General Records Retention Schedule for County Records Revised 2026

South Carolina Department of Archives and History

Archives and Records Management Division

8301 Parklane Road

Columbia, South Carolina 29223

General Records Retention Schedule

for Counties Revised 2026

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Introduction

The Archives and Records Management Division of the Department of Archives and History has prepared this general retention schedule to give South Carolina's counties the authorization to retain and dispose of common records. The schedule lists the permanently valuable records, which should be properly protected, and provides a timetable that will allow records custodians to regularly dispose of records of non-permanent value. In preparing the schedule, the Division consulted with representatives from various county government offices. This general schedule supersedes all general and specific schedules approved previously for the same records series.

Statutory authority

Section 30-1-90(B) of the Code of Laws of South Carolina, 1976, as amended, within the South Carolina Public Records Act, authorizes the Department of Archives and History to issue general schedules for records series common to agencies and subdivisions. Agencies and subdivisions must be allowed to opt out of these general schedules and proceed pursuant to the provisions of subsection (A) in the establishment of specific records schedules.

Definitions

A records retention schedule describes one or several records series, shows the length of time the records should be retained, and indicates their final disposition. Schedules are of two types—specific and general.

- Specific Records Retention Schedules — These schedules are prepared and approved by the Department of Archives and History specifically for records that are unique to your county; your county's name will appear on these. To review or create county specific schedules, contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.

- General Records Retention Schedules — These schedules are issued by the Department of Archives and History and may be used as needed by any county. The titles and descriptions of record series listed in the general schedule may not reflect exactly the titles and descriptions you use. When a general schedule applies to records already covered under a specific schedule, the general schedule will supersede the specific schedule unless you wish to opt out of using the general schedule. Counties may also create additional specific schedules to use instead of the general schedules if the existing general schedule description or retention does not meet their records needs or to avoid conflict with other laws and regulations.

General schedule format

Each record retention schedule listed in the general schedule is presented in the following format:

- Part A — Record series number and series title: The first line includes the individual retention schedule number and the title most commonly used by counties for each record series. A record series is a group of related records that share a common, purpose, subject, or function.
- Part B — Description: A short statement describing the use and informational content of the record series. In many cases, the description also specifies the office that creates the series.
- Part C — Retention: Indicates the minimum length of time that records should be retained by the county before their final disposition can take place.

Application of general schedule

- This schedule may be used by the following county government offices and functions: administration, animal control/shelter, auditor, building/planning and development, business licenses, coroner, councils, emergency services, finance, fire department, library, maintenance garage/fleet maintenance, parks and recreation, payroll, personnel, purchasing, register of deeds, sheriff/detention, tax assessor, tax collector, treasurer, veterans affairs, voter registration and elections, and utilities. Any county government office may use the retention schedules in Administrative subarticle 1, as applicable.
- This schedule cannot be used by:
    - any municipalities, school districts, special purpose districts, and any quasi-governmental subdivisions. The Department of Archives and History issues separate general schedules for municipalities, school districts, and special purpose districts.
    - by circuit courts of common pleas and general sessions, family courts, magistrate courts, and probate courts. Separate general schedules for court records have been issued through South Carolina Court Administration.
    - any department of the state; any state board, commission, agency, and authority; any public or governmental body of the state; any organization, corporation, or agency supported in whole or in part by public funds or expending public funds, including committees, subcommittees, advisory committees, and any quasi-governmental body of the state. The Department of Archives and History issues separate general schedules for state government records.
    - any state-supported college, university, technical college, and any affiliated institutions. The Department of Archives and History issues separate general schedules for state-supported colleges and universities.

- Before using this general schedule, you should contact your county records officer, who should coordinate all activities relating to the retention and disposition of county records and functions as a liaison with the Department of Archives and History in administering the county's records management program.

How to use the general schedule

1. Study the general schedule and compare it with your specific schedules, if you have any, to determine which schedules you will use. If you wish to use your specific schedules instead of the general schedule, follow the established procedure for those specific schedules.
2. Locate and examine all your records.
3. Match each records series with the title and description on the general schedule. The general schedule titles may not reflect exactly the titles you use; however, the record content should be the same as the general schedule description.
4. Follow the records disposition process outlined below, which should be carried out periodically – at least once a year – using the forms located at https://scdah.sc.gov/records-management/forms:
    a. Non-permanent records: Complete a Report on Records Destroyed Form (ARM-11) and submit it to the Records Management Division at rm@scdah.sc.gov.
    b. Permanent (archival) records: After your permanently valuable records become inactive, you should transfer them to an archival repository. The Department of Archives and History may accept the transfer of county records with a permanent retention on a case-by-case basis. Contact the Records Management Division for further instructions.

Explanation of terms used in retention statements

- "Until no longer needed for reference." — Records are to be kept until you decide they have no further reference value.
- "Permanent." — Records are to be transferred to an archival repository for permanent retention. Permanent paper records that have been microfilmed or digitized must also have a secure back-up copy.
- "'X' years, destroy." — Records may be destroyed x number of years after creation, provided any administrative, legal, and fiscal retention requirements have been met.
- "Record Version" — Records created by one entity and forwarded to another entity for administrative purposes will have different retention requirements based on the use of those records. The record version will be retained permanently by the Department of Archives and History.

Special provisions

- Opting out — You may opt out of using general schedules and continue to use already approved specific schedules that cover the same records as the general schedules. You may also opt out of using general schedules if you wish to establish new specific schedules instead for the same records. Submit a General Schedule Opt-Out Form (ARM-18) to the Records Management Division at rm@scdah.sc.gov.
- Confidential and restricted records — Records officers and records custodians should ensure that confidential records are securely filed, accessed, and disposed of to prevent unauthorized access.
- Exceptions to minimum retention periods — This general schedule establishes minimum retention periods for the official copy of your records. Although most records can be destroyed when their minimum retentions have been met, you may need to keep some records longer to satisfy specific requirements, such as federal or state audits, legal purposes, litigation, fiscal purposes, and any other retention hold. Be sure those requirements have been met before you dispose of those records.
- Copies — This general schedule does not cover copies of records, which you may have made for convenience, information, or duplication. If you have duplicate copies of records in any format, you must deem one version as the official version to be covered by the retention schedule. You should destroy all other copies when they are no longer referenced or used. The destruction of copies does not need to be reported on the Report on Records Destroyed Form (ARM-11).
- Non-Records — This general schedule covers the official version of records and certain materials do not need to be retained as records under the disposition requirements of this schedule. Such materials include: (1) catalogs, trade journals, and other publications received that do not require official action and do not document department activities; (2) stocks of blank stationery, blank forms, or other surplus materials that are not subject to audit and have become obsolete; (3) transitory records, depending on the context, which are temporary records created for short-term internal purposes that may include, but are not limited to: a) routing slips, voicemail, and phone messages; b) miscellaneous notices or memoranda; c) information received as part of a distribution list or email message received from listservs and other Internet sources, solely for reference; d) preliminary drafts of letters, memoranda, or reports, and other informal materials that do not record decisions; e) documents that are superseded or updated (may not include official records, newsletters, etc.); f) unsolicited advertising materials; g) information in a form used for casual communication of a transitory nature; and h) general correspondence pertaining to scheduling an event with no long-term value. These kinds of materials may be disposed of when no longer needed for reference and without documentation of destruction.

- Format — This general schedule covers records based on their informational content rather than the medium in which they are stored. Born-digital records refer to materials that are created in an electronic format, such as a Word or Excel document. Digitized records are those created in paper format that are converted into a digital format and stored electronically, such as a PDF document. To convert paper records to digital format, you must complete and submit an Authorization for Disposal of Original Paper Records Stored as Digital Images Form (ARM-13) to the Records Management Division at rm@scdah.sc.gov. This form will designate the electronic copy as the official version of the record. Electronic records with long-term (10 years or more) or permanent retention, must have a secure off-site back-up. Microfilm may be substituted for the original records if the microfilm meets the state standards in regulations as outlined in Chapter 12, Article 200 of the Code of Laws of South Carolina, 1976, as amended. To convert paper records to microfilm, you must complete and submit a Microfilm Quality Certification for Records Disposition Form (ARM-12). Permanent microfilmed records must have a duplicate security copy stored in a separate location. These forms are located at https://scdah.sc.gov/records-management/forms.
- Social media and email programs — These are platforms used to convey information. The information produced or shared within the platforms by a public body is considered a record. The retention of the records contained on these platforms is based on the informational content and may be covered under several retention schedules. There is no single retention period for email. The retention of email is based on the informational content and the organizational position of the author. Social media is addressed in the State Administrative General Retention Schedule as well as under the Administrative subarticle for state colleges and universities, school districts, and local governments.
- Ownership of official records — This general schedule covers records created, owned, and in the possession of counties. Records stored in non-county-administered databases may not be the official version of the record covered by the general schedule. Records stored in other databases not managed by the county, such as federal databases that state and/or local entities input data, are not considered the official version of the record. These records should also be stored in a county-managed server or database where the accessibility, retention, and destruction of the official version is managed by the county.

Contacting the Records Management Division

For any questions regarding the use of these general schedules or to arrange a records management training session, please contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.

Subarticle 1. Administrative

CO-1-01. Activity Reports (Daily, Weekly, Monthly)
A. Description: Reports used to document routine activities of county departments on a daily, weekly, or monthly basis, which may be summarized in annual reports. Information includes date, department name, personnel, name/identification, and description of activities. May also include vehicle information, mileage, call responses, and shift worked or time on duty, if applicable.
B. Retention: 1 year and until no longer needed for reference; destroy.

CO-1-02. Board and Commission Agendas and Agenda Packets
A. Description: Agendas and related packets containing items of business to be discussed in various county board and commission meetings. Information includes date, time, and locale of meeting; agenda for meeting; names of person to address members; items submitted for consideration; and order and description of proposed business.
B. Retention: Permanent.

CO-1-03. Board and Commission Meeting Minutes
A. Description: Meeting minutes of various county boards and commissions. Information includes written minutes, including, but not limited to, the date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed, or decided, and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act. Also included are informational attachments which are closely related to the meeting minutes.
B. Retention: Permanent.

CO-1-04. Board and Commission Meeting Recordings
A. Description: Audio/video/digital recordings of various county boards and commissions meetings used to prepare written versions of the minutes. Information includes date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed, or decided, and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act.
B. Retention: 2 years; destroy, provided written versions of the minutes have been produced.

CO-1-05. Disaster/Emergency Preparedness and Recovery Plans
A. Description: Document the plans for protection and re-establishment of county services and equipment in case of disaster. Records include plans, procedures, checklists, and emergency phone numbers and addresses.
B. Retention: Until superseded by revised plan; destroy.

CO-1-06. Federal Emergency Management (FEMA) Files
A. Description: Records related to federal emergency assistance provided to the county under the Federal Emergency Management Agency (FEMA). Information includes inspection, contractor files, debris removal correspondence, activity reports, copies of checks, and related documentation.
B. Retention: 3 years after settlement of claim; destroy.

CO-1-07. Fixed Assets Inventory File
A. Description: Catalog of all fixed assets owned by the county. Information includes county-owned assets by department, method of acquisition, purchase authority, fund origination, and physical location.
B. Retention: Until superseded; destroy.

CO-1-08. Freedom of Information Act Files
A. Description: Files created in response to requests made under the South Carolina Freedom of Information Act (FOIA) and used to document requests and track responses. Information includes original request; requestor's address, telephone number, and name; date of reply, copy of the reply, and related correspondence; billing information; and supporting documents regarding the request which may include exempt, redacted information.
B. Retention: 1 year and until no longer needed for reference; destroy.

CO-1-09. General Correspondence and Subject Files

A. Description: Incoming and outgoing correspondence to and from the office with businesses, other government offices, and citizens. Also includes reports, technical papers, studies, reference materials, and other records created or received in the general administration of a program or in the management of the office. For the purpose of retention scheduling, the files are broken down as follows:

(1) Policy and program records. These records document the formulation and adoption of policies and procedures and the implementation or management of the programs or functions of the office or department. Included are such records as correspondence with citizens and government officials regarding policy and procedures development or program administration; annual or ad hoc narrative or statistical reports on program activities, achievements, or plans; organizational charts and mission statements; studies regarding department or office operations; circular letters, directives, or similar papers addressed to subordinate units or staff concerning policies, procedures, or programs; and records related to significant events in which the department or office participated. Records may include photographs, published material, audiotapes, or other record forms.

(2) General administrative records. These records are of a general facilitative nature created or received in the course of administering programs. Included are such records as correspondence of a routine or repetitive type, such as requests for information; reference materials, sometimes of a technical nature, used, but not created by, the office; personnel data on office staff which are duplicated in personnel office files; purchase orders, travel expense statements, or similar financial papers which are duplicated in fiscal office files; daily or weekly work assignments for office staff; suspense or follow-up files which duplicate copies of papers filed elsewhere; circular letters, directives, or similar papers received from other offices; and rough drafts or notes created in compiling reports or studies.

(3) General housekeeping files. These records are of a general "housekeeping" nature created or maintained by an office which do not relate directly to the primary program responsibility of the office. Included are such records as charitable fundraising materials, custodial services requests, emergency evacuation procedures, notices of holidays, parking space assignment lists, telephone installation requests, and lists showing the distribution of keys.

B. Retention:

(1) Policy and program records: Permanent.

(2) General administrative records: 5 years; destroy.

(3) General housekeeping files: Until no longer needed for reference; destroy.

CO-1-10. Insurance Claims
A. Description: Record of insurance claims involving county employees or incidents on county property. Information includes complaint, accident, investigation reports, related correspondence, claimant data, name, address, Social Security number, insurance company, address, policy numbers, employer names, group numbers, charge data for services, and provider information.
B. Retention: 5 years; destroy.

CO-1-11. Insurance Policies Files
A. Description: Document county insurance policies concerning group hospital insurance, automobile liability, fire and extended coverage, and tort liability. Records include certificates of insurance which list effective policy dates, policy types, policy number, name and contact information of insurance company, names of entity insured, amounts of coverage, rates, and other related information. Contents may also include renewals, changes, copies of policies, correspondence, information from insurance seminars, and a listing of office contents and their values.
B. Retention: Until renewal of policy and no longer needed for reference; destroy.

CO-1-12. Litigation Files
A. Description: Documents lawsuits filed by or against the county. Records include, but not limited to, the lawsuit file, summons and complaint, affidavits, answers, all pleadings, discovery, court dates, depositions, research, interrogations, briefs, lis pendens, subpoenas, returns, motions, notices, rule to show cause, correspondence, maps, drawings, and final orders. Court records in this series are also available in the court having jurisdiction over the case.
B. Retention: 6 years after case closed; destroy.

CO-1-13. Maps
A. Description: Maps created by the county as well as those received from other sources. Types of maps include zoning maps, municipal/county maps, maps from utility companies, highway maps, and land use maps.
B. Retention: Permanent.

CO-1-14. Medically Indigent Assistance Program Files and Applications
A. Description: Files documenting financial assistance extended to the medically indigent of the county for assistance with inpatient hospital services. Information includes copies of checks and/or other information regarding the payment of healthcare bills; details on individuals and amounts spent; admission and discharge dates; income and family type; and types and amount of funding. Also includes applications and supporting documentation to apply for the program.
B. Retention:
(1) Applications and case records supporting documentation: 6 years; destroy.
(2) Financial assistance documentation: 3 years after acceptance or rejection of an indigent care application; destroy.

