

ORDINANCE FOR THE DESTRUCTION OF OBSOLETE RECORDS
Ordinance #2008-3

STATE OF WISCONSIN
Town of Land O' Lakes
Vilas County

SECTION 1 – TITLE AND PURPOSE

This ordinance is entitled the Town of Land O' Lakes Destruction of Obsolete Records Ordinance. The purpose of this ordinance is to provide the town officers of the town of Land O' Lakes with the authority to destroy certain obsolete public records in possession of the Town of Land O' Lakes.

SECTION II – AUTHORITY

The town board of the Town of Land O' Lakes, Vilas County, Wisconsin has the specific authority under s. 19.21 (4), Wis. stats., to manage and destroy obsolete public records in the possession of the Town of Land O' Lakes.

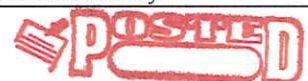
SECTION III – ADOPTION OF ORDINANCE

The town board, by this ordinance, adopted on proper notice, with a quorum and roll call vote of the town board present and voting, has authorized the powers and has established the duties of the town officers of the Town of Land O' Lakes to manage and destroy obsolete public records in the possession of the Town of Land O' Lakes.

SECTION IV – FINANCIAL RECORDS

The following Town of Land O' Lakes town officers, Chairman, Supervisor, Clerk/Treasurer pursuant to s.19.21 (5), Wis. stats., may destroy the financial records, except utility records, of which they are the legal custodians and that are considered obsolete as provided below:

Officers		Retention Time Table
	ACCOUNTS PAYABLE	
	Purchase Invoices	7 years and destroy provided record has been audited
	Vouchers	7 years and destroy provided record has been audited
	ACCOUNTS RECEIVABLE	
	Accounts receivable invoices	7 years and destroy provided record has been audited
	Collection blotters	1 year after audit and destroy
	Receipts	7 years and destroy provided record has been audited
	ASSESSMENT RECORDS	
	Assessment Property Cards	Until superseded
	Assessment Workroll	2 years
	Final Assessment Roll	Permanent
	Personal Property Blotters	7 years
	BOARD OF REVIEW	
	Form of Objection to Property Assessment and supporting documentation	7 years after the final action of the board of Review or the completion of appeal and destroy



	Minutes book of Board of Review	7 years and then notify the State Historical Society
	Notice of determinations of the Board of Review	7 years after the final action of the Board of Review or the completion of appeal and destroy
	Proceedings of the Board of Review on audio tapes or as stenographic notes including and transcriptions thereof	7 years after the final action of the Board of Review or the completion of appeal and destroy
	BUDGETS AND AUDITS	
	Audit reports	Permanent
	Budget work sheets	3 years and destroy
	Final Budget	Permanent
	Minutes of the Board of Estimates	Permanent
	BUILDING PERMITS AND INSPECTIONS	
	Applications and permits	For life of structure
	Certificates of occupancy	Retain until superseded and destroy
	Attorney's case file, copy	1 year after the case has been closed and destroy
	Code compliance inspection reports	For life of structure
	Energy calculation worksheets	3 years and destroy
	Inspection address file	For life of structure
	Permit fee receipts	7 years and destroy provided record has been audited
	Permit ledger	7 years and destroy
	Quarter section maps, copies	Retain until superseded and destroy
	Records of the building board of appeals (including minutes of the meetings of the board and supporting documents submitted to the board)	Permanent. Retain office reference copies 5 years and destroy
	Records of the plan commission (including minutes of the meetings of the commission and supporting documents submitted to the commission)	Retain permanently
	Records of the zoning board of appeals (includes minutes of the meetings of the board and supporting documents submit to the board)	Permanent. Retain office reference copies 5 years and destroy.
	Sign Code Advisory Committee minutes	Permanent
	State approved commercial building plans	4 years and notify the State Historical Society
	COUNCIL, COMMITTEE & BOARD RECORDS	
	Affidavits of Publication	Retain 3 years and destroy provided affidavits of publication of ordinance are maintained permanently in the Ordinance Book
	Audio and Video tapes	Retain one year and destroy or erase tape, 90 days if made only for the purpose of writing the minutes.
	General correspondence Petitions Reports of Officers Staff notes Meeting Agendas Lists of persons serving on Commissions, Committees, Boards, etc.	Minimum period is not established, however some of these things should be retained Permanently like petitions and lists of citizens serving. Other things like reports and staff notes go a long way toward providing background to decisions. General correspondence is especially difficult to quantify; it definitely depends on what it refers to. To be safe keep everything except obvious advertising materials at least three years.
	Minutes of any kind	Retain permanently
	Ordinance Book	Retain permanently
	Ordinances, Resolutions	Retain permanently
	ENGINEERING AND PUBLIC WORKS	
	Aerial photographs	Retain until superseded and destroy
	Annexation plats	Permanent
	Annual reports	Permanent
	Assessor's plats	Permanent
	Bench mark books	Permanent
	Town map	Permanent

