STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR COUNTIES
GENERAL SCHEDULES

Implementation of the General Schedules

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated (MCA)*, as amended. The Local Government Records Committee approved these schedules on the dates indicated. Additions and revisions to the schedules may be issued in the future by the Local Government Records Office and will be distributed accordingly.

The retention period listed in the general schedules for each records series is the **minimum** time necessary to retain the records. *There may be conditions or factors in a local government that require retention of a particular record series for a longer period than is required by the general records schedule, and, in such cases, the local governments are urged to continue retention of the records series as needed.* In no case, however, may records be destroyed sooner than the scheduled retention period.

Records involved in investigations or litigation must be maintained until at least twelve (12) months after the settlement of the case and subsequent appeals regardless of disposition instructions found in a records retention schedule (see Section 9-5-171(2), *MCA*).

No local government records dating prior to 1920 shall be destroyed without special schedule directions issued by the Committee. Records dating prior to 1940, but after 1919, may destroyed only with the written approval of the Director of the Department of Archives and History. The Committee may modify these dates according to the historical value of a particular record series by placing a special statement in the retention period of such series with an approved records control schedule.

Upon expiration of the minimum retention period, local officials are authorized to dispose of the records if there are no extenuating circumstances. Disposition should be done in a manner consistent with the nature of the records (e.g. records containing confidential information should be disposed in a manner that will insure confidentiality). There may be instances when a county, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the county must contact the Local Government Records Office.

According to Mississippi law, records may not be destroyed except in accordance with an approved retention schedule. Therefore, records series not listed in these schedules are not eligible for disposal until the Local Government Records Committee has approved an appropriate records retention schedule.

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State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 20 01	*Executive Correspondence of Elected Officials*	*See Schedule GSL 01-08.*	
GSC 20 04	*Requests for Information and/or Copies*	*See Schedule GSL 01-11.*	
GSC 20 06	*Records Disposal Documentation*	*See Schedule GSL 01-15.*	

All Local Governments
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 01	Minutes	Official minutes of meetings of the governing board of any local government entity or subdivision thereof. *Replaces Schedules GSC 01-21, 06-02, 06-03, and 13-01.*	Bound Copies: Permanent Originals once copied: retain three (3) months for verification purposes. Approved: 7/17/2018
GSL 01 02	Agenda Files	Agenda of meetings of the governing board of any local government entity or subdivision thereof. This series may include supporting documentation for agenda items. Reference copies of minutes may be included. *Replaces Schedule GSC 06-01.*	Four (4) years. Approved:7/17/2018

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 03	Tape Recordings of Meetings	Audio or video recordings of official meetings of the governing board of any local government entity or subdivision thereof, for which written minutes are prepared. This series covers only those recordings which are used solely in the assistance in the preparation of minutes. *Replaces Schedules GSC 01-20 and 13-02.*	Three (3) years. Approved: 4/16/2019
GSL 01 04	Activity Reports	Daily, weekly, or monthly reports providing a summary of all activities of an office, department, agency, or other functional area of a local government entity during the reporting period. *Replaces Schedules GSC 06-11 and 15-08.*	Three (3) years. Permanent if annual report is not maintained. Approved: 7/17/2018
GSL 01 05	Annual Reports	Reports, published or unpublished, of summary activities of an office, department, agency, or other functional area of a local government entity. *Replaces Schedules GSC 06-12 and 15-23.*	Permanent. Approved: 7/17/2018
GSL 01 06a	Proof of Publication	Proof of publication provided by newspapers regarding publication of a local government entity's public hearings, payment of bills, public sales, etc. Does not include those related to ordinances or bids; see Schedules GSL 01-06b and 01-06c for those records. *Replaces Schedule GSC 06-06.*	Three (3) years after release of audit. Approved: 4/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 06b	Proof of Publication, Ordinances	Proof of publication provided by newspapers regarding publication of a local government entity's ordinances. *Replaces Schedule GSC 06-06.*	Until superseded or amended. Approved: 1/18/2022
GSL 01 06c	Proof of Publication, Bids	Proof of publication provided by newspapers regarding publication of a local government entity's bid solicitations. *Replaces Schedule GSC 06-06.*	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 1/18/2022
GSL 01 07	Policies, Procedures, and Plans	Policy statements, organizational charts, procedure materials, planning documents, and other documentation regarding policies, procedures, and plans of any local government entity or subdivision thereof. *Replaces Schedule GSC 22-04.*	Permanent. If recorded in governing body's minutes, retain seven (7) years after superseded. Approved: 7/17/2018
GSL 01 08	Correspondence, Executive: Elected and Appointed Officials	Correspondence and memoranda relating to policy decisions of various executives of a local government entity. *Replaces Schedule GSC 20-01.*	Permanent. Approved: 7/17/2018
GSL 01 09	Correspondence, Routine	Documentation, correspondence, or internal memoranda created or received in any form in the normal course of business that pertains to routine matters, handled in accordance with existing policies and procedures, but do not create policy or procedures, document the business of a particular program, or act as a receipt.	Two (2) years. Approved: 7/17/2018

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 10	Correspondence, Transitory	Documentation or correspondence not directly related to office policies, such as cover letters, fax transmission reports, announcements and non-business related emails. Transitory communications are casual and routine messages that do not fall under the umbrella of public records as defined in *MCA* §25-59-3.	As long as administratively necessary. Approved: 7/17/2018
GSL 01 11	Requests for Information and/or Copies	Written requests for copies of documents or information from those records normally accessible to citizens, and replies to such requests. Does not include Open Records requests covered under GSL 01-12. *Replaces Schedule GSC 20-04.*	As long as administratively necessary. Approved: 7/17/2018
GSL 01 12	Open Records Requests	Correspondence and other documents containing or relating to a request for access to or for copies of public records. Includes copies of response to the request. *Replaces Schedule GSC 06-07.*	Three (3) years. Approved: 7/17/2018
GSL 01 13	Litigation Files	Documentation of all litigation brought by or against the Local Government Entity. *Replaces Schedule GSC 22-07.*	Ten (10) years following final disposition of the matter, including any settlement. Review cases involving annexation, civil rights, and other landmark or historical issues for potential permanent retention. Approved: 4/10/2018

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 14	Records Inventories	Lists or inventories of the active and inactive records created or received by a local government.	Until Superseded. Approved: 7/17/2018
GSL 01 15	Records Disposal Documentation	Records documenting the destruction or other disposition of records under records control schedules, including requests submitted to the Department of Archives and History or the Local Government Records Committee for authorization to dispose of unscheduled records or records dated prior to 1940. *Replaces Schedule GSC 20-06.*	Permanent. If complete listing is recorded in the official minutes of the governing board, retain five (5) years. Approved:7/17/2018
GSL 01 16	Video/Audio Recordings, Non-evidentiary	Non-evidentiary recordings created by cameras used for surveillance purposes in public buildings and vehicles.	Thirty (30) days. Approved: 7/19/2022
GSL 01 17	Video/Audio Recordings, Evidentiary	Evidentiary recordings created by cameras used for surveillance purposes in public buildings and vehicles.	One (1) year after final disposition of case. Approved: 7/19/2022
GSL 01 18	Grant Files, Program Records	Documentation including application, proposal, narrative, evaluations, and interim and final reports regarding grants from federal or state programs. *Replaces Schedule GSC 06-08.*	Three (3) years after release of audit, or five (5) years after the grant's last funding cycle year, whichever is later. Retain final reports permanently. Approved 1/16/2024

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 19	Grant Files, Rejected or Withdrawn	Documentation of the rejection or withdrawal of grant applications. May include memoranda, correspondence, and other records relating to the decision regarding the grant application/proposal. *Replaces Schedule GSC 06-09.*	One (1) year from date of rejection or withdrawal of grant. Approved 1/16/2024

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
All Offices

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 00 01	Duplicate Copies	Duplicate copies of records made for convenience. Authorization for disposal does not include copies containing marginalia, notes, or other information added in any manner.	Dispose when no longer needed. Approved: 1/16/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Animal Shelter

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 21 01	Shelter Operation Records	Includes animal intake forms, lists of animals, relinquishment and stray turn-in documents, dates in/out, transportation records, and feeding and care in the facility.	Three (3) years after release of audit. Approved: 4/19/2016
GSC 21 02	Individual Animal Health Records	Includes vaccination, immunization, spay/neuter information, medical history, x-rays, charts, and other records related to the medical care of the animal.	Three (3) years after animal is no longer in the facility. Approved: 4/19/2016
GSC 21 03	Annual and Other Summary Facility Reports	Includes annual or quarterly reports created by the shelter for public interest, fund raising, and promotion or to County/City governing body.	Permanent. Approved: 4/19/2016
GSC 21 04	Foster and Adoption Records	Includes forms completed by potential owners, and documentation used to determine selection of the family to foster or adopt a pet.	Three (3) years after release of audit following adoption. Approved: 4/19/2016
GSC 21 05	Volunteer Records	Includes sign in/out forms, injury waivers, work schedules, etc.	Three (3) years after release of audit, or one (1) year beyond age of majority, whichever is later. Approved: 4/19/2016
GSC 21 06	Operations and Procedures	Written procedures followed by employees and volunteers.	Two (2) years after procedures have been superseded. Approved: 4/19/2016

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Board of Supervisors

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 06 01	*Agenda Files*	*See Schedule GSL 01-02.*	
GSC 06 02	*Original Orders, Already Recorded in Minutes*	*See Schedule GSL 01-01.*	
GSC 06 03	*Committee Minutes*	*See Schedule GSL 01-01.*	
GSC 06 04	Contracts	Contracts executed between a board of supervisors (or any county entity) and a business(es) or individual(s), and which have been recorded verbatim in the minutes.	Five (5) years following expiration of contract. Approved: 7/20/1999
GSC 06 05	Deeds	Deeds to county owned property.	Permanent. Approved: 7/20/1999
GSC 06 06	*Proof of Publication*	*See Schedules GSL 01-06a,b,c.*	
GSC 06 07	*Open Records Requests*	*See Schedule GSL 01-12.*	
GSC 06 08	*Grant Files, Program Records*	*See Schedule GSL 01-18.*	
GSC 06 09	*Grant Files, Rejected or Withdrawn*	*See Schedule GSL 01-19.*	
GSC 06 10	Certificates of Insurance	Certificate of coverage provided to county by insurance carrier for the specified policy period.	Three (3) years after release of audit following expiration of policy period. Approved: 10/18/2016
GSC 06 11	*Activity Reports*	*See Schedule GSL 01-04.*	
GSC 06 12	*Annual Reports*	*See Schedule GSL 01-05.*	

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Board of Supervisors

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 06 13	Ad Valorem Tax Exemptions	Applications and approval documentation for granting ad valorem tax exemptions to certain businesses and other private entities for a set period of time.	Three (3) years after release of audit following termination or rejection of exemption. Approved 1/16/2024

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Building Permit

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 10 01	Building Plans	Plans for residential or commercial building projects submitted during building permit process.	Until certificate of occupancy issued or expiration of permit. Plans for governmental building projects must be retained for the life of the structure (see GSC 10-02). Approved: 1/16/2001
GSC 10 02	Building Plans, Public Projects	Building plans for governmental building projects.	Permanent. Approved: 7/17/2001
GSC 10 03	Permit Files, Construction	Files documenting building permit application, inspections, and issuance of certificate of occupancy.	Twenty (20) years after completion of project. Approved: 7/19/2022
GSC 10 04	Permit Files, Single Use	Permit files documenting permit application and approval of single use permits such as electrical, roofing, gas, mechanical, or similar activity.	Three (3) years. Approved: 1/16/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 01	Land Deeds	Land deeds.	Permanent. Approved: 1/19/1999
GSC 01 02	Deeds of Trust	Record of mortgages. Includes notices of cancellations or assignments.	Permanent. Approved: 10/17/2000
GSC 01 03	Oil and Gas Leases	Record of leases for oil and gas rights.	Permanent. Approved: 10/17/2000
GSC 01 04	Land Patents	Copies of land patents on file with the state.	Permanent. Approved: 1/19/1999
GSC 01 05	Chattel Mortgages	This series may be titled Chattel Mortgages, Chattel Deeds, or Chattel Records. It is an inactive series (replaced by UCC Files GSC 01-28).	Dispose of records dated 1941–1968 with the exception of records from the years 1945, 1950, 1955, 1960, and 1965. All records in this series dated prior to 1941 must be retained. Approved: 10/17/2000
GSC 01 07	Sectional Index	Index to deeds and related documents by section, township and range; by platted subdivision; by official survey; or by unofficial subdivision or survey. May also be called abstract book or lot book.	Permanent. Approved: 10/16/2012
GSC 01 08	Federal Tax Liens	Notice of tax liens filed by the federal government.	Four (4) years after cancellation or expiration. Approved: 1/19/1999