CO-1-15. Records Management Files
A. Description: Files related to a county's records management program. Included are records retention schedules, guidelines, information concerning records inventory and scheduling, records transfers, microfilm applications, disposal notices, and other related data. The record version of this series is scheduled for permanent retention by the Department of Archives and History.
B. Retention: Until superseded and no longer needed for reference; destroy.

CO-1-16. Rights of Way Files
A. Description: Files documenting the rights of way obtained by the county for projects such as streets, sewer lines, storm drains, and pole lines. Information includes the name of the project, from whom it was purchased, legal documents, and correspondence associated with the property purchase.
B. Retention: Permanent.

CO-1-17. Safety Data Sheets (SDS)
A. Description: Records outlining procedures and instructions for the safe handling of equipment, chemicals, herbicides, and hazardous materials used by employees and emergency personnel. Information includes material name, chemical name, physical toxicity, health effects, first aid, reactivity, storage, disposal, protective equipment, precautions and warnings, emergency information, treatment, spill/leak procedures, and other relevant information.
B. Retention: 30 years after last date of use; destroy.

CO-1-18. Social Media Posts, Photographs, and Events
A. Description: Social media sites (Facebook, Twitter, YouTube, Instagram, etc.) used by the county to provide information to the public, including but not limited to, information about programs, services, activities, events, and exhibits. Materials published on social media may include photographs or other illustrations, videos, county publications, social media posts, flyers, announcements, and any other content created by personnel. Additional information may include the date and time a post is made, as well as what platform on which the post is published.
B. Retention: Permanent.

CO-1-19. Social Media Comments and Messages
A. Description: Series consists of comments and messages authored by county employees or members of the public. Used by the county to respond to public inquiries, complaints, and comments. Materials include, but not limited to, comment threads, direct messages, and replies.
B. Retention: 5 years; destroy.

CO-1-20. Subpoena Files
A. Description: Created as a result of attorneys' requests to subpoena information in cases to which the county is not a party. Subpoenas either command an individual's appearance in court on a certain day to testify or to produce documents for a pending lawsuit. Records include name of plaintiff, name of defendant, date of subpoena, deadline for response, request for copies of records, agency response, and fees for copies of information. May also contain copies of the requested information to include maps, plans, drawings, and other related documents.
B. Retention: 3 years after appearance in court or document production is complete; destroy.

CO-1-21. Telephone Logs
A. Description: Listing of telephone calls made by county personnel for a particular time period. Logs reflect date, time, caller, recipient of call, and nature of business discussed.
B. Retention: 3 years and until reconciliation of telephone billing; destroy.

CO-1-22. Visitor's Sign-In/Out Logs
A. Description: Used to record visitors to an office. Includes date of visit, visitor's name, name of the person or department being visited, reason for the visit, and time in and out.
B: Retention: 1 year; destroy.

CO-1-23. Volunteer Files
A. Description: Used to maintain demographic and emergency information on volunteers. Information includes applications, volunteer dates, description of volunteer services, volunteer name, address, telephone number, Social Security number, date of birth, emergency contact name and phone number, release of liability, and any related information.
B. Retention: 3 years after rejection or termination of volunteer service; destroy.

CO-1-24. Websites
A. Description: Series consists of all web pages produced by and for the county for the purpose of disseminating information. Such information includes, but not limited to, county publications and information about programs, services, activities, and events.
B. **Retention:** Permanent.

Subarticle 2. Animal Control/Shelter

CO-2-01. Adoption Agreement
A. Description: Record of animals adopted from animal control. Information includes adopter's information (name, address, and phone number), animal information (age, description, breed and sex of animal) adoption rules, date, signature, and fee.
B. Retention: 5 years; destroy.

CO-2-02. Animal Bite Report
A. Description: Record of animal bites reported to animal control. Information includes victim contact information; parent or guardian contact information for minors; attending family physician report; description of bite circumstances, including date and time of bite and provoked or unprovoked; location and condition of animal at time of bite; animal information, including, pet, stray, breed, color, sex, size, veterinarian, and tag number; owner contact information; action taken; animal quarantined, including location and conditions of quarantine; contact person at health department; and responding officer.
B. Retention: 5 years; destroy.

CO-2-03. Animal Complaint Forms
A. Description: Record of animal complaints and action taken. Information includes request made by (name, address, and city), directions, nature of complaint, actions taken, date, phone number, and complaint number.
B. Retention: 3 years; destroy.

CO-2-04. Animal Control Release Forms
A. Description: Records documenting the release of all animals from the owner to the county relinquishing all rights of ownership to the animal. This contract specifies that after 24 hours the animal will become the property of the county. Information includes name, address, signature, date, type of animal, breed, sex, animal's name (if any), reason for giving up animal, stray or unwanted, and temperament.
B. Retention: 5 years; destroy.

CO-2-05. Animal Violation Ticket
A. Description: Notification of violation of animal control ordinances. Information includes type of violation, violation date, time, location, breed of animal, color of animal, officer's name, owner's name and address, signature of officer, and date.
B. Retention: 3 years; destroy.

CO-2-06. Daily Animal Log
A. Description: Logs completed by animal control officers listing the animals that are picked up each day. Information includes date, description of animal, and the location where animal was picked up.
B. Retention: 3 years; destroy.

CO-2-07. Daily Pen Account
A. Description: Attendant's daily log of the number of animals housed in each pen. Information includes Stray Count Sheets and Adoption Count Sheets.
B. Retention: 1 year; destroy.

CO-2-08. Pet License and Registration Records
A. Description: Record of animals licensed in the county and used to return animal to owner if found. Information includes year, rabies tag number, county certificate and/or license number, breed, color, age, sex, name of pet, name and address of owner, and information and signature of issuing official.
B. Retention: 1 year after expiration; destroy.

CO-2-09. Euthanasia Drug Usage
A. Description: Records used to track the amount of drugs used per animal as well as number of euthanized animals. Information includes date, number of cc's used, weight of animal, type of animal, control number, initials, and time of day.
B. Retention: 5 years; destroy.

CO-2-10. Redemption Request
A. Description: Forms used to document impounded animals that are reclaimed and shows all fees paid. Information includes date, name of owner, address, phone numbers, animal type, sex, size, age, color, rabies tag number, veterinarian name, redemption fees and costs, signature of pet owner, date, date animal was picked up, condition, shelter card number, shelter cage number, released by officer, pending warning citation, and officer.
B. Retention: 5 years; destroy.

CO-2-11. Trap Requests
A. Description: Record of citizen's requests for county-owned live animal traps to be placed on private property for the purpose of removing animals. Information includes name of citizen making request, address/trap location, and signatures of requester and animal control officer.
B. Retention: Until no longer needed for reference; destroy.

Subarticle 3. Auditor

CO-3-01. Abatements
A. Description: Record of abatements granted to taxpayers in the county. Information includes a detailed assessment of taxes on an individual's property, both real and personal.
B. Retention:
(1) Abatements for manufacturing plants: Permanent.
(2) Abatements for other taxpayers: 10 years; destroy.

CO-3-02. Abstracts of Abatements
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of abatements granted to taxpayers in the county.
B. Retention: 3 years; destroy.

CO-3-03. Abstracts of Additionals
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of additional taxes assessed and paid in the county.
B. Retention: 3 years; destroy.

CO-3-04. Abstracts of Annual Settlements
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts summarize the annual settlements of the auditor's and treasurer's records.
B. Retention: 3 years; destroy.

CO-3-05. Abstracts of Duplicates
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of the information contained in the auditor's tax duplicate books.
B. Retention: 3 years; destroy.

CO-3-06. Abstract of Penalties
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of penalties imposed upon delinquent taxpayers in the county.
B. Retention: 3 years; destroy.

CO-3-07. Abstracts of Personal Property
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of personal property returned for taxation in the county.
B. Retention: 3 years; destroy.

CO-3-08. Abstracts of Real Property
A. Description: Abstracts maintained by the auditor's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of real estate returned for taxation in the county.
B. Retention: 3 years; destroy.

CO-3-09. Address Changes
A. Description: Record of address changes sent by county residents or returned mail by the post office. Information includes name, old address, and new address.
B. Retention: 2 years; destroy.

CO-3-10. Affidavit and Notification of Sales of Motor Vehicles
A. Description: Forms supplied by automobile dealerships and maintained by the auditor's office that document the sale of motor vehicles. Information includes date, amount of purchase, name of dealership, make of car, and name of buyer.
B. Retention: 1 year; destroy.

CO-3-11. Affidavit of Motor Vehicle High Mileage
A. Description: Claims for high mileage discounts on personal property taxes for qualifying vehicles. Information includes total miles, vehicle make, model, year, identification number, signature of owner, date filed, and notary statement.
B. Retention: 3 years; destroy.

CO-3-12. Application for Disposal/Change of Address of Watercraft
A. Description: Records submitted by the auditor's office to the Department of Natural Resources to indicate changes in the status of taxable personal property on behalf of the owner. Information includes type of watercraft, registration number, hull identification number, title number, make, year, length, and construction. Information for outboard motors includes title number, serial number, make, model number, and horsepower. Information for all items includes a statement by owner that property has been sold or junked.
B. Retention: 5 years; destroy.

CO-3-13. Auditor's Conveyance Books
A. Description: Auditor's record of county land conveyances which is used for tax assessment and assessment change purposes. Information includes township, date of sale, date of entry, name of seller, name of purchaser, number of acres, number of lots, number of buildings, price paid, assessed value, percentage of valuation, and remarks.
B. Retention: Permanent.

CO-3-14. Auditor's Monthly Reports
A. Description: Monthly reports created and maintained by the auditor's office and submitted to the treasurer showing record of fees collected. Information includes amounts, types of fees collected, and signature of auditor.
B. Retention: 3 years; destroy.

CO-3-15. Auditor's Tax Duplicates
A. Description: Detailed schedule and assessment of all taxable property in the county. Information includes name and address of taxpayer; number and value of all types of taxable personal property; number and value of acres and buildings in the county; number and value of lots and buildings in cities; total personal property, total real property, and total tax levy; and tax map number, total taxes, and remarks.
B. Retention:
(1) Pre-1921 Tax Duplicates: Permanent.
(2) Post-1920 Tax Duplicates:
(a) When corresponding treasurer's Tax Duplicates are missing: Permanent.
(b) When corresponding treasurer's Tax Duplicates exist: 10 years; destroy.

CO-3-16. Auditor's Tax Duplicates (Motor Vehicles)
A. Description: Record of personal property tax assessments for motor vehicles in the county. Information includes name and address of registered owner, make of vehicle, Vehicle Identification Number (VIN), tag number, district, receipt number, assessed value, and total taxes.
B. Retention: 10 years; destroy.

CO-3-17. Business Personal Property Assessment Records
A. Description: Personal property assessments maintained by the auditor's office and made by the South Carolina Department of Revenue for businesses in the county. Information includes file number, document location, address, business location, school location, furniture and fixture assessments, penalty, grand total, and date.
B. Retention: 5 years; destroy.

CO-3-18. Business Personal Property Returns
A. Description: Personal property tax returns for businesses in the county. These are used by the county auditor to compile the tax duplicate books. Information includes name of owner, property location, tax district, type of business, cost of furniture, fixtures, and equipment, accumulated depreciation for income tax purposes, net book value, 10% cost of all items which have depreciated more than 90%, signature of owner, phone number, and date.
B. Retention: 5 years; destroy.

CO-3-19. Homestead Exemption Applications
A. Description: Applications maintained by the auditor's office and filed by persons who have been residents of the state for at least one year, are 65 years of age and over, are totally and permanently disabled, or are legally blind who are seeking homestead tax exemptions. Information includes control number, Tax Map System (TMS) number, date of application, applicant's name and address, birth date, Social Security number, name of joint owner (if applicable), whether spouse, telephone number of applicant, location of dwelling, whether permanent home, whether any commercial property or multi-family dwelling on property, whether mobile home, whether property has been leased or rented in past year or will be leased or rented during the year for which the homestead is claimed, number of persons who share ownership if jointly owned, whether located within a municipality, name of municipality, source of proof of age, type of disability, signature of applicant, signature of county auditor, date, and homestead exemption application number.
B. Retention: 3 years after inactive; destroy.

CO-3-20. Homestead Exemption Records
A. Description: Records documenting homestead exemptions in the county. Records include lists of persons who have applied for the exemption, reports of homestead tax exemptions and property values, records pertaining to state reimbursement for homestead exemptions, supplemental homestead exemption lists, homestead corrections lists, and uncompleted homestead exemptions.
B. Retention: 3 years or until superseded; destroy.

CO-3-21. List of Boat Owners
A. Description: Lists distributed by the Department of Natural Resources' Division of Boating which include the names and addresses of all boat owners in the county along with a description of the boats owned by them. Information includes owner's name, address, number, make, year, length, hull, and type.
B. Retention: 2 years; destroy.

CO-3-22. List of Deceased County Residents
A. Description: Record of deceased county residents over 17 years of age sent to the auditor. Lists originate from the county probate judge's office, health department, and Comptroller General. Information includes name of deceased, Social Security number, date of death, and address.
B. Retention: 2 years; destroy.

CO-3-23. Military Personnel Automobile Tax Exemptions
A. Description: Tax exemption forms showing vehicles owned by military personnel who are stationed in the county, but are legal residents of other states and are subject to taxes in the state of legal residence. Information includes owner's name, address, vehicle year, make, model, Vehicle Identification Number (VIN), date, Social Security number, signature of owner, and signature of commanding officer.
B. Retention: 3 years; destroy.

CO-3-24. Mobile Home Records
A. Description: Records created by the auditor pertaining to mobile homes in the county. Types of records may include mobile home moving permits, mobile home permits, and mobile home titles.
B. Retention: 3 years; destroy.

CO-3-25. Property Tax Returns on Aircraft
A. Description: Record of property tax returns on aircraft owners in the county. Information includes name of registrant, address, owner's name, purchase date, registration date, aircraft home and base address, make, serial number, model, year, estimated market value, and signature of person giving information.
B. Retention: 5 years; destroy.

CO-3-26. Refunds
A. Description: Record of refunds extended for real and personal property tax overpayments. Information includes receipt number, license plate number, vehicle information, name, address, assessment, refund amount, check number, dates, and signatures.
B. Retention: 3 years; destroy.

CO-3-27. Returned Mail
A. Description: Tax notices sent each tax year for vehicle, real estate, personal property, and business personal property and returned to the auditor's office as undeliverable mail. Information includes owner's name and address, tax information for the current year, assessment, mill rates, and breakdown of taxes. Records may also include amount of delinquent taxes owed, applicable penalties, and late fees.
B. Retention: 1 year; destroy.

CO-3-28. Rollbacks
A. Description: Rollback of tax assessments due to changes in the use of the property to a lower assessment usage. Information includes parcel number, legal owner, owner's name, address, soil types, market value, remarks, date, initials, district tax year, assessment, and previous owner.
B. Retention: 5 years; destroy

CO-3-29. South Carolina Department of Revenue Assessments
A. Description: Tax assessment files on property in the county as determined by the Department of Revenue. Total value of property, once determined by the state, is then used by the county to bill company and property owners. Information includes name and address of business and property owner, type of business, value of property, signature of property owner, and date.
B. Retention: 5 years; destroy.

