

DEPARTMENT OF HISTORY, ARTS AND LIBRARIES  
MICHIGAN HISTORICAL CENTER  
RECORDS MANAGEMENT SERVICES

## Records Retention and Disposal Schedule for Michigan Township Treasurers



**MTA**

MICHIGAN TOWNSHIPS ASSOCIATION

Michigan Department of  
**HL** History,  
Arts  
and  
Libraries

General Schedule #29

Approved September 1, 2009

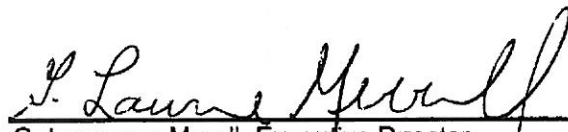
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**General Schedule #29 - Township Treasurer**

General Schedule #29 replaces the Treasurer's Department portion of the Michigan Township Record Retention General Schedule #10 revised July 2008.

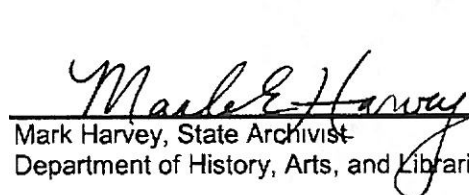
This Retention and Disposal Schedule covers records that are commonly found in the **Office of the Township Treasurer**. The retention of records that are described on the attached pages is deemed necessary (1) for the continued effective operation of Michigan government, (2) to constitute an adequate and proper recording of its activities, and (3) to protect the legal rights of the government of the State of Michigan and of the people.

  
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**APPROVED**

State Administrative Board

9-1-09  
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## INTRODUCTION

**Article VII, Section 18, of the Michigan Constitution, established the office of the Township Treasurer.**

Sec. 18. In each organized township there shall be elected for terms of not less than two nor more than four years as prescribed by law a supervisor, a clerk, a treasurer, and not to exceed four trustees, whose legislative and administrative powers and duties shall be provided by law.

**Revised Statutes of 1846 Chapter 41, Section 76, 41.76 township treasurer; general duties.**

Sec. 76. The Township Treasurer shall receive and take charge of money belonging to the township, or that is by law required to be paid into the township treasury, and shall pay over and account for the money, according to the order of the township board, or the authorized officers of the township.

### **Public Records**

The Michigan Freedom of Information Act (FOIA) ([MCL 15.231, et seq.](#)) defines public records as recorded information “prepared, owned, used, in the possession of, or retained by a public body in the performance of an official function, from the time it is created.”

### **Retention and Disposal Schedules**

Michigan law requires that all public records be listed on an approved Retention and Disposal Schedule that identifies the minimum amount of time that records must be kept to satisfy administrative, legal, fiscal and historical needs (MCLs [399.5](#) and [750.491](#)). Local situations may require retention beyond the periods listed, and nothing prevents an office from retaining records longer than the specified period of time. Schedules also identify when records may be destroyed, and when certain records can be sent to the Archives of Michigan for permanent preservation. *Records cannot be destroyed unless their disposition is authorized by an approved Retention and Disposal Schedule.* All schedules are approved by the Records Management Services, the Archives of Michigan and the State Administrative Board. There are two types of schedules that government agencies may use:

- A “general schedule” will cover records that are common to a particular type of government agency, such as township treasurer records. General schedules may not address every single record that a particular office may have in its possession.



*General schedules do not mandate that any of the records listed on the schedule be created. However, if they are created in the normal course of business, the schedule establishes a minimum retention period for them.*

- Any record that is not covered by a general schedule must be listed on an “agency-specific schedule” that will address records that are unique to a particular government agency. Agency-specific schedules always supersede general schedules. Agency-specific schedules only address the records of the agency named on the schedule, and may not be used by another agency.