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 09	State Tax Liens	Notice of tax liens filed by the state government.	Four (4) years after cancellation or expiration. Approved: 1/19/1999
GSC 01 10	Materialman and Construction Liens	Notice of liens on property.	Four (4) years after cancellation or expiration. Approved: 1/19/1999
GSC 01 11	Mechanics Liens	Notice of liens on property.	Four (4) years after cancellation or expiration. Approved: 1/19/1999
GSC 01 12	Realty Assessment Rolls ["Land Rolls"]	Annual assessment rolls listing appraised value of real estate.	Permanent. Approved: 1/19/1999
GSC 01 13	Homestead Exemption Rolls	Listing of homestead exemptions granted.	Permanent. Approved: 1/19/1999
GSC 01 14	Homestead Exemption Applications	Applications for homestead exemption.	Three (3) years following expiration of application. Approved: 1/19/1999
GSC 01 15	Tax Receipts	Receipts for payment of taxes on real estate.	Five (5) years. Approved: 1/19/1999
GSC 01 16	Land Sold for Taxes	Listing of all property sold for taxes.	Permanent. Approved: 1/19/1999

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 17	Release from Delinquent Taxes	Listing of payment of realty taxes that were overdue.	Five (5) years. Approved: 1/19/1999
GSC 01 20	*Tape Recordings of Meetings*	*See Schedule GSL 01-03.*	
GSC 01 21	*Board of Supervisors Minutes*	*See Schedule GSL 01-01.*	
GSC 01 22	Board of Supervisors Docket	Docket listing matters for consideration by the Board of Supervisors (formerly Board of Police).	Permanent. Approved: 1/19/1999
GSC 01 23	*Claims Docket*	*See Schedule GSL 02-21.*	
GSC 01 24	Official Bonds	Bonds of those county officials required by law to furnish surety bonds.	Five (5) years following expiration of bond. Approved: 1/19/1999
GSC 01 25	Newspapers	Copies (paper, microfilm, or electronic) of locally published newspapers.	Permanent. Approved: 1/19/1999
GSC 01 26	Interlocal Agreements	Executed copies of agreements between local governments.	Permanent. Approved: 1/19/1999
GSC 01 27	UCC Searches	This series contains requests for searches in UCC filings and the response.	Five (5) years. Approved: 1/19/1999
GSC 01 28	UCC Filings	Filed financing statements.	One (1) year after lapse. Approved: 1/19/1999

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 29	Armed Services Discharge Records	This series provides documentation of honorable discharges from any of the armed forces if the discharged veteran files a certificate of discharge. Records in this series may be titled in various styles, including "Soldiers and Sailors Discharge Record" or "Record of Soldiers."	Permanent. Record may be removed and returned to the veteran upon written request. (See GSC 01-46 - Request to Remove Veteran's Record.) Approved: 10/15/2002
GSC 01 30	Brand, Mark, and Earmark Book	This series contains documentation of the registration of brands and other markings for livestock. ***[See GSC 01-51 for historic Marks & Brands.]***	Six (6) years. Approved: 1/19/1999
GSC 01 31	Official Bond Record	A record abstracting all official bonds for county officials. *[Title changed 10/15/2019 to accurately reflect contents]*	Permanent. Approved:10/15/2019
GSC 01 32	Register of Professional Licenses	This series includes volumes found under varying titles including Register of Physicians, Pharmacists, and Dentists, and Register of Veterinary Surgeons.	Permanent. Approved: 1/19/1999
GSC 01 33	Receipt Book	Receipt books for monies collected by the Chancery Clerk's Office.	Three (3) years after release of audit. Approved: 1/19/1999
GSC 01 34	Maps and Plats	This series consists of maps of municipalities, subdivisions, and other areas within in the county.	Permanent. Approved: 1/19/1999
GSC 01 35	Personal Tax Roll	Assessment roll for personal taxes.	Permanent. Approved: 10/17/2000

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 36	Fee Books	This series contains a breakdown of fees charged in the various transactions conducted by the clerk. It serves as an invoice for the citizen and frequently is a carbonless copy bound in volume form. The series title varies by entity and is often titled "Fee Book," "Fee Bills," or "Receipt Book."	Three (3) years after release of audit. Approved: 10/17/2000
GSC 01 37	Poll Tax Record	This series is no longer active. Records generally are in bound form and list registered voters who have paid a poll tax.	Permanent. Approved: 10/17/2000
GSC 01 38	Ticket Book Issuance	Record of each traffic ticket book issued to law enforcement personnel.	Three (3) years after release of audit. Approved: 1/16/2001
GSC 01 39	Personal Tax Receipts	Receipts for personal taxes.	Five (5) years if Personal Roll is extant. In absence of Personal Roll, maintain receipts permanently. Approved: 7/17/2001
GSC 01 40	Tax Receipt Index	Report listing tax receipts (real or personal) alphabetically by last name.	Five (5) years if Tax Roll is extant. In absence of Tax Roll, maintain permanently. Approved: 7/17/2001
GSC 01 41	Pension Record	Record listing payments of Confederate pensions (inactive).	Permanent. Approved: 7/17/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 42	Pension Applications	Application for Confederate pension (inactive).	Permanent. Approved: 7/17/2001
GSC 01 43	Tax Roll Index, Real and Personal	Index to the assessment roll for either real or personal taxes.	Permanent. Approved: 7/17/2001
GSC 01 44a	Tax Sale Supporting Documentation, Redeemed Property	This series contains copies of mailed notices, sheriff's notices, returned/undelivered notices, and return receipts from mailed notices regarding tax sales of real property in which the taxes are paid within the redemption period.	One (1) year following year of redemption. Approved: 4/21/2015
GSC 01 44b	Tax Sale Supporting Documentation, Matured Sales	This series contains copies of mailed notices, sheriff's notices, returned/undelivered notices, and return receipts from mailed notices regarding tax sales of real property in which the taxes are not paid before expiration of the redemption period.	Ten (10) years following maturity. Approved: 4/21/2015
GSC 01 45	Tax Sale Notification Affidavits	Affidavits filed by the Chancery Clerk specifying the efforts to contact owners of property involved in tax sales.	Permanent. Approved: 10/21/2003
GSC 01 46	Request to Remove Veteran's Record	Copies of written requests made by veterans to have their discharge records removed. These are commonly placed in the location of the removed record in the Armed Services Discharge Record (GSC 01-29).	Permanent. Approved: 10/21/2003
GSC 01 47	Mobile Home Roll	Annual assessment rolls listing appraised value of mobile homes.	Eight (8) years. Approved: 10/18/2016

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 48	Publication of Tax Sales	Copies of published notice of tax sale.	Ten (10) years. Approved: 5/18/2004
GSC 01 49	Disallowed Homestead Exemption Charge-Back	Notice from State Tax Commission that a homeowner's homestead exemption application has been rejected. In some counties, this document is copied into the Land Deed Records after the Board of Supervisors has approved the disallowance.	Four (4) years after the date taxes are due. Approved: 7/21/2009
GSC 01 50	Land Redemption Certificate	Also known as "Tax Sale Release," this form is created when a tax sale is redeemed. It lists all fees the clerk charges, date and total amount of redemption, property being redeemed, and who is redeeming it. In some counties, this document is copied into Land Deed Records.	Permanent; or if recorded in Land Deed Records, five (5) years after redemption. Approved: 7/21/2009
GSC 01 51	Marks and Brands	This historic, inactive series contains documentation of the registration of brands and other markings for livestock. These records were maintained at the county level prior to statewide registration system.	Permanent. Approved: 1/18/2011
GSC 01 52	Homestead Record	Record of homestead declarations made by landowners pursuant to Section 85-3-25, *MCA*.	Permanent. Approved: 1/18/2011
GSC 01 53	Charters of Incorporation	Local copies of corporate charters and related documents filed with the Secretary of State.	Permanent. Approved: 4/17/2012
GSC 01 54	Confederate Soldiers, Sailors, and Widows Rosters	Listings of Confederate soldiers and sailors, and of their widows (inactive series).	Permanent. Approved: 10/16/2012

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Chancery Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 01 55	State Aid Road Maps, Plans, and Files	County's official copy of maps, plans, and other documentation of state-aid road projects. Chancery clerk receives this copy as clerk to the Board of Supervisors.	Permanent. Approved: 10/18/2016
GSC 01 56	Enumeration of Educable Children (school censuses)	Censuses, generally done biennially, of the heads of households and their children ages 6–20. Lists parent's name, and the name(s) and age(s) of their child(ren).	Permanent. Approved: 10/18/2016
GSC 01 57	Tax Forfeited Land Certificates	Clerk's copy of list of properties sold at tax sale and matured to State of Mississippi. Original is sent to Secretary of State. May be in paper or electronic form.	Ten (10) years after date of maturity. Approved: 4/10/2018
GSC 01 58	Affidavit of Abandoned Vehicle	Report of sale of abandoned vehicle, filed with chancery clerk per MCA §63-23-5. May include receipt or other documentation of transfer of excess funds to county or to municipality under MCA §21-39-21.	Three (3) years after release of audit. Approved: 4/16/2019
GSC 01 59	Fee Journal	Report of fees collected from all sources, and expenses and disbursements of the chancery clerk's office.	Seven (7) years. Approved:10/19/2021
GSC 01 60	Notice of Lis Pendens Filings	Documents filed to notify others of pending litigation involving specific property. (These are the original documents, not the Lis Pendens Record that references them, GSC 01-61.)	Thirty-two (32) years. Approved:7/19/2022
GSC 01 61	Lis Pendens Record	Docket of Lis Pendens filed to notify others of pending litigation involving specific property. May take form of index with summary of each notice filed or may contain copies of actual notices.	Permanent. Approved:7/19/2022

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Circuit Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 07 01	Marriage Returns	Certification of the performance of marriage vows. The certificate is detached from the marriage license and signed by the individual conducting the ceremony.	One (1) year following posting in the Marriage Record (GSC 07-03). Approved: 10/17/2000
GSC 07 02	Marriage License Record File, Prior to July 1, 2012	Supporting information filed by individuals applying for a marriage license, including blood test certificates.	Destroy when no longer needed administratively. Approved: 1/21/2025
GSC 07 03	Marriage Records	This series consists of marriage licenses issued, with names of parties and date of issuance, and upon return of marriage license and certificate, name of person solemnizing marriage along with date of marriage and of return. Series may include index to licenses issued containing names, date of marriage, and book/page number.	Permanent. Approved: 7/20/2010
GSC 07 04	Fee Books	This series contains a breakdown of fees charged in the various transactions conducted by the clerk. It serves as an invoice for the citizen and frequently is a carbonless copy bound in volume form. The series title varies by entity and is often title "Fee Book," "Fee Bills," or "Receipt Book."	Three (3) years after release of audit. Approved: 10/17/2000
GSC 07 05	Naturalization Records	This historic, mostly inactive series contains documentation of citizenships granted to individuals.	Permanent. Approved: 1/18/2011

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Circuit Clerk

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 07 06	Marriage License Record File, After July 1, 2012	Supporting information filed by individuals applying for a marriage license. Blood test certificates no longer required.	Six (6) years if either applicant is under age of majority. Otherwise, destroy when no longer needed administratively. Approved: 4/16/2013
GSC 07 07	Retired Notary Records	Registers and other public papers of former notary publics delivered to the circuit clerk, per *MCA* § 25-33-7.	Ten (10) years. Approved: 4/10/2018
GSC 07 08	Fee Journal	Report of fees collected from all sources, and expenses and disbursements of the circuit clerk's office.	Seven (7) years. Approved:10/19/2021
GSC 07 09	Appearance Bonds	Bonds filed through the sheriff's office and forwarded to the clerk regarding individuals arrested for various offenses. If an individual is indicted, the bond may be added to the appropriate case file; bonds without an indictment are often filed together.	Ten (10) years from date of filing. Approved 4/18/2023
GSC 07 10	Bail Bondsmen Licenses	Licenses to various bail agents issued by the Mississippi Insurance Department.	One (1) year following expiration of license. Approved 7/18/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Coroner