CO-3-30. Supplemental Tax Returns
A. Description: Tax returns that list property tax assessments which were not included on the original return. The information is the same as the regular tax returns and is contained in the auditor's tax duplicates.
B. Retention: 3 years; destroy.

CO-3-31. Tax Notices
A. Description: Tax notices sent to county residents each year and maintained in the auditor's office. Information includes receipt number, tax district, and tax year. For vehicles, information includes description of vehicle, year, make, model number, body style, Vehicle Identification Number (VIN), and assessment. For other property, information includes size of property, number of acres, number of lots, number of structures, type of structures, map block parcel, property identification, tax levy, county tax, amount, name and address of owner, and date taxes due.
B. Retention: 3 years; destroy.

CO-3-32. Tax Returns
A. Description: Individual returns of all taxable real and personal property in the county. These returns are used by the county auditor to compile the tax duplicate books each year. Information includes name and address of taxpayer, school or tax district, city property, county property, personal property, Department of Revenue assessments, total, real estate acquired since last return, real estate transferred or sold since last return, signature of taxpayer, and signature of county auditor.
B. Retention: 5 years; destroy.

CO-3-33. Vehicle Listing
A. Description: List of all automobiles in the county. Information includes name, address, license number, year, make, body, issue date, type, Vehicle Identification Number (VIN), value plus 10%, and signatures.
B. Retention: Until superseded; destroy.

CO-3-34. Vehicle Registration
A. Description: Vehicle registrations which are used for tax assessment purposes and maintained by the auditor's office. Information includes date, license number, serial number, weight, body, model, year make, title number, county, school district, class, annual fee, name, address, and total.
B. Retention: 3 years; destroy.

Subarticle 4. Building/Planning and Development

CO-4-01. Building Permits
A. Description: Forms documenting permission granted by the county to construct buildings that comply with established building codes. Information includes permit number, name and address of real estate owner, location of building, type of work (i.e. new, alteration, repair, etc.), description of building, name of architect and contractor, tax map number, zoning classification, water system, usage of property, and signature of zoning administrator.
B. Retention: Permanent.

CO-4-02. Certificate of Occupancy
A. Description: Certifications made by the department that a building complies with local building codes and is safe for occupancy. Information includes type of building, permit number, type of construction, owner of building, contractor name, date built, and certified in compliance with code.
B. Retention: Permanent.

CO-4-03. Inspection Records
A. Description: Documents inspections conducted on buildings under construction within the county to ensure compliance with county building codes. Information includes builder's representative requesting each inspection, date performed, outcome of inspection, date completed, date utilities released, and notes from office staff to inspector.
B. Retention: 3 years; destroy.

CO-4-04. Maps, Blueprints, and Drawings
A. Description: Documents submitted for building projects under construction. Records include blueprints, maps, and drawings for commercial and residential projects.
B. Retention:
(1) Maps, Blueprints, and Drawings for governmental and public building projects: Permanent.
(2) All other records: Until no longer needed for reference; destroy.

CO-4-05. Mobile Home Permits
A. Description: Records documenting permission granted by the county to set up a mobile home that complies with established building codes. Information includes permit numbers, date issued, issued by and fees collected, name and address of owner, location of building, description of building, tax map number, zoning compliance, title of home, decal information, taxes paid, and water/sewer systems.
B. Retention: Until no longer needed for reference, destroy.

CO-4-06. Moving Permits
A. Description: Documents permission granted by the county to move a structure such as a home, mobile home, or other structure from one location to another. Information includes permit number, date issued, issued by, name and address of owner, location of building, description of building, tax map number, fees collected, zoning compliance, title of home, decal information, taxes paid, and future location of building.
B. Retention: 3 years; destroy.

CO-4-07. Permits – Gas, Electrical, Mechanical, Plumbing
A. Description: Records documenting permission granted by the county to perform electrical, mechanical, plumbing, and gas work that complies with codes. Information includes application form, date, issued by, permit number, Tax Map System (TMS) number, decal number, fees, land owner, acreage, tax district, address of applicant, phone number, site address, directions, subdivision, business name, lot, block, type of work, heating/cooling, type of fuel, contractor, state license number, phone number, cost, completion date, and signature of owner, contractor, or agent.
B. Retention: 3 years after completion of project; destroy.

CO-4-08. Plans and Specifications
A. Description: Graphic illustrations of designs submitted by contractors for the construction, reconstruction, or alteration of buildings within the county. These plans and accompanying specifications are submitted to ensure compliance with the county's building codes. Documents include site plan, scale of floor plan, elevation plan, electrical plan, typical wall section and foundation, and specifications.
B. Retention:
(1) Governmental and public building projects: Permanent.
(2) Other building projects: 1 year after issuance of certificate of occupancy and no longer needed for reference; destroy.

CO-4-09. Road Files
A. Description: Records created by the planning department to document all activity on a road. Information includes addresses, 911 ledgers, road name changes, petitions, and other related documentation.
B. Retention: Permanent.

CO-4-10. Septic Tank Permits
A. Description: Documents permission granted by the county to builders or developers for installing septic tank systems that meet the county's building codes. Information includes tank size, size of drainfills, and property location.
B. Retention: 3 years; destroy.

CO-4-11. Sign Permits
A. Description: Records documenting permission granted by the county to erect a sign. Information includes application form, date, issued by, permit number, site address, business name, phone number, cost, completion date, and signature of owner.
B. Retention: 3 years; destroy.

CO-4-12. Subdivision Files
A. Description: Documents the planning and approval stages in the development of a subdivision in the county. Records include subdivision plats, correspondence, and approvals from the planning commission.
B. Retention: Permanent.

CO-4-13. Zoning and Variance Materials
A. Description: Materials relating to zoning and variance requests within the county. Records include copy of request, notes, resolutions passed, maps, charts, and opposition.
B. Retention: Permanent.

Subarticle 5. Business Licenses

CO-5-01. Business Licenses
A. Description: Records documenting authorization for businesses to operate within the county. Information includes name of business, type of business, date of license, and authorizing signature.
B. Retention:
(1) Business Licenses for earliest extant year and every other year thereafter: Permanent.
(2) Other Business Licenses: 3 years; destroy.

CO-5-02 Business License Applications
A. Description: Applications submitted by persons seeking to operate businesses in the county. Information includes name of business, location, classification, license number, gross sales for preceding calendar year, type of application, date, fee, and Employer Identification Number (EIN) or Social Security number.
B. Retention: 3 years; destroy

Subarticle 6. Coroner

CO-6-01. Case Files
A. Description: Materials documenting deaths reported to the coroner. Records include coroner's report, law enforcement report, autopsy report, evidence report, burial permits, death certificate, forensic request and report, investigative notes, photographs, medical and dental records, subpoenas, and newspaper clippings. Information also includes names and addresses, times, dates, places, signatures, and titles.
B. Retention: Permanent.

CO-6-02. Cremation Permits
A. Description: Permits issued by the coroner's office authorizing the cremation of deceased individuals and/or any physical evidence. Information includes name of person requesting permit, funeral home name, deceased name, address, date of birth, date of death, manner of death, doctor certification, doctor's name, cause of death, coroner's office investigation, signature of coroner or investigator, and date issued.
B. Retention: Permanent.

CO-06-03. Index to Inquisitions
A. Description: Serves as a finding aid to the coroner's inquisition records. Information includes name of deceased, date of death, date of inquisition, and reference number of inquisition.
B. Retention: Permanent.

CO-6-04. Inquisitions Records
A. Description: Records coroner's inquests into sudden, violent, or unusual deaths. Information includes date of inquest, name of deceased, age, cause, and manner of death.
B. Retention: Permanent.

Subarticle 7. County Council

CO-7-01. Applications for Boards and Commissions
A. Description: Applications received from citizens applying to serve on a county board or commission. Information includes name, address, phone number, email address, and other related questions.
B. Retention: 3 years; destroy.

CO-7-02. Appointments
A. Description: Files pertaining to the appointment of persons to boards, commissions, and committees. Records include appointments, resumes, correspondence, notification of appointments, and names and addresses of board, commission, and committee members.
B. Retention: Permanent

CO-7-03. County Council Agendas and Agenda Packets
A. Description: Agendas and related packets containing items of business to be discussed in county council meetings. Information includes date, time, and location of meeting; agenda for meeting; names of persons to address members; items submitted for consideration; and order and description of proposed business.
B. Retention: Permanent.

CO-7-04. County Council Meeting Recordings
A. Description: Audio/video/digital recordings of county council meetings used to prepare written versions of the minutes. Information includes date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed, or decided, and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act.
B. Retention: 2 years; destroy, provided written versions of the minutes have been produced.

CO-7-05. County Council Minutes
A. Description: Used to document the meetings of a county council. Information includes written minutes, including, but not limited to, the date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed, or decided, and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act. Also included are informational attachments which are closely related to the meeting minutes.
B. Retention: Permanent.

CO-7-06. Ordinances
A. Description: Original ordinances passed by the county council related to local laws and regulations which pertain to the county's area of responsibility. Information includes ordinance number, ordinance, date, and signatures of the chair and council clerk.
B. Retention: Permanent.

CO-7-07. Resolutions
A. Description: Record of official actions authorized by the county council through the passage of resolutions. Information includes resolution number, resolution, date, signature of chair, and signature of county clerk.
B. Retention: Permanent.

Subarticle 8. Emergency Services

CO-8-01. 911 Phone Logs
A. Description: Record of incoming calls to 911. Information includes name, address, phone number, and time and date of call.
B. Retention: 3 years; destroy.

CO-8-02. Dispatch Cards for 911 Emergency Calls
A. Description: Forms documenting emergency calls dispatched to the fire department, sheriff's department, police department, or emergency medical services. Information includes dispatch number, location, incident type, caller name, call back number, and unit and dispatch information or unit and response information.
B. Retention: 3 years; destroy.

CO-8-03. Emergency Medical Services Accounts Receivable
A. Description: Records of billing to health insurance companies and uninsured patients for emergency medical service. Information includes date, account number, charges, amount paid, balances, type of service, description of illness, ordered by, total miles driven, insurance company information, Medicare information, Medicaid information, transported from, transported to, paramedic, emergency medical technician (EMT), driver, and service/supplies.
B. Retention: 3 years; destroy.

CO-8-04. No Patient Contact Records
A. Description: Records documenting emergency medical services calls when patient contact is not made. A patient may refuse treatment or cancel the call prior to transport or treatment and a No Transport Waiver form may be attached. Information includes report number, date, time record, incident location, comments, names of employees on call, and signatures.
B. Retention: 10 years; destroy.

CO-8-05. Patient Care Form
A. Description: Records consist of Department of Public Health (DPH) forms completed by the attending paramedic listing the drug usage and other relevant data on an emergency call. Also includes payment authorization/billing forms. Records may be used by attorneys in litigation. Information includes patient identification, address, sex, race, date of birth, hospital transported to, disposition, safety equipment, patient status, incident location, preliminary impression, treatment procedure, drug used, site of trauma, advanced procedures, vital signs, comments, chief complaint, observation at scene, time record, DPH permit number, automobile plate number, attendants signature, and billing information.
B. Retention:
(1) Adult records: 10 years after incident; destroy.
(2) Minor records: 13 years after incident, destroy.

CO-8-06. Radio Logs
A. Description: Log of the calls received, calls dispatched, and other radio traffic. Information includes date, time, verbal communications, complainant's name, address, phone number, and responding officer's unit number.
B. Retention: 3 years; destroy.

CO-8-07. Vehicle Checklist
A. Description: Vehicle inspection forms completed daily by emergency medical services employees. Information includes vehicle data including date, unit number, shift, mileage, next oil change, fuel, complete checklist of supplies and/or equipment on board the vehicle, comments, receiving crew signature, supplies needed, and vehicle condition upon acceptance.
B. Retention: 1 year; destroy.

Subarticle 9. Finance

CO-9-01. Accounts Payable Check Registers
A. Description: Documents check payments to vendors/contractors for services/materials sold to the county. Information includes date, vendor number, purchase order number and date, account number, amount, date of invoice, transaction date, transaction number, and control number.
B. Retention: 5 years; destroy.

CO-9-02. Annual Budgets
A. Description: Annual budgets documenting projected receipts and expenditures from various offices and maintained by the finance office. Approved budget appropriations are listed for each department.
B. Retention: Permanent.

CO-9-03. Audit Reports
A. Description: Reports documenting the annual audit of county funds. These reports, prepared by an outside accounting firm, are categorized by the various county offices and further classified by accounts to which they relate. This series also includes semiannual and special audits. Records include balance sheet, summary of revenue and expenditures, cash balances, statement of taxes, statement of delinquent taxes, statement of other receipts, and statement of fines and fees.
B. Retention: Permanent.

CO-9-04. Balance Sheets
A. Description: Monthly summary of accounting data, assets, liabilities, and net worth. Information includes account number, assets, reserve and fund balances, liabilities, totals, and net worth.
B. Retention: 1 year; destroy.

CO-9-05. Banking Records
A. Description: Series consists of cancelled checks and deposit slips written by the county along with the statements issued by the bank and other related records used to balance accounts each month. Information includes checks listing date, to whom paid, amount, check number, and authorized signature. Also included are bank statements listing checks for one month period, dates, beginning balance, and ending balance, as well as deposit slips listing date, amount of deposits, and total deposit.
B. Retention: 3 years; destroy.

CO-9-06. Budget Files
A. Description: Preparation materials used in the formulation of the county budget. Information includes budget requests and supplemental information justifying budget requests.
B. Retention: 3 years; destroy.

CO-9-07. Chart of Accounts
A. Description: Used to provide a cost accounting system to satisfy legal and stewardship requirements connected with handling public funds. Records include balance sheet accounts, revenue accounts, and expenditure accounts.
B. Retention: 5 years; destroy.

CO-9-08. Claims
A. Description: Documents the establishment of a claim on the county for goods and services and maintained by finance office staff. Information includes date filed, who is making claim, amount, and authorized approval. It may also include copies of checks and invoices.
B. Retention: 3 years; destroy.

CO-9-09. Fixed Asset Records
A. Description: Records documenting fixed assets and lesser value assets owned by the county for annual auditing and insurance purposes. Information includes department name, item description, account number, invoice number, vendor number, check number, completed by, asset description, serial number, class code, asset number, department location, department sub-location, comments, acquisition information (date, cost, code, and condition) vehicle number, employee assigned vehicle, key number, inspection month, fuel code, insurance code, odometer reading, license number, and odometer code.
B. Retention: 3 years after property disposal; destroy.

CO-9-10. General Ledgers
A. Description: One or more series of financial ledgers providing final year-to-date accounting data and a permanent audit trail for all fiscal receipt and disbursement transactions affecting any and all county funds and accounts. Includes receipts and expenditures from all revenue sources, both public and private. May also include annual accounting code data and computer system documentation needed to access accounting information.
B. Retention: Permanent.

