

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: July 20, 2016

SUBJECT: Public Records Disposal Request

PRESENTER: Assessor

ATTACHMENTS: 13 Pages

SUMMARY OF REQUEST:

Staff is requesting approval from the Board of Commissioners to destroy the records listed on the attached Public Disposal Requests and Destruction Logs – **13 (thirteen) total pages included** in accordance with the County's Record Retention Policy and the provisions of the North Carolina Department of Cultural Resources Records Retention and Disposition Schedule, a copy of said pages attached hereto, as the period of these records have expired, or they have been scanned and retained in said format.

Faithfully Submitted,



Darlene Burgess

Interim Assessor and Collector

BOARD ACTION REQUEST: It would be appropriate for the Board of "Commissioners to approve this public records disposal request at today's meeting as it meets the requirements of the County's current Record Retention Policy.

Suggested Motion: Approve the Public Records Disposal Request and Destruction Log

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: Office of the Henderson County Assessor

| RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY | RECORDS WILL BE | | RECORDS RETENTION SECTION | IF APPROVED, DATE DESTROYED |
|--|-----------------|-------------|---------------------------|-----------------------------|
| | DESTROYED | *DUPLICATED | | |
| Appraisal Monitoring Records Permits / Appeals 2005-2010 13 | ✓ | | Standard 8 | Item 1 |
| Release and Refund Records Motor Vehicle 2009-2010 5 | ✓ | | Standard 11 | Item 10 |
| Tax ABSTRACTS and Lists Business Personal Property 1989-2006 15 | ✓ | | Standard 8 | Item 18 |
| Motor Vehicle Tax Adjustment Records 2007-2011 1 | ✓ | | Standard 11 | Item 8 |
| Board of Equalization and Review Personal Property Appeals 1997-2003 1 | ✓ | | Standard 8 | Item 2 |
| | | | | |
| | | | | |

*If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; **OR** where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

DeDee B...

Department Head

7/8/16

Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED ☐
DISAPPROVED ☐

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the ___ day of _____, ____.

Clerk to the Board

**HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE**

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG


(Revised March 13, 2002)

DEPARTMENT: Assessor

| RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY | RECORDS WILL BE | | RECORDS RETENTION SECTION | IF APPROVED, DATE DESTROYED |
|--|-----------------|-------------|---------------------------------|--------------------------------------|
| | DESTROYED | *DUPLICATED | | |
| Mail - Undeliverable + Returned 3 boxes | ✓ | | Standard 1 Item 33 | |
| Calendars and Appt. Books 1 box - obsolete | ✓ | | Standard 1 Item 11 | |
| Accounts Payable greater than 3 years old - 3 Boxes | ✓ | | Standard 2 Item 1 | |
| Timesheets, Cards, + Attendance Records 2 boxes | ✓ | | Standard 2 Item 41 | |
| > 3 years old | | | | |

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Department Head

7/7/16
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED ☐
DISAPPROVED ☐

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the _ day of _____, _____.

Clerk to the Board

**HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE**

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: Assessor

| RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY | RECORDS WILL BE | | RECORDS RETENTION SECTION | IF APPROVED, DATE DESTROYED |
|--|-----------------|-------------|---------------------------------|--------------------------------------|
| | DESTROYED | *DUPLICATED | | |
| Tax Relief Records > 2 eval. cycles 4 Boxes | X | | Standard 8 Item 19 | |
| | | | | |
| 2008 Real Property Listing FORMS (AIS) | X | | Standard 8 Item 18 | |
| | | | | |

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[Signature]
Department Head

7/7/16
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED ☐
DISAPPROVED ☐

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the _ day of _____.

Clerk to the Board

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: Office of the Henderson County Assessor

| RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY | RECORDS WILL BE | | RECORDS RETENTION SECTION | IF APPROVED, DATE DESTROYED |
|---|-----------------|-------------|---------------------------|-----------------------------|
| | DESTROYED | *DUPLICATED | | |
| Appraisal Monitoring Records TMA BPP Audits 1993 3 | ✓ | | Standard 8, Item 1 | |
| Release and Refund Records Personal Property 2004 - 2006 18 | ✓ | | Standard 9, Item 10 | |
| Tax Abstracts and Lists BPP Listing Forms 2004 - 2005 2 | ✓ | | Standard 8, Item 18 | |
| Tax Abstract and Lists PP Listing Forms 1993 - 2006 2 | ✓ | | Standard 8, Item 18 | |
| Appraisal Monitoring Records Discoveries 1990 - 2000 1 | ✓ | | Standard 8, Item 1 | |
| Appraisal Monitoring Records PP Correspondence 2005 - 2006 2 | ✓ | | Standard 8, Item 1 | |
| | | | | |

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Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; **OR** where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

Shawene B. Buzyn
Department Head

5/26/16
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED ☐
DISAPPROVED ☐

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the ___ day of _____, _____.