### **Unofficial Documents**

General Schedule #1 addresses the retention of “nonrecord” materials. These documents are broadly defined as drafts, duplicates, convenience copies, publications and other materials that do not document agency activities. These materials can be disposed of when they have served their intended purpose. Government agencies need to identify the “office of record” when multiple offices possess copies of the same record. The “office of record” is responsible for following the retention period that is specified, duplicates do not need to be retained. A more comprehensive definition of “nonrecords” can be found in the approved schedule (available online at [http://www.michigan.gov/documents/hal\\_mhc\\_rms\\_GS1\\_local\\_11075\\_8\\_7.pdf](http://www.michigan.gov/documents/hal_mhc_rms_GS1_local_11075_8_7.pdf)).

### **E-mail**

E-mail messages are subject to the same record retention laws as other government records. E-mail messages are public records if they are created or received as part of a public official or employee’s duties. There is no one single retention period for e-mail. Each message must be evaluated based on its content to determine whether it is a record subject to a specific record series and retention period (or whether it is transitory correspondence or a non-record). E-mail that needs to be retained may be stored electronically or as a paper printout. Additional guidance and free online training is available from online at [http://www.michigan.gov/hal/0,1607,7-160-17445\\_19273\\_21738-185361--,00.html](http://www.michigan.gov/hal/0,1607,7-160-17445_19273_21738-185361--,00.html)

### **Record Maintenance**

Records can exist in a wide variety of formats, including paper, maps, photographs, microfilm, digital images, e-mail messages, databases, etc. *The retention periods listed on this general schedule do not specify the format in which the record may exist, because each government agency that adopts this schedule may choose to retain its records using different recording media.*

Government agencies are responsible for ensuring that all of their records (regardless of format) are properly retained and remain accessible during this entire retention

period. All records need to be stored in a secure and stable environment that will protect them from tampering, damage and degradation. Electronic records are dependent upon specific hardware and software to be accessed and used. It is important to understand that the original technology that is used to create electronic records will eventually become obsolete. As a result, government agencies should work with their information technology staff to develop preservation plans for retaining electronic records with long-term (more than 10 years) retention requirements. Various laws (including the Records Reproduction Act, [MCL 24.401, et seq.](#)) identify acceptable formats for retaining public records; agencies are responsible for understanding and complying with these laws.

### **Suspending Destruction**

Government agencies must immediately cease the destruction of all relevant records (even if destruction is authorized by an approved Retention and Disposal Schedule) if they receive a FOIA request, if they believe that an investigation or litigation is imminent, or if they are notified that an audit, investigation or litigation has commenced. If relevant records exist in electronic formats (such as e-mail, digital images, word processed documents, databases, backup tapes, etc.), the agency may need to notify its information technology staff. Failure to cease the destruction of relevant records could result in penalties.

**HAL Can Help!**

The State of Michigan Records Management Services is available to assist government agencies with their questions about record retention and acceptable recording media. Agencies may contact the Records Management Services at (517) 335-9132. Additional information is also available from the Records Management Services' website <http://www.michigan.gov/recordsmanagement/>, including records management manuals, general schedules, e-mail retention guidelines, microfilming standards and digital imaging standards, etc.

**General Retention Schedule #29  
Township Treasurers**

**TABLE OF CONTENTS**

**General Administrative Record Series**

100	Subject Files.....	1
101	General Correspondence.....	1
102	Information/Freedom of Information Act Requests.....	2
103	Transitory Correspondence.....	2
104	Planners/Calendars.....	3
105	Staff and Project Meeting Records.....	3
106	Grant Records.....	3
107	Publications.....	4
108	Policies, Procedures and Directives.....	4
109	Treasurer's Office Budget Planning Records.....	4

**Financial Records**

200	Periodic Financial Reports.....	5
201	Bank Statements and Reconciliations.....	5
202	Bank Deposit Slips.....	5
203	Cancelled Checks.....	5
204	Nonsufficient Funds (NSF) Checks.....	6
205	Voided Warrants.....	6
206	Escheats Records.....	6
207	Cash Receipts.....	6
208	Investment Records.....	7
209	Bond Files.....	7