CO-9-11. Grant Files
A. Description: Background application information and action taken on federal and state grants awarded to the county. Information includes grant number, date, amount, federal or state grant, filing guidelines, grant application, contracts, correspondence, reimbursement requests, progress reports, and final reports.
B. Retention:
(1) Applications, grant contract agreements, and annual and final grant project reports for significant projects: Permanent.
(2) Other records: 3 years after completion of grant project, destroy.

CO-9-12. Journal Entries
A. Description: Various types of journal entries created by the finance department used to review and adjust various accounts before transferring information to the general ledger. Information includes name of department, account number, description, voucher number, date, reference number, debit, credit, and date.
B. Retention: 3 years; destroy.

CO-9-13. Landfill Billing Invoices and Weight Tickets
A. Description: Used to bill for services at the county landfill. Information includes invoice number, date, description, weight, and total amount due.
B. Retention: 3 years; destroy.

CO-9-14. Quarterly Withholding Tax Returns
A. Description: Quarterly report of the state tax withholdings for the county. Information includes state withholding number, Federal Employer Identification Number (FEIN), period covered, due date, tax withheld from wages, tax withheld for non-resident contractors, tax from rentals, tax from prizes or winnings, total, less deposits or payments, adjustments, net tax due, net credit/refund, penalty and interest.
B. Retention: 5 years; destroy.

CO-9-15. Receipts
A. Description: Record of receipts issued by county offices to persons turning over payment for billable services, fines, and fees, and maintained by the office to document payment. Information includes receipt date and number; from whom and amount received; purpose of payment; related account number, if applicable; and authorized signatures.
B. Retention: 3 years; destroy.

CO-9-16. Revenue Sharing Claims
A. Description: Claims presented to the finance office and paid from federal and state revenue sharing funds. Information includes claim number, date filed, name, address, amount, charge to, and date approved.
B. Retention: 3 years; destroy.

CO-9-17. Transmittal Advice Sheets
A. Description: Records maintained in the finance office to document each time a county office deposits funds with the county treasurer's office. Information includes department name, date, amount, account number(s), payer, and description.
B. Retention: 1 year; destroy.

CO-9-18. Trial Balances
A. Description: Summary information of receipts and expenditures from various accounts used in balancing the general ledger. Information includes date, account number, account name, beginning balance, total assets, total liabilities, adjustments, expected revenue, month-to-date receipts, month-to-date percent, year-to-date percent, uncollected balance, and a breakdown of each department's expenses. May also include annual accounting code data and computer system documentation needed to access accounting information.
B. Retention:
(1) Year-to-date trial balances: Permanent.
(2) Other trial balances: 3 years; destroy.

Subarticle 10. Fire Department

CO-10-01. Annual Report to State Fire Marshal
A. Description: Annual report sent to the state fire marshal of the status of fire department employees, equipment, and finances. Information includes number of officers, number of firefighters, number paid, names of trustees of Firemen's Insurance and Inspection Funds, name of building inspector, name of buildings and inspection code adopted by the county, total Firemen's Fund on hand, apparatus and value of fire department equipment and vehicles in serviceable condition, system of water supply, and type of alarm system.
B. Retention: Permanent.

CO-10-02. Arson Files
A. Description: Record of fires caused by arson that occurred in the county. Information includes name, statements, and investigative notes, date of occurrence, State Law Enforcement Division (SLED) laboratory reports, and address of fire.
B. Retention: 10 years; destroy.

CO-10-03. Equipment Files
A. Description: Record of the equipment of the fire department. Information includes type of equipment, cost, location, instructions for use, and related correspondence and documentation.
B. Retention: Until the equipment is sold or disposed of; destroy.

CO-10-04. Fire Hose Testing Record
A. Description: Record of tests performed on fire hoses in the fire department to assure that the equipment is in good operating condition. Information includes manufacturer, guarantee test (pounds), new or used, survey date, date of test, fire station number, name of person conducting the test, semi-annual test (pressure, approval or failure), location (truck number, stored), action remarks, hose number, size, and date received.
B. Retention: 3 years; destroy.

CO-10-05. Fire Hydrant Testing Report
A. Description: Maintenance records of operating tests conducted on county fire hydrants. Information includes location, water available, hydrant number, SPM at 20 PSI, main size, type (2 way, 3 way), lateral size, lateral gated, height from ground, inspected (date, time, by whom), condition, out of service, in service, pressures (static, residual, flow), and remarks.
B. Retention: 3 years; destroy.

CO-10-06. Fire Inspection Reports
A. Description: Documents safety inspections made by the fire department of businesses within the county. Information includes date, location of inspection, building function, occupancy, capacity, last inspection date, personnel conducting inspection, business phone, tenants name and phone number, description of structure, comments, violations, and mandated corrections.
B. Retention: 3 years; destroy.

Subarticle 11. Library

CO-11-01. Book Donation Forms
A. Description: Forms acknowledging the donation of books to the library. Information includes date, description of donation, and librarian or staff signature.
B. Retention: 1 year; destroy.

CO-11-02 Circulation Reports
A. Description: Records used to monitor usage of libraries in the county. Information includes month, year, branch name, circulation for current month, circulation same month last year, percent change, circulation year-to-date, circulation last year-to-date, percent change, transactions, intralibrary loans (loaned/borrowed), external book requests (loaned/borrowed), reference transactions, and registrations.
B. Retention: 5 years; destroy.

CO-11-03. Interlibrary Loan Requests
A. Description: Records used to document a patron's request to borrow books from another library. Records consist of request form including patron's name, assisting library employee, date of request, title, call number, requesting library, owning library, date book sent, date book received, date of patron's use, date book returned, and notes.
B. Retention: 1 year after book is returned to owning library; destroy.

CO-11-04. Internet Agreement Forms
A. Description: Agreement forms allowing patrons to use the library's computers for internet access. Records consist of the internet policy and terms of agreement listing rules/restrictions/warnings and results of rule violations; user agreement including signature, date, and library card number; and parental/legal guardian permission agreements including parent/legal guardian signature, library card number, date, names of children, ages, and card numbers (if applicable).
B. Retention: 1 year; destroy.

CO-11-05. Library Budget
A. Description: Records requesting funding from the county council to operate the county library system. Information includes budgeted line item, amount requested, and justification.
B. Retention: 5 years; destroy.

CO-11-06. Meeting Room Reservations
A. Description: Documents used to reserve spaces in the library. Information includes room name, meeting dates, organization name, and policy for room use.
B. Retention: 1 year; destroy.

CO-11-07. Patron List
A. Description: List of all library card holders. Information includes name and address, telephone number, place of employment (if applicable), school (if applicable), and signature of cardholder or parent.
B. Retention: Until superseded; destroy.

CO-11-08. Shelf List
A. Description: Record of each volume in the library. Information includes call number, author, title, publication date, acquisition date, description of book, and type of book.
B. Retention: Until superseded; destroy.

Subarticle 12. Maintenance Garage/Fleet Maintenance

CO-12-01. County Vehicle Accident Files
A. Description: Documents accidents involving county vehicles. Information includes dates of accident, department involved, parties involved, vehicle county number, damage estimates, and settlements.
B. Retention: 3 years; destroy.

CO-12-02. Fuel System Reports
A. Description: Report of the regular and diesel fuel dispensed at the county fuel depot. Information includes equipment number, date, time, employee number, card number, mileage, product code, quantity, expense charged, and totals for equipment numbers.
B. Retention: 2 years; destroy.

CO-12-03. Fuel Tank Inventories
A. Description: Inventories of fuel tanks of county-owned gas stations. Information includes date, time, station number, type of fuel, beginning reading, ending reading, amount of gas issued, and fuel inches difference, overage, and underage.
B. Retention: 3 years; destroy.

CO-12-04. Maintenance and Repair Records
A. Description: Record of maintenance and repairs performed on county-owned vehicles. Information includes department, FRS class code, vehicle type/number, date in, time in, odometer reading, date completed, time completed, down time, hours, activity type, year, make, engine size, Vehicle Identification Number (VIN), model, license number, transmission type, repair order instructions, mechanic number, hours, labor charge, labor total, driver comments, driver employee number, parts issued record, petroleum products issued, parts total, labor total, grand total, approved by, part number and description, price, accessories, total accessories, outside repairs, total outside repairs, vendor costs, name, address, city, customer order number, date, phone, order written by, terms, description of work, amount, gallons of gas, quarts of oil, pounds of grease, total labor, total parts, accessories, tax, and total.
B. Retention: Until vehicle is disposed of or no longer in use; destroy.

CO-12-05. Retired/Sold Vehicles
A. Description: Documents vehicles taken out of the fleet operations and sold at auctions or various auto industries. Information includes certificate of title; vehicle dealer and purchase price information; copies of invoice, warranty, and vehicle registration; and vehicle maintenance records and other related records.
B. Retention: 3 years after vehicle is disposed of; destroy.

CO-12-06. Work Orders
A. Description: Work orders for the repair and maintenance of vehicles and equipment. Information includes type of service requested, parts, and labor required.
B. Retention: 3 years; destroy.

Subarticle 13. Parks and Recreation

CO-13-01. Attendance Roster
A. Description: Roster listing the names of participants during a session of a sport or program. Information includes date, time, price, and name of sport or program.
B. Retention: 3 years; destroy.

CO-13-02. Background Checks
A. Description: Record of criminal background checks conducted on all contractors, officials, coaches, and other persons volunteering to work in various programs in the recreation department. Information includes Social Security number, date of birth, address, sex, driver's permit or license number, state, race, printed name of person authorizing the release of information, types of verification/checks included, signature, date, and signature of parent or guardian if subject is under 18 years of age.
B. Retention: 3 years; destroy.

CO-13-03. Building Safety Inspections
A. Description: Records used to periodically inspect buildings or components of buildings to document problems and repairs. Information includes the Safety Checklist Form listing name of recreation center building, date, inspected by, if checked, if passed, description of problems found, corrective action taken, and comments.
B. Retention: 3 years; destroy.

CO-13-04. Facility Rental Agreements
A. Description: Agreement forms completed by persons requesting to rent recreation centers owned or operated by the county. Information includes name and address of facility; customer/organization name and contact information; event name, date, and location; start and end times; estimated number of guests; rental and security fees; amount of security deposit; conditions of agreement; name, signature, and date of agreement acceptance; and name and address for return of security deposit.
B. Retention: 3 years after agreement expires; destroy.

CO-13-05. Gift Shop Inventory
A. Description: Records documenting gift shop inventory. Information includes list of items sold in the gift shop and the number of items in stock that can be sold.
B. Retention: Until superseded; destroy.

CO-13-06. Participant Injury Records
A. Description: Records relating to injuries sustained by participants of the recreational programs and maintained by the recreation department. Records include forms and other related documentation of injuries.
B. Retention: 3 years; destroy.

CO-13-07. Participant Payment Records
A. Description: Records used to track participant account balances. Information includes name, date, receipt number, check number, memoranda, and balance.
B. Retention: 3 years; destroy.

Subarticle 14. Payroll

CO-14-01. 1099 Form Non-Employee Compensation
A. Description: Records of compensation paid to contract or non-employees that does not come from wages, salaries, or tips. Information on the form as required by the Internal Revenue Service (IRS) includes payer's name, address, and Federal Identification Number (FIN); recipient's identification number, name, and address; and compensation paid and taxes withheld.
B. Retention: 4 years; destroy.

CO-14-02. 941 Form Employer's Quarterly Federal Tax Return
A. Description: Report of the employee's total earnings and withholdings for the quarter reported to the Internal Revenue Service (IRS) and maintained by the employer. Information includes employer's name and address, employee's Social Security number, federal income tax withheld, total Federal Insurance Contributions Act (FICA) wages, and state income tax withheld.
B. Retention: 5 years; destroy.

CO-14-03. Deduction Registers
A. Description: Summaries of information on deductions from payroll checks. Used for balancing accounts, internal fiscal control, and external audits. Information includes employee name, Social Security number, state and federal income tax deductions, and year-to-date tax deductions.
B. Retention: 3 years; destroy.

CO-14-04. Payroll Check Registers
A. Description: Records summarizing the information on payroll checks issued. Used for balancing accounts, internal fiscal control, and external audits. Information includes employee name, Social Security number, amount of check, state and federal income tax deductions, other deductions, and year-to-date totals per pay period.
B. Retention: 3 years; destroy.

CO-14-05. Payroll Register
A. Description: Documents employment and wages paid to county employees for services rendered. Information includes name of employee, Social Security number, date of check, hourly or salaried amount, overtime, number of hours worked, volunteered, and other deductions.
B. Retention:
(1) Year-End Payroll Registers: 60 years; destroy.
(2) Other Payroll Registers: 1 year; destroy.

CO-14-06. South Carolina Retirement System Quarterly Report
A. Description: Quarterly report of contributions made by county employees to the South Carolina Retirement System. Information includes employer's name, address, date of quarter, employee's name, active member register numbers, non-member notations, retirement contributions, and Social Security numbers.
B. Retention: 60 years; destroy.

CO-14-07. W-2 Form Wage and Tax Statement
A. Description: Used to record employee's total earnings and withholdings for the calendar year reported to the Internal Revenue Service (IRS). Information includes employer's identification number, employer's name and address, employee's Social Security number, employee's name and address, amount of taxes withheld, and total wages paid.
B. Retention: 5 years; destroy.

CO-14-08. W-9 Form Request for Taxpayer Identification Number and Certification
A. Description: Records required by the Internal Revenue Service (IRS) to document taxpayer identification numbers of vendors conducting business and/or individual contractors seeking employment with the county. Information includes legal name of vendor/entity; address and Social Security or taxpayer identification number; type of entity (individual/sole proprietor, partnership, corporation, other); back-up withholding status; and signature and date.
B. Retention: Until superseded or no longer needed for reference; destroy.

CO-14-09. Wage Garnishments
A. Description: Records submitted to the payroll office from agencies such as the South Carolina Department of Revenue or family court, directing the deduction of funds from an employee's salary to pay debts, taxes, child support, or for other purposes authorized by the court. Information includes Notice of Levy, listing name of agency submitting form, name of employee, Social Security number, date submitted, time period covered, amount of debt due, penalty, interest, costs, and totals to garnish wages.
B. Retention: 1 year after end of employment or after document no longer in force, whichever comes first; destroy.

Subarticle 15. Personnel

CO-15-01. Affordable Care Act Reports
A. Description: Documents that employer-provided health insurance coverage was made available to employees. Information includes the determination of eligibility, an Active Notice of Election showing the offer of coverage or a refusal of coverage, and Measurement Period Reports for employees determined ineligible for coverage performed annually based on the employee's hire date.
B. Retention: 3 years; destroy.

CO-15-02. Application File (Not Hired)
A. Description: Application forms submitted by persons applying for jobs with the county who were not hired. Information includes name, address, education, and work experience.
B. Retention: 2 years from the date of rejection; destroy.

CO-15-03. Continuing Education Files
A. Description: Documents supporting materials for continuing education licensing. Information includes course name, instructor name, course outlines and materials, course assessments, attendee name, credit hours earned, certificate of attendance, and related information.
B. Retention: 3 years after completion of training; destroy.

CO-15-04. Earnings Record
A. Description: Series consists of summarized lists of earnings for each county employee. Information includes Social Security number, name, gross pay, net pay, federal taxes, state taxes, local taxes, Federal Insurance Contributions Act (FICA), and retirement deductions.
B. Retention: 3 years; destroy.

