

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR COUNTIES
GENERAL SCHEDULES**

Implementation of the General Schedules

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated*, as amended. The Local Government Records Committee approved these schedules on the dates indicated. Additions and revisions to the schedules may be issued in the future by the Local Government Records Office and will be distributed accordingly.

The retention period listed in the general schedules for each records series is the **minimum** time necessary to retain the records. *There may be conditions or factors in a local government that require retention of a particular record series for a longer period than is required by the general records schedule, and, in such cases, the local governments are urged to continue retention of the records series as needed.* In no case, however, may records series be destroyed sooner than the scheduled retention period.

Records involved in investigations, audits, or litigation must be maintained until the settlement of the case and subsequent appeals regardless of disposition instructions found in a records retention schedule.

No local government records dating prior to 1920 shall be destroyed without special schedule directions issued by the Committee. Destruction of records dating prior to 1940 but after 1919 may be undertaken only with the written approval of the Director of the Department of Archives and History. The Committee may modify this date according to the historical value of a particular record series by placing a special statement in the retention period of such series with an approved records control schedule.

Upon expiration of the minimum retention period, local officials are authorized to dispose of the records if there are no extenuating circumstances. Disposition should be done in a manner consistent with the nature of the records (e.g. records containing confidential information should be disposed in a manner that will insure confidentiality). There may be instances when a county, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the county must contact the Local Government Records Office.

According to Mississippi law, records may not be destroyed except in accordance with an approved retention schedule. Therefore, records series not listed in these schedules are not eligible for disposal until an appropriate records retention schedule has been approved by the Local Government Records Committee.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties All Offices

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 00 01	Duplicate Copies	Duplicate copies of records made for convenience. Authorization for disposal does not include copies containing marginalia, notes, or other information added in any manner.	Dispose when no longer needed. Approved: 1/16/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Board of Supervisors

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 06 01	Agenda Files	Agenda of meetings of a board of supervisors. May include supporting documentation for agenda items. Reference copies of minutes may be included.	Four (4) years. Approved: 7/20/1999
GSC 06 02	Original Orders (already recorded in minutes)	Original orders of a board of supervisors that have been recorded in the minutes.	Three (3) months after approval of minutes. Approved: 7/20/1999
GSC 06 03	Committee Minutes	Minutes of any committee of a board of supervisors or of any committee established by a board of supervisors.	Permanent. Approved: 7/20/1999
GSC 06 04	Contracts	Contracts executed between a board of supervisors (or any county entity) and a business(es) or individual(s), and which have been recorded verbatim in the minutes.	Five (5) years following expiration of contract. Approved: 7/20/1999
GSC 06 05	Deeds	Deeds to county owned property.	Permanent. Approved: 7/20/1999
GSC 06 06	Proof of Publication	Notices of publication establishing proof the proper notification was given.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 06 07	Open Records Requests	Correspondence containing a request for access to or for copies of public records. Includes copy of the response to the request.	Three (3) years. Approved: 7/20/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Building Permit

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 10 01	Building Plans	Plans for residential or commercial building projects submitted during building permit process.	<p>Until certificate of occupancy issued or expiration of permit.</p> <p>Plans for governmental building projects must be retained for the life of the structure (see GSM-10-02).</p> <p>Approved: 1/16/2001</p>
GSC 10 02	Building Plans - Public Projects	Building plans for governmental building projects.	<p>Permanent</p> <p>Approved: 7/17/2001</p>
GSC 10 04	Permit Files - Single Use	Permit files documenting permit application and approval of single use permits such as electrical, roofing, gas, mechanical, or similar activity.	<p>Three (3) years.</p> <p>Approved: 1/16/2001</p>

