Records Series Electronically Approved in RSM Database</i>	Records series approval on file

**RECORDS MANAGEMENT CENTER**

1919 West Jefferson Street • Phoenix, Arizona 85009 • <http://www.azlibrary.gov/records> • Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: [records@azlibrary.gov](mailto:records@azlibrary.gov)

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<b>Record Series Number</b>	<b>Record Series Title</b>	<b>Retention Period</b>	<b>Retention Remark</b>	<b>Legal Citation(s)</b>	<b>Approval Date</b>
21218	<b>Annual Tax Rolls</b>	Permanent	Preserve pursuant to ARS 39-101.	ARS 39-101	11/18/2011
21219	<b>Bankruptcy Records</b> Including report from Bankruptcy Court.	3 Years	After fiscal year discharged or dismissed.		11/18/2011
21220	<b>Collateral Records</b> Records showing collateral for money on deposit at bank.	3 Years	After fiscal year created or received.		11/18/2011
21221	<b>Expired Tax Lien Records</b> Including affidavit of publication, notifications, and other related records.	10 Years	After fiscal year lien expired.	ARS 42-18127(A)	5/4/2017
21222	<b>Investment Records</b> Including ledgers, bid sheets, maturity date reports, advice of purchase, advice of redemption, and other related records.	3 Years	After fiscal year of maturity/call or sold dates of securities.		5/4/2017
21223	<b>Tax Collection and Processing Records</b> For real estate and personal property including assessment and tax roll assessment resolutions, certificates of clearance, corrections, and delinquency notices.	5 Years	After posted to the Tax Roll or after notice is rendered.		5/1/2017
21224	<b>Tax Database Records: Official Record</b> Including annual tax roll or tax levy from County Assessor, parcels, real property, commercial equipment, mobile homes, assessed value and tax rates for special districts, annual taxes due, tax collection records, and tax distribution records.		Retain for the same period as required for other formats of the same records series.		5/12/2017

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21225	<b>Tax Database Records: Copy Where Official Record Is Kept In Paper or Microfilm</b> Including annual tax roll or tax levy from County Assessor, parcels, real property, commercial equipment, mobile homes, assessed value and tax rates for special districts, annual taxes due, tax collection records, and tax distribution records.		After administrative or reference value has been served.		5/4/2017
21226	<b>Tax Disbursement or Distribution Reports</b> Daily, weekly or monthly reports of payments to cities, towns and bi-county public bodies including supporting documentation.	3 Years	After fiscal year created or received.		11/18/2011
21227	<b>Tax Lien Sales Records From Administrative and Judicial Foreclosures</b> Including property listings of sales, notices from lien holder, receipts, tax redemption certificates and other related records.	5 Years	After redemption or issuance of Treasurer's Deed.		11/18/2011
21228	<b>Tax Receivable Ledgers</b>		After cleared and posted.		11/18/2011
21229	<b>Tax Service or Impound Books</b> Multiple parcel tax receipts.	3 Years	After fiscal year created or received.		11/18/2011