CO-15-05. Employee and Volunteer Training Records
A. Description: Records used to verify training completed by employees and volunteers, not including training required by the Occupational Safety and Health Administration (OSHA). Records include class title, date, time, and location; class outlines, contents, and materials needed for class, if any; instructor name; names of employees/attendees; test results; course evaluations; number of approved continuing education hours or other certificate earned, if applicable; completion status; and any other related information.
B. Retention:
(1) Certification records: Until re-certification or until no longer needed for reference; destroy.
(2) All other records: 3 years after completion of training; destroy.

CO-15-06. Employee Background Checks
A. Description: Created as part of the employment process and based on records obtained from third party providers to determine if candidate is suitable for employment. Information includes applicant's name, address, date of birth, Social Security number, any alias used, criminal history, employment history, driving records, and related records.
B. Retention:
(1) Records of individuals hired: 5 years after end of employment; destroy.
(2) Records of individuals not hired: 2 years, after the record was made or personnel action was taken, whichever is later; destroy.

CO-15-07. Employee Discrimination or Harassment Claims
A. Description: Records documenting discrimination or harassment complaints made by employees. Information includes employee name, address, Social Security number, job title or position, complaint, attorney, and related information.
B. Retention: 5 years after claim settled; destroy.

CO-15-08. Employee Insurance Files
A. Description: Record of insurance coverage selected by employees of the county. Records include Certificate of Election, Notice of Election, Rejection Notice, and Coverage Termination forms.
B. Retention: 3 years after inactive; destroy.

CO-15-09. Employee Medical Records
A. Description: Records used to document the results of employee medical tests and to determine physical ability to perform job duties. Information includes name of employee, Social Security number, test results of random alcohol and drug tests, and other routine medical records, such as results of physicals and/or other related medical program records, including physician's notes, laboratory reports, physical exam reports, and polygraph reports. May contain employee exposure records for hepatitis, tuberculosis, and bloodborne pathogens. May also include medical monitoring for respiratory protection and respirator fit test performed.
B. Retention:
(1) Records of exposures to hazardous materials/bloodborne pathogens, hepatitis, and tuberculosis: 30 years after end of employment; destroy.
(2) All other medical records: 5 years; destroy.

CO-15-10. Family Medical Leave Act (FMLA) Files
A. Description: Records created per Family Medical Leave Act (FMLA) guidelines and in accordance with the Fair Labor Standards Act (FLSA) to track and coordinate leave associated with federal requirements. Information includes basic payroll and identifying employee data, including name, address, and occupation; rate or basis of pay and terms of compensation; daily and weekly hours worked per pay period; additions to or deductions from wages; total compensation paid; dates or hours of the leave if in increments of less than one full day; copies of employee notices of leave furnished to the employer under FMLA, if in writing, and copies of all written notices given to employees as required under FMLA and these regulations; any documents describing employee benefits or employer policies and practices regarding the taking of paid and unpaid leaves; premium payments of employee benefits; records of any dispute between the employer and an eligible employee regarding designation of leave as FMLA leave, including any written statement from the employer or employee of the reasons for the designation and for the disagreement; and any other related leave records.
B. Retention: 3 years; destroy.

CO-15-11. Grievance Files
A. Description: Materials relating to the reviewing, hearing, and disposing of employee initiated grievances and appeals of adverse personnel actions and disciplinary measures. Records include initial grievance filing, letters of appeal, investigations, decision rendered at each level of the grievance procedure, hearing transcripts or summaries, related correspondence, and grievance and appeal procedures for the county.
B. Retention: 5 years after settlement of issue; destroy.

CO-15-12 I-9 Form Employment Eligibility Verification
A. Description: Used to verify legal employment eligibility, per federal law, for the purpose of hiring new employees and to re-verify employment eligibility status. Records include completed and signed I-9 forms and supporting documentation, such as copies of driver's licenses, Social Security cards, and/or passports.
B. Retention: 3 years after date hired or 1 year after end of employment, whichever is later; destroy.

CO-15-13. Job Interview Files
A. Description: Records documenting interviews with candidates applying for available positions who were not hired. Information includes notes taken during job interviews. May also include applications, resumes, recommendations, and related correspondence.
B. Retention: 2 years; destroy.

CO-15-14. Leave Records
A. Description: Record of leave balances for each employee. Information includes employee name, Social Security number, type of leave accrued and used, service date, and leave balances.
B. Retention: 3 years; destroy.

CO-15-15. Leave Requests
A. Description: Records documenting an employee's request to use accumulated leave. Information includes employee name, type of leave, and amount of time off requested.
B. Retention: 3 years; destroy.

CO-15-16. Log and Summary of Occupational Illnesses and Injuries
A. Description: Record required by the Occupational Safety and Health Act of 1970 used to record pertinent information concerning work-related deaths, injuries, and illness. Information includes annual average employment, total hours worked, nature of business, month of Occupational Health and Safety Administration (OSHA) inspection, recordable injuries and illnesses, occupational illness and injury, title, signature, phone number, date, and comments of person preparing report. Report information is also sent to the South Carolina Department of Labor, Licensing, and Regulation.
B. Retention: 5 years following the end of the calendar year to which they relate; destroy.

CO-15-17. Personnel Files (Active and Inactive)
A. Description: Forms and materials relating to current and former employees. Records include position description, employment applications, resumes, letters of recommendation, performance evaluations, salary information, insurance information, leave records, workers' compensation reports, resignation and termination records, and any related employment history.
B. Retention: 5 years after end of employment; destroy.

CO-15-18. Safety and Hazardous Materials Training and Certification Records
A. Description: Records documenting compliance with mandatory training and safety operations required or recommended by the Occupational Safety and Health Administration (OSHA). Documents the training taken by county employees and volunteers for various types of safety courses as well as training and certification for handling hazardous materials. May include training for bloodborne pathogen, confined space entry, fork truck certification, general workplace safety, lock/tagout, fire extinguisher, hazardous material safety, first aid, cardiopulmonary resuscitation (CPR), Oxygen and Automated External Defibrillator (AED), and other related safety training. Information includes personnel/volunteer name and signature, date of training, type of training, and name and signature of instructor.
B. Retention:
(1) Training Records: 3 years, or 1 year after end of employment, whichever is sooner; destroy.
(2) Exposure Records: 30 years after end of employment or end of volunteer service; destroy.

CO-15-19. State and Local Government Information Reports (EEO-4)
A. Description: Annual report monitoring internal programs for ensuring equal employment opportunities. Information includes number of employees by job categories, by race, by sex, by salary, and number of part-time and newly hired employees during the fiscal year. These reports are forwarded to the Equal Employment Opportunity Commission in compliance with federal civil rights statute.
B. Retention: Permanent.

CO-15-20. Temporary Employee Files
A. Description: Records and documentation relating to employment of temporary employees. Records contain Notice of Temporary Employment, withholding tax forms, job applications, and any other related records.
B. Retention: 2 years after end of employment; destroy.

CO-15-21. Time and Attendance Records
A. Description: Records concerning time worked by employees during a pay period. Information includes employee's name, section or organization unit, employee number, pay period, total time worked, and supervisor approval.
B. Retention: 3 years; destroy.

CO-15-22. Workers' Compensation Records and Claim Documentation
A. Description: Records and reports generated as the result of employment-related illnesses and injuries that may be used to document claims for the purpose of requesting payment and/or reimbursement for expenses incurred or payment for lost wages. Records include, but not limited to, employee name, salary information, incident/accident reports, Employer's First Report of Injury, physician's report, itemized statement, conditional waiver of hearing, status reports, medical bills, compensation receipts, correspondence related to the case, claims forms, final determination, and any other related documentation.
B. Retention: 2 years after case settlement and until no longer needed for reference; destroy.

CO-15-23. Workplace Investigative Files
A. Description: Files documenting the investigation of employment-related complaints for suspected workplace misconduct. Information includes confidential records such as notice of complaint, interview notes, written statements, copy of disciplinary action, and outcome (founded/unfounded).
B. Retention: 5 years after issue is resolved; destroy.

Subarticle 16. Purchasing

CO-16-01. Bids
A. Description: Documents bids submitted by vendors for products or services to be purchased or used by the county. Records include correspondence, request for proposal documents, bid notice, sealed bids, specifications, audit requirements, rejected bids, approved bids, contract awards, terms of contract, and related information.
B. Retention:
(1) Rejected bids: 1 year after bidding process; destroy.
(2) Winning bids: 3 years after termination of contract; destroy.

CO-16-02. Contracts
A. Description: Series consists of contractual agreements made between the county and another party. Information includes date, type of contract, explanation of agreement, signature of parties, and notarization.
B. Retention: 3 years after expiration of contract; destroy.

CO-16-03. Paid Invoices
A. Description: Invoices submitted by various vendors supplying goods and services to the county that are maintained by the office and filed together with copies of checks and/or claim forms containing descriptions of the items purchased. Information includes invoice listing vendor name, address, date of purchase, purchase order (if any), invoice number, item(s) or service(s) purchased, amounts, and total. Also included are check copy listing vendor name, address, date of check, amount, and check number, as well as claim form listing date, account number(s), description of item(s), amount(s), approval, and signature(s).
B. Retention: 3 years; destroy.

CO-16-04. Purchase Orders
A. Description: Records documenting orders for goods and services paid for by the county or for goods and services yet to be delivered to the county. Information includes date of purchase order, date received, department name, vendor number, name, address, quantity, commodity, service unit, price, item number, delivery location, description of good/services ordered, shipping instructions, notations regarding any shortages in shipment, project number, general ledger account number, and signatures of purchasing agent and individual who signs for receipt of goods/services.
B. Retention: 3 years; destroy.

CO-16-05. Requisitions
A. Description: Request forms from the various county offices and departments which describe goods or services to be ordered by the purchasing department. Information includes number, department, delivery location, date, date required, item number, quantity, description, known suppliers, and authorizing signature.
B. Retention: 3 years; destroy.

CO-16-06. Vendor Files
A. Description: Listing of vendors with whom the county currently conducts business. Information includes vendor's name, number, address, and federal identification number.
B. Retention: Until superseded; destroy.

Subarticle 17. Register of Deeds

CO-17-01. Charters
A. Description: Consists of information on charters which have been recorded in the office of the Secretary of State. Information includes name of organization, incorporators, date, place of activities, capital, stock, increases in capital stock, and cancellations.
B. Retention: Permanent.

CO-17-02. Chattel Mortgages and Indexes
A. Description: Defunct series containing original papers recording liens on personal property by chattel mortgages. Information includes debtor's name and address, secured party, filing date, time, number, officer, types of property covered, signature of party, and signature of notary. These have been replaced by Uniform Commercial Code Financing Statements.
B. Retention:
(1) Records of chattel mortgages in which a public utility is a party or those of a cultural or historical interest or value, such as newspaper companies, amusement parks, or local police: Permanent.
(2) Other records: Destroy.

CO-17-03. Conveyances (Deeds, Titles to Real Estate)
A. Description: Documents real property transactions plus infrequent entries involving personal property. Information includes grantor, grantee, location and description of land, monetary consideration, encumbrances (if any), signature of grantor, notary, witnesses (or facsimiles thereof), date recorded, and plats (where applicable).
B. Retention: Permanent.

CO-17-04. Counter Control Report
A. Description: Report generated daily to document money collected for various fees. Information includes date, type of document, index, total documents, total recording fee, total state tax, total miscellaneous, total county tax, total collected, cash or check, receipt number, account charged, and transaction type.
B. Retention: 3 years; destroy.

CO-17-05. Day Books
A. Description: Daily record of information for each instrument recorded. Information includes type of document, instrument number, indexing book and page number, grantor/grantee or mortgager/mortgagee names, name of individual to whom instrument to be returned, check number, and date of recording.
B. Retention: 3 years; destroy.

CO-17-06. Federal Tax Liens
A. Description: Standard forms filed in the office against personal property as a means of collecting delinquent federal taxes. Information includes period ending, type and amount of taxes owed, amount of penalty, amount of interest, total taxes, name/address of taxpayer, warrant number, date of notice and demand, date signed, and signature of tax official.
B. Retention: 10 years and 30 days after date of assessment or last extension, whichever is longer; destroy.

CO-17-07. Grantor and Grantee Index to Conveyances and Deeds
A. Description: Serves as a finding aid to instruments in the conveyance book series. Information includes name of grantee and grantor, book and page number where document is recorded, day and year of execution, date of recording, number of acres or lots, and a description of the land.
B. Retention: Permanent.

CO-17-08. Index to Federal Tax Liens
A. Description: Serves as a finding aid to federal tax liens. Information includes name of taxpayer, address of taxpayer, date of filing, hour of filing, and amount of tax with interest.
B. Retention: Permanent.

CO-17-09. Index to Mechanics Liens
A. Description: Serves as the principal finding aid for locating mechanics liens. Information includes name of plaintiff, name of defendant, and file number.
B. Retention: 10 years after final entry has been executed, discharged, released, or dissolved; destroy.

CO-17-10. Index to Miscellaneous Records
A. Description: Serves as a finding aid to instruments in the miscellaneous record series. Information includes name of party, book, and page number.
B. Retention: Permanent.

CO-17-11. Index to Plats
A. Description: Serves as a finding aid to plats. Information includes name of owner and surveyor, date filed, date surveyed, volume and page number, property location, description, and map number.
B. Retention: Permanent.

CO-17-12. Index to State Tax Liens
A. Description: Serves as a finding aid to state tax liens. Information includes name of taxpayer, address of taxpayer, date of filing, hour of filing, and amount of tax with interest.
B. Retention: 10 years; destroy.

CO-17-13. Index to Uniform Commercial Code Financing Statements
A. Description: Serves as a finding aid for liens on personal property under the Uniform Commercial Code adopted for South Carolina as of January 1968. Information includes name of debtor, date of personal debt, date of maturity, character of debt, and description of personal property pledged.
B. Retention: 1 year after all entries have been terminated or lapsed; destroy.

CO-17-14. Mechanics Liens
A. Description: Records transcripts of mechanics' and contractor's claims filed as statutory liens on property to secure payment of debt for materials or labor used. Information includes name of defendant, name of plaintiff, description of lien, recording date and time, book numbers, and page number.
B. Retention:10 years after final judgement to execute the lien, discharge, release, or dissolution has been entered upon the registry; destroy.

CO-17-15. Miscellaneous Records
A. Description: Various instruments filed with the office, including charters, contracts, options, agreements, powers of attorney, covenants, articles of association, articles of mergers between corporations, notices of forthcoming mergers, assignments of contract to mortgages, limited partnership agreements, and notices of intent to petition.
B. Retention: Permanent.

CO-17-16. Mortgagor and Mortgagee Index to Real Estate Mortgages
A. Description: Serves as a finding aid to instruments in the real estate mortgage book series. Information includes name of mortgagee and mortgagor, book and page number where document is recorded, and date.
B. Retention: Permanent.

CO-17-17. Plats
A. Description: Documents the legal survey and mapping of lands for grants and conveyances. Information includes location, boundaries and divisions, date of survey, certificate of surveyor, scale, property owners, date of recording, and plat.
B. Retention: Permanent.

