



# County Technical Assistance Service

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## Trustee's Records

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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## Trustee's Records

Reference Number: CTAS-2062

**Trustee's Records.** The records included in this schedule are only those specific to the office of the County Trustee. Records that may be kept in the same format by several county offices (such as employment records, purchasing records, etc.) will be found listed under topical retention schedules in this manual. Included in this table is a listing of "obsolete" records. Your office should no longer be generating these records. They are still included in the disposition schedule so that anyone discovering those materials in older records of the office will know how to deal with them. To a certain extent, the records kept by county offices vary from county to county in either the format of record kept, the name given to the record, or the frequency of its occurrence. The fact that a certain record is listed in this schedule does not necessarily indicate that you should have it in your office. It may be a format for record-keeping that was never utilized in your county, or you may keep the record under a different name. If you have records in your office that are not listed in this schedule by name, check the descriptions of the records to see if we may have called it by a different term. If you still cannot locate any entry relative to the record, contact us at the County Technical Assistance Service for guidance in determining the proper disposition of the record and so that we can make note of that record's existence to include it in future revisions of this manual.

Retention Schedule for the County Trustee		
Description of Record	Retention Period	Legal Authority/Rationale
<b>14-001 Bank Deposit Books</b> —Bank books showing name and location of bank, and amounts and dates of deposits.	Retain five years after last entry, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-002 Bank Deposit Slips</b> —Slips showing name and location of bank, and amounts and dates of deposits.	Retain five years after last entry, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-003 Bank Statements</b> —Statements showing name and location of bank, and amounts and dates of deposits, amounts and dates of check withdrawals, and running balance.	Retain five years after last entry, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-004 Canceled Checks</b> —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. (See warrants if using that system).	Retain five years after last entry, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).  Note: Your county may not get these back from the bank.
<b>14-005 Cash Books</b> —Record of trustee's daily receipts showing name of fund, date, and amounts received. In computerized counties, these records would not be kept in books. Maintain same retention period for electronic files with this information.	Retain five years after last entry, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-006 Cash Journals</b> —Record of all receipts and disbursements of the Trustee as distributed to various county accounts, showing date of entry, amount, source of receipt or	For cash journals after 1930, keep for 10 years, then destroy. If older than 1930, the record has his-	Comptroller's office considers this record important for demonstrating patterns in investigations of mis-appropriation of

Retention Schedule for the County Trustee		
Description of Record	Retention Period	Legal Authority/Rationale
purpose of payment, amount of debit or credit, and name of account credited or charged.	torical value and should be kept permanently.	funds. T.C.A. § 10-7-404(a). Prior to the advent of general budgetary practices, the Trustee's Cash Journal would be the best record for tracking the total revenue stream of the county and have historical value. For this reason, records prior to 1930 should be kept permanently.
<b>14-007 Check Books</b> —Books containing stubs of checks issued by the Trustee showing check number, date issued, name of payee, amount, and purpose of payment. (See warrants if using that system).	Retain five years after date of last check, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-008 Delinquent Real Estate Tax Reports (a.k.a. Errors and Double Assessment Report)</b> — Duplicates of annual reports to the county legislative body by the trustee of all delinquent taxpayers and double assessments in the county. Report is required by T.C.A. § 67-5-1903(a)(1).	Retain five years after date of creation, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-009 Delinquent Tax Receipt Books</b> — Duplicates of receipts issued for payment of delinquent realty, and personalty taxes, showing receipt number, date issued, name of taxpayer, amount, year of assessment, signature of Trustee, etc. May not be kept in a book. This record is obsolete if computerized and in compliance with EDP standards.	Retain five years after issuance of last receipt in book or five years after creation of receipt if not in book or information is stored electronically.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-010 Dog Tax Books</b> —Record of dog taxes collected, showing name of owner, name and description of dog, amount of tax, date of payment, and tag number. Prior to 1921 these collections were used to reimburse sheep owners for losses due to damage and killing of sheep by dogs; distribution is shown on this record.	Retain until audit is complete, then destroy. Few counties do this, but technically it is still in the law and may be ongoing in certain counties.	T.C.A. § 68-8-104.
<b>14-011 General (Miscellaneous) Receipt Ledgers</b> —Record of funds received on general accounts, including such payments as poll tax, state and county taxes, interest, fees, and penalties on delinquent taxes, showing date of payment, name of payor, amount, fund credited, and balance. This information is included in the journal package of most software in computerized counties. If	Retain five years after last entry, then destroy. If stored electronically, keep 5 years after date of creation of record, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).