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 01	Land Deeds	Land deeds.	Permanent. Approved: 1/19/1999
GSC 01 02	Deeds of Trust	Record of mortgages. Includes notices of cancellations or assignments.	Permanent Approved: 10/17/2000
GSC 01 03	Oil and Gas Leases	Record of leases for oil and gas rights.	Permanent Approved: 10/17/2000
GSC 01 04	Land Patents	Copies of land patents on file with the state.	Permanent. Approved: 1/19/1999
GSC 01 05	Chattel Mortgages	This series may be titled Chattel Mortgages, Chattel Deeds, or Chattel Records. It is an inactive series (replaced by UCC Files - GSC-01-28).	Dispose of records dated 1941 through 1968 with the exception of records from the years 1945, 1950, 1955, 1960, and 1965. All records in this series dated prior to 1941 must be retained. Approved: 10/17/2000
GSC 01 07	Sectional Index	Index to deeds by section.	Permanent. Approved: 1/19/1999
GSC 01 08	Federal Tax Liens	Notice of tax liens filed by the federal government.	Four (4) years after cancellation or expiration. Approved: 1/19/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 09	State Tax Liens	Notice of tax liens filed by the state government.	Four (4) years after cancellation or expiration. Approved: 1/19/1999
GSC 01 10	Materialman and Construction Liens	Notice of liens on property.	Four (4) years after cancellation or expiration. Approved: 1/19/1999
GSC 01 11	Mechanics Liens	Notice of liens on property.	Four (4) years after cancellation or expiration. Approved: 1/19/1999
GSC 01 12	Realty Assessment Rolls	Annual assessment rolls listing appraised value of real estate.	Permanent. Approved: 1/19/1999
GSC 01 13	Homestead Exemption Rolls	Listing of homestead exemptions granted.	Permanent. Approved: 1/19/1999
GSC 01 14	Homestead Exemption Applications	Applications for homestead exemption.	Three (3) years following expiration of application. Approved: 1/19/1999
GSC 01 15	Tax Receipts	Receipts for payment of taxes on real estate.	Five (5) years. Approved: 1/19/1999
GSC 01 16	Land Sold for Taxes	Listing of all property sold for taxes.	Permanent Approved: 1/19/1999
GSC 01 17	Release from Delinquent Taxes	Listing of payment of realty taxes that were overdue.	Five (5) years. Approved: 1/19/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 20	Tape Recordings of Meetings	This series consists of audio or video recordings of official meetings of the Board of Supervisors, committees, or other entities of the county for which written minutes are prepared. This series covers only those recordings which are used solely for assistance in preparation of the minutes.	Three (3) years. Approved: 1/19/1999
GSC 01 21	Board of Supervisors Minutes	Minutes of the Board of Supervisors (formerly Board of Police).	Permanent. Approved: 1/19/1999
GSC 01 22	Board of Supervisors Docket	Docket listing matters for consideration by the Board of Supervisors (formerly Board of Police).	Permanent. Approved: 1/19/1999
GSC 01 23	Claims Docket	List of claims against county.	Permanent. Approved: 1/19/1999
GSC 01 24	Official Bonds	Bonds of those county officials required by law to furnish surety bonds.	Five (5) years following expiration of bond. Approved: 1/19/1999
GSC 01 25	Newspapers	Copies (paper, microfilm, or electronic) of locally published newspapers.	Permanent. Approved: 1/19/1999
GSC 01 26	Interlocal Agreements	Executed copies of agreements between local governments.	Permanent Approved: 1/19/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 27	UCC Searches	This series contains requests for searches in UCC filings and the response.	Five (5) years. Approved: 1/19/1999
GSC 01 28	UCC Filings	Filed financing statements.	One (1) year after lapse. Approved: 1/19/1999
GSC 01 29	Armed Services Discharge Records	This series provides documentation of honorable discharges from any of the armed forces if the discharged veteran files a certificate of discharge. Records in this series may be titled in various styles, including "Soldiers and Sailors Discharge Record" or "Record of Soldiers."	Permanent. Record may be removed and returned to the veteran upon written request.(See GSC-01-46 - Request to Remove Veteran's Record.) Approved: 10/15/2002
GSC 01 30	Brand, Mark, and Earmark Book	This series contains documentation of the registration of brands and other markings for livestock.	Six (6) years. Approved: 1/19/1999
GSC 01 31	Register of Sureties (Bonds)	A record abstracting all official bonds for county officials.	Permanent. Approved: 1/19/1999
GSC 01 32	Register of Professional Licenses	This series includes volumes found under varying titles including Register of Physicians, Pharmacists, and Dentists, Register of Veterinary Surgeons	Permanent. Approved: 1/19/1999
GSC 01 33	Receipt Book	Receipt books for monies collected by the Chancery Clerk's Office.	Three (3) years after release of audit. Approved: 1/19/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 34	Maps/Plats	This series consists of maps of municipalities, subdivisions, and other areas within in the county.	Permanent. Approved: 1/19/1999
GSC 01 35	Personal Tax Roll	Assessment roll for personal taxes.	Permanent Approved: 10/17/2000
GSC 01 36	Fee Books	This series contains a breakdown of fees charged in the various transactions conducted by the clerk. It serves as an invoice for the citizen and frequently is a carbonless copy bound in volume form. The series title varies by entity and is often title "Fee Book," "Fee Bills," or "Receipt Book."	Three (3) years after release of audit. Approved: 10/17/2000
GSC 01 37	Poll Tax Record	This series is no longer active. Records generally are in bound form and list registered voters who have paid a poll tax.	Permanent Approved: 10/17/2000
GSC 01 38	Ticket Book Issuance Record	Record of each traffic ticket book issued to law enforcement personnel.	Three (3) years after release of audit. Approved: 1/16/2001
GSC 01 39	Personal Tax Receipts	Receipts for personal taxes.	Five (5) years if Personal Roll is extant. In absence of Personal Roll, maintain receipts permanently. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 40	Tax Receipt Index	Report listing tax receipts (real or personal) alphabetically by last name.	Five (5) years if Tax Roll is extant. In absence of Tax Roll, maintain permanently. Approved: 7/17/2001
GSC 01 41	Pension Record	Record listing payments of Confederate pensions (inactive).	Permanent. Approved: 7/17/2001
GSC 01 42	Pension Applications	Application for Confederate pension (inactive).	Permanent. Approved: 7/17/2001
GSC 01 43	Tax Roll (Real and Personal) Index	Index to the assessment roll for either real or personal taxes.	Permanent. Approved: 7/17/2001
GSC 01 44	Tax Sale Supporting Documentation	This series contain copies of mailed notices, sheriff's notices, returned/undelivered notices, and return receipts from mailed notices regarding tax sales of real property.	Redeemed property: One (1) year following year of redemption. Matured sales: Ten (10) years following maturity. Approved: 10/15/2002
GSC 01 45	Tax Sale Notification Affidavits	Affidavits filed by the Chancery Clerk specifying the efforts to contact owners of property involved in tax sales.	Permanent. Approved: 10/21/2003

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 46	Request to Remove Veteran's Record	Copies of written requests made by veterans to have their discharge records removed. These are commonly placed in the location of the removed record in the Armed Services Discharge Record (GSC-01-29).	Permanent Approved: 10/21/2003
GSC 01 47	Mobile Home Roll	Annual assessment rolls listing appraised value of mobile homes.	Seven (7) years. Approved: 5/18/2004
GSC 01 48	Publication of Tax Sales	Copies of published notice of tax sale.	Ten (10) years. Approved: 5/18/2004

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Circuit Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 07 01	Marriage Returns	Certification of the performance of marriage vows. The certificate is detached from the marriage license and signed by the individual conducting the ceremony.	One (1) year following posting in the Marriage Record (GSC-07-02). Approved: 10/17/2000
GSC 07 02	Marriage License Record File	Backup information filed by individuals applying for a marriage license.	Permanent. Approved: 10/17/2000
GSC 07 04	Fee Books	This series contains a breakdown of fees charged in the various transactions conducted by the clerk. It serves as an invoice for the citizen and frequently is a carbonless copy bound in volume form. The series title varies by entity and is often title "Fee Book," "Fee Bills," or "Receipt Book."	Three (3) years after release of audit. Approved: 10/17/2000