CO-17-18. Real Estate Mortgages and Satisfactions
A. Description: Records the transfer of property, serving as a security for a debt which becomes void when the debt is paid according to the terms of the mortgage. Information includes name of mortgagor and mortgagee, description of the property, date of instrument, date of recording, and satisfaction of mortgage (where applicable).
B. Retention: Permanent.

CO-17-19. State Tax Liens
A. Description: Standard forms filed in the office against personal property as a means of collecting delinquent state taxes. Information includes period ended, type and amount of taxes owed, amount of penalty, interest, total tax, name/address of taxpayer, warrant number, date of notice and demand, date assigned, and signature of tax official.
B. Retention: 10 years; destroy.

CO-17-20. Uniform Commercial Code Financing Statements
A. Description: Original papers recording liens on personal property under the Uniform Commercial Code adopted for South Carolina as of January 1968. These replace chattel mortgages. Information includes file number, debtor's name and address, secured party, filing date, time, number, officer, types of property covered, signature of party, and signature of clerk.
B. Retention:

(1) Financing statements where transmitting utility is the debtor: 1 year after termination statement has been filed; destroy.
(2) Other financing statements: 1 year after statement has lapsed or termination statement has been filed; destroy.

Subarticle 18. Sheriff/Detention

CO-18-01. Arrest Cards
A. Description: Card system which serves as a record of arrests in the sheriff's department. Information includes race, height, sex, date of birth, Social Security number, age, date and place of birth, case number, date arrested, charge, and disposition.
B. Retention: 5 years; destroy.

CO-18-02. Arrest Warrants
A. Description: Orders issued by judges or magistrates to arrest a subject for suspicion of a crime and maintained by the sheriff's department. Information includes name of county, name and address of defendant, date, description, description of offense, date warrant issued, warrant number, witnesses, sex, race, Social Security number, height, weight, date of birth, defendant, preliminary hearing date, bail amount, disposition, and judge's signature. This series is summarized in the Index to Arrest/Booking Reports.
B. Retention: Until copy of the warrant is served, then forward the original to the issuing official.

CO-18-03. Booking Reports
A. Description: Record of all persons arrested and booked by the sheriff's department. Information includes agency identification, case number, name, sex, date of birth, docket number, age, height, weight, hair, eyes, Social Security number, visible scars and marks, National Crime Information Center (NCIC) identification number, address, phone number, alias, driver's license number, occupation, next of kin and address, booking officer's name, current date, charge data, medical data, release date, time, and arresting officer.
B. Retention: 10 years; destroy.

CO-18-04. Case Files
A. Description: Compilation of all relevant data necessary for the creation of a case against a defendant(s) on a particular crime. Information includes detailed investigative data on the offense and the defendant(s) compiled on several standard forms such as Incident Report and Booking/Arrest Report.
B. Retention: 30 years or until superseded by court order; destroy.

CO-18-05. Commitment/Discharge Orders
A. Description: Orders issued by judges from various courts authorizing the commitment or discharge of inmates into or out of the county detention center. Information includes commitments listing name of court, inmate information, warrant information, charges, sentence, name and signature of judge, date, inmate's signature, start and release dates, and discharges listing name of court, inmate name, authorization to discharge inmate from custody, signature of judge, and date.
B. Retention: 3 years after inmate is released from the detention center; destroy.

CO-18-06. Complaint Cards
A. Description: Documents the complaints received by the sheriff's department. Information includes complaint number, nature/code complaint, date received, name of complainant, home address and telephone number, time received, action taken, time dispatched, and officer assigned.
B. Retention: 5 years; destroy.

CO-18-07. Criminal History Records
A. Description: Cumulative history on any subject arrested for a crime by the sheriff's department. Information may include name, alias, date and place of birth, physical description, Federal Bureau of Investigation (FBI) number, Social Security number, address, employment, marital status, next of kin, education, date of arrests and releases, identification information (mugshots, fingerprints), docket numbers, charges, facts surrounding investigation, and final disposition.
B. Retention: Until death of the subject or 75 years, whichever comes first; destroy.

CO-18-08. Daily Shift Report
A. Description: Record of daily activities during each shift. Information includes employees working, shift, census report, custodial report, and shift supervisor's signature.
B. Retention: 3 years; destroy.

CO-18-09. Dispatch Records
A. Description: Records each time an officer is dispatched in response to a citizen's call. Information includes complainant's name, address, and phone number.
B. Retention: 3 years; destroy.

CO-18-10. Evidence Case Files
A. Description: Property invoice and receipt showing evidence taken from a crime scene and suspects. Information includes case number, crime type, victim name and address, suspect name and address, location, examination requested, lab case number, item number, quantity, description of property, chain of custody, and final release.
B. Retention:
(1) Death Penalty Cases: Until death of defendant or State Supreme Court rules on the case, whichever comes first; destroy.
(2) Other cases: 1 year after the final action in the case; destroy.

CO-18-11. Execution Books
A. Description: Record of all final civil processes received by the sheriff for executions against property to satisfy judgements issued from the court. Information includes kind of process, when lodged, name of parties, debt and interest, attorneys' names, sheriff's receipts, date of levy, plaintiff's attorneys (pre-1900 volumes may contain tax executions).
B. Retention:
(1) Pre-1921 volumes: Permanent.
(2) Post-1920 volumes: 10 years; destroy.

CO-18-12. Expungement Records
A. Description: Records of persons processed, detained, or incarcerated ordered expunged due to being dismissed, discharged, or found not guilty of criminal charges. Includes booking and arrest records, identifying documentation and materials, and/or other institutional reports and files.
B. Retention: 3 years and 120 days from the date of expungement order; destroy.

CO-18-13. Fingerprint Files
A. Description: Records fingerprints of persons arrested by the sheriff's department. These files are utilized for investigative and identification purposes. Information includes date, name and address of defendant, date of birth, Social Security number, race, sex, height, weight, eyes, hair, date arrested, charge/offense, signature of defendant, signature of officer, fingerprint impressions, and information for Federal Bureau of Investigation (FBI) on the reverse side.
B. Retention: Until notification of death of subject or 75 years, whichever comes first; destroy.

CO-18-14. In-Car and Body Camera Recordings
A. Description: Recordings created from an in-car or body-worn camera that is activated to capture citizen contact. May also be used for administrative investigations, reviews, or training. Information includes date and time of recording, name of officer, and records of event details. If a recorded event results in a court case of investigation, the video and audio are duplicated and retained as evidence.
B. Retention: 60 days; destroy.

CO-18-15. Incident Reports
A. Description: Records the original report of a felony or incident and pertinent facts surrounding the offense. Information includes incident type, case number, National Crime Information Center (NCIC) entry, incident code, premise type, incident location, incident date, time date, reporting area, complaint, victim information, subject (suspect) data, arrest data, vehicle data, witness data, narrative, and Uniform Crime Reporting (UCR) data administrative section.
B. Retention: 5 years, or until of no further legal or administrative value whichever comes later; destroy.

CO-18-16. Inmate Accounting Records
A. Description: Listing of the inmates assigned to each cell. Information includes shift number, shift time, date, time of report, cell identification, booking number, name of inmate, and comments.
B. Retention: 5 years; destroy.

CO-18-17. Inmate Medical Forms
A. Description: Medical screening records created upon the incarceration of an inmate and compiled throughout the incarceration of the inmate. Information includes Receiving Screening and Display Medical Screening forms; nurse's and physician's notes; records from emergency room or other treatment facility; log of prescribed medication; distribution of medication; and log of taking the medication.
B. Retention:
(1) Adult medical records: 10 years after medical incident; destroy.
(2) Juvenile medical records: 13 years after medical incident; destroy.

CO-18-18. Inmate Records
A. Description: Compilation of data on individuals arrested and incarcerated in the county jail. Information includes name, age, date of birth, address, phone number, alias, driver's license number, race, sex, height, weight, eyes, hair, scars, marks, tattoos, Social Security number, National Crime Information Center (NCIC) identification number, date arrested, date incarcerated, officer, agency, charges, judge, date of trial, date released, by whom, how released, employer, next of kin, bond, medical history information, victim information, personal property receipt, signature of defendant, incident reports, mail log, classification files, booking in/out report, request/complaint forms, active rosters, and segregation logs.
B. Retention: 10 years after release of inmate; destroy.

CO-18-19. Inmate Request Forms
A. Description: Record of inmate requests. Information includes date of request, inmate's name, cell location, date of birth, and type of request.
B. Retention: 3 years; destroy.

CO-18-20. Inmate Visitor Log
A. Description: Record of each inmate's visitors. Information includes date, inmate's name, time in/out, visitor's name, and relation to inmate.
B. Retention: 3 years; destroy.

CO-18-21. Internal Affairs Records
A. Description: Records documenting investigations into personnel-related issues or suspected criminal activity within the department. These records may be turned over to outside law enforcement agencies for investigations. Information includes allegations or complaints of misconduct, violations of policy or procedures, criminal activity, dates, and signatures.
B. Retention: 5 years or until of no further administrative or legal value; destroy.

CO-18-22. Jail Book
A. Description: Record of persons incarcerated in the county jail. Information includes name of prisoner, offense, date of commitment, by whom committed, bond, releasing officer, date released, how released, and remarks.
B. Retention: Permanent.

CO-18-23. Juvenile Booking Records
A. Description: Documents juveniles arrested and booked by county law enforcement. Information includes date, name, alias, address, nearest relative, relative's address, charge, and arresting officer.
B. Retention: 3 years after subject reaches majority; destroy.

CO-18-24. Juvenile Case Files
A. Description: Documents juveniles taken into custody. Information includes evidence from the South Carolina Law Enforcement Division (SLED), fingerprint reports, exhibits, and statements.
B. Retention: 3 years after subject reaches majority and no longer needed for legal reasons; destroy.

CO-18-25. Mug Shots
A. Description: Photographs of individuals who have been arrested and charged with various criminal offenses. These photographs are used by law enforcement personnel, victims, and witnesses to aid in identification of suspects. Information includes person's name, address, description, date, and photograph.
B. Retention: Until superseded or no longer needed for reference; destroy.

CO-18-26. Polygraph Records
A. Description: Records maintained by the sheriff's department to document the South Carolina Law Enforcement Division's (SLED) record of the testing of subjects who submit to a polygraph test in an effort to determine truthfulness regarding facts in an investigation of a criminal act. Information includes date of examination, name of subject, graphic responses to questions, and signature of examiner/operator.
B. Retention: 5 years after case is closed; destroy.

CO-18-27. Property Receipts
A. Description: Documents collection of personal property taken from abandoned vehicles, recovered stolen vehicles, and other stolen property. Information includes date, time, case number, description of property, and name and address of owner (if available).
B. Retention: 3 years; destroy.

CO-18-28. Radio Logs
A. Description: Document all incoming and outgoing radio communications. Information includes date, time, broadcast from, broadcast to, signal number, message, dispatcher name, on duty time, and off duty time.
B. Retention: 2 years; destroy.

CO-18-29. Returns of Nulla Bona
A. Description: Record of all executions against property under judgement that were unable to be satisfied or were partially satisfied through collection by the sheriff. Information includes state, county, plaintiff, defendant, content of notice, sheriff's signature, date, and notary public seal and signature.
B. Retention: 10 years; destroy.

CO-18-30. Sale Book
A. Description: Record of all relevant information pertaining to property sold by the sheriff for satisfaction of judgement or liquidation of confiscated and stolen goods. Information includes parties, date of advertisement, when sold, description of property, amount, and by whom sold.
B. Retention: Permanent.

CO-18-31. South Carolina Law Enforcement Division (SLED) Laboratory Reports
A. Description: Reports from South Carolina Law Enforcement Division (SLED) explaining preliminary examination of evidence submitted from the sheriff's department regarding crimes that have been committed. Information includes date, reference (case number, victim's name, subject, offense, and local case number), content, signature of analyst, date, and location. The record version of these reports is scheduled to be retained permanently by SLED, as scheduled.
B. Retention: 3 years; destroy.

CO-18-32. Stolen Property List
A. Description: Documents stolen property that has not been recovered. Information includes date item stolen, description of stolen item, date entered, serial number (if available), person item stolen from, and complaint number.
B. Retention: 5 years; destroy.

CO-18-33. Summons and Arrest
A. Description: Standard state form documenting the summons and/or arrests of subjects in the county. Information includes the driver's name, address, occupation, state licensed, license number, vehicle number, state, make of vehicle, year, name of trial officer, street and number, city, date of trial, time of trial, violation, section number, nature of offense, owner of vehicle, address of owner, date of arrest, date of violation, case, disposition, description of accused, sentence of court, committed to, arrest as a result of accident, certified correct, date, offense code, test refused, blood alcohol level, amount of fine, and amount of suspense.
B. Retention:
(1) Driving Under the Influence (DUI) offenses: 10 years after trial date; destroy.
(2) Non-DUI offenses: 5 years; destroy.

CO-18-34. Tax Execution Books
A. Description: Record of delinquent taxes turned over for execution. Information includes number of tax execution, name of defaulter, date of entry, and amount of taxes and penalties collected. Later volumes may contain property valuations.
B. Retention:
(1) Pre-1901 Tax Execution Books: Permanent.
(2) Post-1900 Tax Execution Books:
(a) When corresponding auditor's and treasurer's Tax Duplicates are both missing: Permanent.
(b) When corresponding auditor's or treasurer's Tax Duplicates exist: 10 years; destroy.

CO-18-35. Traffic Tickets
A. Description: Records include standard state forms on which traffic citations are issued to motorists. Information includes driver's name, address, occupation, state licensed, license number, vehicle license number, state, make of vehicle, year, name of trial officer, street and number, city, date of trial, time of trial, violation, section number, nature of offense, owner of vehicle, address of owner, date of arrest, date of violation, case, disposition, description of accused, sentence of court, committed to, arrest as a result of accident, certified correct, date, offense code, test refused, blood alcohol level, amount of fine, and amount of suspense.
B. Retention: 3 years; destroy

CO-18-36. Training Files
A. Description: Summary training information of all commissioned personnel. Records include appointment/commission; copies of application for the police academy, including photocopies of high school diplomas, General Educational Development (GED) certificate, or official transcript; certified copy of driver history, National Crime Information Center (NCIC) I and II, pre-placement medical history, and birth certificate; certification letter from the police academy; list of training completed, including firearms, emergency vehicle operations, bloodborne pathogens, cores, legal, baton certification, cap-stun certification, and crime to courts (including written and practical exercises); any other outside agency training received while employed by the sheriff's department; hepatitis B testing and results; equipment issue; equipment order; and disciplinary actions which relate to training.
B. Retention: 5 years after end of employment; destroy.

CO-18-37. Uniform Crime Reports
A. Description: Monthly statistics maintained by the sheriff's department and sent to South Carolina Law Enforcement Division (SLED) outlining criminal activity within the county. Information includes date, case number, description of crime, subject name, victim name, officer number, received by, received from, receipt number, and released to date.
B. Retention: 3 years; destroy.

CO-18-38. Use of Force Report
A. Description: Records documenting use of force incidents including when an officer discharges a firearm, uses a lethal or non-lethal weapon, or applies physical force resulting in the injury or death of a person. Records are used to monitor the incidents and ensure training and policies are current and appropriate force is used. Information includes incident data, officer data, subject data, and detailed information concerning the incident.
B. Retention: 5 years and until of no further administrative or legal value; destroy.