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 01	Report of Death Investigation	Report submitted by medical examiner or medical examiner investigator when a death affecting the public interest occurs. This report is submitted to the State Medical Examiner on form ME-1 (although reports not submitted on this form are covered by this schedule) and includes information about the decedent and description of body, the occurrence, manner of death, reason for assuming medical examiner jurisdiction, means of death, medical history of decedent, and a narrative summary of circumstances surrounding death accompanied by a sketch of the body.	Five (5) years after death report is submitted to the State Medical Examiner. Cases involving homicides or suspicious death prior to July 1, 1986 must be retained fifty (50) years from date of death. Approved:1/17/2006
GSC 19 02	Report of Infant Death Investigation	Report submitted by medical examiner or medical examiner investigator when a death of a child under age two occurs from unknown causes or if Sudden Infant Death Syndrome is suspected. This report is submitted to the State Medical Examiner on form ME-S (although reports not submitted on this form are covered by this schedule) and includes information regarding the circumstances of death, basic medical information, information about the household environment and the environment surrounding the infant, interviews with family and caregiver, diagram of room in which the infant's body was found, diagrams of the infant's body, and case disposition.	Five (5) years after death report is submitted to the State Medical Examiner. Cases involving homicides or suspicious death prior to July 1, 1986 must be retained fifty (50) years from date of death. Approved:1/17/2006

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Coroner

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 03	Supplemental Case Information	A variety of records created or collected in the process of conducting a death investigation. This series may include photographs, sketches, correspondence, suicide notes, or other records.	Five (5) years after death in non-homicides or non-suspicious deaths. Ten (10) years in cases involving homicide or suspicious deaths. Approved: 1/17/2006
GSC 19 04	Receipt for Property, Personal Effects, or Money	Receipt containing an inventory of items found upon the decedent. Also includes the name and signature of the individual claiming the items for the decedent.	Three (3) years. Approved: 1/17/2006
GSC 19 05	Organ/Tissue Donation Consent Form	Authorization given by the next of kin, legal guardian, or coroner to obtain organs or tissue from the decedent.	Five (5) years. Approved: 1/17/2006
GSC 19 06	Order to Produce Medical Records	Form ME-20 issued by the State Medical Examiner for use by medical examiners to obtain medical records of decedents in accordance with *MCA*, §41-61-63(2)(a).	Five (5) years. Approved: 1/17/2006
GSC 19 07	Toxicology Request	This form is submitted with biological samples of decedents requesting toxicological analysis. The form includes information about the decedent, probable cause and manner of death, and the type of testing requested.	Five (5) years. Approved: 1/17/2006
GSC 19 08	Toxicology Report	Report returned to coroner's office issued by the Mississippi Crime Laboratory. A copy of the report is filed with the case file in the State Medical Examiner's office.	Five (5) years. Approved: 1/17/2006

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Coroner

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 09	Medical Record of Decedent	A copy of the medical record of the decedent obtained by the medical examiner for use in determining cause of death.	One (1) year following close of investigation by the medical examiner. Approved: 1/17/2006
GSC 19 10	Permit by Medical Examiner for Autopsy	A permit issued to a pathologist authorizing an autopsy to be performed on a decedent in accordance with *MCA*, §41-61-65.	Five (5) years. Approved: 1/17/2006
GSC 19 11	Autopsy Report	Report issued by a pathologist performing an autopsy on decedents whose death is investigated by the county medical examiner.	Five (5) years. Cases involving homicides or suspicious death prior to July 1, 1986 must be retained fifty (50) years from date of death. Approved: 1/17/2006
GSC 19 12	Death Certificate	Certificate of death filed by the county medical examiner to the Mississippi Department of Health, Bureau of Vital Records. The Bureau of Vital Records provides the state medical examiner copies of all death certificates issued in cases that are investigated by county medical examiners.	Five (5) years. Approved: 1/17/2006
GSC 19 13	Statement to Amend Cause of Death	Certificate filed by county medical examiner to the Mississippi Department of Health when, after a death certificate has been previously filed, additional information such as completion of an autopsy, receipt of toxicological reports, or additional information is received which changes or adds to the cause of death.	Five (5) years. Approved: 1/17/2006

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Coroner

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 19 14	Permit for Cremation or Burial at Sea	Permit issued by a county medical examiner which authorizes any cremation or burial at sea performed in the state in accordance with *MCA*, §41-61-69(2).	Five (5) years. Approved: 1/17/2006
GSC 19 15	Registration of Continuing Education Hours	This form is used to submit annual all continuing education earned by a county medical examiner to document the required twenty-four hours of continuing education required annually.	Three (3) years after release of audit. Approved: 1/17/2006
GSC 19 16	Statement of Fees	Copies of all billing for services submitted to the board of supervisors by the county medical examiner.	Three (3) years after release of audit. Approved: 1/17/2006

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 01	Voter Registration Applications	Form used for application to be registered as a voter.	Unscanned applications: Two (2) years following re-registration or removal as a registered voter. Applications scanned into SEMS: After application is scanned and the scanned image is verified to be accurate. Rejected applications must be maintained permanently. Approved: 10/15/2024
GSC 11 02	Voter Registration Books	List of all registered voters. Inactive, replaced by the Statewide Election Management System database.	Permanent. Approved: 4/15/2008
GSC 11 03	Voter Registration Working File	Supporting documentation used in the maintenance of the automated voter registration system (SEMS). Includes information gathered to make changes in addresses, name corrections, and other changes in the system.	Two (2) years. Purged voter lists and related documentation: Two (2) federal general elections. Approved: 10/15/2024
GSC 11 04	Application for Absentee Ballot	Application from a registered voter requesting an absentee ballot.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 05	Precinct Poll Books	Poll books containing names of each registered voter in the precinct, printed for each election. Contains a space for poll workers to indicate "voted" by the name of each individual casting a vote in the election.	Two (2) years after certification of election results. Approved: 4/15/2008

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 06	Voters' Receipt Books	Register containing signature of each voter casting a vote in the election.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 07	Ballots	Ballots used in elections, including paper, absentee, affidavit, spoiled, curbside, or any type used by machine-readable equipment. This series includes envelopes used for absentee and affidavit ballots.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 08	Unused Ballots	Paper ballots that were not used.	Federal elections: Twenty-two (22) months after certification of election results. All other elections: Four (4) months after certification of election results. Approved: 10/15/2024
GSC 11 09	Affidavit Register	Register containing signature of each voter casting a vote by affidavit.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 10	Precinct Paperwork	Paperwork generated by poll workers in each precinct, including forms for receipt and return of precinct materials and equipment, and residual and recapitulation reports.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 11	Vote Certification Form	Form completed by poll manager certifying vote in each precinct.	Two (2) years after certification of election results. Approved: 4/15/2008

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 12	Certified Election Results	Results of each election (by precinct) as submitted by county election commission or political party's county executive committee to Secretary of State. Permanent copy maintained by Secretary of State.	Five (5) years after submission to Secretary of State. Approved: 4/15/2008
GSC 11 13	Voting Equipment Election Database	Database containing information related to precincts, elections, and balloting.	Permanent; update as required. Approved: 10/15/2024
GSC 11 14	Voting Equipment Reports	Reports summarizing election results, including election summary, statement of votes cast, cards cast, precinct by precinct, and electoral vote.	Two (2) years after certification of election results. Approved: 10/15/2024
GSC 11 15	*GEMS AccuVote Server Logs*	*Deleted*	Approved:10/15/2024
GSC 11 16	Voting Equipment Audit Log	Record of all transactions performed by a particular voting system component.	Two (2) years after certification of election results. Approved: 10/15/2024
GSC 11 17	Optical Scan Test Decks	Optical scan ballots used during logic and accuracy testing to verify the operational accuracy of the optical scan units.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 18	Reports from Logic & Accuracy (L&A) Testing	Reports created and printed from each electronic voting unit to verify zero vote count prior to testing and to reflect total test votes on each unit.	Two (2) years after certification of election results. Approved: 4/15/2008

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 19	Memory Cards	Data storage devices used in each electronic voting unit to store precinct and ballot style information and to record ballot results for transfer to the appropriate voting equipment database at the close of the polls.	Until certification of election results. Approved: 10/15/2024
GSC 11 20	Ballot Images	Electronically produced record of all votes cast by a single voter on a county's voting equipment.	Two (2) years after certification of election results. Approved: 10/15/2024
GSC 11 21	*Printer Canister Tapes (TSX)*	*Deleted*	Approved:4/15/2008
GSC 11 22	Precinct Total Tapes	Report created and printed from county's voting equipment after polls close that totals election results for each precinct.	Two (2) years after certification of election results. Approved: 10/15/2024
GSC 11 23	Reports (OS) from Election Day	Reports created and printed to verify zero vote count prior to opening of polls and to total votes on OS (optical scan) voting unit after polls close.	Two (2) years after certification of election results. Approved: 4/15/2008
GSC 11 24	Candidate Reports	Reports submitted by candidates for local office to county circuit clerk. Clerk submits copies to Secretary of State. Includes qualifying papers and financial and expenditure reports.	Five (5) years. Approved: 4/15/2008
GSC 11 25	Voter Registration Notification to and from Municipality	Notifications from county registrar to municipal registrar, or vice versa, of persons newly registered to vote within municipal boundaries.	Two (2) years after next county or municipal election following registration. Approved 7/18/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 11 26	Voter ID Applications	Application to obtain a Mississippi Voter Identification Card, issued per § 23-15-7, *MCA*.	Two (2) years from date of application. Approved 7/18/2023
GSC 11 27	Petitions	Petitions signed by multiple registered voters to support putting a candidate, issue, or Constitutional amendment on an upcoming ballot.	Two (2) years after certification of results of election for which petition is initiated, whether item was approved for ballot or disqualified. Approved 7/18/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Emergency Management

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 09 01	Disaster Preparedness and Recovery Plans	Records relating to the preparation and implementation of the emergency operations and disaster response plans. May include disaster preparedness plans, continuity of operations (COOP) plans, emergency contacts, and other related documents.	Until Superseded. Approved: 10/19/2021
GSL 09 02	Emergency Plan Supporting Documentation	Various records utilized in the creation and review of the the Disaster Preparedness Plans. May include correspondence, corrections, and related documents.	Five (5) years. Approved: 10/19/2021
GSL 09 03	Emergency Exercise and Training Records	Records documenting emergency exercises or disaster preparedness exercises for assessment. May include information pertaining to scenario narratives, detailed sequence of events messages, evaluation points, critiques and follow-up actions, reports, lists of participants, etc.	Five (5) years. Approved: 10/19/2021
GSL 09 04	Declarations and Terminations of Emergency	Declarations of emergency made by local officials, copies of those made by state or federal officials, and related records.	Retain one (1) copy permanently, either in recorded minutes of governing body, or separately if not recorded in minutes. Approved: 10/19/2021
GSL 09 05	Disaster Relief Records	Documentation of the distribution, receipt, and expenditure of state and/or federal funds for recovery in the aftermath of a disaster. May include funding agreements, damage reports, expenditure reports, receipts, disbursement records, and other supporting documentation.	Five (5) years after audit once recovery period is complete. Approved: 10/19/2021

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Emergency Management

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 09 06	Emergency Shelter Records	Records documenting the conditions of buildings owned by the local government entity that are used as emergency shelters in the event of a disaster. May include photographs, inspection reports, licenses, content inventories, building plans, and drawings.	Until superseded or obsolete. Approved: 10/19/2021
GSL 09 07	Access Control Records	Records documenting access to specific buildings, departments, rooms, or areas of a local government entity. May include access lists, sign-in sheets, logs, registers, instruction books, emergency contact lists, and other related records.	One (1) year after superseded. Approved: 10/19/2021
GSL 09 08	Hazardous Chemical Records	Records documenting the presence and/or use of hazardous chemicals in the workplace. Includes Material Safety Data Sheets, hazardous chemical inventories, exposure records, medical exams, and other related materials.	Thirty (30) years. If exposure is documented, thirty (30) years after termination of employment for any person exposed. Approved: 10/19/2021
GSL 09 09	Incident Reports	Reports documenting hazardous material spills and similar events, or reports to Mississippi Emergency Management Agency (MEMA) regarding responses to incidents and disasters.	Five (5) years. Approved: 10/19/2021