**Tax Records**

300	Ad Valorem, Industrial Facilities and Delinquent Tax Rolls.....	8
301	Tax Roll and Bill Changes.....	9
302	Delinquent Personal Property Tax Collection Warrant.....	9
303	Delinquent Personal Property Tax Records.....	9
304	Summer Deferment Records.....	10
305	Tax Bill Receipts.....	10
306	Tax Disbursement Records.....	10
307	Mobile Home Monthly Specific Tax Records.....	11
308	Resolutions.....	11
309	Designated Agents.....	12
310	Property Tax Settlement Records.....	12
311	Bond for Collecting Taxes.....	12
312	Agreement to Collect Summer Taxes.....	12
313	Special Assessment Records.....	13

**Licensing and Permit Records**

400 Dog License Records..... 13



## General Retention Schedule #29 Township Treasurer

### Definition of Retention Codes

**Retention Codes** are used to establish how long records are retained by the creating agency before they are destroyed (or transferred to the Archives of Michigan for permanent retention). In addition to the retention code, a period of time, years or months may be used in the calculation. The retention code plus (+) the period of time results in the earliest potential destruction date.

#### **ACT = Active**

An active code is usually assigned to records that are activity or project-related, especially if there is no specific end-date for the activity or project. The records are retained while the activity or project is “active” (ACT)—until the activity or project is finished or ended. If there is also a specific retention period that should apply, then the specific retention period is added on as an additional stated number of years (+5). The number usually stands for years, but it may mean months, if specified). For example, if the retention code for a project record is **ACT+5**, then the record should be retained for **five years after the project ends, when that occurs**.

#### **CR = Creation**

A creation code is assigned to records when a definitive retention period can be assigned and there are no conditions that must be met. The retention period is usually based on a calendar year. For example, correspondence has a retention code of **CR+2**. This means the correspondence must be kept for **two years after it is created or received**.

#### **FY = Fiscal Year**

A fiscal year code is similar to a CR code. The code is assigned to records when a definitive retention period can be assigned, but the retention period is based on a fiscal year instead of a calendar year. This retention code is usually assigned to accounting records and their supporting documentation. For example, The Annual Local Unit Fiscal Report (F-65) has a retention code of **FY+7**. This means it must be retained for **seven years after the fiscal year for which it is filed**.

#### **EVT = Event**

Event codes are assigned to records when a retention period is based on a future action or condition occurring—an event. For example, this schedule gives a township facility rental agreement a retention code of **EVT+7**, and the **EVT = approval of the minutes of the meeting to which the agenda refers**. This means the agenda should be retained until the meeting minutes are approved.

**EXP = Expiration**

An expiration code is typically assigned to contracts, grants or other types of agreements that must be retained until an expiration date or other legal condition has been met. For instance, contracts may be held **EXP+7**. This means contracts are kept for **seven years after they expire**.

**SUP = Superseded**

A superseded code is typically assigned to records that are updated or revised at various times during the record's lifetime, and the previous versions are not necessary once they have been "superseded" (replaced) by the new versions. For example, this schedule gives administrative policies a retention code of **SUP**. This means that **when a new version of a policy is adopted or approved, the previous version may be destroyed**.

**PERM = Permanent**

These records are not authorized for destruction at any point in time and must be permanently retained in the custody of the township. *(Note that all record types not assigned a destruction date (end of retention period) by a retention schedule have a "permanent" retention period unless or until a retention schedule assigns a destruction date (end of retention period) to them. However, some record types, such as minutes and ordinances, are specifically assigned a "permanent" retention period in this schedule because it is important to emphasize that they must be retained permanently.)*

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
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**General Administrative Records Series**

**100     Subject Files**

**ACT+5**

Subject files contain records that support administrative analysis, program and project planning, procedure development, and programmatic activities. These records include periodic activity reports (narrative and statistical), special reports, topical correspondence (including electronic mail), research materials, project planning notes or organizational charts. **Subject files are generally organized alphabetically by topic and may be further organized into annual files.** *Subject files do NOT include files related to specific individual program activities of the treasurer's office, such as tax collection records, which are listed elsewhere in this schedule and other schedules.* **ACT = while subject file is of interest for ongoing administration. Some subject files may have historical value and should be preserved permanently.**