CO-18-39. Writ Book (Receipt Book for Civil Papers Served)
A. Description: Record of initial and intermediate civil processes served including writs, citations, subpoenas, notices, injunctions, or warrants (19th century volumes may include criminal processes). Information includes parties' names, attorneys, kind of writ, date of entry, by whom served, date of service, kind of service, sheriff's costs, and general remarks.
B. Retention:
(1) Pre-1921 volumes: Permanent.
(2) Post-1920 volumes: 10 years; destroy.

Subarticle 19. Tax Assessor

CO-19-01. 6% Exempt Assessable Transfer of Interest Applications
A. Description: Applications initiated by the property owner to receive an exemption from taxation of up to 25% of the Assessable Transfer of Interest (ATI) fair market value for real estate owned in the county as allowed by Act 57 of the South Carolina Code. Records consist of application and all supporting documentation.
B. Retention: 10 years or until no longer needed for reference; destroy.

CO-19-02. Aerial Photographs
A. Description: Aerial photographs of all real estate in the county. These photographs are used by the assessor's office for creating county tax maps.
B. Retention: Permanent.

CO-19-03. Appeals of Assessment
A. Description: Record of appeals and proceedings created as the result of an appeal from a property owner concerning the amount of taxes assessed. Information includes name, tax map number, address, and reason for appeal.
B. Retention: 3 years; destroy.

CO-19-04. Applications for Special Assessment on Agricultural Real Property
A. Description: Records consist of applications from property owners granted special tax assessments on real property used for agricultural purposes. Information includes name shown on property tax record, Social Security number, tax map sheet reference, location of tract of land, number of acres, tax district, purpose of use, portion used for non-agricultural purposes, signature of owner or agent, date, and information on soil class of timber and crop land.
B. Retention: Until superseded or no longer valid; destroy.

CO-19-05. Applications for Special Assessment on Legal Residence
A. Description: Records consist of applications completed by citizens requesting special assessment for owner-occupied residence in the county. Information includes name, address, Social Security number, tax map number, and signature of property owner validating information.
B. Retention: Until superseded or no longer valid; destroy.

CO-19-06. Appraisal Records
A. Description: Used to determine appraisal values of all parcels of land in the county. Information includes parcel number, building, heat area, heat pump, electric, baseboard, add-ons, fireplace, garage, carport, basement finished/unfinished, yard improvements, concrete paving, asphalt paving, parcel identification number, class, type, date of appraisal, and lump sum adjustment.
B. Retention: Permanent.

CO-19-07. Assessment Change
A. Description: Record of corrections made on assessment tax errors. Information includes tax map number, name/address of property owner, location of property, mobile home class/appraisal/assessment, class, acres/lots, appraisal acres or lots, and improvements.
B. Retention: 3 years; destroy.

CO-19-08. Mobile Home Records
A. Description: Records created by the county assessor pertaining to mobile homes in the county. Type of records may include mobile home license applications, moving permits, record cards, decal applications, transfers, listings, values lists, and assessment forms.
B. Retention: 3 years; destroy.

CO-19-09. Multiple Lot Discount Applications
A. Description: Records consist of applications submitted for a multiple lot discount. Information includes tax year, name of subdivision, total number of lots, total number of lots unsold, plat reference, deed book, deed book page, location, tax maps, tax district, improvements, mills per lot, and financing.
B. Retention: 3 years; destroy.

CO-19-10. Notice of Classification, Appraisal, and Assessment
A. Description: Records notifying taxpayers of property assessments. Information includes market value, ratio, assessment, tax map number, prior market value, percent of increase, property location, subdivision, legal description, mailing address, reason for change, tax district, and date of notice.
B. Retention: 1 year; destroy.

CO-19-11. Property Record Cards
A. Description: Cards arranged by tax map sheet, block, and lot numbers which record past and present ownership, appraisal information, and current assessments for each parcel of property in the county. Information includes property use, record number, tax district, tax map sheet number, block number, lot number, location, subdivision or parcel number, lot size, ownership, address, deed references, sales price, aerial photo number, sheet, parcel, acreage, plat reference, assessment, and acreage per planimeter.
B. Retention: Permanent.

CO-19-12. Property Record Files
A. Description: Files containing detailed information on all county tax parcels. Type of records include appraisal cards, property record cards, plats, copies of building permits, correspondence, appraisal sheets, appraisal reference sheets, soil sheets, copies of mobile home permits, real estate reviews, and appeals records.
B. Retention: Permanent.

CO-19-13. Property Transfer Records
A. Description: Record of property conveyances in the county used to update tax records. Information includes name, address of seller and buyer, map number, deed reference, plat book reference number, sales price, amount sold (acreage, lots, and buildings), and school district.
B. Retention: 3 years; destroy.

CO-19-14. Real Estate Assessments
A. Description: Records showing tax assessments to real estate property owners in the county. Information includes year, property owner's name, address, map block grid number, property type code, and tax assessment amount.
B. Retention: Until superseded; destroy.

CO-19-15. Rollbacks
A. Description: Used in creating the rollback tax bill which records a reduction in property taxes due to changes in the use of the property to a lower assessment usage. Information includes names, dates, map numbers, acreage, market value, use value, assessments, rollback amounts, and applicable year.
B. Retention: 5 years; destroy.

CO-19-16. Sales Maps
A. Description: Maps showing updates of property transactions indicated on map by area marking parcel of land that has recently changed ownership. Type of information includes aerial view of property, parcel numbers, and tax map numbers.
B. Retention: Until no longer needed for reference; destroy.

CO-19-17. Soil Maps
A. Description: Maps used by assessors to help determine assessment values for agricultural real property to be valued based on use. Information includes soil map numbers and contour lines with code numbers that are used to identify soil types.
B. Retention: Until superseded or no longer needed for reference; destroy.

CO-19-18. Tax Maps
A. Description: Maps graphically representing each parcel of property in the county. Information includes location, boundaries of individual parcels, tax map sheet numbers, block numbers, lot numbers, revisions, and scale.
B. Retention: Permanent.

Subarticle 20. Tax Collector

CO-20-01. Abatement Lists
A. Description: List maintained by the tax collector of those county taxpayers receiving abatements on their taxes. Information includes record type, date, receipt number, abatement reason, name, and amount.
B. Retention: 3 years; destroy.

CO-20-02. Delinquent Tax Digest
A. Description: Schedule of all taxable real estate and personal property in the county which has not been collected and is now considered delinquent. Information includes name and address of property owner, description of property, tax year, receipt number, map and parcel number, number of acres, number of lots, number of buildings, assessment value, and total tax amount.
B. Retention: 10 years; destroy.

CO-20-03. Delinquent Tax Sales Records
A. Description: Documents the seizure, levy, and sale of property for the non-payment of taxes. Information includes name of delinquent taxpayer, address, description of property seized, record of taxes due on described property, district, acres or lots, buildings, value, amount due, total, date of auction, date made out, signature of tax collector, dates advertised, total taxes, purchaser, advertising costs, bid price, amount overbid, mileage costs, redeemed by, date, auctioneer, deed made, total tax, and costs.
B. Retention: Permanent.

CO-20-04. Delinquent Tax Settlement Records
A. Description: Paid tax executions issued to taxpayers upon payment of taxes and penalties and maintained by the tax collector's office. Information includes tax execution receipt, name and address of owner, description of property, tax receipt number, taxes and penalties due, and total amount due.
B. Retention: 3 years; destroy.

CO-20-05. Monthly Distribution
A. Description: Used to track payments made on delinquent taxes due and summarized in the permanent record, Delinquent Tax Distribution. Information includes date, tax map number, fees, taxes due, receipt number, clerk's initials, name of taxpayer, and check number.
B. Retention: 3 years; destroy.

CO-20-06. Mortgage Tax Payments
A. Description: Record of real estate tax payments made by lending institutions or mortgage companies on behalf of taxpayers. Information includes mortgage company name and contact information; report of escrow information including taxpayer name, address, tax map number, receipt number of tax bill, amount of taxes due, and payment information such as check copies; and any other related records.
B. Retention: 5 years; destroy

CO-20-07. Nulla Bona
A. Description: Record documenting a request for change, addition, or deletion of taxes. Information includes date, taxpayer's name and address, year, receipt number, new receipt number, reason for change, old/new receipt number, original/new assessment, initials of staff working with original receipts, date, and owners signature.
B. Retention: 3 years; destroy.

CO-20-08. Tax Execution Books
A. Description: Record of delinquent taxes turned over for execution. Information includes number of tax execution, name of defaulter, date of entry, amount of taxes, and penalties collected. Later volumes may contain property valuations.
B. Retention:
(1) Pre-1901 Tax Execution Books: Permanent.
(2) Post-1900 Tax Execution Books:
(a) When corresponding auditor's and treasurer's Tax Duplicates are both missing: Permanent.
(b) When corresponding auditor's and treasurer's Tax Duplicates exist: 10 years, destroy.

Subarticle 21. Treasurer

CO-21-01. Abatements
A. Description: Record of tax assessment reductions for real estate taxes and personal property which were incorrect or no longer owed. Information includes year, date, receipt number, name, address, account number, district, tax assessment, amount of tax abated, reason for abatement, and authorizing signature.
B. Retention: 5 years; destroy.

CO-21-02. Abstract of Additionals
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of additional taxes assessed and paid in the county.
B. Retention: 3 years; destroy.

CO-21-03. Abstract of Annual Settlements
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General each year. These abstracts summarize the annual settlements of the auditor's and treasurer's records.
B. Retention: 3 years; destroy.

CO-21-04. Abstract of Delinquent Taxes
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of delinquent taxes assessed and paid for one fiscal year.
B. Retention: 3 years; destroy.

CO-21-05. Abstracts of Errors
A. Description: Abstracts of errors made in tax assessments which are submitted to the Comptroller General. Information includes lots, value of land, value of buildings, real tax, personal tax, district, total value, property tax, poll tax, road tax, and total tax.
B. Retention: 3 years; destroy.

CO-21-06. Abstract of Executions
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of delinquent taxes that went into execution for collection by the delinquent tax collector.
B. Retention: 3 years; destroy.

CO-21-07. Abstracts of Motor Vehicles
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General. These document taxes owed on motor vehicles in the county. Information is summarized in the Tax Duplicates.
B. Retention: 3 years; destroy.

CO-21-08. Abstract of Nulla Bona
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of property in the county for which no taxes could be collected.
B. Retention: 3 years; destroy.

CO-21-09. Abstract of Personal Property
A. Description: Abstracts maintained by the treasurer's office and forwarded to the Comptroller General each year. These abstracts contain summary totals of personal property returned for taxation in the county.
B. Retention: 3 years; destroy.

CO-21-10. Additionals
A. Description: Record of additional taxes assessed and paid. Information includes identification number, name, addresses, assessments, totals, reasons, signatures, and dates. Information is summarized in Tax Duplicates.
B. Retention: 3 years; destroy.

CO-21-11. Annual Budgets
A. Description: Annual budgets showing projected receipts and expenditures from various offices and maintained by the treasurer's office. Approved budget appropriations are listed for each department.
B. Retention: Permanent.

CO-21-12. Annual Report of Taxable Real and Personal Property
A. Description: Annual reports of taxable real and personal property maintained by the treasurer's office and forwarded to the Comptroller General. Information includes listing of various types of taxable real property and cumulative totals of real and personal property tax valuations.
B. Retention: 3 years; destroy.

CO-21-13. Audit Reports
A. Description: Reports documenting the annual audit of county funds and maintained by the treasurer's office. These reports, prepared by an outside accounting firm, are categorized by the various county offices and are further classified by the funds or accounts to which they relate. This series also includes semiannual and special audits. Information includes balance sheet, summary of revenues and expenditures, cash balances, statement of taxes, statement of delinquent taxes, statement of other receipts, and statement of fines and fees.
B. Retention: Permanent.

CO-21-14. Banking Records
A. Description: Cancelled checks and deposit slips written by the county along with the statements issued by the bank and maintained by the treasurer's office. Information includes check listing date, to whom paid, amount, check number, signature of county treasurer, bank statements (list of checks for one month period, dates, beginning balance, ending balance) and deposit slips (date, amounts of deposits, and total deposit).
B. Retention: 3 years; destroy.

CO-21-15. Bankruptcy Files
A. Description: Files of bankruptcy cases involving property located in the county. Information includes legal court documents, legal papers, attached signatures, copies of tax assessment on property, and other legal papers. This information is filed with the United States Bankruptcy Court.
B. Retention: 10 years; destroy.

CO-21-16. Cancelled Bonds and Coupons
A. Description: Bonds and interest coupons issued by the county which have matured and been cancelled. Information includes county, title, amount, interest percentage, date issued, principal due date, interest payment dates, description, bond number, and authorizing signature.
B. Retention:
(1) One bond and one coupon from each series: Permanent.
(2) All other records: 10 years after cancellation; destroy.

CO-21-17. Cash Books of School Funds
A. Description: Record of receipts and disbursements in the county schools. Information includes school district, date, date of approval by superintendent of education, date of payment, school district number, contact information for superintendent of education and treasurer, name of payee, name of person presenting, amount of warrant, amount unexpended the previous year, amount poll tax, amount 3 mill tax, amount special tax, state aid, and total.
B. Retention:
(1) Books generated during the years superintendent of education's ledgers are missing: Permanent.
(2) Other cash books: 10 years, destroy.

CO-21-18. Claims
A. Description: Claims submitted to the treasurer's office requesting refunds of personal or vehicle taxes. Information includes receipt number, owner name, tax year, millage, property description, amount of taxes paid, date paid, reason for refund, owners' signature, mailing address, telephone number, Social Security number, refund information, and signature of approving authority.
B. Retention: 3 years; destroy.

CO-21-19. Daily Abstract of Property and Poll Tax Collected
A. Description: Daily record of property and poll taxes collected within each school district. Information includes date, school district number, name of person, amounts paid, bank deposit amount, and name of bank.
B. Retention: 3 years; destroy.

CO-21-20. Daily Cash Report
A. Description: Daily records of receipts and disbursements of county funds. Information includes date, purpose, amount, date paid, date received, and fund for which written.
B. Retention: 3 years; destroy.

CO-21-21. Delinquent Tax Receipts
A. Description: Receipts for taxes not yet paid by property owners in the county. Information includes lot number, property number, year delinquent, delinquent amount, tax due, location of property, and name and address of property owner.
B. Retention: 3 years; destroy.

CO-21-22. General Cash Books
A. Description: Monthly records of receipts and disbursements of state, county, and school taxes. Information includes debit/receipts (month, year, date, name, receipt numbers, explanation, state, county, schools, and total) and credit/disbursements (date, name, claim numbers, explanation, state, county, schools, and total).
B. Retention:
(1) When corresponding general ledgers are missing: Permanent.
(2) When corresponding general ledgers exist: 10 years; destroy.

CO-21-23. General Ledgers
A. Description: One or more series of financial ledgers providing final year-to-date summary accounting data and a permanent audit trail for all fiscal receipt and disbursement transactions affecting all county funds and accounts. Includes receipts and expenditures from all revenue sources, both public and private.
B. Retention: Permanent.