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 01	*Accounts Payable Files*	*See Schedule GSL 02-01.*	
GSC 02 02	*Adjusting Journal Entries*	*See Schedule GSL 02-03.*	
GSC 02 03	*Bank Reconciliation*	*See Schedule GSL 02-05.*	
GSC 02 04	*Bank Statements*	*See Schedule GSL 02-06.*	
GSC 02 05	*Budget, Approved*	*See Schedule GSL 02-12.*	
GSC 02 06	*Budget Preparation File*	*See Schedule GSL 02-11.*	
GSC 02 07	*CAFR or Annual Financial*	*See Schedule GSL 02-13.*	
GSC 02 08	*CAFR or Annual Financial*	*See Schedule GSL 02-14.*	
GSC 02 09	*Canceled Checks*	*See Schedule GSL 02-15.*	
GSC 02 10	*Chart of Accounts*	*See Schedule GSL 02-17.*	
GSC 02 11	*Claims Docket*	*See Schedule GSL 02-21.*	
GSC 02 12	*Daily Revenue Reports*	*See Schedule GSL 02-22.*	
GSC 02 13	*Depository Authorizations*	*See Schedule GSL 02-23.*	
GSC 02 14	*Form 1099*	*See Schedule GSL 03-08.*	
GSC 02 15	*General Ledger*	*See Schedule GSL 02-28.*	
GSC 02 16	*General Ledger Reconciliation*	*See Schedule GSL 02-29.*	
GSC 02 17	*Inventory Count and Reports*	*See Schedule GSL 02-31.*	
GSC 02 18	*Lost Check Affidavits*	*See Schedule GSL 02-32.*	
GSC 02 19	*Monthly Budget Report*	*See Schedule GSL 02-33.*	
GSC 02 20	*Signature Authorization*	*See Schedule GSL 02-37.*	
GSC 02 21	*Working Trial Balance*	*See Schedule GSL 02-40.*	

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 02 22	*Bond File*	*See Schedule GSL 02-08.*	
GSC 02 23	*Bond Catalog*	*See Schedule GSL 02-07.*	
GSC 02 24	*Bond Transaction Ledger*	*See Schedule GSL 02-09.*	
GSC 02 25	*Bonds and Coupons, Canceled*	*See Schedule GSL 02-10.*	
GSC 02 26	*Receiving Reports*	*See Schedule GSL 02-36.*	
GSC 02 27	*Fixed Asset Inventory*	*See Schedule GSL 02-26.*	
GSC 02 28	*Fixed Asset Reports*	*See Schedule GSL 02-27.*	
GSC 02 29	*Equipment Change Order File*	*See Schedule GSL 02-25.*	
GSC 02 30	*Receive Warrants*	*See Schedule GSL 02-35.*	
GSC 02 31	*Check Copies*	*See Schedule GSL 02-18.*	
GSC 02 32	*Check Stubs*	*See Schedule GSL 02-20.*	
GSC 02 33	*Cash Book*	*See Schedule GSL 02-16.*	
GSC 02 34	*Disbursement Record*	*See Schedule GSL 02-24.*	
GSC 02 35	*Accounts Receivable Files*	*See Schedule GSL 02-02.*	
GSC 02 36	*Grant Files, Fiscal Records*	*See Schedule GSL 02-30.*	
GSC 02 37	*Audit Reports*	*See Schedule GSL 02-04.*	
GSC 02 38	*Voided Checks*	*See Schedule GSL 02-39.*	
GSC 02 39	*Public Depositor Annual*	*See Schedule GSL 02-34.*	
GSC 02 40	*Vendor files and W-9s*	*See Schedule GSL 02-38.*	
GSC 02 41	*Check Pick-up Lists*	*See Schedule GSL 02-19.*	

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 01	Accounts Payable Files	Documentation for payment of each claim. May include the request for payment, copy of check issued, original invoice, copy of purchase order, copies of bids and contracts, requisitions, backup material, related correspondence in any format, and various reports generated as a part of the accounts payable process. Some records may be filed separately from the main accounts payable file. *Replaces Schedule GSC 02-01.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 02	Accounts Receivable Files	Billing statements, including invoices and other related materials, indicating monies owed to the local government entity or individual department or agency for services rendered. May also include receipts, copy of vendor checks, and other related documentation. *Replaces Schedule GSC 02-35.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 03	Adjusting Journal Entries	Supporting documentation for year-end adjusting journal entries that appear in the General Ledger. *Replaces Schedule GSC 02-02.*	Permanent. Approved: 7/16/2019
GSL 02 04	Audit Reports	Annual and special reports from state and independent auditing agencies, including departmental audits. *Replaces Schedule GSC 02-37.*	Permanent. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 05	Bank Reconciliation	Documentation including spreadsheets, book balance reports, and associated working papers used for reconciliation of all bank accounts held by a local government entity. *Replaces Schedule GSC 02-03.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 06	Bank Statements	Bank statements received from banks maintaining funds of a local government entity. *Replaces Schedule GSC 02-04.*	Five (5) years. Approved: 7/16/2019
GSL 02 07	Bond Catalog	Annual publication of all outstanding bonds and schedule of bonds. *Replaces Schedule GSC 02-23.*	Permanent. Approved: 7/16/2019
GSL 02 08	Bond File	Working papers and final documentation related to the issuance of bonds for which a local government entity is obligated. May include project schedule and budget, financing timetable, comparison of alternative funding methods, copies of bids received, bond agreement, official statement, and closing documents. *Replaces Schedule GSC 02-22.*	Five (5) years after bonds are redeemed. Retain closing documents permanently. Approved: 7/16/2019
GSL 02 09	Bond Transaction Ledger	Cumulative report detailing all transactions associated with bond projects. *Replaces Schedule GSC 02-24.*	Five (5) years following bond redemption. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 10	Bonds and Coupons, canceled	Redeemed coupons and canceled bonds returned from the bank administering the bonds. May contain destruction certificate for bonds destroyed by the bank. *Replaces Schedule GSC 02-25.*	Three (3) years after audit following redemption. Approved: 7/16/2019
GSL 02 11	Budget Preparation File	Documentation associated with the preparation and submission of budget. Includes requests submitted by departments, personnel cost analysis, worksheets, budget as presented to the board. *Replaces Schedule GSC 02-06.*	Until the close of the subsequent budget process. Retain one (1) copy of final budget permanently (see GSL 02-12). Approved:7/16/2019
GSL 02 12	Budget, Approved	Final approved budget. *Replaces Schedule GSC 02-05.*	Retain one (1) copy permanently. If copied verbatim into governing body's official minutes, that copy may satisfy retention requirement. Approved: 7/16/2019
GSL 02 13	CAFR or Annual Financial Reports	Comprehensive Annual Financial Report published by a local government entity. *Replaces Schedule GSC 02-07.*	Permanent. Approved: 7/16/2019
GSL 02 14	CAFR or Annual Financial Report Workpapers	Workpapers associated with the preparation of the end-of-year financial report. Includes a variety of year-end computer generated reports. *Replaces Schedule GSC 02-08.*	Five (5) years after the close of the fiscal year. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 15	Canceled Checks	Original canceled checks or scanned images of canceled checks maintained in either paper or electronic format. *Replaces Schedule GSC 02-09.*	Five (5) years after the close of the fiscal year. Approved: 7/16/2019
GSL 02 16	Cash Book	Ledgers reflecting cash balances. *Replaces Schedule GSC 02-33.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 17	Chart of Accounts	Master list of revenue and expenditure accounts. *Replaces Schedule GSC 02-10.*	Permanent. Approved: 7/16/2019
GSL 02 18	Check Copies	Duplicate copies of checks issued. *Replaces Schedule GSC 02-31.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 19	Check Pick-up Lists	Lists signed by payees or their representatives that identify who picked up check(s) from the issuing office. *Replaces Schedule GSC 02-41.*	One (1) year. Approved: 7/16/2019
GSL 02 20	Check Stubs	Remaining stubs used in checkbooks. *Replaces Schedule GSC 02-32.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 21	Claims Docket	Docket of claims for expenditures by a local government entity. *Replaces Schedule GSC 01-23.*	Permanent. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 22	Daily Revenue Reports	Documentation for all deposits of revenue. Each file (daily) generally contains supporting documentation of funds received, such as revenue transmittal, copy of receipt, cashier's daily report, recap report, transfer report to deposit money, deposit slip, detail recap, and cash balance report. *Replaces Schedule GSC 02-12.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 23	Depository Authorizations	Depository authorizations for revenue. File includes depository authorization form and may include other depository documentation. *Replaces Schedule GSC 02-13.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 24	Disbursement Record or Journal	Record of disbursements. *Replaces Schedule GSC 02-34.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 25	Equipment Change Order File	Original copy of equipment change orders for equipment additions, transfers, disposal, or deadline for auction. *Replaces Schedules GSC 02-29, GSM 19-03, and GSS 04-05.*	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 26	Fixed Asset Inventory	Record of all fixed assets. Contains type of asset, acquisition information, and disposal documentation. This series is frequently maintained in electronic format and contains the following information: description of item, inventory number, manufacturer, model, serial number, date acquired, total cost, unit cost, salvage value, estimated life, depreciation method, source of funds, grant information, federal stock number, purchase order number, warrant number, location, and condition. Disposal information might include date of disposal, method of disposal, amount received, receipt number, and authorization information. *Replaces Schedule GSC 02-27.*	Five (5) years after disposal of fixed asset. Approved: 7/16/2019
GSL 02 27	Fixed Asset Reports	Various reports on equipment and other assets. This series may reflect additions, changes, and deletions for a specific time period. *Replaces Schedule GSC 02-28.*	Until superseded. Approved: 7/16/2019
GSL 02 28	General Ledger	Year-end General Ledger in which summaries of all financial transactions during a fiscal year are recorded. Transactions are culled from subsidiary ledgers, including receipts and expenditures from all revenue sources. *Replaces Schedule GSC 02-15.*	Permanent. Approved: 7/16/2019