**101     General Correspondence**

**CR+2**

General correspondence records do not relate to a specific issue, official or employee. **These records are often organized chronologically or by correspondent's name.** General correspondence may include referral correspondence used to forward information or requests to another person or department. General correspondence may exist in a variety of formats, including memos, letters, notes and electronic mail messages. These records also include automated or manual tools (such as a mail log) that index or track when correspondence was received, the topic of the correspondence, who is responsible for responding to the correspondence, and when the correspondence is considered closed for further action. *If correspondence does relate to a specific issue, official or employee it should be filed with other relevant records.*

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
102	<p><b><u>Information/Freedom of Information Act Requests</u></b></p> <p>These records document requests for information or public records, and may include requests for information or public records, correspondence related to requests, copies of released documents and billing records. <b>Any written request for a public record is a Freedom of Information Act (FOIA) request, and a written request for information may be a FOIA request and should be handled as one.</b> Each township board is required by the FOIA to designate a FOIA Coordinator. This is not automatically the township clerk, but it may be the clerk, another board member, or another official or employee. Copies of FOIA requests and other records related to FOIA requests may be filed with the FOIA Coordinator's records or maintained in a central administrative file.</p>	CR+1
103	<p><b><u>Transitory Correspondence</u></b></p> <p>Records are considered transitory (temporary) correspondence if they document official responsibilities or activities, but have no documentary or evidential value after the activity is completed (such as a question answered or a meeting attended). <b>Transitory messages do not set policy, establish guidelines or procedures, certify a transaction, or become a receipt.</b> Examples of transitory correspondence include letters of transmittal that do not add information to the transmitted materials, routine requests for information that require no administrative action, policy decision, special compilation or research. This type of record also includes invitations to work-related events or notifications of upcoming meetings. <i>Compare to Non-Record Materials, in General Schedule No. 1, which do NOT document a person or office's responsibilities or activities and have no documentary or evidential value from the time they are created.</i> <b>EVT = need not be retained more than 30 days after receipt.</b></p>	EVT



General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>104</b>	<b><u>Planners/Calendars</u></b>	<b>CR+2</b>
	<p>These records include electronic or manual planners and calendars that schedule or track an individual official or staff member's work-related meetings, assignments and tasks. Individual officials and employees are usually responsible for retaining their planners/calendars for the retention period.</p>	
<b>105</b>	<b><u>Staff and Project Meeting Records</u></b>	<b>CR+2</b>
	<p>These records document staff meetings and meetings with other project participants. They may include meeting minutes, agendas and distribution materials. Meeting records may also be retained in subject files, if they relate to a specific project. <i>These records do NOT include records of meetings of the township board or other official boards, commissions or committees.</i></p>	
<b>106</b>	<b><u>Grant Records</u></b>	<b>ACT</b>
	<p>These are records used to administer state, federal or private grants that the township applies for and receives. These records include applications, budgets, worksheets, adjustments, plans, award letters, committee records, staffing sheets with account numbers, grant evaluation/monitoring reports, audits, periodic progress reports, or rules and regulations. <b>ACT = until the grant is closed out, plus any additional time that is required by the granting agency for auditing purposes. Final reports and products of the grant may be kept longer for use and reference purposes.</b></p>	

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
107	<p><b><u>Publications</u></b></p> <p>These publications include non-meeting notices (e.g., availability of summer deferment and dog licenses, etc.), brochures, and township newsletters. <b>ACT = while of reference value. Townships are strongly encouraged to keep one copy permanently for historical purposes.</b></p>	<b>ACT</b>
108	<p><b><u>Policies, Procedures and Directives</u></b></p> <p>These records document the administrative policies and procedures of the treasurer's office. <b>SUP = Only the current document must be retained. Superseded versions may be destroyed.</b></p>	<b>SUP</b>
109	<p><b><u>Treasurer's Office Budget Planning Records</u></b></p> <p>These records are used to help develop, monitor and document the treasurer's portion of the overall township budget. They include itemized estimates of the anticipated expenditures of the treasurer's office for the next and current fiscal years, and records documenting the amounts appropriated for each account/line item for the treasurer's office in the current and previous fiscal years. They may include budget requests, statistics, proposed budget amendments, and budget summaries. Preparation of the township budget is the responsibility of the township supervisor. The five-year retention period was chosen to provide some overlap into the next term. (MCL 42.24) <i>This series does NOT include the official township budget or accounting records.</i></p>	<b>CR+5</b>