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

**Counties
Coroner**

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 01	Report of Death Investigation	Report submitted by medical examiner or medical examiner investigator when a death affecting the public interest occurs. This report is submitted to the State Medical Examiner on form ME-1 (although reports not submitted on this form are covered by this schedule) and includes information about the decedent and description of body, the occurrence, manner of death, reason for assuming medical examiner jurisdiction, means of death, medical history of decedent, and a narrative summary of circumstances surrounding death accompanied by a sketch of the body.	Five (5) years after death report is submitted to the State Medical Examiner. Cases involving homicides or suspicious death prior to July 1, 1986 must be retained fifty (50) years from date of death. Approved: 1/17/2006
GSC 19 02	Report of Infant Death Investigation	Report submitted by medical examiner or medical examiner investigator when a death of a child under age two occurs from unknown causes or if Sudden Infant Death Syndrome is suspected.. This report is submitted to the State Medical Examiner on form ME-S (although reports not submitted on this form are covered by this schedule) and includes information regarding the circumstances of death, basic medical information, information about the household environment and the environment surrounding the infant, interviews with family and caregiver, diagram of room in which the infant's body was found, diagrams of the infant's body, and case disposition.	Five (5) years after death report is submitted to the State Medical Examiner. Cases involving homicides or suspicious death prior to July 1, 1986 must be retained fifty (50) years from date of death. Approved: 1/17/2006

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Coroner

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 03	Supplemental Case Information	A variety of records created or collected in the process of conducting a death investigation. This series may include photographs, sketches, correspondence, suicide notes, or other records.	Five (5) years after death in non-homicides or non-suspicious deaths. Ten (10) years in cases involving homicide or suspicious deaths. Approved: 1/17/2006
GSC 19 04	Receipt for Property, Personal Effects or Money	Receipt containing an inventory of items found upon the decedent. Also includes the name and signature of the individual claiming the items for the decedent.	Three (3) years. Approved: 1/17/2006
GSC 19 05	Organ/Tissue Donation Consent Form	Authorization given by the next of kin, legal guardian, or coroner to obtain organs or tissue from the decedent.	Five (5) years. Approved: 1/17/2006
GSC 19 06	Order to produce medical records	Form ME-20 issued by the State Medical Examiner for use by medical examiners to obtain medical records of decedents in accordance with MCA, §41-61-63(2)(a).	Five (5) years. Approved: 1/17/2006
GSC 19 07	Toxicology request	This form is submitted with biological samples of decedents requesting toxicological analysis. The form includes information about the decedent, probable cause and manner of death, and the type of testing requested.	Five (5) years. Approved: 1/17/2006

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

**Counties
Coroner**

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 08	Toxicology report	Report returned to coroner's office issued by the Mississippi Crime Laboratory. A copy of the report is filed with the case file in the State Medical Examiner's office.	Five (5) years. Approved: 1/17/2006
GSC 19 09	Medical record of decedent	A copy of the medical record of the decedent obtained by the medical examiner for use in determining cause of death.	One (1) year following close of investigation by the medical examiner. Approved: 1/17/2006
GSC 19 10	Permit by medical examiner for autopsy	A permit issued to a pathologist authorizing an autopsy to be performed on a decedent in accordance with MCA, §41-61-65.	Five (5) years. Approved: 1/17/2006
GSC 19 11	Autopsy report	Report issued by a pathologist performing an autopsy on decedents whose death is investigated by the county medical examiner.	Five (5) years. Cases involving homicides or suspicious death prior to July 1, 1986 must be retained fifty (50) years from date of death. Approved: 1/17/2006
GSC 19 12	Death certificate	Certificate of death filed by the county medical examiner to the Mississippi Department of Health, Bureau of Vital Records. The Bureau of Vital Records provides the state medical examiner copies of all death certificates issued in cases that are investigated by county medical examiners.	Five (5) years. Approved: 1/17/2006

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Coroner

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 13	Statement to amend cause of death.	Certificate filed by county medical examiner to the Mississippi Department of Health when, after a death certificate has been previously filed, additional information such as completion of an autopsy, receipt of toxicological reports, or additional information is received which changes or adds to the cause of death.	Five (5) years. Approved: 1/17/2006
GSC 19 14	Permit for cremation or burial at sea	Permit issued by a county medical examiner which authorizes any cremation or burial at sea performed in the state in accordance with MCA, §41-61-69(2).	Five (5) years. Approved: 1/17/2006
GSC 19 15	Registration of continuing education hours	This form is used to submit annual all continuing education earned by a county medical examiner to document the required twenty-four hours of continuing education required annually..	Three (3) years after release of audit. Approved: 1/17/2006
GSC 19 16	Statement of Fees	Copies of all billing for services submitted to the board of supervisors by the county medical examiner.	Three (3) years after release of audit. Approved: 1/17/2006

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 01	Voter Registration Applications	Form used for application to be registered as a voter.	Two (2) years following re-registration, removal as a registered voter, or after application is scanned and the scanned image is verified to be accurate. Rejected applications must be maintained permanently. Approved: 4/15/2008
GSC 11 02	Voter Registration Books	List of all registered voters. Inactive, replaced by the Statewide Election Management System database.	Permanent. Approved: 4/15/2008
GSC 11 03	Voter Registration Working File	Supporting documentation used in the maintenance of the automated voter registration system (SEMS). Includes information gathered to make changes in addresses, name corrections and other changes in the system.	Two (2) years. Approved: 10/15/2002
GSC 11 04	Application for Absentee Ballot	Application from a registered voter requesting an absentee ballot.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 05	Precinct Poll Books	Poll books containing names of each registered voter in the precinct, printed for each election. Contains a space for poll workers to indicate "voted" by the name of each individual casting a vote in the election.	Two (2) years after certification of election results. Approved: 4/15/2008

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 06	Voters' Receipt Books	Register containing signature of each voter casting a vote in the election.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 07	Ballots	Ballots used in elections, including paper, absentee, affidavit, spoiled, curbside, or any type used by machine-readable equipment. This series includes envelopes used for absentee and affidavit ballots.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 08	Unused Ballots	Paper ballots that were not used.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 09	Affidavit Register	Register containing signature of each voter casting a vote by affidavit.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 10	Precinct Paperwork	Paperwork generated by poll workers in each precinct, including forms for receipt and return of precinct materials and equipment, and residual and recapitulation reports.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 11	Vote Certification Form	Form completed by poll manager certifying vote in each precinct.	Two (2) years after certification of election results. Approved: 4/15/2008