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 29	General Ledger Reconciliation	Monthly reconciliation workpapers, containing supporting documentation relating to the monthly reconciliation, including daily cash transactions worksheet, monthly control report, computer-generated inventory report, and other reports and working papers. *Replaces Schedule GSC 02-16.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 30	Grant Files, Fiscal Records	Documentation for the receipt and expenditure of money for projects funded by state or federal grant programs. May include such items and expenditure reports, billing statements, and accounts payable/receivable files related to the grant. *Replaces Schedule GSC 02-36.*	Three (3) years after release of audit following termination of the grant. Approved: 7/16/2019
GSL 02 31	Inventory Count and Reports	Report detailing inventory of supplies on hand and value. Includes manual inventory counts completed by various departments of a local government entity. *Replaces Schedule GSC 02-17.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 32	Lost Check Affidavits	Copy of the original check, signed affidavit of lost check, stop payment order, and worksheets. *Replaces Schedule GSC 02-18.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 33	Monthly Budget Report	Reports generated on a monthly basis reflecting budget allocation, expenditures, and budgeted funds remaining by category. *Replaces Schedule GSC 02-19.*	Three (3) years after release of audit. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 34	Public Depositor Annual Report	Copy of the local government entity's annual report to the State Treasurer listing all public accounts held by qualified public depository or depositories, as required by §27-105-5 (6) (b), *Mississippi Code, 1972, Annotated.* *Replaces Schedule GSC 02-39.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 35	Receive Warrants	Documentation of receipt of money. A copy may be provided to the payer. *Replaces Schedule GSC 02-30.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 36	Receiving Reports	Documentation of receipt of goods or services ordered. *Replaces Schedule GSC 02-26.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 37	Signature Authorization	Authorization for the issuance of manual checks. *Replaces Schedule GSC 02-20.*	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 38	Vendor Files and W-9s	W-9s and other information specific to vendors and suppliers of goods and services. May include correspondence, catalogs, and other sales literature, and various financial records related to vendor. *Replaces Schedule GSC 02-40.*	Once inactive, four (4) calendar years or three (3) years after release of audit, whichever is later. Approved: 7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 39	Voided Checks	Unusable checks due to printing and other errors. *Replaces Schedule GSC 02-38.*	Three (3) years after release of audit, if pre-numbered. Otherwise, dispose securely at discretion. Approved: 7/16/2019
GSL 02 40	Working Trial Balance	Year-end trial balance report used for closing the general ledger. *Replaces Schedule GSC 02-21.*	Three (3) years after release of audit. Approved:7/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Fire / Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 01	Fire Reports	Report completed on all incidents involving responses of the fire department personnel. Includes detailed information regarding circumstances of the incident—including location, information on damages or injuries, and possible cause of incident.	Five (5) years when cause of fire is determined to be accidental and no loss of life occurs. Ten (10) years after close of case when arson is involved. Permanent when loss of life occurs or if a publicly-owned building is involved. Approved: 7/17/2001
GSC 15 02	Run Report Summaries	Report which summarizes information contained on the Fire Reports (GSC 15-01). These may be generated for informational purposes to fire administrative personnel.	Five (5) years. Approved: 7/17/2001
GSC 15 03	Equipment Run Logs	Log maintained containing summary information regarding each dispatch of equipment within a fire station. The log is generally maintained at the station level.	Five (5) years. Approved: 7/17/2001
GSC 15 04	Dispatch Logs	Printouts or manual logs maintained by the dispatch unit which contain information regarding time, location, units dispatched in an incident, and other general information.	Three (3) years. Approved: 7/17/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Fire / Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 05	Dispatch Tape Recordings	Tape recordings of calls received by dispatchers and radio communications between emergency personnel.	Ninety (90) days. Serious incidents may warrant longer retention at the discretion of the local agency. Approved: 7/17/2001
GSC 15 06	Investigative Records	Records compiled during investigation of fires. May include copies of fire reports, run reports, correspondence, photographs, newspaper clippings, notes, and other information pertinent to the investigation.	Ten (10) years. Permanent when loss of life occurs or a publicly-owned building is involved. Approved: 7/17/2001
GSC 15 07	Evidence Log	Log used to track evidence used in fire investigations.	Five (5) years following disposition of evidence. Approved: 7/17/2001
GSC 15 08	*Activity Reports*	*See Schedule GSL 01-04*	
GSC 15 09	Equipment Maintenance Records	Documentation of work performed in routine maintenance or for repair of fire equipment (excluding hydrants and hoses).	Routine maintenance: Three (3) years following subsequent maintenance. Major repair: Life of the equipment. Approved: 7/17/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Fire / Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 10	Equipment Inspection Records	Assorted reports related to the inspection and/or inventory of fire equipment. May include monthly or weekly supply inventory, daily maintenance reports, truck inspection reports, driver's daily checklist, repair requests, and other forms completed on a routine basis to insure proper functioning or availability of all supplies and equipment.	Three (3) years. Approved: 7/17/2001
GSC 15 11	Hydrant Records	Records documenting the maintenance and inspection of each fire hydrant.	Inspection records: Two (2) years. Maintenance records: Until the hydrant is replaced. Approved: 7/17/2001
GSC 15 12	Hose Tests	Routine tests to determine if hoses are in proper working order.	Two (2) years. Approved: 7/17/2001
GSC 15 13	Fire Safety Inspections	Inspections of buildings/systems for proper fire protection measures and procedures.	Five (5) years following subsequent inspection or for the life of the facility, whichever is earlier. Approved: 7/17/2001
GSC 15 14	Permits and Applications	Applications and copies of issued permits for activities which require permits (e.g., burning, fireworks).	Three (3) years after release of audit. Approved: 7/17/2001
GSC 15 15	Building Plans	Building plans for commercial buildings.	Until superseded. Approved: 7/17/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Fire / Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 16	State Fire Marshall Quarterly Reports	Reports submitted to the State Fire Marshall. Provides statistical information regarding fires.	Five (5) years. Approved: 7/17/2001
GSC 15 17	Dive Team Reports	Report completed on all incidents involving responses of the fire department dive team personnel. Includes detailed information regarding circumstances of the incident, such as location, information on injuries, or fatalities.	Seventy-five (75) years if loss of life occurs. Five (5) years if no loss of life occurs. Approved: 7/17/2001
GSC 15 18	*Training Records, Individual*	*See Schedule GSL 05-13.*	
GSC 15 19	*Training Records, General*	*See Schedule GSL 05-14.*	
GSC 15 22	EMS Run Reports	Report which summarizes information contained on the EMS Encounter Form (GSC 15-20). These may be generated for informational purposes to fire administrative personnel.	Five (5) years. Approved: 7/17/2001
GSC 15 23	*Annual Reports*	*See GSL 01-05.*	
GSC 15 24	Monthly Reports	Reports summarizing activities within a fire department or fire station during a month.	Three (3) years. Permanent if annual report is not prepared. Approved: 7/17/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Fire / Emergency Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 15 25	General Orders	General orders issued by a fire chief.	Until superseded, then transfer to General Orders Expired. Approved: 7/17/2001
GSC 15 26	General Orders, Expired	General orders that have been superseded.	Permanent. Approved: 7/17/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 06 01	Enrollment Forms	Enrollment forms of participants in insurance programs offered to the employees of a local government entity. *Replaces Schedule GSC 18-01.*	One (1) year after superseded. Approved: 1/21/2020
GSL 06 02	Change of Enrollment	Adjustments made by participants to insurance coverage. *Replaces Schedule GSC 18-02.*	One (1) year after superseded. Approved: 1/21/2020
GSL 06 03	HIPAA Privacy Notice	Signed acknowledgements of receipt of HIPAA privacy notice. *Replaces Schedule GSC 18-03.*	Two (2) years after termination of employee. Approved: 1/21/2020
GSL 06 04	Contract with Third Party Administrator	Contract between the local government entity and the third party administrator of the health insurance plan. *Replaces Schedule GSC 18-04.*	Three (3) years after expiration of contract. Approved: 1/21/2020
GSL 06 05	Business Associates Agreement	Agreements between the health insurance plan of a local government entity and other parties that use or disclose health information of covered participants. *Replaces Schedule GSC 18-05.*	Six (6) years. Approved: 1/21/2020
GSL 06 06	Third Party Administrator Report, Not Containing PHI	Reports that do not contain protected health information submitted by the third party administrator of the health insurance plan. *Replaces Schedule GSC 18-06.*	Three (3) years after release of audit. Approved: 1/21/2020

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 06 07	Protected Health Information (PHI)	All documents received by the local government entity that contain protected health information. *Replaces Schedule GSC 18-07.*	Six (6) years. Secure disposal required. Approved: 1/21/2020
GSL 06 08	Disclosure Requests	Requests from plan participants for information on all entities receiving protected health information on the participant. *Replaces Schedule GSC 18-08.*	Six (6) years. Secure disposal required. Approved: 1/21/2020
GSL 06 09	Disclosure Information	Responses by the local government entity to participants submitting disclosure requests. *Replaces Schedule GSC 18-09.*	Six (6) years. Secure disposal required. Approved: 1/21/2020
GSL 06 10	Employer-Provided Health Insurance Forms	Internal Revenue Service Forms 1094-C, 1095-C, and other forms required by the federal Affordable Care Act regarding health insurance coverage for employees of a local government entity.	Four (4) years after close of calendar year. Approved: 7/19/2022
GSL 06 11	Continuation of Insurance Benefits (COBRA) records	Records documenting individual election whether to continue insurance benefits beyond employment with the local government entity.	Six (6) years after termination of employment. Approved 4/18/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Healthcare / Hospital Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 19 01	Patient Health Records	Adult and minor patient records, regardless of clinical setting. May include charts, notes, injury, illness, disease, diagnoses, treatment plan, and lab results for facilities operated by a government-owned hospital.	Ten (10) years after last entry following discharge. Approved: 10/20/2026
GSL 19 02	Patient Billing Records	Financial records that include accounts payable and receivable files related to patient billing for services or treatment. May include daily register totals, monthly reports, receipts, EOB's, insurance payments, patient payments, charge-offs, collections, correspondence, and related files.	Three (3) years after release of audit following final payment or write-off. Approved: 10/20/2026
GSL 19 03	Hospital Radiological Patient Records	Radiological reports, printouts, films, scans, and other imaging records used to diagnose illness, injury, or disease in a hospital patient.	Three (3) years provided radiological report is held in the patient files. Approved: 10/20/2026
GSL 19 04	Medication Acquisition Records	Records that document the purchase of medications at government-operated pharmacies. May include invoices, payment vouchers, correspondence, shipping and receiving, and reports related to the order and purchase of medication. The Centers for Medicare and Medicaid Services (CMS) may require longer retention for participation in the program.	Three (3) years after release of audit. Approved: 10/20/2026

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Healthcare / Hospital Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 19 05	Medication Control Records, Subject to CMS Rules	Records that document the inventory, dispensing, destruction, or return of medications of government-operated pharmacies subject to the Centers for Medicare and Medicaid (CMS) regulations. May include prescription number, date of initial dispensing, name and address of patient, prescriber's name and DEA registration number, dosage, error rate, health disclosure, and other information as may be required by CMS, FDA, DEA, or the Mississippi Board of Pharmacy regulations.	Ten (10) years. Approved: 10/20/2026
GSL 19 06	Medication Control Records, Not Subject to CMS Rules	Records that document the inventory, dispensing, destruction, or return of medications of government-operated pharmacies not subject to the Centers for Medicare and Medicaid (CMS) regulations. May include prescription number, date of initial dispensing, name and address of patient, prescriber's name and DEA registration number, dosage, error rate, health disclosure, and other information as may be required by CMS, FDA, DEA, or the Mississippi Board of Pharmacy regulations.	Six (6) years. Approved: 10/20/2026
GSL 19 07	Quality Assurance, Healthcare	Records related to programmatic error rates for services completed by the provider or laboratory. May include applications, orders, internal correspondence for correction, case actions, and summary information to improve the quality and effectiveness of services.	Five (5) years. Approved: 10/20/2026

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Healthcare / Hospital Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 19 08	Notice of Privacy Practices	Notice of Privacy Practices outlines the rights, responsibilities, and directions relating to privacy concerns. These records generally include the actual Notice, various available Notice formats (paper, electronic, HTML), and a list of individuals to whom the Notice was sent.	Distribution lists and related materials: Six (6) years. Original Notices: Permanent. Approved: 10/20/2026
GSL 19 09	Privacy Complaint	Documents related to complaints of alleged privacy violations. These records generally include forms and correspondence.	Six (6) years. Approved: 10/20/2026

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Housing Authority

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 22 01	Commissioner Appointments	Appointments to the Board of Commissioners of the Housing Authority.	Permanent. Approved: 7/18/2017
GSC 22 02	Bylaws	Bylaws of the Housing Authority.	Permanent. Approved: 7/18/2017
GSC 22 03	Minutes of Board Meetings	Minutes of the governing board of the Housing Authority.	Permanent. Approved: 7/18/2017
GSC 22 04	*Policies, Procedures, and Plans*	*See Schedule GSL 01-07.*	
GSC 22 05	Internal Investigation and Audit Files	Records of all internal investigations and audits of Housing Authority activities.	Ten (10) years following closure of investigation or audit. Approved: 7/18/2017
GSC 22 06	Written Claims and Accident Reports	All written claims against the Housing Authority (including any accident and related reports) which do not lead to litigation.	Three and a half (3-1/2) years after settlement or other conclusion. Approved: 7/18/2017
GSC 22 07	*Litigation Records*	*See Schedule GSL 01-13.*	
GSC 22 08	General Correspondence	Correspondence, interoffice memoranda and other communications to or from Housing Authority officials and staff not covered by any other retention requirement.	Three and a half (3-1/2) years from the date of the communication. Approved: 7/18/2017