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>Financial Record Series</b>		
<b>200</b>	<b><u>Periodic Financial Reports</u></b>	<b>ACT</b>
	These reports include annual, quarterly investment, monthly statement of cash balances by fund, and other items that are reported by the treasurer's office. (MCL 129.96) <b>ACT = while of reference value.</b>	
<b>201</b>	<b><u>Bank Statements and Reconciliations</u></b>	<b>CR+7</b>
	These records list all transactions through a given bank account. For each bank account a statement is provided listing all deposits and withdrawals made during the previous calendar month. All bank statements should be reconciled monthly to their respective fund accounts. These records may include worksheets, bank statements, and other supporting documentation.	
<b>202</b>	<b><u>Bank Deposit Slips</u></b>	<b>CR+7</b>
	These are records that show the date, amount and batch number for each deposit. For each fund these may include any supporting documentation produced by the treasurer's office. These records may include the deposit tickets (or attached listing) of the checks by name or number, amount and the bank deposit receipt.	
<b>203</b>	<b><u>Cancelled Checks</u></b>	<b>CR+7</b>
	These records include any checks disbursed from the township treasurer's checking accounts that have cleared the bank. Cancelled checks must be made available to the local unit. They may be electronic optical images.	

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>204</b>	<b><u>Nonsufficient Funds (NSF) Checks</u></b>  These records include any checks that cannot be honored because sufficient funds are not available in the account on which the check was drawn.	<b>CR+7</b>
<b>205</b>	<b><u>Voided Warrants</u></b>  These records include voided warrants that may be misprinted or mutilated during the issuing process and have not been or will not be replaced by a controlled warrant bearing the same number.	<b>CR+7</b>
<b>206</b>	<b><u>Escheats Records</u></b>  These records document unclaimed property checks. The period of abandonment for these items varies from one to seven years and begins on the date of the last contact with the payee, which in most cases is the date the check was issued. These records may include the individual's name, date of check, amount of check, and any reports required by the State for reporting and remitting unclaimed property. (MCL 567.226)	<b>CR+7</b>
<b>207</b>	<b><u>Cash Receipts</u></b>  The township treasurer is responsible for entering cash receipts in the cash receipts program if a computerized system is used. The township clerk posts the receipt journal entries to the general ledger. If a manual system is used, the treasurer writes a receipt in triplicate (receipt book), records the receipt in a receipt journal and gives a copy of the receipt to the clerk to be recorded in the general ledger. These records may include the check number, date, receipt number, description, account number, and any receipt journals used to account for all cash receipts.	<b>CR+7</b>



General Retention Schedule #29  
Township Treasurer

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Item Number	Series Title and Description	Total Retention
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**208      Investment Records      **FY+7****

All investments are under the control of the township treasurer, subject to the township board's investment policy. Some of these records are also used by the clerk's office. Regardless of where the records are filed, the same retention period applies. These records may include the depository and investment policy, bank acknowledgement of the investment policy, statements from the investment accounts that identify the investment institution's name, date and amount of each transaction, length of investment, rate of return, maturity, account balance, and schedule of accrued interest receivable for all funds. They include cash flow and reconciliation statements that summarize the beginning and ending balance of the account and all transactions dates and amounts. (MCL 129.91)

**209      Bond Files      **ACT+11****

These files will document bonds which are sold and used to finance special township projects. These records may contain board resolutions, legal descriptions of the properties effected, amount of taxes assessed to each citizen, amount of the bond, series number, purpose of the bond, dates of all bond payments, certificate receipts, bank statements, disclosure statements, non-litigation certificates, bond specimens, final official statements, closing and settlement documents, and any other supporting project documentation. (MCL 600.5807(7))  
**ACT = until final maturation of the bond.**

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
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**Tax Record Series**