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 12	Certified Election Results	Results of each election (by precinct) as submitted by county election commission or political party's county executive committee to Secretary of State. Permanent copy maintained by Secretary of State.	5 years after submission to Secretary of State. Approved: 4/15/2008
GSC 11 13	GEMS Election Database	Database containing information related to precincts, elections, and balloting. Pre-election and post-election backups must be sent to Secretary of State.	Permanent; update as required. Approved: 4/15/2008
GSC 11 14	GEMS Reports	Reports summarizing election results, including election summary, statement of votes cast, cards cast, precinct by precinct, and electoral vote.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 15	GEMS AccuVote Server Logs	Communication log between server and touch screen and optical scan voting units.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 16	GEMS Audit Log	Record of all transactions performed by a particular voting system component.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 17	Optical Scan Test Decks	Optical scan ballots used during logic and accuracy testing to verify the operational accuracy of the optical scan units.	Two (2) years after certification of election results. Approved: 4/15/2008

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 18	Reports from Logic & Accuracy (L&A) Testing	Reports created and printed from each electronic voting unit to verify zero vote count prior to testing and to reflect total test votes on each unit.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 19	Memory Cards	Data storage devices used in each electronic voting unit to store precinct and ballot style information and to record ballot results for transfer to the GEMS database at the close of the polls.	Until certification of election results. Approved: 4/15/2008
GSC 11 20	AccuVote TSX Ballot Images	Electronically produced record of all votes cast by a single voter.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 21	Printer Canister Tapes (TSX)	Canister tapes contain three reports created and printed from each TSX (touch screen x-model) voting unit: before the polls are opened (verifies and documents that no votes have been cast on the voting unit); after the polls close (totals the votes on touch screen voting unit); and voter verified ballot (image of the actual ballot cast).	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 22	Accumulator Unit Totals Report (TSX)	Report created and printed after polls close that totals election results for each precinct.	Two (2) years after certification of election results. Approved: 4/15/2008

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 23	Reports (OS) from Election Day	Reports created and printed to verify zero vote count prior to opening of polls and to total votes on OS (optical scan) voting unit after polls close.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 24	Candidate Reports	Reports submitted by candidates for local office to county circuit clerk. Clerk submits copies to Secretary of State. Includes qualifying papers and financial and expenditure reports.	Five (5) years. Approved: 4/15/2008

