384.14 DESTRUCTION OF RECORDS.

The auditors of the several counties are authorized, with the consent and approval of their county boards and judge of the district court, to destroy the following vouchers, files, records, and papers of their offices at the time and under the conditions herein specified:

(1) claims and vouchers paid by the county more than ten years prior to such destruction;

(2) receipts for taxes paid more than ten years prior thereto;

(3) treasurers' checks paid more than ten years prior thereto;

(4) receipts for mortgage registration taxes paid more than ten years prior thereto;

(5) miscellaneous receipts, delinquent tax statements and miscellaneous papers and correspondence bearing dates more than ten years prior thereto;

(6) with written approval of the treasurer county warrants paid more than ten years prior thereto.

The auditor, instead of personally destroying any miscellaneous papers and correspondence, or any other documents, instruments, or papers which may be of historical value, shall forward those items to the state archives for disposition in accordance with section 138.17.

History: *(836-1) 1927 c 275; 1929 c 66 s 1; 1939 c 201; 1961 c 561 s 13; 1965 c 45 s 56; 1991 c 199 art 1 s 73*