<b>300</b>	<b><u>Ad Valorem, Industrial Facilities and Delinquent Tax Rolls</u></b>	<b>ACT+7</b>
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A tax roll is a listing of all properties in a jurisdiction that are subject to taxation. These records are created to collect and track taxes and to accumulate accurate tax information that is used in the dispersal of monies to agencies/entities funded by tax revenue. These records include the taxpayer name and address, parcel number, millage rate, state equalized value, taxable value, amount due without adjustment and a warrant commanding the treasurer to collect. **ACT = until settlement with county. (MCL 211.42)**

*These records can be microfilmed or imaged. If the original hard copy records are converted to microfilm or digital image, the original hard copy records may be destroyed. The microfilm or digital image will become the official record and will be retained for the total retention period.*

*Before destroying any original tax rolls, you may wish to contact your local historical society, library, college, or university to inquire if they would like to maintain these records for historical reference.*

*Keep in mind that the township cannot relinquish legal custody of its records, but may deposit them physically with an alternative institution.*

*Please refer to the Records Management Manual on the Records Management Services website <http://www.michigan.gov/recordsmanagement/> for a model depository agreement.*

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>301</b>	<b><u>Tax Roll and Bill Changes</u></b>	<b>ACT+7</b>
	<p>These records will document tax adjustments which give authorization to change and re-issue tax bills. <i>The adjusted tax roll supersedes the original tax roll.</i> This record will include the July/December Board of Review Affidavit Form 4031. (MCL 211.53b(1)) <b>ACT = until settlement with county.</b></p>	
<b>302</b>	<b><u>Delinquent Personal Property Tax Collection Warrant</u></b>	<b>ACT+7</b>
	<p>After receiving the delinquent personal property tax warrant, the township treasurer must attempt to collect all delinquent personal property taxes. These records serve as proof of the authority granted to the township treasurer from the county treasurer to collect delinquent personal property taxes. The warrant lists all delinquent personal property taxes on a single record with totals for the individual taxpayers and total amounts due from all taxpayers with delinquent personal property tax. These records may include parcel number, name of property owner, amount of taxes owed, and the year. (MCL 211.56) <b>ACT = until payment or until removed from roll by circuit court.</b></p>	
<b>303</b>	<b><u>Delinquent Personal Property Tax Records</u></b>	<b>ACT+7</b>
	<p>After receiving the delinquent personal property tax warrant, the township treasurer must attempt to collect all delinquent personal property taxes. These records may include a personal demand letter, small claims court documents, notices of seizure, auction public notices, auction statements, and bills of sale for any property sold at action. If a jeopardy assessment process is used, these records may include an affidavit form, proof of mailings, letter of affidavit discharge and any documents to accelerate the lien day. The treasurer may also petition the court to remove the property from the roll. These records may include the name, the uncollected amount of tax, fees, penalties and interest, court petition,</p>	

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
	documentation of hearing dates, notice of removal of property from township, and any taxing jurisdiction(s) notices. (MCL 211.48, 211.47, 211.47a, 211.691-695, 211.40a) <b>ACT = until payment or until removed from roll by circuit court.</b>	
<b>304</b>	<b><u>Summer Deferment Records</u></b>	<b>CR+7</b>
	These records are created to allow certain eligible taxpayers to defer their summer property tax. These records include the Application for Deferment of Summer Taxes. (MCL 211.51)	
<b>305</b>	<b><u>Tax Bill Receipts</u></b>	<b>CR+7</b>
	These records are created to verify that taxes have been paid. These records contain the taxpayer name and address, parcel number, tax amount, receipt number and method of payment. Tax bill receipts are retained to satisfy audit and reconciliation requirements. (MCL 211.40)	
<b>306</b>	<b><u>Tax Disbursement Records</u></b>	<b>CR+7</b>
	The township treasurer shall disburse all tax monies to the appropriate taxing jurisdictions within 10 business days from the first and fifteenth of each month unless the township is under \$15 million in state equalized value. Townships with a state equalized value of \$15 million or less, shall disburse within 10 business days after January 10. These records may include receipt of disbursement or other payments (e.g., drain at-large assessment), worksheets, reconciliation records or other records documenting disbursement. Industrial Facilities Tax disbursement records will include Department of Treasury Form 3865 and the annual report Form 170.	