<b>Retention Schedule for the County Trustee</b>		
<b>Description of Record</b>	<b>Retention Period</b>	<b>Legal Authority/Rationale</b>
stored electronically in compliance with EDP standards, paper copy is not necessary.		
<b>14-012 Investment Ledgers</b> —Surplus cash investments, rate of interest, date and amount collected.	Retain 10 years, then destroy.	Keep for audit purposes and to address arbitrage concerns.
<b>14-013 Miscellaneous Receipts from Other Offices Receiving Money, Records of</b> — Records of receipts collected by other county offices and department. Examples: fees collected by the ambulance service, out of county tuition collected by the school board, probation fees, building permits, etc.	Retain five years after creation, then destroy.	Keep for audit purposes T.C.A. § 10-7-404(a).
<b>14-014 Pickup Tax Books</b> —Record of taxes levied and collected by the trustee after the assessor failed to make an assessment, the error being caught by the trustee. This record shows name of property owner, civil district number, amount of assessment, whether on poll, personalty, or realty, taxes due, and date paid. This record series includes information about back assessments, re-assessments and errors.	Permanent record.	Analogous to Tax Books. Keep for historical purposes.
<b>14-015 Property Tax Relief Report</b> —Record of property taxes paid by the state on behalf of elderly low income homeowners, disabled homeowners and disabled veterans.	Retain until audited and updated version received, then destroy in accordance with rules of the Public Records Commission.	In the nature of a working paper (T.C.A. § 10-7-406(b)).
<b>14-016 Receipt Books</b> —Duplicate receipts for revenue collected, showing from whom received, date receipt given, receipt number, amount and purpose of payment, account credited, and signature of Trustee or deputy. Receipts may be or may have been issued for funds received from other county offices for payment of transfer tax, delinquent taxes, poll tax, state funds, utilities tax, etc. Receipts may be loose rather than in books. This record series is associated with the General (Miscellaneous) Receipt Ledgers.	Retain five years after last entry, then destroy. If stored electronically, destroy file five years after date of creation. Additional copies of the receipts that aren't needed for any purpose would be considered working papers that could be destroyed as soon as it is determined they are superfluous.	Keep for audit purposes (T.C.A. § 10-7-404(a)), (T.C.A. § 10-7-406(b)).
<b>14-017 Reports, Daily (Cash Reconciliation)</b> — Trustee's daily record showing receipts, names of accounts paying, disbursements, and balance.	Retain until after audit, then destroy in accordance with rules of the Public Records Commission.	Working paper (T.C.A. § 10-7-406(b)).
<b>14-018 Reports of Trustee to County Legislative Body and County Mayor (Duplicate copy)</b> — Report gives information on different accounts, balances on last report,	Retain one year, then destroy in compliance with rules of the Public Records Commission.	Working paper used by general fund bookkeeper to reconcile accounts with the Trustee's records

<b>Retention Schedule for the County Trustee</b>		
<b>Description of Record</b>	<b>Retention Period</b>	<b>Legal Authority/Rationale</b>
receipts, disbursements, commissions, transfers, balances on this report, totals, bank balances of county accounts in different banks, and classification of receipts (sources received from - state, local, etc.).		(T.C.A. § 10-7-406(b), (T.C.A. § 5-8-505 ).
<b>14-019 Sales Tax Reports</b> —Report from the state showing total tax collection less cost of state collection. Report shows amounts distributed to county and to incorporated towns.	Retain 10 years, then destroy.	This record series is kept longer than the usual audit standard in case of a dispute regarding city/county distribution of revenues.
<b>14-020 Special District Supplemental Tax Books</b> —Record of supplemental taxes, showing name of property owner, location and description of property, assessed valuation, total amount of taxes, interest, penalty, and cost of collection. Would include any extra district taxes such as fire taxes, special school district taxes, etc.	Permanent record.	Analogous to other tax ledgers.
<b>14-021 Tax Books (a.k.a. Tax Lists, Tax Roll, Roll Books)</b> —Record of taxable property by civil districts, showing owner's name, location and description of property, number and value of town lots, number of acres of farm land, value of land, value of personal property, state and county taxes, total of all taxes, and date paid.	Permanent record.	Keep for historical purposes. Additional, old records may be used as evidence in suits to quiet land title.
<b>14-022 Tax Cases Sent to Clerk and Master, Record of</b> —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.	Retain 15 years, then destroy.	Statute of limitations on property tax actions is 10 years (T.C.A. § 67-5-1806). Additional time is given for cases that may be delayed due to bankruptcy.
<b>14-023 Tax Collector's or Tax Deputies Report to Trustee</b> —Report of tax collector's receipts to Trustee, showing date, from whom received, and for what purpose. This record is obsolete in many counties. This report of collections is authorized by T.C.A. § 67-5-2009.	Retain 15 years, then destroy.	Statute of limitations on property tax actions is 10 years (T.C.A. § 67-5-1806). Additional time is given for cases that may be delayed due to bankruptcy.
<b>14-024 Warrants</b> —Canceled warrants showing date issued, warrant number, amount of warrant, name of payee, and purpose of payment. (See also checks if using the checking system)	Retain five years, then destroy.	Keep for audit purposes (T.C.A. § 10-7-404(a)).
<b>14-025 Warrant Registers</b> —Record of all warrants paid by the Trustee and charged to county, highway, school, and other funds, showing warrant number, amount, account	Permanent record.	Keep for audit purposes (T.C.A. § 10-7-404(a)).