	Excavation plans of private utilities	Permanent
	Field notes	Permanent
	Final subdivision plats	Permanent
	House number and address change file	Permanent
	Index to maps	Permanent
	Permits (include permits for the excavation of streets by private utility companies)	3 years and destroy
	Petitions for street and sewer systems	2 years and destroy
	Preliminary subdivision plats	Retain until superseded by the final plat and destroy
	Profile and grade books	Permanent
	Records of the board of public works (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent
	Records of the plan commission (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent
	Records of the zoning board of appeals (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent
	Section corner monument logs	Permanent
	Special assessment calculations	2 years and destroy
	State Highway aids program records	7 years and destroy provided the record has been audited
	Street vacations and dedications, copies	Retain for active reference life and destroy
	Structure plans for municipal buildings and bridges	Retain for life of the structure and notify the State Historical Society
	TV sewer inspections record	Retain until superseded and destroy
	Water, storm and sanitary sewer main maps	Permanent
	FIDELITY BOND	
	Fidelity Bond	5 years after bond expires and destroy
	Fidelity Bond Book	5 years after last bond entered expires and destroy
	Oath of Office	5 years after the term of service covered by the oath has ended and destroy
	JOURNALS, REGISTERS & LEDGER	
	Appropriation journal	15 years and destroy
	Appropriation journal voucher	15 years and destroy
	General journal	15 years and destroy
	General Ledger	15 years and notify State Historical Society
	Journal voucher	15 years and destroy
	Receipts journal	15 years and destroy
	Trial Balance	Until audited and destroy
	Voucher/order register	15 years and destroy
	LEGAL OPINIONS	
	Legal Opinions	Permanent
	LICENSES AND PERMITS	
	Applications accepted and rejected: All liquor and beer related license applications All other license applications	4 years and destroy 3 years and destroy
	Cat & Dog Licenses monthly reported to County Clerk (by Treasurer)	3 years and destroy
	License stubs	All liquor and beer related license stubs 4 years. All other stubs 3 years and destroys.
	Receipts	7 years and destroy.
	MUNICIPAL BORROWING	
	Bond Payment Register	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
	Bond procedure record	7 years after bond issue expires and destroy
	Bond register	7 years after bond issue expires and destroy