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 01	Accounts Payable File	Documentation for payment of each claim. May include the request for payment, copy of the check issued, original invoice, copy of purchase order, copies of bids and contracts, and various reports generated as part of the accounts payable process.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 02	Adjusting Journal Entries	Supporting documentation for year end adjusting journal entries that appear in the General Ledger.	Permanent. Approved: 4/21/1998
GSC 02 03	Bank Reconciliation	Includes spreadsheets, book balance reports and associated working papers used for reconciliation of all bank accounts held by the county.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 04	Bank Statements	Bank statements received from banks maintaining county funds.	Five (5) years. Approved: 4/21/1998
GSC 02 05	Budget - Approved	Final approved budget.	Retain one (1) copy permanently. Approved: 4/21/1998
GSC 02 06	Budget Preparation File	Documentation associated with the submission and preparation of budget for presentation to the Board of Supervisors.	Until the close of the subsequent budget process. One (1) copy of published budget should be retained permanently. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 07	CAFR or Annual Financial Reports	Comprehensive Annual Financial Report published by the county	Permanent. Approved: 4/21/1998
GSC 02 08	CAFR or Annual Financial Report Workpapers	Workpapers associated with the preparation of the fiscal year-end financial report. Includes a variety of year-end computerized generated reports.	Five (5) years after close of fiscal year. Approved: 4/21/1998
GSC 02 09	Canceled Checks	Original canceled checks or printout of scanned canceled check images.	Five (5) years after close of fiscal year. Approved: 4/21/1998
GSC 02 10	Chart of Accounts	Master list of revenue and expenditure accounts.	Permanent. Approved: 4/21/1998
GSC 02 11	Claims Docket	Records of claims against the county.	Permanent Approved: 4/21/1998
GSC 02 12	Daily Revenue Reports	This series contains documentation for all deposits of revenue. Each file (daily) generally contains supporting documentation of funds received, such as revenue transmittal, copy of the receipt, cashier's daily report, recap report, transfer report to deposit money, deposit slip, detail recap, and cash balance report.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 13	Depository Authorizations	Depository authorization for revenue. File includes depository authorization form and may include other deposit documentation.	Three (3) years after release of audit. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 14	Form 1099	Copy of 1099 form issued for contract services. Includes documentation used to compile 1099s.	Four (4) years following the close of the calendar year. Approved: 4/21/1998
GSC 02 15	General Ledger	Year end General Ledger.	Permanent. Approved: 4/21/1998
GSC 02 16	General Ledger Reconciliation	Monthly reconciliation workpapers. This series contains supporting documentation relating to the monthly reconciliation which may include daily cash transactions worksheet, monthly control report, computer-generated inventory report, and other reports and working papers.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 17	Inventory Count and Reports	Report detailing inventory of supplies on hand and value. Includes manual inventory counts completed by various county departments.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 18	Lost Check Affidavits	Copy of original check, signed affidavit of lost check, stop payment order and worksheets.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 19	Monthly Budget Report	Budget report detailing budget allocation, expenditures and budget balance.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 20	Signature Authorization	Authorization for issuance of manual checks.	Three (3) years after release of audit. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 21	Working Trial Balance	Year-end trial balance report used for closing the general ledger.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 02 22	Bond File	Working papers and final documentation related to the issuance of bonds for which the county is obligated. May include project schedules and budget, financing timetable, comparison of alternative funding methods, copies of bids received, bond agreement, official statement and closing documents.	Five (5) years after bonds are redeemed. Retain closing documents permanently. Approved: 7/20/1999
GSC 02 23	Bond Catalog	Annual publication of all outstanding bonds and schedule of bonds.	Permanent. Approved: 7/20/1999
GSC 02 24	Bond Transaction Ledger	Report (cumulative) detailing all transactions associated with bond projects.	Five (5) years following bond redemption. Approved: 7/20/1999
GSC 02 25	Bonds and Coupons (canceled)	Redeemed coupons and canceled bonds returned from the bank administering the bonds. May contain destruction certificate for bonds destroyed by the bank.	Three (3) years after audit following redemption. (Note: canceled bonds may have some value to collectors. Counties are authorized to dispose of canceled bonds through sale). Approved: 7/20/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 26	Receiving Reports	Documentation of receipt of goods or services ordered.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 02 27	Fixed Asset Inventory	Record of all fixed assets. Contains type of asset, acquisition information and disposal documentation. This series is frequently maintained in electronic format and contains the following information: description of item, inventory number, manufacturer, model, serial number, date acquired, total cost, unit cost, salvage value, estimated life, depreciation method, source of funds, grant information, federal stock number, purchase order number, warrant number, location, and condition. Disposal information might include date of disposal, method of disposal, amount received, receipt number, and authorization information.	Three (3) years after disposal of fixed asset. Approved: 10/17/2000
GSC 02 28	Fixed Asset Reports	Various reports on equipment and other assets. This series may reflect additions, changes and deletions for a specific time period.	Until superseded. Approved: 10/17/2000
GSC 02 29	Equipment Change Order File	Original copy of equipment change orders for equipment additions, transfers, disposal or deadline for auction.	Three (3) years after release of audit. Approved: 10/17/2000
GSC 02 30	Receive Warrants	Receive warrants.	Three (3) years after release of audit. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 31	Check Copies	Duplicate copies of checks issued.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 02 32	Check Stubs	Remaining stubs in used checkbooks.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 02 33	Cash Book	Ledgers reflecting cash balances.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 02 34	Disbursement Record	Record of disbursements.	Three (3) years after release of audit. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Fire/Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 01	Fire Reports	Report completed on all incidents involving responses of the fire department personnel. Includes detailed information regarding circumstances of the incident including location, information on damages or injuries, and possible cause of incident.	Five (5) years when cause of fire is determined to be accidental and no loss of life occurs. Ten (10) years after close of case when arson is involved. Permanent when loss of life occurs or if a publicly-owned building is involved. Approved: 7/17/2001
GSC 15 02	Run Report Summaries	Report which summarizes information contained on the Fire Reports (GSC-15-01). These may be generated for informational purposes to fire administrative personnel.	Five (5) years. Approved: 7/17/2001
GSC 15 03	Equipment Run Logs	Log maintained containing summary information regarding each dispatch of equipment within a fire station. The log is generally maintained at the station level.	Five (5) years. Approved: 7/17/2001
GSC 15 04	Dispatch Logs	Printouts or manual logs maintained by the dispatch unit which contain information regarding time, location, units dispatched in an incident, and other general information.	Three (3) years. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Fire/Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 05	Dispatch Tape Recordings	Tape recordings of calls received by dispatchers and radio communications between emergency personnel.	Ninety (90) days. Serious incidents may warrant longer retention at the discretion of the local agency. Approved: 7/17/2001
GSC 15 06	Investigative Records	Records compiled during investigation of fires. May include copies of fire reports, run reports, correspondence, photographs, newspaper clippings, notes, and other information pertinent to the investigation.	Ten (10) years. Permanent when loss of life occurs or a publicly-owned building is involved.. Approved: 7/17/2001
GSC 15 07	Evidence Log	Log used to track evidence used in fire investigations.	Five (5) years following disposition of evidence. Approved: 7/17/2001
GSC 15 08	Activity Reports	Reports on an individual, shift, project, or other basis on a daily, weekly, or similar basis. These reports are used for reference, performance determination, or compilation of monthly and/or annual reports.	Three (3) years. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Fire/Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 09	Equipment Maintenance Records	Documentation of work performed in routine maintenance or for repair of fire equipment (excluding hydrants and hoses).	Routine maintenance: Three (3) years following subsequent maintenance. Major repair: Life of the equipment. Approved: 7/17/2001
GSC 15 10	Equipment Inspection Records	Assorted reports related to the inspection and/or inventory of fire equipment. May include monthly or weekly supply inventory, daily maintenance reports, truck inspection reports, driver's daily checklist, repair requests, and other forms completed on a routine basis to insure proper functioning or availability of all supplies and equipment.	Three (3) years. Approved: 7/17/2001
GSC 15 11	Hydrant Records	Records documenting the maintenance and inspection of each fire hydrant.	Inspection records: Two (2) years. Maintenance records: Until the hydrant is replaced. Approved: 7/17/2001
GSC 15 12	Hose Tests	Routine tests to determine if hoses are in proper working order.	Two (2) years. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Fire/Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 13	Fire Safety Inspections	Inspections of buildings/systems for proper fire protection measures and procedures.	Five (5) years following subsequent inspection or for the life of the facility, whichever is earlier. Approved: 7/17/2001
GSC 15 14	Permits/Applications	Applications and copies of issued permits for activities which require permits (e.g. burning, fireworks).	Three (3) years after release of audit. Approved: 7/17/2001
GSC 15 15	Building Plans	Building plans for commercial buildings.	Until superseded. Approved: 7/17/2001
GSC 15 16	State Fire Marshall Quarterly Reports	Reports submitted to the State Fire Marshall. Provides statistical information regarding fires.	Five (5) years. Approved: 7/17/2001
GSC 15 17	Dive Team Reports	Report completed on all incidents involving responses of the fire department dive team personnel. Includes detail information regarding circumstances of the incident, including location, information on injuries or fatalities.	Seventy-five (75) years if loss of life occurs. Five (5) years if no loss of life occurs. Approved: 7/17/2001
GSC 15 18	Training Records - Individual	This series documents all training received by individuals employed by the fire department.	Three (3) years following termination. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Fire/Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 19	Training Records - General	This series documents training activity provided to fire personnel. Information in this series include description of training activities, sign-in sheet, and general information regarding the training provided. (See Training Records - Individual for records regarding individuals attending training.)	Ten (10) years. Approved: 7/17/2001
GSC 15 22	EMS Run Reports	Report which summarizes information contained on the EMS Encounter Form (GSC-15-20). These may be generated for informational purposes to fire administrative personnel.	Five (5) years. Approved: 7/17/2001
GSC 15 23	Annual Reports	Annual reports summarizing activity of a department.	Permanent. Approved: 7/17/2001
GSC 15 24	Monthly Reports	Reports summarizing activities within a fire department or fire station during a month.	Three (3) years. Permanent if annual report is not prepared. Approved: 7/17/2001
GSC 15 25	General Orders	General orders issued by a fire chief.	Until superseded, then transfer to General Orders - Expired. Approved: 7/17/2001
GSC 15 26	General Orders Expired	General orders that have been superseded.	Permanent. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 18 01	Enrollment Forms	Enrollment forms of participants in insurance program.	One (1) year after superseded. Approved: 5/18/2004
GSC 18 02	Change of Enrollment	Adjustments made by participants to insurance coverage.	One (1) year after superseded. Approved: 5/18/2004
GSC 18 03	HIPAA Privacy Notice	Signed acknowledgements of receipt of HIPAA privacy notice.	Two (2) years after termination of employee. Approved: 5/18/2004
GSC 18 04	Contract with Third Party Administrator	Contract between the county and the third party administrator of the health insurance plan.	Three (3) years after contract expires. Approved: 5/18/2004
GSC 18 05	Business Associates Agreement	Agreements between the county health insurance plan and entities that use or disclose health information of covered participants.	Six (6) years. Approved: 5/18/2004
GSC 18 06	Third Party Administrator Report (not containing PHI)	Reports that do not contain protected health information which are submitted by the third party administrator of the health insurance plan.	Three (3) years after release of audit. Approved: 5/18/2004
GSC 18 07	Protected Health Information (PHI)	All documents received by the county that contains protected health information.	Six (6) years. Approved: 5/18/2004