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Housing Authority

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 22 11	Annual Contributions Contract	Each Annual Contributions Contract entered into with the United States Department of Housing and Urban Development, together with any amendments or supplements and all related correspondence.	Permanent. Approved: 7/18/2017
GSC 22 12	Petty Cash Vouchers	Vouchers for all disbursements from any petty cash or related account of the Housing Authority.	Three (3) years after release of audit. Approved: 7/18/2017
GSC 22 13	Depreciation Schedules	Depreciation schedules for all depreciable assets of the Housing Authority.	Three (3) years after release of audit. Approved: 7/18/2017
GSC 22 14	Contractor Payroll and Compliance Reports	Reports submitted to the Housing Authority by its contractors demonstrating compliance with Davis-Bacon Act and other contractual obligations.	Five (5) years after expiration/termination. Approved: 7/18/2017
GSC 22 15	Subsidiary Ledgers	Ledger and other statements and reports for subsidiaries of the Housing Authority.	Three (3) years after release of audit. Approved: 7/18/2017
GSC 22 16	Tax Returns	All tax returns of the Housing Authority and its subsidiaries not otherwise covered.	Seven (7) years after filing with appropriate taxing authority. Approved: 7/18/2017

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Housing Authority

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 22 21	Plans and Specifications	Plans and specifications for all improvements owned or operated by the Housing Authority.	Five (5) years after disposition/demolition. Retain those involving historic property permanently. Approved: 7/18/2017
GSC 22 22	Asbestos, Lead-based Paint, and Other Environmental Studies	All asbestos, lead-based paint, and other environmental studies performed on any properties owned, leased or operated by the Housing Authority.	Permanent. Approved: 7/18/2017
GSC 22 31	Tenant Lease File	All information relating to leasing of residential units including rental application, income verification, and notices to tenant.	Three and a half (3-1/2) years after termination of residency. Approved: 7/18/2017
GSC 22 32	Tenant Applications	Applications for potential tenants who were deemed not eligible, who voluntarily withdrew an application, or who for other reasons did not sign a lease (includes any correspondence to or from potential tenant).	Three and a half (3-1/2) years after application denied or withdrawn. Approved: 7/18/2017
GSC 22 33	Rent Reports and Rent Rolls	All reports showing rents charged to and received from tenants of each unit.	Three (3) years after release of audit. Approved: 7/18/2017

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 01	Arrest Reports	Form documenting the arrest of an individual by the law enforcement agency. It may be filed within a case file containing other information related to an incident or it may be filed separately.	Felony arrests for crimes for which there is no statute of limitations or which result in a death: seventy-five (75) years. Other arrests: twenty-five (25) years. *[Authorization to destroy records in this series dated prior to 1970 must be obtained in writing from the Department of Archives and History.]* Approved: 1/18/2000
GSC 08 02	Offense Reports	Offense Reports (variant title "Incident Reports") contain all information gathered by the investigating law enforcement officer at an incident. They are commonly in form format and detail the "who, what, when, where and why" of occurrence. Additional information is often contained in a "supplemental report" which is a part of this series.	Felony cases for which there is no statute of limitations or which result in a death: seventy-five (75) years. Other felony cases: twenty-five (25) years. All other offense reports: five (5) years. *[Authorization to destroy records in this series dated prior to 1970 must be obtained in writing from the Department of Archives and History.]* Approved: 1/18/2000

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 03	Expungements	This series is composed of various law enforcement records (offense reports, arrest reports, and all other records stipulated in a court order).	Destroy in accordance with the guidelines of the court order. Approved: 1/18/2000
GSC 08 04	Accident Reports	This series contains offense reports related to traffic accidents.	Three (3) years. (If, as a result of the accident, an individual is charged with a felony, the Accident Report shall be retained as an Offense Report [GSC 08-02] in accordance with the retention guidelines for that series.) Approved: 1/18/2000
GSC 08 05	Dispatch Tape Recordings	Tape recordings of calls received by dispatchers and radio communications between law enforcement personnel.	Ninety (90) days. Serious incidents may warrant longer retention at the discretion of the local agency. Approved: 1/18/2000
GSC 08 06	Dispatch Logs	Printouts or manual logs maintained by the dispatch unit which contain information regarding time, location, units dispatched in an incident, and other general information.	Three (3) years. Approved: 1/18/2000
GSC 08 07	Ticket Books	Traffic ticket books containing copy of all tickets issued.	Three (3) years after release of audit. Approved: 1/16/2001

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 08	Cash Bond Docket	Record of all bonds posted.	Five (5) years. Approved: 1/15/2002
GSC 08 09	Cash Bond Receipts	Documentation of all posted bonds.	Five (5) years. Approved: 1/15/2002
GSC 08 10	Cash Bonds Forfeited	Documentation of posted bonds that were forfeited.	Five (5) years. Approved: 1/15/2002
GSC 08 11	Jail Census/Meal Log	Daily listing on inmates in the jail. This series may be used to document meals served. Includes name of each inmate, date and time of incarceration and release, number of meals served to prisoners at each meal, and hours of the day served.	Three (3) years after release of audit. Approved: 1/15/2002
GSC 08 12	Jail Docket	This series contains information documenting each person received or placed in the jail: including name, age, color, gender, date of commitment, nature of writ or warrant and by whom issued, nature of crime, work (during incarceration), time required to be served, amount of fine and costs, jail fees charged, date of discharge, and other information. This series is required by *MCA* §19-25-63 and §47-1-21. Because different information is required by each statute this record may be maintained as either two separate series or it may be found with all information combined in one series.	Permanent. Approved: 1/15/2002
GSC 08 13	Inmate Case File	Case history of each inmate.	Twenty-five (25) years after release. Approved: 4/19/2011

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 14	Inmate Medical Record	Medical record maintained on each inmate.	Twenty-five (25) years after release. Approved: 4/19/2011
GSC 08 15	Disciplinary Reports	Reports identifying inmate activity resulting in disciplinary action and actions taken.	Twenty-five (25) years after release. Approved: 4/19/2011
GSC 08 16	Inmate Property Record	Record documenting receipt or confiscation of personal property from inmate upon commitment and return of non-confiscated property to inmate upon release.	Ten (10) years after release. Approved: 4/19/2011
GSC 08 17	Inmate Fund Records	Documentation of inmate funds (including canteen) maintained by law enforcement authority.	Ten (10) years after release. Approved: 4/19/2011
GSC 08 18	Inmate Visitation, Mail and Phone Logs	Information concerning visitors, phone calls made and received, and mail sent and received by inmates.	General logs: five (5) years. Records on individual inmates: Ten (10) years after release. Approved: 10/18/2011
GSC 08 19	*Training Records, Individual*	*See Schedule GSL 05-13.*	
GSC 08 20	*Training Records, General*	*See Schedule GSL 05-14.*	

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 21	Shift Reports, Jail	Documents shift activity, significant occurrences, security shift post/daily assignments, time off, etc. for that specific day for all shifts. Includes shift reports, significant occurrences, incident reports, disciplinary reports, master shift rosters, roll call information, daily activities, and related materials.	Five (5) years. Approved: 10/18/2011
GSC 08 22	Inmate Work Program Records	Records that document the control of and participation in inmate work programs. Applications and associated paperwork for individual inmates shall be kept in Inmate Case File GSC 08-13.	Five (5) years. Approved: 4/17/2012
GSC 08 23	Booking Records	Various procedural records generated in processing of inmates into facility. May include name, age, race, gender, date of commitment, nature of writ or warrant and by whom issued, nature of crime, time required to be served, amount of fine and costs, jail fees charged, date of discharge, and other information. Often used as worksheet for Jail Docket (GSC 08-12). Some copies may be placed in Inmate Case File (GSC-08-13). *Renumbered from GSC 08-36 10/21/2025.*	Ten (10) years after release of inmate. Approved 1/21/2025
GSC 08 29	Transport Logs	Lists of inmates scheduled to be transported to arraignments, court appearances, work release, correctional facilities, medical institutions, doctor's offices, or other sites. The records may also indicate method of transportation and agency conducting the transportation.	General logs: five (5) years. Records on individual inmates: Ten (10) years after release of inmate. Approved 10/21/2025

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 30	Video/Audio Recordings from Mobile Units, Non-evidentiary	Non-evidentiary recordings created by mobile units, including both in-car and body-worn cameras.	Thirty (30) days. Approved: 1/19/2016
GSC 08 31	Video/Audio Recordings from Mobile Units, Evidentiary	Evidentiary recordings created by mobile units, including both in-car and body-worn cameras.	One (1) year after final disposition of case and completion of sentence. Approved: 1/19/2016
GSC 08 32	Video/Audio Recordings from Stationary Cameras, Non-evidentiary	Non-evidentiary recordings created by fixed, stationary cameras used for surveillance purposes in public buildings.	Thirty (30) days. Approved: 1/19/2016
GSC 08 33	Video/Audio Recordings from Stationary Cameras, Evidentiary	Evidentiary recordings created by fixed, stationary cameras used for surveillance purposes in public buildings.	One (1) year after final disposition of case and completion of sentence. Approved: 1/19/2016
GSC 08 34	Pawn Shop Reports	Reports submitted to law enforcement agencies from pawnbrokers and secondhand dealers regarding sales transactions and items pawned. May document time and date of transaction; description of items; name, identification, description of pledgor; dealer's name; and other applicable information.	One (1) year. Approved:10/19/2021
GSC 08 35	Sex Offender Registry Files	Information pertaining to convicted sex offenders, including court orders, drivers' license copies, sex offender agreement forms, acknowledgement forms, and related files.	Five (5) years after annual update showing offender no longer resides in the county, by either moving or subsequent incarceration outside the county, or death. Approved 7/18/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 08 36	Fingerprint Cards	Records of individuals' fingerprints taken at time of arrest. This information is transmitted to the FBI or other higher law enforcement agencies. May be taken electronically. *Renumbered from GSC 08-37 10/21/2025.*	Fifty (50) years. Approved 1/21/2025
GSC 08 37	Third Party Background Checks	Records and other information retained as a result of services performed for a member of the public applying for a position requiring a background check and/or fingerprinting. (Not all offices retain this information.) This schedule does not cover background checks for employees or volunteers; see GSL 05-09.	One (1) year. Approved 10/21/2025
GSC 08-38	Mesne Process Docket	Docket listing each writ, other than an execution, received by Sheriff's Office for service, specifying the names of the parties, the court from which issued, the date of its reception, how executed, and when and how returned. May be kept in book or other printed form or electronically.	Permanent. Approved: 10/20/2026
GSC 08-39	Copies of Civil Process, Served or Unserved	Reference copies of notices, writs, and other process from various courts and all orders and decrees legally issued and directed to be served or executed within the county. Original orders are to be returned to the issuing court or clerk once served.	Once served, retain any copies for one (1) year. Approved: 10/20/2026
GSC 08-40	Warrants	Arrest, bench, or search warrants issued by a court ordering law enforcement officers to bring a person to court or jail, or to search and seize property as potential evidence. Original orders are to be returned to the issuing court or clerk once executed.	Dispose of any copies when no longer required for business use. Approved: 10/20/2026

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 01	Boat Slip Leases	Contracts between harbor authority and boat owners to lease boat slips either for specified time or ongoing. Often include specific fees charged for size of vessel and various services.	Three (3) years after release of audit following termination of lease. Approved:4/16/2019
GSL 18 02	Park and Facility Maps	Records documenting park boundaries, facilities and other improvements, landscaping, topography, drainage, and enhancements for properties owned and maintained by the parks and recreation department of a local government entity. May include master plans, construction plans, as-built drawings, various maps and specifications, etc.	Until superseded. Official copy shall be maintained by entity's clerk or administration office for life of facility. See also GSL 18-28 for maps with potential historic value. Approved: 1/21/2020
GSL 18 03	Planning and Development Records - Improvement Projects	Records documenting the planning and construction of improvement projects of parks and recreation facilities owned by a local government entity. May include master plans, construction plans, as-built drawings, various maps and specifications, etc.	Life of facility or of specific improvements. Approved: 1/21/2020
GSL 18 04	Facility and Maintenance Files - Master Files	Records documenting certification or compliance with laws or standards for facilities owned by the parks and recreation department of a local government entity.	Permanent. Approved: 1/21/2020

