



# Treasurer's Office

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## Cheryl Piehl

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August 30, 2016

### Memorandum

Treasurer  
Item #1

To: Commissioners  
From: Cheryl Piehl  
Bonner County Treasurer

Re: Treasurer's Office – Destruction of Records

The Treasurer's office is seeking approval to destroy records as outlined in the Treasurer's Office Records Retention Policy, Resolution #15-76, passed by the BOCC on 9-22-2015.

Distribution: Original – to be kept in the Commissioner's Office  
Electronic Copy – to be emailed to Cheryl Piehl

A suggested motion would be - **I move to approve Resolution #16 - 60 authorizing the County Treasurer to destroy the documents as listed in the attached Resolution and as outlined in the Treasurer's Retention Policy Resolution.**

Recommendation Acceptance:  yes  no

  
Commissioner Cary Kelly, Chairman

Date: 8/30/16

**RESOLUTION #16-60**

**TREASURER'S OFFICE  
DESTRUCTION OF RECORDS**

**WHEREAS**, The Treasurer's office has determined per their Records Retention Policy, Resolution #15-76, that the following records can be destroyed –

*Batch Envelopes #8810 December 20th, 2013 to Batch #9593 September 29th, 2014.*

**WHEREAS**, Idaho Code 31-871 does hereby authorize the destruction of the above named documents.

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Bonner County, Idaho, that the above documents be destroyed.

Duly approved this 30<sup>th</sup> day of August, 2016.

**BOARD OF BONNER COUNTY COMMISSIONERS**

  
Cary Kelly, Chairman

  
Glen Bailey, Commissioner

**Absent**

  
Todd Sudick, Commissioner

**ATTEST:** Michael W. Rosedale

By   
Deputy Clerk

# **RESOLUTION #15- 76**

## **TREASURER'S OFFICE**

### **RECORDS RETENTION POLICY**

**WHEREAS**, the Board of Bonner County Commissioners of Bonner County, State of Idaho is the duly elected governing body of Bonner County, a political subdivision of the State of Idaho, having such powers and duties as are set forth in the Constitution and Statutes of the State of Idaho, and

**WHEREAS**, Idaho Code section 31-871 defines the Classification and Retention of Records for counties, and

**WHEREAS**, the Board of Bonner County Commissioners, upon the advice of the Bonner County Prosecuting Attorney, has the authority under Idaho Code Section 31-871 (1) (d) to classify county records if such records are not specifically included in the classifications of Idaho Code Section 31-871 (a), (b), or (c); and

**WHEREAS**, the Treasurer's Office with the review and approval of the county Civil Attorney has identified the following guidelines for the classification and retention of documents specific to the Treasurer's Office as follows:

all records that will be kept indefinitely include all Tax Deeding records and Public Administration Estate records, and

all "permanent records" per Idaho Code 31-871 (a) needing to be retained not less than ten (10) years, include all duplicate tax notices including yield and deferred taxes, and homeowner's restitution billings, tax drive records labeled as permanent, certified specials to tax drive, financial investment records, certificates of compliance, bankruptcy files, and

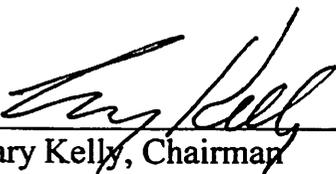
all "semi-permanent records" per Idaho Code 31-871 (b) needing to be retained not less than five (5) years, include claims, contracts, bank statements, duplicate receipts/batch envelopes (unless information is replicated and available on CD or other computer devices), duplicate warrants, department reports – tax apportionments, tax anticipation, tax due summaries, tax cancellations, deposit slips, auditor certificates, correspondence, warrant reports, monthly financial reports, and

all “temporary records” per Idaho Code 31-871 (c) needing to be retained not less than two (2) years, include warrants of distraints, auditor’s certificates, and journal entries.

**NOW THEREFORE BE IT RESOLVED** that this resolution shall take effect and be in full force from and after its passage and approval.

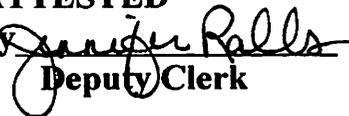
Duly approved this 22<sup>nd</sup> day of September, 2015.

**BOARD OF COUNTY COMMISSIONERS**

  
Cary Kelly, Chairman

**Absent**  
Glen Bailey, Commissioner

  
Todd Sudick, Commissioner

**ATTESTED**  
By   
Deputy Clerk

TITLE 31  
COUNTIES AND COUNTY LAW  
CHAPTER 8

POWERS AND DUTIES OF BOARD OF COMMISSIONERS

31-871. CLASSIFICATION AND RETENTION OF RECORDS. (1) County records shall be classified as follows:

(a) "Permanent records" shall consist of, but not be limited to, the following: proceedings of the governing body, ordinances, resolutions, building plans and specifications for commercial projects and government buildings, bond register, warrant register, budget records, general ledger, cash books and records affecting the title to real property or liens thereon, and other documents or records as may be deemed of permanent nature by the board of county commissioners.

(b) "Semipermanent records" shall consist of, but not be limited to, the following: claims, contracts, canceled checks, warrants, duplicate warrants, license applications, building applications for commercial projects and government buildings, departmental reports, purchase orders, vouchers, duplicate receipts, bonds and coupons, financial records, and other documents or records as may be deemed of semipermanent nature by the board of county commissioners.

(c) "Temporary records" shall consist of, but not be limited to, the following: correspondence not related to subsections (1) and (2) of this section, building applications, plans, and specifications for noncommercial and nongovernment projects after the structure or project receives final inspection and approval, cash receipts subject to audit, and other records as may be deemed temporary by the board of county commissioners.

(d) Those records not included in subsection (1)(a), (b) or (c) of this section shall be classified as permanent, semipermanent or temporary by the board of county commissioners and upon the advice of the office of the prosecuting attorney.

(2) County records shall be retained as follows:

(a) Permanent records shall be retained for not less than ten (10) years.

(b) Semipermanent records shall be kept for not less than five (5) years after date of issuance or completion of the matter contained within the record.

(c) Temporary records shall be retained for not less than two (2) years.

(d) Records may only be destroyed by resolution of the board of county commissioners after regular audit and upon the advice of the prosecuting attorney. A resolution ordering destruction must list, in detail, records to be destroyed. Such disposition shall be under the direction and supervision of the elected official or department head responsible for such records.

(e) The provisions of this section shall control the classification and retention schedules of all county records unless otherwise provided in Idaho Code or any applicable federal law.

History:

[31-871, added 1993, ch. 140, sec. 2, p. 372; am. 2000, ch. 54, sec. 1, p. 108; am. 2001, ch. 99, sec. 3, p. 249; am. 2010, ch. 62, sec. 1, p. 111; am. 2011, ch. 285, sec. 1, p. 778.]