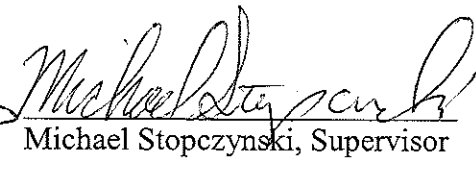
	Cancelled bonds, coupons, and promissory notes	Until audited and destroy
	Certificates of destruction	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
	PARKS	
	Aerial photographs	Retain permanently
	Master park plan	Retain permanently
	Master reservation book	2 years and destroy
	Payroll support records	2 years and destroy provided record has been audited
	Plats	Retain permanently
	Records of the board of park commissioners (includes minutes of the meetings of the board and supporting documents submitted to the board)	Retain permanently
	Reservation requests	30 days and destroy. If payment receipts are attached, retain 7 years and destroy provided record has been audited.
	Supervisor's daily report of work completed	2 years and destroy
	PAYROLL	
	Annual Report of Federal Income Tax Withheld	5 years and destroy
	Cancelled payroll checks	5 years and destroy provided record has been audited
	Employee earnings records	5 years and destroy
	Employee enrollment and waiver cards	5 years and destroy
	Employee's Wisconsin Withholding Exemption Certificate	5 years after being superseded and destroy
	Employee's Withholding Allowance Certificate	5 years after being superseded and destroy
	Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages	5 years and destroy provided record has been audited
	Federal Deposit tax stubs	5 years and destroy provided record has been audited
	Monthly Memorandum Report	5 years and destroy provided record has been audited
	Payroll check register	5 years and destroy provided record has been audited
	Payroll distribution record	5 years and destroy provided record has been audited
	Payroll support records	2 years and destroy provided the record has been audited.
	Payroll voucher	5 years and destroy provided record has been audited
	Premium due notices	5 years and destroy provided record has been audited
	Quarterly Report of Federal Income Tax Withheld	5 years and destroy provided record has been audited
	Quarterly Report, Payroll Summary	5 years and destroy provided record has been audited
	Report of Wisconsin Income Tax Withheld	5 years and destroy provided record has been audited
	State's Quarterly Report of Wages Paid	5 years and destroy provided record has been audited
	Wage and Tax statement	5 years and destroy provided record has been audited
	PUBLIC WORKS PROJECTS & CONTRACTS	
	Affidavit of organization and authority	Retain in the contract file 7 years after completion of the project and destroy.
	As-built tracings	Retain for the life of the project or structure and notify the State Historical Society
	Bid Bond	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.
	Bid tabulations	2 years and destroy
	Bidder's proof of responsibility	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
	Bids	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.
	Blue prints (includes residential blue prints in your possession)	Retain until superseded by the as-built tracings and destroy; if no as-built tracings are forthcoming retain for the life of the building or project and notify the State Historical society.

	Certified check	Retain until the contract has been signed and return to bidder.
	Contract	Retain in the contract file 7 years after completion of the project and destroy
	Master project files	20 years after the life of the structure and notify the State Historical Society
	Notice to contractors	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.
	Performance bond	Retain in the contract file 7 years after completion of the project and destroy
	PURCHASING	
	Bids, successful	7 years after the contract has expired and destroy
	Bids, unsuccessful	1 year after Purchase Order issued
	Inventory of property	Retain until superseded and destroy
	Purchase orders	7 years and destroy
	Purchase requisitions	1 year after purchase order issued
	Receiving report	7 years and destroy
	REAL PROPERTY RECORDS	
	Abstracts and Certificates of Title	Permanent
	Deeds	Permanent
	Easements	Permanent
	Leases	7 years after termination of lease and destroy
	Opinions of title	Permanent
	Plats	Permanent
	Title insurance policies	Permanent
	Vacation or alteration of plat	Permanent
	SALES & USE TAX	
	Returns, schedules, work papers, etc.	6 years
	SANITATION AND CONSUMER PROTECTION	
	Complaints and follow-up reports	5 years from the date the complaint was resolved and destroy.
	Request to declare a medical emergency	3 years and destroy
	Restaurant license applications	3 years and destroy
	Utility disconnections in private residence investigation reports	3 years and destroy
	SPECIAL ASSESSMENTS	
	Certified special assessment roll	Retain until all assessments are collected or for 7 years whichever is longer.
	Final resolution	Permanent
	Preliminary resolution	2 years and destroy provided a copy of the report is on file with the public works project records.
	Special assessment payment register	Retain until assessments are collected or for 7 years, whichever is longer.
	Statement of new special assessments	5 years and destroy provided record has been audited
	Waiver of special assessment notice and hearing	1 year and destroy, or retain 1 year after the final audit resolution is approved and destroy.
	STREETS AND TOWN ROADS	
	Annual reports	Retain permanently
	Compliant ledger	2 years and destroy
	Fuel usage reports	2 years after created or superseded and destroy
	Heavy equipment and vehicle inventory ledger	Retain for the life of the equipment and/or vehicle or until the inventory ledger is superseded and destroy.
	Monthly reports	2 years and destroy
	Payroll support records	2 years and destroy
	Purchasing records	7 years and destroy provided the record has been audited
	Stock control records	2 years after created or superseded and destroy
	Street and sidewalk maintenance and repair	25 years and destroy