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 05	Facility and Maintenance Files - Inspection Records	Records documenting the inspections of equipment, lighting, sidewalks, restrooms, picnic tables, and other property or equipment within facilities owned by the parks and recreation department of a local government entity.	Six (6) years. Approved: 1/21/2020
GSL 18 06	Facility and Maintenance Files - Work Orders	Work orders for performance of routine maintenance or special projects related to facilities owned by the parks and recreation department of a local government entity.	Three (3) years after release of audit. Approved: 1/21/2020
GSL 18 07	Horticulture Files	Records relating to landscaping, tree, and flower work on property maintained by the parks and recreation department. May include requests, design plans, and other descriptive information.	Until superseded. Approved: 1/21/2020
GSL 18 08	Pesticide/Herbicide Application Records	Records documenting the application of pesticide/herbicide chemicals in government owned parks and recreation facilities. Information may include a schedule of spraying, date of application, weather conditions, application area, chemical applied, mix ratio, and coverage rate.	Two (2) years. Approved: 1/21/2020

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 09	Swimming Pool Maintenance Records	Records documenting the operation, maintenance, and monitoring of swimming pools owned and/or operated by a local government. Information may include chemicals used, water clarity, cleanliness, chlorine and pH levels, incidents and response, and other information related to the safety and health of the general public.	Three (3) years. Approved: 1/21/2020
GSL 18 10	Cemetery Records	Records documenting individuals buried in cemeteries owned and/or operated by a local government. May include maps, indexes, burial information, copies of deeds, purchaser information, internment books, and plot diagrams.	Permanent. Approved: 1/21/2020
GSL 18 11	Cemetery Maintenance Records	Records documenting routine maintenance of cemeteries owned and/or operated by a local government. Includes work orders, service requests, receipts, invoices, etc.	Three (3) years after release of audit. Approved: 1/21/2020
GSL 18 21	Program Records	Records relating to the programs and activities sponsored by the parks and recreation department of a local government entity. Documents include, but are not limited to, player rosters, sponsor forms, practice notices, schedules, permission slips, brochures, flyers, and related correspondence.	Six (6) years. Approved: 1/21/2020

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 22	Program Planning Records	Records documenting the planning, development, publication and execution of various programs offered by the parks and recreation department of a local government entity. May include lesson plans, course/program descriptions and instruction materials.	Six (6) years. Approved: 1/21/2020
GSL 18 23	Recreation and Registration Records	Records documenting the registration and attendance of participants in events, activities, and classes sponsored by the parks and recreation department of a local government entity. Files may include, but are not limited to, registration forms, parent/guardian consent, worksheets, reports, emergency contact information, etc.	Six (6) years. Approved: 1/21/2020
GSL 18 24	Release Forms and Waivers	Forms completed by individuals participating in recreational activities sponsored by a parks and recreation department of a local government entity. These forms are completed to verify parental consent for minors, and to verify that participants have released all rights and claims for possible injuries in recreational activities. May include: release, dates of activity, name of participant, name/signature of parent/guardian, and insurance documentation.	Six (6) years. Approved: 1/21/2020
GSL 18 25	Visitor Admission Records	Records of admissions to museums, historical sites, and other parks and recreation facilities owned or operated by a local government. Includes guest books, registers, logs, and similar records that document visitation.	Six (6) years. Approved: 1/21/2020

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 26	Facility and Equipment Rental and Loan Records	Records and other documentation used to track the rental or loan of facilities and/or equipment owned by the parks and recreation department of a local government entity. Information may include name of person or group renting the facility or equipment, contact information, date rented and returned, compensation information, and other related data. Records may include applications, calendars, lists, receipts and related documentation.	Three (3) years after release of audit. Approved: 1/21/2020
GSL 18 27	Special Event Files	Records concerning special events promoted by a local government entity. This series documents the legal responsibilities for those events held on government property, including parades, fireworks, picnics, festivals, races, weddings, parties, etc. They may include permits, contracts, licensing, legal agreements (including, but not limited to, hold harmless agreements, releases and waivers), meeting minutes, correspondence, insurance, event-specific marketing, etc.	Six (6) years. Approved: 1/21/2020
GSL 18 28	Recreation Program Records - Historical	Records retained for historical and informational purposes, including park histories, architectural drawings, photographs, brochures, maps, significant news stories, etc.	Permanent. Approved: 1/21/2020

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 01	Cafeteria Plan Administrative Fees	Listing of employees enrolled in cafeteria plan supplemental program (e.g. uninsured medical, day care, etc.) and the administrative fee charged to the entity. Used for determining amount due carrier. *Replaces Schedule GSC 03-01.*	Three (3) years after release of audit. Approved: 7/18/2017
GSL 03 02	Cafeteria Plan Enrollment	Form used to enroll employees in Cafeteria Plan on a yearly basis. Indicates coverage selected and amounts selected. *Replaces Schedule GSC 03-02.*	Four (4) years after close of calendar year. Approved: 7/18/2017
GSL 03 03	Deduction Cards	Payroll deduction cards enrolling employees in various payroll deduction programs including credit union, direct deposit, insurance (except health), and disability and rehabilitation. *Replaces Schedule GSC 03-03.*	Until superseded, then three (3) years after release of audit. Approved: 7/18/2017
GSL 03 04	Employee Earnings Record	Report detailing all payroll checks issued to employees. Includes employee's name, Social Security number, and types and amounts of individual deductions. *Replaces Schedule GSC 03-04.*	Fifty-five (55) years. Approved: 7/18/2017
GSL 03 05	Garnishment Files	Garnishment case files of employees. May contain wage earner's plan with posted payments, court order, notification of garnishment or tax levy, and release of wages notification. *Replaces Schedule GSC 03-05.*	Four (4) years after final release of wages. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 06	Payroll Register	Contains payroll information for all employees for each pay period. Includes check number, name, Social Security number, earnings amounts, withholding amounts, and net pay. This series may also include information on hours worked and rate of pay. *Replaces Schedule GSC 03-06.*	Fifty-five (55) years. Approved: 7/18/2017
GSL 03 07	Retirement Reports	Public Employees' Retirement System reporting form, which provides total amount submitted to the retirement fund, lists each employee, retirement wages, and retirement contribution. *Replaces Schedule GSC 03-07.*	Three (3) years after release of audit. Retain fifty-five (55) years if Payroll Register or Earnings Record for the same reporting period is not available. Approved: 7/18/2017
GSL 03 08	Tax Reports	Documentation for reports to Internal Revenue Service regarding Social Security and withholding taxes paid. Includes weekly and monthly payroll deposit and quarterly reports. Also includes IRS Forms 941 and 1099 and variants. *Replaces Schedule GSC 02-14 and 03-08.*	Five (5) years after tax is due or paid, whichever is later. Approved: 7/16/2019
GSL 03 09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period. *Replaces Schedule GSC 03-09.*	Three (3) years after release of audit. Approved: 7/18/2017

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 10	Unemployment Compensation Report	Monthly and quarterly reports containing information on each employee (name and Social Security number), month-to-date wages, month-to-date unemployment compensation charge, year-to-date wages, and year-to-date unemployment compensation charges. Quarterly report submitted to Department of Employment Security. *Replaces Schedule GSC 03-10.*	Quarterly reports: three (3) years after release of audit or close of calendar year, whichever is later. Monthly reports: following preparation of quarterly report. Approved: 7/17/2018
GSL 03 11	W-2s	Copy of Internal Revenue Service W-2 Form issued to each employee. *Replaces Schedule GSC 03-11.*	Four (4) years after tax is due or tax is paid, whichever is later. Approved: 7/18/2017
GSL 03 12	W-2s, Undelivered	Employee's copy of W-2 which was undeliverable. *Replaces Schedule GSC 03-12.*	Three (3) years after close of calendar year. Approved: 7/18/2017

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 01a	Personnel File, Official Record	The master personnel record maintained for each employee. May include job application, personnel transaction record reflecting position classification and salary level, payroll withholding information, leave summary record, performance documentation, and other documents related to the individual's employment. See Schedule GSL 05-01b for any records needed to calculate post-employment benefits. *Replaces Schedule GSC 05-02.*	Seven (7) years after termination of employment. Approved: 1/17/2023
GSL 05 01b	Retirement Documentation	All records needed for the retirement of an employee, including requests for retirement, insurance authorizations, correspondence, election of options forms, calculations of benefits, etc.	Fifty-five (55) years after earliest date of hire, OR Seven (7) years after termination of employment, whichever is later. Approved: 1/17/2023
GSL 05 02	Personnel File, Reference Copy	DUPLICATE copy of personnel file which is often maintained at the department or division level. See GSL 05-01a Personnel File (Official Record). *Replaces Schedule GSC 05-03.*	One (1) year following termination, then transfer to Personnel/Human Resources Office for review and disposal. Approved: 7/18/2017
GSL 05 03	Leave Records	Requests for use of vacation, sick, compensatory, or other leave. This series is often filed within the official Personnel File. *Replaces Schedule GSC 05-04.*	Three (3) years after release of audit if leave summary information is maintained. Fifty-five (55) years if leave summary information is not otherwise maintained. Approved: 7/18/2017

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 04	Employee Accident Reports	Reports and documentation related to accidents incurred by employees. Does not include documentation maintained in Personnel File. *Replaces Schedule GSC 05-01.*	Seven (7) years if workers compensation claim is filed (see GSL 05-05); otherwise three (3) years. Approved: 7/18/2017
GSL 05 05	Workers Compensation Files	Files related to workers compensation claims. Includes case files and reports to Workers Compensation Commission. *Replaces Schedule GSC 05-06.*	Seven (7) years following the close of the case. Approved: 7/18/2017
GSL 05 06	Applicant Records	Records documenting the selection process and justification for non-hire, including job applications, pre-employment assessments, denial letter, etc.	Two (2) years after final decision on position applied for. Copies used by supervisors and selection committee: One (1) year after final decision. Approved: 1/17/2023
GSL 05 07	Drug Test Records	Results of drug tests administered to current and prospective employees, and associated records.	One (1) year from receipt of test results. For DOT-regulated positions in aviation, trucking, railroads, mass transit and pipelines: five (5) years from receipt of test results. If test resulted in adverse action against an employee: five (5) years after conclusion of final action. Approved: 4/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 08	I-9 Forms and Related Documentation	Form I-9 is used for verifying the identity and employment authorization of individuals hired for employment in the United States. The form must be available for inspection by authorized U.S. Government officials from the Department of Homeland Security, Department of Labor, or Department of Justice. If copies of documents presented by employees were made or a report was generated through E-Verify, they should be kept with the corresponding Form I-9.	Three (3) years after date of hire or one (1) year after termination, whichever is later. Approved: 10/15/2019
GSL 05 09	Background Investigation for Employees, Volunteers, or Applicants	Information related to background investigations of employees, volunteers, or job applicants, including copies of employment applications, release forms, credit reports, driver's licenses, transcripts, social security numbers, professional licenses or certifications, verification of education and licensure, sex offenders registry, personal and professional references, fingerprint applications, lie-detector results, blood or urine test results, correspondence, criminal, driving, education, court, and military records.	One (1) year from conclusion of investigation. If investigation resulted in the applicant not being hired or adverse action against an employee, five (5) years after conclusion of final action. Drug test records are held according to schedule GSL 05-07. Approved: 10/15/2019
GSL 05 10	Pre-Employment Documents	Documents related to the hiring process, including job descriptions, recruitment notices, job advertisements, etc.	Until superseded. Approved: 1/17/2023
GSL 05 11	Pre-Employment Assessments, Hired	Civil Service Exams, analysis forms, resumes, and other related documents used in determining whether an applicant is hired.	Three (3) years. Approved: 1/17/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 12	Employee Licenses / Certifications	Any licenses / certification issued to an employee by professional, education, or other agencies. Typically, they are occupation-specific and are often requirements for employment.	Until superseded. Approved: 1/17/2023
GSL 05 13	Training Records – Individual	This series documents all training completed by individuals employed by the local government, whether educational or professional development. *Replaces Schedules GSC 15-18 and GSC 08-19.*	Three (3) years after termination of employment. Approved: 1/17/2023
GSL 05 14	Training Records – General	This series documents training activity provided to local government personnel. Information in this series include description of training activities, sign-in sheet, and general information regarding the training provided. See GSL 05-13 Training Records, Individual, for records regarding individuals attending training. *Replaces Schedules GSC 15-19 and GSC 08-20.*	Course Materials and Forms: Until superseded. Training Day Records: Five (5) Years. Approved: 1/17/2023
GSL 05 15	Verification of Employment Records	Inquiries and responses concerning verification of an employee's prior or current employment with the local government entity.	Three (3) years. Approved 4/18/2023
GSL 05 16	Family Medical Leave Act (FMLA) Records	Records documenting extended absence from work by an employee under provisions of the federal Family Medical Leave Act. Confidential medical records must be kept separate from main personnel file.	Three (3) years after release of audit following termination of extended absence. Approved 4/18/2023