General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>307</b>	<b><u>Mobile Home Monthly Specific Tax Records</u></b>	<b>CR+7</b>
	<p>Mobile home park owners are required to collect and remit a monthly tax of \$3 per occupied mobile home. The tax is in lieu of the property tax on a mobile home, and must be remitted to the treasurer of the municipality where the park is located. The tax is distributed by the township to the county each month. These records will include tax receipts, reconciliations, and mobile home tax distribution worksheets. (MCL 125.1041)</p>	
<b>308</b>	<b><u>Resolutions</u></b>	<b>SUP</b>
	<p>Resolutions are formal actions adopted by the board. Financial resolutions are the responsibility of the treasurer to implement. These records may be filed with the treasurer or with the clerk. These resolutions include resolutions regarding the property tax administration fee, 3% penalty, waiver of 3% penalty for some summer deferments, acceptance of credit card for payment, facsimile signature authorization, and other resolutions as required by statute. (MCL, 211.44, MCL 219.223, MCL 129.101)</p> <p>Permanent retention of township resolutions is the responsibility of the township clerk. The superseded retention period was chosen to provide a record for use by the township treasurer. This series does NOT include the official township resolution or minutes record. <b>SUP = Only the current document must be retained. Superseded versions may be destroyed.</b></p>	

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>309</b>	<b><u>Designated Agents</u></b>  A taxpayer may designate an agent for the purposes of paying property taxes on behalf of the taxpayer. The treasurer will create a form for the taxpayer to designate their agent. These records may include the form and any additional documentation from the designated agent (e.g., an escrow request), or any agent revocations, or any taxpayer requests for a copy of the tax bill. (MCL 211.44) <b>SUP = Only the current document must be retained. Superseded versions may be destroyed.</b>	<b>SUP</b>
<b>310</b>	<b><u>Property Tax Settlement Records</u></b>  The township treasurer is responsible for settling all collected property taxes with the county treasurer no later than March 20 of each year. Any records provided as documentation of settlement are to be retained. These records may include receipts, worksheets, or other documents. (MCL 211.54)	<b>CR+7</b>
<b>311</b>	<b><u>Bond for Collecting Taxes</u></b>  The township treasurer shall file a bond with the county treasurer for each tax collecting year. These records include the actual dollar amount of state, county and school taxes (if applicable) to be collected and payable to the county. (MCL 211.43) <b>ACT = until payment or until removed from roll by circuit court.</b>	<b>ACT+7</b>
<b>312</b>	<b><u>Agreement to Collect Summer Taxes</u></b>  A school district or intermediate school district that wishes to impose a summer property tax must negotiate with the township for an agreement to collect the total or one-half of the school property taxes. These records may include the school's initial request, a letter of agreement and any other supporting documents. (MCL 380.1613)	<b>CR+6</b>

General Retention Schedule #29  
Township Treasurer

Item Number	Series Title and Description	Total Retention
<b>313</b>	<b><u>Special Assessment Roll</u></b>	<b>ACT+3</b>
	<p>A special assessment is a charge against property for a public improvement that confers a special benefit to that property. Special assessments may include improvements to sidewalks, roads, garbage, fire and emergency services, etc. The township clerk will deliver to the township treasurer the special assessment roll to file with the tax roll. It may include parcel number, taxpayer name, special assessment name, and amount of special assessment taxes to be paid. (MCL41.729) <b>ACT = date of last installment payment.</b></p>	

#### Licensing and Permit Record Series

<b>400</b>	<b><u>Dog License Records</u></b>	<b>CR+3</b>
	<p>The township may have an agreement with the county treasurer to process dog licenses. These records will document the licensing of dogs within the township. Records may include the name of the owner of the dog, description of the dog, vaccination information on rabies, expiration date of rabies shot, spayed or neutered information, and the name of the veterinarian. Upon settlement with the county, any records provided as documentation of settlement are to be retained. These may include receipts, worksheets, or other documents. (MCL 287.274)</p>	