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 18 08	Disclosure Requests	Requests from plan participants for information on all entities receiving protected health information on the participant.	Six (6) years. Approved: 5/18/2004
GSC 18 09	Disclosure Information	Responses by the county to participants submitting disclosure requests.	Six (6) years. Approved: 5/18/2004

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 01	Arrest Reports	Form documenting the arrest of an individual by the law enforcement agency. It may be filed within a case file containing other information related to an incident or it may be filed separately.	Felony arrests for crimes for which there is no statute of limitations or which result in a death: seventy-five (75) years. Other arrests: twenty-five (25) years. [Authorization to destroy records in this series dated prior to 1970 must be obtained in writing from the Department of Archives and History.] Approved: 1/18/2000

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 02	Offense Reports	Offense Reports (variant title "Incident Reports") contain all information gathered by the investigating law enforcement officer at an incident. They are commonly in form format and detail the "who, what, when, where and why" of occurrence. Additional information is often contained in a "supplemental report" which is a part of this series.	<p>Felony cases for which there is no statute of limitations or which result in a death: seventy-five (75) years.</p> <p>Other felony cases: twenty-five (25) years.</p> <p>All other offense reports: five (5) years.</p> <p>[Authorization to destroy records in this series dated prior to 1970 must be obtained in writing from the Department of Archives and History.]</p> <p>Approved: 1/18/2000</p>
GSC 08 03	Expungements	This series is composed of various law enforcement records (offense reports, arrest reports, and all other records stipulated in a court order).	<p>Destroy in accordance with the guidelines of the court order.</p> <p>Approved: 1/18/2000</p>