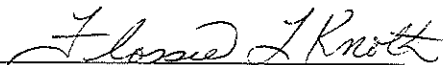
	records	
	Street operations file	2 years after created or superseded and destroy
	Tree planting, inspection, trimming and removal records	25 years and destroy
	Vehicle expense reports	Retain for the life of the vehicle and destroy
	Vehicle maintenance histories	Retain for the life of the vehicle and destroy
	TAX CALCULATION	
	Certificates of apportionment	3 years and destroy provided the record has been audited
	Explanation of property tax credit certification	5 years and destroy provided record has been audited
	Final work sheet for determining allowable levy	5 years and destroy provided record has been audited
	General property tax credit certification	5 years and destroy provided record has been audited
	Personal property tax roll	Retain 15 years and notify the State Historical Society
	Real property tax roll	This record is transferred to the county treasurer
	State shared aid payment notices, any and all	Retain 6 years and destroy provided record has been audited
	Statement of new special assessments	5 years and destroy provided record has been audited
	Statement of sewer service charges	5 years and destroy provided record has been audited
	Statement of taxes	Retain final copy permanently
	Tax levy certification of the school district clerk	3 years and destroy provided the record has been audited
	TAX COLLECTION	
	Escrow account list	Retain until superceded and destroy
	Municipal treasurer's settlement	5 years and destroy provided record has been audited
	Personal property tax roll	15 years and notify the State Historical Society
	Receipt stub book	7 years and destroy provided record has been audited
	Receipts	For cities and villages, retain 7 years and destroy provided record has been audited. For towns, retain 15 years and destroy.
	Statement of taxes remaining unpaid	Retain with the tax roll
	Tax collection blotters	Retain until audited and destroy
	Tax settlement receipt	5 years and destroy provided record has been audited
	TREASURER'S RECORDS	
	All receipts	7 years
	Bank credit/debit notices	1 year after audit and destroy
	Bank reconciliation	7 years and destroy
	Bank statements	7 years and destroy
	Cancelled order checks	7 years and destroy
	Cashbook	15 years and destroy
	Check register	7 years and destroy
	Duplicate deposit tickets	1 year after audit and destroy
	Investment records	7 years and destroy
	UTILITY RECORDS (SEWER, WATER & ELECTRIC)	
	Collection reports, summaries, bill stubs, bill copies, customer account adjustments, high bill complaints	3 years
	Customer applications, contracts, deposit records, interest receipts	3 years
	Customer ledgers, bill summaries, trial balances, account indices	3 years
	Meter reading records	2 years
	Records of inventory, inventory disposition & scrap	3 years
	Revenue summaries	6 years
	Water quality laboratory tests (Deep well and landfill well water analyses detail and summary reports; chemical and bacteriological analyses of municipal drinking water detail and summary reports; municipal drinking water.	Retain individual sample records 5 years. If information has been transferred to a permanent test site location file, retain for one year and destroy.

VOTERS, CAMPAIGN & ELECTION RECORDS		
	Active registration cards	Retain the active file as long as current
	Applications for absentee ballots	90 days after the election and destroy provided applications for federal elections are retained 22 months and destroyed.
	Ballots, Voting Machine Records, Tally Sheets, Inspector Statement of Defective & Challenged Ballots – Federal Elections	Retain for 22 months and destroy
	Campaign financial reports (EB-2)	6 years and destroy
	Campaign registration statements (EB-1)	6 years and destroy
	Cancelled registration cards	4 years after cancellation and destroy
	Certificate listing candidates nominated by caucus	90 days after the election and destroy
	Election notices in cities and villages	90 days after the election and destroy
	Election notices in towns	1 year after the date of the election and destroy. If the election is contested, retain one year after the contest has been settled and destroy
	Inspectors statement of defective and challenged ballots – Local Elections	90 days after the election and destroy
	Nomination papers	90 days after the election and destroy
	Paper ballots and voting machine recorders – local elections	90 days after the election and destroy. Voting machine recorders may be reactivated 14 days following a primary or 60 days following a spring or general election.
	Poll list & Registry list	2 years after a non-partisan primary or election, 4 years after partisan primary or election.
	Tally Sheets – Local Elections	90 days after the election and destroy
WORK PERMITS		
	Work Permits	Until the Child turns 21

Adopted this 8th day of April 20 08.

 Daniel G Balog, Chairman
 Michael Stopczynski, Supervisor

 Samuel Otterpohl, Supervisor

Attest: 
Flossie L. Knoth, Town Clerk