CO-21-24. Homestead Exemption Applications
A. Description: Applications maintained by the treasurer's office and filed by persons who have been residents of the state for at least one year, are 65 years of age and over, are totally and permanently disabled, or are legally blind who are seeking homestead tax exemption. Information includes control number, Tax Map System (TMS) number, date of application, applicant's name and address, birth date, Social Security number, name of joint owner (if applicable), whether spouse, telephone number of applicant, location of dwelling, whether permanent home, whether any commercial property or multi-family dwelling on property, whether mobile home, whether property has been leased or rented in past year or will be leased or rented during the year for which the homestead is claimed, number of persons who share ownership if jointly owned, whether located within a municipality, name of municipality, source of proof of age, type of disability, signature of applicant, signature of county auditor, date, and homestead exemption application number.
B. Retention: 3 years after inactive; destroy.

CO-21-25. Hospitality Fee Cash/Check Daily Closeout Report
A. Description: Files containing remittance forms, check stubs, and envelopes used for internal audit purposes, appeal hearings, late penalty assessments, and customer requested verifications. Information includes list of all cash/checks receipted payments with business name, number, account number, general ledger entry postings, completed hospitality fee remittance forms filed by businesses, and other customer submitted documentation required as back-up such as change of ownership forms and business correspondence.
B. Retention: 7 years; destroy.

CO-21-26. Income Files
A. Description: Record of all monies received from various county offices along with supporting paperwork. Information includes origin of payment, data collected, and receipt issued.
B. Retention: 3 years; destroy.

CO-21-27. Investment Records
A. Description: Reports all investments made by the county. Information includes type of investment, fund number, account number, document number, purchase date, and remarks. This information is summarized in the General Ledger.
B. Retention: Permanent.

CO-21-28. Magistrate Reports of Fines and Fees
A. Description: Magistrates' monthly report to the county treasurer of fines and fees collected by their offices. Information includes record of fees, names, dates, criminal and traffic dockets with amounts, offenses, officers, dispositions, and receipt numbers.
B. Retention: 3 years; destroy.

CO-21-29. Mobile Home Title List
A. Description: Record of mobile home ownership in the county created by the South Carolina Department of Motor Vehicles and maintained by the treasurer's office. Information includes owner's last name, year, make, model, title, mortgage holder, and condition of mobile home (new/used).
B. Retention: Until no longer needed for reference; destroy.

CO-21-30. Notice of Intent to Claim
A. Description: Notification of the county's intent to file a claim for setoff debt collection for the amount of delinquent taxes owed. These debts are filed with the South Carolina Department of Revenue against returns, refunds, and entitlements until all indebtedness to the county has been satisfied. Information includes amount of delinquent taxes owed, property owner name, business name, and tax year(s).
B. Retention: 3 years after debt is satisfied; destroy.

CO-21-31. Nulla Bona List
A. Description: Lists of persons owing taxes that could not be collected. Information includes year, district, number, name, amount, and total.
B. Retention: 3 years; destroy.

CO-21-32. Receipt Books
A. Description: Receipts issued and maintained by the treasurer's office to document the payment of funds to the office. Information includes date, number, from whom received, amount, purpose, and signature of treasurer.
B. Retention: 3 years; destroy.

CO-21-33. Refund for Overpayment of Taxes
A. Description: Record of refunds granted for overpayment of taxes. Information includes date, receipt number, refund amount, name and address of taxpayer, and description/purpose of refund.
B. Retention: 3 years; destroy.

CO-21-34. Rollbacks
A. Description: Documents rollback tax differences computed when use of property changes upon conveyance of property to a new owner. Information includes name/address, tax map number, tax district, date, class, percent, acres/lots, number of improvements, assessed value, years, market value, use value, value tax, rollback tax, and year.
B. Retention: 5 years; destroy.

CO-21-35. Tax Receipts
A. Description: Receipts issued to taxpayers upon payment of county property taxes and maintained by the treasurer's office. Information includes receipt number, valuation of real property, total real, total personal, total tax levy, property tax, poll tax, road tax, dog tax, total taxes, penalty, total costs, total, name, address, location, district, and number and value of acres, lots, and buildings.
B. Retention: 3 years; destroy.

CO-21-36. Transmittal Advice Sheets
A. Description: Records used to document each time a county office deposits funds with the county treasurer's office. Information includes department name, date, amount, account number(s), payer, and description.
B. Retention: 3 years; destroy.

CO-21-37. Treasurer's Tax Duplicates
A. Description: Schedule of all taxable real and personal property in the county with collections included. Information in the record is similar to that contained in the auditor's Tax Duplicate books with the exception of the payment date, which is found in the treasurer's Tax Duplicate books only. Information includes name of taxpayer, township or school district, address, date of payment, number and value of acres, lots, and building, value of all taxable real estate, value of all taxable personal property, total value of all taxable property, total tax levies, tax map number, and total for collection.
B. Retention
(1) Pre-1921 Tax Duplicates:
(a)When corresponding auditor's Tax Duplicates exist: Destroy.
(b)When corresponding auditor's Tax Duplicates are missing: Permanent.
(2) Post-1920 Tax Duplicates: Permanent.

CO-21-38. Treasurer's Tax Duplicates (Motor Vehicles)
A. Description: Record of personal property tax assessments and collections for motor vehicles in the county. Information includes name and address of registered owner, make of vehicle, Vehicle Identification Number (VIN), tag number, district, receipt number, assessed value, total taxes, and date of payment.
B. Retention: 10 years; destroy.

CO-21-39. Trial Balances
A. Description: Summary information of receipts and expenditures of treasurer's funds from various accounts used in balancing the general ledger. It is summarized by the year-end trial balance. Information includes account number, account name, beginning balance, total assets, total liabilities, adjustments, expected revenue, monthly receipts, month percent, uncollected balances, and breakdown of expenses.
B. Retention:
(1) Year-to-date trial balances: Permanent
(2) Other trial balances: 3 years; destroy.

CO-21-40. Vehicle Tax Collection Register
A. Description: Record of taxes collected on vehicles owned by county residents. Information includes date, receipt number, name, district, levy, date, make, body, identification number, and total taxes.
B. Retention: 3 years; destroy.

Subarticle 22. Veterans Affairs

CO-22-01. Confederate Files
A. Description: Defunct series containing information regarding individuals who served in the Confederacy. Documents include, but not limited to, Confederate Abstracts, Confederate Veterans Journals, Confederate Pension Roll Books, Confederate Pension Receipts and Checkbooks, and Confederate Roll Books.
B. Retention: Permanent.

CO-22-02. Index to Veterans Files
A. Description: Serves as a finding aid to the veterans files. The index is arranged alphabetically by name of veteran and contains the following information: name, address, service number, date of entry into service, discharge date, and numerical references for veteran's files.
B. Retention: Permanent.

CO-22-03. Military Discharges
A. Description: Record of military discharges registered with the county. Information includes, but not limited to, name, Social Security number, date of birth, branch of service, separation date, character of service, separation code, and reentry code.
B. Retention: Permanent.

CO-22-04. Official Roster of South Carolina Veterans
A. Description: Roster compiled of military veterans within the county. Information includes name and address of veteran, date of entry, duty station, citations or medical records received, rank, date of separation, and type of discharge.
B. Retention: Permanent

CO-22-05. Veterans Files
A. Description: Records used to assist veterans in securing the benefits to which they are entitled under the provisions of federal legislation and under the terms of insurance policies issued by the federal government for their benefit. Includes various forms documenting benefits as well as related correspondence.
B. Retention: Permanent.

Subarticle 23. Voter Registration and Elections

CO-23-01. Absentee Ballot Requests (Applications for Absentee Ballots)
A. Description: Documents official requests for sending out absentee ballot applications. Information includes request number, date, party, name of voter, voter's address, home address, precinct number, registration number, name of requester and address, name/address of voter's relative, phone number, comments, application number, and date mailed.
B. Retention: 22 months after date of election; destroy.

CO-23-02. Application to Register to Vote
A. Description: Documents persons registering to vote in county elections. Records are classified as active, inactive, inactive-deceased, inactive-convicted, inactive-moved, and inactive-over 5 years. Information includes name, sex, race, Social Security number, address, date of birth, certificate number, and precinct assigned to.
B. Retention: Permanent.

CO-23-03. Authorized Representative Oath
A. Description: Record used to certify that elector is being assisted by an authorized person to request an absentee ballot. Information includes registered voter’s name, address, telephone number, and registration number. Identical information provided for the person requesting absentee ballot.
B. Retention: 22 months after date of election; destroy.

CO-23-04. Ballots
A. Description: Consists of printed ballots from general elections. Information includes name of candidate, office running for, and space for write-in candidates.
B. Retention:

(1) Marked ballots for uncontested elections: 22 months after certification of election, destroy.
(2) Marked ballots for contested elections: 22 months after decision on contested results is made, destroy.
(3) Unmarked ballots: 30 days after election, destroy.

CO-23-05. Election Material (Used)
A. Description: Materials used by the State Election Commission during an election to document the collection of ballot box keys and to verify the election was run correctly. Information includes plastic key to ballot boxes, spoiled ballots, ballot box verification form, name/address of verifier, red seal number (plastic key), type of election, name of witness, date, and computer diskettes used to tabulate election results.
B. Retention: 22 months after date of election; destroy.

CO-23-06. Election Results
A. Description: Records listing the precinct totals for candidates for political office. Information includes number of votes for each candidate and the total votes cast for election.
B. Retention: Permanent.

CO-23-07. Federal Postcard Application and Registration
A. Description: Postcards printed by the federal government used to mail information to the voter registration office. Information includes name, Social Security number, home address, mailing address, date of birth, and signature.
B. Retention: Permanent.

CO-23-08. Inactive Voter List (Outdated Voter List)
A. Description: Listing of outdated registrations. Information includes names, certificate number, address, Social Security number, date of birth, occupation, registration, date, sex, race, height, weight, and color of hair and eyes.
B. Retention: 22 months after date of election; destroy.

CO-23-09. Petitions and Petition Summary Sheets
A. Description: Used to nominate candidates for office, certify political parties, propose an ordinance, call for referenda on ordinances, call for a referendum, or change the existing form of government. Records include petitions (county, purpose of petition, signature and address of voters, registration certificate of voter, and precinct of voter) and petition receipt (name of candidate, name of office, date of election, number pages, total number signatures, date submitted, time submitted, signature of election commission member or clerk, number of signatures needed for petition approval, number of signatures found to be valid, number of signatures submitted on petition, signature of member of registration board or clerk, and date).
B. Retention: Permanent.

CO-23-10. Political Maps
A. Description: Maps created by the research and statistical services office showing political boundaries and numbers of political subdivisions.
B. Retention: Until superseded; destroy.

CO-23-11. Poll Manager Applications and Tests
A. Description: Record of individuals seeking a position as a certified poll manager, as well as poll manager test and test score. Information includes name, birth date, mailing address, telephone number, occupation, precinct, voter registration number, Social Security number, political party, applicant signature, test score, and date of application.
B. Retention: 5 years after date of test; destroy.

CO-23-12. Returned Voter Mail
A. Description: Mail sent to registered voters that has been returned by the United States Postal Service (USPS) as undeliverable. Information includes name, address, voter registration number, precinct, polling place, and date of birth.
B. Retention: 30 days; destroy.

CO-23-13. South Carolina Election Commission Voter List
A. Description: Listing of all registered voters in the county. Information includes election number, election date, county code, precinct code, names, certificate numbers, addresses, Social Security numbers, date of birth, and descriptions.
B. Retention: 4 years after date of election; destroy.

CO-23-14. Statistical Tallies
A. Description: Records generated by the State Election Commission showing a breakdown by race of the statistical data on various subdivisions. Information includes decode, school tally, city council tally, county council tally, congressional district tally, Senate district tally, House district tally, and race breakdown.
B. Retention: 10 years; destroy.

Subarticle 24. Utilities

CO-24-01. Backflow Prevention Files
A. Description: Files documenting the installation, maintenance, and testing of the backflow prevention device. Information includes backflow prevention device test (name, address, location of device, valve test, signature, date) and backflow prevention device certification (name, address, service address, file number, type of device, make, size, model number, serial number, tested by, and approved by).
B. Retention: 3 years; destroy.

CO-24-02. Bacteriological Files
A. Description: Forms maintained by the county and sent to the Department of Environmental Services reporting amounts of bacteria in the drinking water. Information includes system number, name of water system, analytical method, contaminant identification, sample type, compliance period begin, compliance period end, number of samples required, number of samples taken, number of samples total coliform-positive, number of samples fecal coliform-positive, number of repeat samples required, number of repeat samples taken, number of repeat samples total coliform-positive, number of repeat samples fecal coliform-positive, number of days turbidity exceeded 1 NTU, number of samples collected due to elevated turbidity, laboratory identification, laboratory name, comments, signature, date, and system number.
B. Retention: 5 years; destroy

CO-24-03. Delinquent Customer Files
A. Description: Record of customers' accounts that are referred to a collection agency for collection of a delinquent utility bill. Information includes customer name and address, current reading, date, consumption of water, sewer, total, balance, late charges, payments, cut-on date, and cut-off date.
B. Retention: 3 years; destroy.

CO-24-04. Discharge Monitoring Reports
A. Description: Documents discharge of wastewater for the county to ensure that permitted amounts are not exceeded. Information includes permit number, discharge number, monitoring period, parameter, average, maximum units, minimum, average, frequency of analysis, sample type, name of principal executive officer, signature, telephone, date, comments, and explanations of violations.
B. Retention: 10 years; destroy.

CO-24-05. Low Pressure Sewer System Files
A. Description: Records documenting homeowner's agreements to sewer easements, individual grinder pump, and force main maintenance. Information includes homeowner name and address and office version of the notarized agreement.
B. Retention: 2 years after cancellation of service; destroy.

CO-24-06. Meter Readings
A. Description: Documents readings from customer meters. Information includes name, address, meter number, date set, date of meter reading, reading number, and total consumption.
B. Retention: 3 years; destroy.

CO-24-07. Pump Station Reports
A. Description: Individual station reports used to record run times and document maintenance for all booster and lift stations. Information includes name of station, date, maintenance, and repair information.
B. Retention: 1 year; destroy.

CO-24-08. Utility Billing Register
A. Description: Documents the payment/non-payment for utility services provided by the county. Information includes billing date, name, address, meter reading (previous and current), cost, tax, total charge, balance, number of bills printed, active meters, and consumption totals.
B. Retention: 5 years; destroy.

CO-24-09. Utility Payment Stubs
A. Description: Stubs from utility bills that have been returned with payment. Information includes account number, address, and amount due.
B. Retention: 1 year; destroy.

CO-24-10. Utility Service Applications – Business and Residence
A. Description: Record of municipal residences and businesses applying for utility services. Information includes name of applicant, mailing address, Social Security number or federal identification number, home office or business, owner’s name, home addresses, telephone numbers (business and home), renting/leasing, buying, property owner’s/rental agency name, business/home address, telephone number, applicant’s signature and title, and any other related information.
B. Retention: 2 years after cancellation of service; destroy.

CO-24-11. Work Orders
A. Description: Record of services requested by customers and the subsequent services rendered by the county. Information includes account number, name and address of customer, service requested, service rendered (or explanation), date, and signature of service person.
B. Retention: 3 years; destroy.