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 04	Accident Reports	This series contains offense reports related to traffic accidents.	Three (3) years. (If, as a result of the accident, an individual is charged with a felony, the Accident Report shall be retained as an Offense Report [GSC-08-02] in accordance with the retention guidelines for that series.) Approved: 1/18/2000
GSC 08 05	Dispatch Tape Recordings	Tape recordings of calls received by dispatchers and radio communications between law enforcement personnel.	Ninety (90) days. Serious incidents may warrant longer retention at the discretion of the local agency. Approved: 1/18/2000
GSC 08 06	Dispatch Logs	Printouts or manual logs maintained by the dispatch unit which contain information regarding time, location, units dispatched in an incident, and other general information.	Three (3) years. Approved: 1/18/2000
GSC 08 07	Ticket Books	Traffic ticket books containing copy of all tickets issued.	Three (3) years after release of audit. Approved: 1/16/2001
GSC 08 08	Cash Bond Docket	Record of all bonds posted.	Five (5) years. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 09	Cash Bond Receipts	Documentation of all posted bonds.	Five (5) years. Approved: 1/15/2002
GSC 08 10	Cash Bonds Forfeited	Documentation of posted bonds that were forfeited.	Five (5) years. Approved: 1/15/2002
GSC 08 11	Jail Census/Meal Log	Daily listing on inmates in the jail. This series may be used to document meals served. Includes name of each inmate, date and time of incarceration and release, number of meals served to prisoners at each meal, and hours of the day served.	Three (3) years after release of audit.. Approved: 1/15/2002
GSC 08 12	Jail Docket	This series contains information documenting each person received or placed in the jail, including name, age, color, gender, date of commitment, nature of writ or warrant and by whom issued, nature of crime, work (during incarceration), time required to be served, amount of fine and costs, jail fees charged, date of discharge, and other information. This series is required by MCA §19-25-63 and §47-1-21. Because different information is required by each statute this record may be maintained as either two separate series or it may be found with all information combined in one series.	Permanent. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 03 01	Cafeteria Plan Administrative Fees	Listing of employees enrolled in cafeteria plan supplemental program (e.g. uninsured medical, day care, etc.) and the administrative fee charged to the county. Used for determining amount due carrier.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 03 02	Cafeteria Plan Enrollment	Form used to enroll employees in Cafeteria Plan on a yearly basis. Indicates coverage selected and amounts selected.	Four (4) years after close of calendar year. Approved: 4/21/1998
GSC 03 03	Deduction Cards	Payroll deduction cards enrolling employee in various payroll deduction programs including credit union, direct deposit, insurance (except health), and disability and rehabilitation.	Until superseded, then hold three (3) years after release of audit. Approved: 4/21/1998
GSC 03 04	Employee Earnings Record	Report detailing all payroll checks issued to employees' and includes employee's name, social security number, types and amounts of individual deductions.	Permanent. Approved: 4/21/1998
GSC 03 05	Garnishment Files	Garnishment case files may contain wage earners plan with posted payments, court order, notification of garnishment or tax levy, and release of wages notification.	Four (4) years after release of wages. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 03 06	Payroll Register	Copy of payroll register. Includes check number, name, social security number, earnings amounts, withholding amounts, net pay. This series may also include information on hours worked and rate of pay.	Hold fifty-five (55) years. Retain permanently if Employee Earnings Record is not maintained. Approved: 4/21/1998
GSC 03 07	Retirement Reports	Public Employees' Retirement System reporting form 8 (paper) and form 8a (electronic) which provide total amount submitted to the retirement fund, lists each employee, retirement wages and retirement contribution.	Hold three (3) years after release of audit. Retain permanently if Payroll Register or Earnings Record for the same reporting period is not available. Approved: 4/21/1998
GSC 03 08	Tax Reports	Documentation for reports to Internal Revenue Service regarding Social Security and withholding taxes paid. Includes weekly and monthly payroll deposit and quarterly reports.	Four (4) years after tax is due or paid, whichever is later. Approved: 4/21/1998
GSC 03 09	Time Sheets	Reports for all employees listing time(s) work or exceptions to normal salary for the pay period.	Three (3) years after release of audit. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 03 10	Unemployment Compensation Report	Information on each employee (name and Social Security number), month to date wages, month to date unemployment compensation charge, year to date wages, and year to date unemployment compensation charges. May also includes quarterly report submitted to Unemployment Compensation Commission.	Quarterly reports: three (3) years after release of audit or close of calendar year, whichever is later. Monthly reports: following preparation of quarterly report. Approved: 4/21/1998
GSC 03 11	W-2s	Copy of W2 issued to each employee.	Hold four (4) years after tax is due or tax is paid, whichever is later. Approved: 4/21/1998
GSC 03 12	W-2s - Undelivered	Employee's copy of W-2 which was undeliverable.	Hold three (3) years after close of calendar year. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 05 01	Employee Accident Reports	Reports and documentation related to accidents incurred by employees. Does not include documentation maintained in Personnel File.	Five (5) years if copy of the accident report is located in Personnel File (Official Record) - GSC-05-02. Approved: 1/20/1998
GSC 05 02	Personnel File (Official Record)	The master personnel record maintained for each employee. May include job application, personnel transaction record reflecting position classification and salary level, payroll withholding information, leave summary record, performance documentation, and other documents related to the individual's employment.	Fifty-five (55) years after termination. Approved: 1/20/1998
GSC 05 03	Personnel File (Reference Copy)	DUPLICATE copy of personnel file which is often maintained at the department or division level. See Personnel File (Official Record)	One (1) year following termination, then transfer to Personnel Office for review and disposal. Approved: 1/20/1998
GSC 05 04	Leave Records	Requests for use of vacation, sick, compensatory, or other leave. This series is often filed within the official Personnel File.	Three (3) years after audit if leave summary information is maintained. Fifty-five (55) years if leave summary information is not maintained. Approved: 1/20/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 05 05	Job Applications - not hired	Copies of job applications submitted for employment from individuals not hired for the position.	Two (2) years. Approved: 1/20/1998
GSC 05 06	Workers Compensation Files	Files related to workers compensation claims. Includes case files and reports to Workers Compensation Commission.	Five (5) years following the close of the case. Approved: 10/21/2003

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 14 01	Work Orders	Copies of work orders placed for use of public work crews.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 14 02	Road/Street Dockets	Docket listing all road maintenance performed. This series provides historical summary of maintenance from initial construction.	Permanent. Approved: 1/15/2002
GSC 14 03	Road/Street Maintenance Records	Detailed records of maintenance performed.	Three (3) years after release of audit.. Approved: 1/15/2002
GSC 14 04	Road/Street Maintenance Work Reports	Reports summarizing activities of maintenance crews.	Three (3) years after release of audit. Approved: 1/15/2002
GSC 14 05	Road/Street Repair Costs	Estimates, copies of invoices, supply tickets, and other financial records relating to maintenance activities.	Three (3) years after release of audit. Approved: 1/15/2002
GSC 14 06	Road Street Resurfacing Reports	Summary reports (generally annually) containing lists of streets/road resurfaced, including types of materials and costs.	Permanent. Approved: 1/15/2002
GSC 14 07	Road/Street Plats	Plats of subdivisions and incorporated areas.	Permanent. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 14 08	Traffic Control Signs and Signals Inventory	Inventory of all traffic signs and signals.	Until superseded. Approved: 1/15/2002
GSC 14 09	Traffic Control Maintenance Records	Records relating to the maintenance of traffic signs and signals.	Three (3) years. Approved: 1/15/2002
GSC 14 10	Traffic Control Intersection File	Includes a variety of records relating to intersections including studies related to traffic planning, drawings of signal controllers and intersections.	Ten (10) years. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 04 01	Bids	Successful and unsuccessful bids received for purchases of goods or services. Copies of documentation associated with requests for bids and bids received for selected purchases.	Five (5) years or three (3) years after release of audit, whichever is later. Approved: 4/21/1998
GSC 04 02	Purchase Orders	Purchase orders.	Three (3) years after release of audit. Approved: 4/21/1998
GSC 04 03	State Contracts	Reference copy of purchase contracts issued by State of Mississippi.	Until superseded. Approved: 4/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Tax Assessor

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 17 01	Homestead Exemption Applications	Tax Assessor's copy of Homestead Exemption Applications.	Three (3) years from date of application Approved: 10/15/2002
GSC 17 02	Appraisal Database	Database containing property appraisal information.	Seven (7) years or until superseded, whichever is longer. If database is captured as it is used to generate the Assessment Roll (GSC-01-12), the electronic copy may be preserved in lieu of the paper copy of the Assessment Roll. Approved: 10/21/2003
GSC 17 03	Property Record Card/Sheets	Record of each property within the county containing appraisal information.	Seven (7) years or until superseded, whichever is longer. The electronic copy (GSC-17-02) may be preserved in lieu of the paper copy. Approved: 10/21/2003
GSC 17 04	Preliminary Tax Roll	Preliminary roll prior to changes/corrections made by Board of Supervisors.	Three (3) years. Approved: 5/18/2004
GSC 17 05	Disallowed Homestead Exemption Applications	Applications for homestead exemption that have been rejected.	Three (3) years. Approved: 5/18/2004