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 14 01	Work Orders	Copies of work orders placed for use of public work crews. *Replaces Schedule GSC 14-01.*	Three (3) years after release of audit. Approved:4/16/2019
GSL 14 02	Road/Street Dockets	Docket listing all road maintenance performed. This series provides historical summary of maintenance performed from initial construction. *Replaces Schedule GSC 14-02.*	Permanent. Approved: 4/16/2019
GSL 14 03	Road/Street Maintenance Records	Detailed records of all maintenance performed. *Replaces Schedule GSC 14-03.*	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 04	Road/Street Maintenance Work Reports	Reports summarizing activities of maintenance crews. *Replaces Schedule GSC 14-04.*	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 05	Repair/Street Repair Costs	Estimates, copies of invoices, supply tickets, and other financial records relating to maintenance activities. *Replaces Schedule GSC 14-05.*	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 06	Road/Street Resurfacing Reports	Summary reports (generally annual) containing lists of roads/streets resurfaced, including types of materials used and costs of roads. *Replaces Schedule GSC 14-06.*	Permanent. Approved: 4/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 14 07	Road/Street Plats	Plats of subdivisions and incorporated areas. *Replaces Schedule GSC 14-07.*	Permanent. Approved: 4/16/2019
GSL 14 08	Traffic Control Signs and Signals Inventory	Inventory of all traffic signs and signals. *Replaces Schedule GSC 14-08.*	Until superseded. Approved: 4/16/2019
GSL 14 09	Traffic Control Maintenance Records	Records relating to the maintenance of traffic signs and signals. *Replaces Schedule GSC 14-09.*	Three (3) years. Approved: 4/16/2019
GSL 14 10	Traffic Control Intersection File	Includes a variety of records relating to intersections: studies related to traffic planning, drawings of signal controllers, and intersections. *Replaces Schedule GSC 14-10.*	Ten (10) years. Approved: 4/16/2019

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State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 04 01	*Bids*	*See Schedule GSL 04-01.*	
GSC 04 02	*Purchase Orders*	*See Schedule GSL 04-02.*	
GSC 04 03	*State Contracts*	*See Schedule GSL 04-03.*	

All Local Governments
Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 04 01	Bids	Successful and unsuccessful bids received for the purchases of goods or services. Associated documentation may include correspondence, preliminary work papers, requests for proposals or information, published notices, proofs of publications, plans, specifications, and other related materials. *Replaces Schedule GSC 04-01.*	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 1/18/2022
GSL 04 02	Purchase Orders	Purchase Orders. *Replaces Schedule GSC04-02.*	Three (3) years after release of audit. Approved: 1/18/2022
GSL 04 03	State Contracts	Reference copy of purchase contracts issued by the State of Mississippi. *Replaces Schedule GSC 04-03.*	Until Superseded. Approved: 1/18/2022

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Tax Assessor

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 17 01	Homestead Exemption Applications	Tax Assessor's copy of Homestead Exemption.	Three (3) years from date of application. Approved: 10/15/2002
GSC 17 02	Appraisal Database	Database containing property appraisal information.	Seven (7) years or until superseded, whichever is longer. If database is captured as it is used to generate the Assessment Roll (GSC 01-12), the electronic copy may be preserved in lieu of the paper copy of the Assessment Roll. Approved: 10/21/2003
GSC 17 03	Property Record Card/ Sheets	Record of each property within the county containing appraisal information.	Seven (7) years or until superseded, whichever is longer. The electronic copy (GSC 17-02) may be preserved in lieu of the paper copy. Approved: 10/21/2003
GSC 17 04	Preliminary Tax Roll	Preliminary roll prior to changes/corrections made by Board of Supervisors.	Three (3) years. Approved: 5/18/2004
GSC 17 05	Disallowed Homestead Exemption Applications	Applications for homestead exemption that have been rejected.	Three (3) years. Approved: 5/18/2004

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Tax Assessor

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 17 06	Petitions for Change in Assessed Value	Requests from landowners for adjustments in valuations of property and associated records, including tax collection adjustments.	Three (3) years after conclusion of action. Approved: 4/18/2017
GSC 17 07	Sales Ratio Studies and Questionnaires	Analysis of the sale of real property as compared to the tax value of such property. Includes questionnaires sent to both sellers and buyers, related paperwork, and copies of reports sent to Department of Revenue.	Twelve (12) years. Approved: 4/16/2013
GSC 17 08	Mobile Home Registrations, Personal Property	Registration of mobile or manufactured homes as personal property, per *MCA* § 27-53-5.	Three (3) years after release of audit following removal from roll. Approved: 10/18/2016
GSC 17 09	Personal Property Renditions	Forms submitted annually to the assessor by local businesses documenting their tangible assets. Assessor uses the information contained in these forms to develop and update the personal property roll.	Five (5) years. Approved 7/15/2025

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State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 01	Assessment Roll, Tax Collector's Copy	Tax Collector's copy of the Assessment Roll.	Two (2) years. Approved: 7/20/1999
GSC 12 02	Tax Receipts, Collector's Copy	A copy of the receipt for taxes (ad valorem, mobile home, personal) retained by the tax collector.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 03	Tag Receipts	This series (also known as Road and Bridge Privilege Tax and Registration Receipts) documents the payments of all taxes collected through the issuance of license plates for motor vehicles.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 04	Motor Vehicle Title Applications	Tax Collector's copy of the application for title for a motor vehicle.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 05	Tag Reports	Monthly reports received from the State Tax Commission reflecting motor vehicle tax transactions from the county.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 06	Monthly Settlement	Detailed monthly report submitted to the State Tax Commission on motor vehicle taxes collected. This series includes the recapitulation report.	Detail report: Three (3) years after release of audit. Recapitulation report: Permanent. Approved: 7/20/1999

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 07	Casual Sales Tax/Use Tax Collection	Records generated in the collection of casual sales tax or use tax on sales of motor vehicles. May include receipt or other documentation.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 08	Privilege License Fee Collection Reports	Report of privilege license fee collection.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 09	Aircraft Tax Collection Record	Records generated in the collection of aircraft registration tax. May include receipt or other documentation.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 10	Tax Collection Reports	Monthly reports of all taxes collected.	Three (3) years after release of audit. Approved: 7/20/1999
GSC 12 11	Privilege License Copies	Copies of issued license.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 12 12	Privilege License Applications	Applications for privilege license.	Three (3) years after release of audit. Approved: 7/17/2001
GSC 12 13	Privilege License Register	List of all privilege licenses issued.	Permanent. Approved: 7/17/2001

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State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 14	Unpaid Privilege Licenses	Reports or other record of unpaid licenses.	Seven (7) years. Approved: 7/17/2001
GSC 12 15	Tax Sale Workbooks	Working papers used in the compilation of Lands Sold for Taxes (GSC 01-16). The workbooks may date as early as 1900 but all information found in these working files can be found in the Land Sold for Taxes records.	Dispose of all copies for which a Land Sold for Taxes Record is available. Records in this series dated 1900 through 1919 may be included in the disposal. If the corresponding Land Sold for Taxes Record is not extant, this series should be maintained permanently. Approved: 10/21/2003
GSC 12 16	Motor Vehicle Title Application Support Records	Supporting documentation for persons with disabilities, veterans, and others who are eligible for special license tags, plates, or placards.	Three (3) years after release of audit following expiration or other termination. Approved: 10/16/2012

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 07 01	Utility Deposit Records	This series contains information on customers containing utility services from a local government entity and generally contains the customer's name, address, date of deposit, account number, and occasionally additional information, such as date service commenced. *Replaces Schedule GSC 09-01.*	Four (4) years after refund or termination of service. *[Authorization to dispose of records in this series dated prior to 1945 must be obtained in writing from the Department of Archives and History.]* Approved: 4/16/2019
GSL 07 02	Meter Reading Records	This series contains the information which is generated in the meter reading process. It often contains, in addition to meter reading sheets or printouts (according to the process used), various out of tolerance reports, editing sheets, etc. *Replaces Schedule GSC 09-02.*	Three (3) years after release of audit. Approved: 4/16/2019
GSL 07 03	Utility Billing Records	This series contains the periodic billing information for each customer. Basic information in this series includes customer name, meter reading, date, and amount of bill. *Replaces Schedule GSC 09-03.*	Seven (7) years. Approved: 4/16/2019
GSL 07 04	Utility Billing Support Records	This series contains a variety of reports used in generating the billing of utility customers. It includes those accounting reports generated to verify the accuracy of the actual bill, such as trial balances run prior to being posted to the general ledger. *Replaces Schedules GSC 09-04.*	Three (3) years after release of audit. Approved: 4/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 07 05	Utility Payment Records	This series includes reports reflecting payments of utility bills by customers. This series provides documentation of all payments made on bills. This report may be often combined with the Utility Billing Record (GSL 07-03). *Replaces Schedule GSC 09-05.*	Seven (7) years. Approved: 4/16/2019
GSL 07 06	Utility Payment Support Records	Backup material associated with the payment of utility bills. It may include payment stubs, receipt books, cashier's reports, bank draft reports, and other documentation which is summarized in the Utility Payment Records (GSL 07-05). *Replaces Schedule GSC 09-06.*	Three (3) years after release of audit. Approved: 4/16/2019
GSL 07 07	Utility Deposit Refund Records	This series contains documentation of the final utility bill and the refund of the deposit to the customer. *Replaces Schedule GSC 09-07.*	Four (4) years. Approved: 4/16/2019
GSL 07 08	Utility Service Termination Records	Records relating to termination of utility service, whether by customer request or due to non-payment for services. Includes applications to terminate service, termination notices by local government entity, cut-off lists, payment agreements, related correspondence, and other similar records.	Three (3) years after release of audit following termination of service. Approved: 4/16/2019
GSL 07 09	Utility Work Orders	Work Orders for services such as to connect service, disconnect service, or other maintenance functions associated with utility services. *Replaces Schedule GSC 09-08.*	Three (3) years after release of audit. Approved: 4/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

All Local Governments
Vehicle Maintenance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 16 01	Fuel Card File	Record of requests, record of issuance, and other documentation relating to fuel card for local government entity employees and vehicles. *Replaces Schedule GSC 16-01.*	One (1) year following the cancellation of card. Approved: 4/16/2019
GSL 16 02	Fuel Usage Reports	Reports detailing fuel purchased for vehicles belonging to a local government entity. *Replaces Schedule GSC 16-02.*	Three (3) years after release of audit. Approved: 4/16/2019
GSL 16 03	Vehicle Master File	Work orders on all work done on vehicles belonging to a local government entity. May include purchase information, vehicle description information, vehicle title, tag information, and billing information for maintenance. *Replaces Schedule GSC 16-03.*	Three (3) years after disposition of equipment. Approved: 4/16/2019
GSL 16 04	Parts Inventory Records	Records of parts received and used by vehicle maintenance operation. *Replaces Schedule GSC 16-04.*	Three (3) years after release of audit. Approved:4/16/2019

State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

Counties
Zoning

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 13 01	*Zoning Authority Minutes*	*See GSL 01-01.*	
GSC 13 02	*Meeting Tapes*	*See GSL 01-03.*	
GSC 13 03	Zoning Orders	Published compilations of all zoning orders.	Permanent. Approved: 1/16/2001
GSC 13 04	Map Files	Various maps of the county. Includes aerial photographs.	Retain original maps permanently. Approved: 1/16/2001
GSC 13 05	Zoning Plats	Plats reflecting zoning classification of all parcels in the county.	Permanent. Approved: 1/16/2001
GSC 13 06	Case Files	Case file for each request for rezoning, special exemption, use permit, or variance. These files generally include application, letter of intent, photographs, maps, staff report, recommendations from other departments, certified mail receipt, correspondence, petition, and final action information.	Permanent. Approved: 1/16/2001
GSC 13 07	Mobile Home Permits	Authorization to set up a mobile / manufactured home on specified property within the county. May include inspection report and other related documentation.	Three (3) years after release of audit. Approved 7/18/2023