<b>Retention Schedule for the County Trustee</b>		
<b>Description of Record</b>	<b>Retention Period</b>	<b>Legal Authority/Rationale</b>
charged, date issued, to whom, and purpose of payment. Some counties may have separate warrant registers for different funds. (See also checks if using the checking system).		
<b>OBSOLETE RECORDS</b>		
<b>14-026 Delinquent Poll Tax Books</b> —Record of poll tax assessments that have become delinquent against persons who own no real property, showing district number, name of taxpayer, amount of tax, interest, and fees, year of assessment, and total amount collected. This is an obsolete record.		Obsolete record no longer generated or necessary for operation of the office. However, in periods where there is no federal census, poll tax records are invaluable for locating individuals and can have great historical value. Retain as a permanent record.
<b>14-027 Fee Books</b> —Daily record of fees collected, showing date, tax book collections, tax book fees, collections from other sources, and "turn in" fees. This record is now obsolete.		Destroy (obsolete record).
<b>14-028 Highway Account Books</b> —An itemized account of the receipt and disbursement of highway funds, showing date, source, and amount of revenue received; date, amount, and purpose of disbursement; and total. May also be called District Road Account Book and Road Journal. This record is now obsolete.		Permanent record. No longer being generated in the offices, but old records should be retained for historical purposes.
<b>14-029 Poll Tax Books</b> —Record of poll tax assessments against persons who own no property, showing name and sex of taxpayer, receipt number, district number, amount of tax, and date paid. This is an obsolete record.		Destroy (obsolete record), if kept separately from Tax Books.
<b>14-030 Receivable Warrant Registers</b> —Register of warrants showing date, warrant number, name of recipient, reason for issuance, and amount of warrant. This record is obsolete.		Retain five years after last entry, then destroy (obsolete record).
<b>14-031 Road Improvement Assessment Books</b> —Lists tracts of land and amounts of assessments; used by Trustee for collection of special assessments levied. This is an obsolete record.		Permanent record. No longer being generated, but keep for historical purposes.
<b>14-032 Road Overseer Settlement Books</b> —Record of settlements with overseers of county roads showing number of civil district, number of road, amount paid, purpose, name of overseer, and date of payment. This is an obsolete record.		Permanent record. No longer being generated, but keep for historical purposes.
<b>14-033 Road Warrant Books</b> —Record of warrants, issued on road funds showing to whom issued, date issued, amount, and date canceled. May also show amount due each civil district, amount of warrants paid, and balance due. This is an obsolete record.		Permanent record. No longer being generated, but keep for historical purposes.
<b>14-034 School Fund Books (Receipts and Disbursements)</b> —An itemized account of the Trustee's receipts and disbursements of school funds, showing date, amount, and source of collections; date, warrant number,		Destroy (obsolete record).

<b>Retention Schedule for the County Trustee</b>			
<b>Description of Record</b>	<b>Retention Period</b>	<b>Legal Rationale</b>	<b>Authority/Rationale</b>
amount, and purpose of disbursements. Early volumes may be arranged by civil district. This is an obsolete record.			
<b>14-035 School Receipt Register Books</b> —Register of receipts for school funds showing date and type of warrants - school bond warrants, public school warrants, general purpose warrants - warrant number, and amount of warrant. Obsolete record.		Destroy (obsolete record).	
<b>14-036 School Receipts, Reports of</b> —Trustee's report of receipts for public school funds showing receipts from all sources, distribution of funds, and signature of trustee; made monthly and annually. This is an obsolete record.		Destroy (obsolete record).	
<b>14-037 Tax Exemptions for Fox Scalps, Record of</b> —Record shows name of owner, date, number of fox scalps produced, and certification of exemption in detail. This is an obsolete record.		Destroy (obsolete record).	

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