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Tax Assessor

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 17 06	Petitions for Change in Assessed Value	Requests from landowners for adjustments in valuations of property.	Three (3) years. Approved: 5/18/2004

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 01	Assessment Roll - Tax Collector's Copy	Tax Collector's copy of the Assessment Roll.	Two (2) years. Approved: 7/20/1999
GSC 12 02	Tax Receipts - Collector's Copy	A copy of the receipt for taxes (ad valorem, mobile home, personal) retained by the tax collector.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 03	Tag Receipts	This series (also known as Road and Bridge Privilege Tax and Registration Receipts) documents the payments of all taxes collected through the issuance of license plates for motor vehicles.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 04	Motor Vehicle Title Applications	Tax Collector's copy of the application for title for a motor vehicle.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 05	Tag Reports	Monthly reports received from the State Tax Commission reflecting motor vehicle tax transactions from the county.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 06	Monthly Settlement	Detailed monthly report submitted to the State Tax Commission on motor vehicle taxes collected. This series includes the recapitulation report.	Detail report: Three (3) years after release of audit. Recapitulation report: Permanent. Approved: 7/20/1999

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 07	Casual Sales Tax/Use Tax Collection	Records generated in the collection of casual sales tax or use tax on sales of motor vehicles. May include receipt or other documentation.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 08	Privilege License Fee Collection Reports	Report of privilege license fee collection.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 09	Aircraft Tax Collection Record	Records generated in the collection of aircraft registration tax. May include receipt or other documentation.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 10	Tax Collection Reports	Monthly reports of all taxes collected.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 11	Privilege License Copies	Copies of issued license.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 12 12	Privilege License Applications	Applications for privilege license.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 12 13	Privilege License Register	List of all privilege licenses issued.	Permanent. Approved: 7/17/2001
GSC 12 14	Unpaid Privilege Licenses	Reports or other record of unpaid licenses.	Seven (7) years. Approved: 7/17/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 15	Tax Sale Workbooks	Working papers used in the compilation of Lands Sold for Taxes (GSC0116). The workbooks may date as early as 1900 but all information found in these working files can be found in the Land Sold for Taxes records.	Dispose of all copies for which a Land Sold for Taxes Record is available. Records in this series dated 1900 through 1919 may be included in the disposal. If the corresponding Land Sold for Taxes Record is not extant, this series should be maintained permanently. Approved: 10/21/2003

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 09 01	Utility Deposit Records	This series contains information on customers obtaining utility services from the county and usually contains the customer's name, address, date of deposit, amount of deposit, account number, and occasionally additional information (such as date service commenced).	Four (4) years after refund or termination of service. Do not dispose of records in this series dated prior to 1945 without approval from the State Archives. Approved: 1/16/2001
GSC 09 02	Meter Reading Records	This series contains the information which is generated in the meter reading process. It often contains, in addition to meter reading sheets or printouts (according to the process used), various out of tolerance reports, editing sheets, etc.	Three (3) years after release of audit. Approved: 1/16/2001
GSC 09 03	Utility Billing Records	This series contains the periodic billing information for each customer. Basic information in this series includes customer name, meter reading, date, and amount of bill.	Seven (7) years. Approved: 1/16/2001
GSC 09 04	Utility Billing Support Records	This series contains a variety of reports used in generating the billing of utility customers. It includes those accounting reports generated to verify the accuracy of the actual bill, such as trial balances run prior to being posted to the general ledger.	Three (3) years after release of audit. Approved: 1/16/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 09 05	Utility Payment Records	This series includes reports reflecting payment of utility bills by customers. The series provides documentation of all payments made on bills. This report may be often combined with the Utility Billing Record (GSM-07-03).	Seven (7) years. Approved: 1/16/2001
GSC 09 06	Utility Payment Support Records	Backup material associated with the payment of utility bills. It may include payment stubs, receipt books, cashier's reports, bank draft reports and other documentation which is summarized in the Utility Payment Records (GSM-07-03).	Three (3) years after release of audit. Approved: 1/16/2001
GSC 09 07	Utility Deposit Refund Records	This series contains documentation of the final utility bill and the refund of the deposit to the customer.	Four (4) years. Approved: 1/16/2001
GSC 09 08	Utility Work Orders	Work orders for services such as to connect service, disconnect service, or other maintenance functions associated with utility services.	Three (3) years following release of audit. Approved: 1/16/2001

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties

Vehicle Maintenance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 16 01	Fuel Card File	Record of requests, record of issuance, and other documentation relating to fuel cards for county employees and vehicles.	One (1) year following cancellation of card. Approved: 10/17/2000
GSC 16 02	Fuel Usage Reports	Monthly reports detailing fuel purchased for county vehicles.	Three (3) years after release of audit. Approved: 10/17/2000
GSC 16 03	Vehicle Master File	Work orders on all work done on county vehicles. May include purchase information, vehicle description information, vehicle title, tag information, and billing information for maintenance.	Three (3) years after disposition of equipment. Approved: 10/17/2000
GSC 16 04	Parts Inventory Report	Record of parts received and used by vehicle maintenance operation.	Three (3) years after release of audit. Approved: 10/17/2000

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Counties Zoning

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 13 01	Zoning Authority Minutes	Minutes of meeting of the zoning authority.	Permanent Approved: 1/16/2001
GSC 13 02	Meeting Tapes	Audio or video tape recordings of meetings of the zoning authority.	Three (3) months after approval of minutes. Approved: 1/16/2001
GSC 13 03	Zoning Orders	Published compilations of all zoning orders.	Permanent Approved: 1/16/2001
GSC 13 04	Map Files	Various maps of the county. Includes aerial photographs.	Retain original maps permanently. Approved: 1/16/2001
GSC 13 05	Zoning Plats	Plats reflecting zoning classification of all parcels in the county.	Permanent Approved: 1/16/2001
GSC 13 06	Case Files	Case file for each request for rezoning, special exemption, use permit, or variance. These files generally include application, letter of intent, photographs, maps, staff report, recommendations from other departments, certified mail receipt, correspondence, petition, and final action information.	Permanent Approved: 1/16/2001

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