RESOLUTION #26-646

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 listed in the attached document labeled Exhibit A can be destroyed:

WHEREAS, Idaho Code 31-871 does hereby authorize the destruction of these documents.

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

Duly approved this 3rd day of November 2026

BOARD OF COUNTY COMMISSIONERS

Ron Korn, Chairman

Asia Williams, Commissioner

ATTEST: Michael Rosedale
By _____
Deputy Clerk

Brian Domke, Commissioner

EXHIBIT A

Document Destruction List

Cash Management Statement & Reconciliations – September 2021 and prior

Bank Account Reconciliations – September 2021 and prior

Warrant Registers, Bonner County & EMS – September 2021 and prior

Check Stubs – September 2021 and prior

Mobile Home affidavits – September 2021 and prior

Mobile Home Extensions – September 2021 and prior

Handwritten receipts – September 2021 and prior

Prepaid mobile home forms & Tax Anticipation receipts – September 2021 and prior

Tax anticipation reports & Receipts – September 2021 and Prior

Tax Due & Late Charge Due Summary Reports – September 2021 and prior

Apportionment Reports – September 2021 and prior

Tax Drive Reports – 2014 and prior

Paid Homeowner Recapture – 2015 and prior (bill date)

Demand Bills - 2014 and prior

Yield tax bills - 2014 and prior

Deferred Tax Bills – 2014 and prior

Warrant of Distraint – September 2024 and prior

Certified Specials to Tax Drive Records – 2014 and prior

Certified Mobile Home Records – 2014 and prior

Certified Yield & Deferred Records - 2014 and prior

Certified Homeowner Recapture – 2014 and prior

Month End Reports – September 2021 and prior

Cancellation Requests – September 2021 and prior

County & EMS Auditors Certificates – September 2024 and prior

County & EMS Journal Vouchers – September 2024 and prior

Bonner County Treasurer's Office

Clorrisa Koster, Treasurer
1500 Hwy 2, Ste 304 – Sandpoint, ID 83864-1305
Telephone (208) 265-1433 - Fax (844) 565-7873

TREASURER ITEM #1

November 3, 2026

Memorandum

To: Bonner County Commissioners

From: Clorrisa Koster, Bonner County Treasurer

Re: **Resolution for Destruction of Records**

The Treasurer's Office is seeking approval to destroy the records listed in the attached document labeled Exhibit A as outlined in the Treasurer's Office Records Retention Policy, Resolution #15-76, and Idaho Code 31-871. This request has been approved by legal.

Auditing Review: N/A
Email is attached verifying that auditing has verified that the funds to cover this item are within the budget; this is required for any expenditure/budget adjustment request.

Risk Review: N/A
If applicable, email is attached verifying that all Risk questions/concerns have been resolved and that it has been approved. This includes new equipment/assets to be insured or contracts requiring insurance for review.

Legal Review: X Legal Approved
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution ___X__ Original to Treasurer
___X__ Copy to BOCC

A suggested motion would be: **Based on the information before us I move to approve Resolution, number to be assigned, authorizing the County Treasurer to destroy the records listed in Exhibit A as outlined in the Treasurer's Retention Policy Resolution and Idaho Code 31-871. This request has been approved by legal.**

Recommendation Acceptance: ☒ yes ☐ no Ron Korn Date: 11-3-26
Commissioner Ron Korn - Chairman

SAVE

RESOLUTION #15- 76

TREASURER'S OFFICE

RECORDS RETENTION POLICY

WHEAREAS, 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 22nd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS

Cary Kelly, Chairman

Absent

Glen Bailey, Commissioner

ATTESTED
By _____
Deputy Clerk

Todd Sudick, Commissioner

DEPARTMENT: Treasurer's Office

Record Title	Classification	Total Minimum Retention Period	Beginning of Retention Period	Comments
Auditor's Certificate	Temporary	2 Years	Date of Record	Auditor keeps copies
Warrants of Distraint	Temporary	2 Years	Date of Record	
Bank Statements	Semi-Permanent	5 Years	Date of Record	
Cancellations	Semi-Permanent	5 Years	Date of Record	
Deposit Slips	Semi-Permanent	5 Years	Date of Record	
TA Receipts	Semi-Permanent	5 Years	Date of Record	
Tax Collector Reports	Semi-Permanent	5 Years	Date of Record	
Treasurer's Claims	Semi-Permanent	5 Years	Date of Record	
Treasurer Reports	Semi-Permanent	5 Years	Date of Record	
Utilities	Semi-Permanent	5 Years	Date of Record	
Treasurer's Contracts	Semi-Permanent	5 Years	Date of Record	
Duplicate Receipts (unless stored CD or other)	Semi-Permanent	5 Years	Date of Record	
Duplicate Tax Notices	Permanent	10 Years	Date of Record	
Yield and Deferred Notices	Permanent	10 Years	Date of Record	
Homeowner's Rest. Billings	Permanent	10 Years	Date of Record	
Tax Drive Records - labeled permanent	Permanent	10 Years	Date of Record	
Certified Specials	Permanent	10 Years	Date of Record	
Financial Investment Records	Permanent	10 Years	Date of Record	
Certificates of Compliance	Permanent	10 Years	Date of Record	
Bankruptcy Files	Permanent	10 Years	Date of Record	
Tax Rolls	Permanent	10 Years	Date of Record	
Public Admin	Indefinite		Date of Record	
Tax Deeding	Indefinite		Date of Record	