Clerk to the Board

| ITEM # | STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS | | |
|--------|--|---|----------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 11. | CALENDARS OF EVENTS AND APPOINTMENTS | Destroy in office when superseded or obsolete. | |
| 12. | CENSUS PROJECT FILE Records created to assist the U.S. Census Bureau and county agencies with the decennial census. | Destroy in office when administrative value ends.† Agency Policy: Destroy in office after _____ | |
| 13. | CHARTER RECORDS Charter and charter proceedings related to adoption, amendment and/or repeal. | Retain in office permanently. | |
| 14. | CITIZEN COMPLAINTS, PETITIONS, AND SERVICE REQUESTS Records concerning objections, dissatisfaction, or disagreements with actions or positions taken or not taken by the agency. May include petitions signed by citizens requesting action or routine requests for service or information. | Destroy in office 1 year after resolution.* | |
| 15. | CITIZEN SURVEYS Surveys and related records addressing agency services, policies, and other concerns. | Destroy in office when administrative value ends.† Agency Policy: Destroy in office after _____ | |
| 16. | COMPREHENSIVE PLAN Long-range plan outlining policies, guidelines and plans for future development of the county. Includes but is not limited to official copy of comprehensive plan and all background surveys, studies, reports, and draft versions of plans. | a) Retain official copy in office permanently. b) Destroy in office background surveys, studies, reports, and drafts 3 years after adoption of plan. | |

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

| ITEM # | STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS | | |
|--------|--|---|------------------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 29. | GRANTS Records concerning approved federal, state, and private grants. May include applications, reports, records of equipment purchased with grant funds, and all relevant programmatic records. See also <u>GRANTS: FINANCIAL</u> item 29, page 17. | a) Destroy in office records relating to specific non-continuing grants 5 years after termination or when released from audit.* b) Destroy in office records relating to specific continuing grants 5 years after annual financial report is filed. c) Destroy in office records not relating to a specific grant or to grants not funded after 1 year. | 09 NCAC 03M.0703 |
| 30. | HISTORIES FILE (AGENCY AND EMPLOYEES) Records concerning the history of the agency and its employees. May include published and unpublished histories, biographical data, photographs, newspaper clippings, and other related records. | a) Retain records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete. | |
| 31. | INDEX FILE Listing of where specific information can be found. | Destroy in office when superseded or obsolete. | |
| 32. | LEGISLATION AND REGULATORY RECORDS Notices and copies of proposed or adopted state or federal legislation or regulations affecting the agency. | Destroy in office when administrative value ends. † Agency Policy: Destroy in office after _____ | |
| 33. | MAIL: UNDELIVERABLE/RETURNED Outgoing agency mail returned by the post office for any reason, including insufficient postage, incorrect address, forwarding order expired, etc. Also includes outgoing email returned for any reason. | Destroy in office when administrative value ends. † Agency Policy: Destroy in office after _____ | |

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.

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STANDARD-2. BUDGET, FISCAL AND PAYROLL RECORDS

Records created and accumulated incidental to the managerial control, budgeting, disbursement, collection, and accounting of the county tax office.

Note: Per 26 CFR 1.148-5(d)(6)(iii)(E), all records necessary to support the tax-exempt status of a county debt issue must be retained for the life of the debt plus 3 years.

| ITEM # | STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS | | |
|--------|--|---|---------------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 1. | ACCOUNTS PAYABLE Records concerning the status of accounts in which the agency owes money to firms or individuals. | Destroy in office after 3 years.* | |
| 2. | ACCOUNTS RECEIVABLE Records concerning receivables owed and collected. | Destroy in office after 3 years.* | |
| 3. | ACCOUNTS UNCOLLECTABLE Records of accounts deemed uncollectable, including supporting documentation and write-off authorization. | Destroy in office official/audit copies 3 years after account is paid, collected, or determined to be uncollectable.* | |
| 4. | ANNUAL BUDGET Annual budget and budget message submitted to governing board for approval. | a) Retain records with historical value permanently. b) Destroy in office remaining records after 5 years. | G.S. § 159-11 |

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.

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| ITEM # | STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS | | |
|--------|---|---|--|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 38. | PURCHASE ORDERS Records, forms, packing slips, and attached documents concerning purchased supplies, equipment, and services. See also <u>GRANTS: FINANCIAL</u> item 29, page 17. | Destroy in office after 3 years.* <i>Retention note: Packing slips may be destroyed upon verification of items received if they are not the only record of the purchase of the item.</i> | |
| 39. | PURCHASING REPORTS AND LOGS Reports and logs containing quote information such as vendor name, item descriptions, price, award dates, and related information. | Destroy in office after 1 year.* | |
| 40. | RECIPIENT CHECK AND CANCELLATION REGISTERS | Destroy in office after 3 years.* | |
| 41. | TIME SHEETS, CARDS, AND ATTENDANCE RECORDS Records documenting the work hours and attendance of employees. | Destroy in office after 3 years.* | 29 CFR 516.6 29 CFR 825.500 |
| 42. | TRAVEL REIMBURSEMENTS Includes authorizations and requests for reimbursement for travel and related expenses. See also <u>GRANTS: FINANCIAL</u> , item 29, page 17. | Destroy in office after 3 years.* | |
| 43. | VENDOR FILE Files maintained on specific vendors. May include accounts payable activity, Federal Tax Identification Number, name and address, correspondence, including email, and related records. | Destroy in office when superseded or obsolete. | Comply with applicable confidentiality provisions of G.S. §132-1.10(b)(5) regarding personal identifying information |

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STANDARD-8. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax offices necessary to meet all statutory requirements.

| ITEM # | STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS | | |
|--------|---|--|---|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 1. | APPRAISAL MONITORING RECORDS Records used to discover unlisted and under-appraised real and personal property during non-revaluation years. May include field notes; correspondence, including email, to and from property owners; and similar records documenting changes in parcel features and characteristics used to update property records. See also REVALUATION RECORDS item 16, page 56. | a) Destroy in office records concerning real property after 10 years or two revaluation cycles, whichever occurs first. b) Destroy in office records concerning personal property after two revaluation cycles. | G.S. §105-287 |
| 2. | BOARD OF EQUALIZATION AND REVIEW (APPEALS FILE) Records associated with appeals to the Board of Equalization and Review. May include appeal letters, hearing notices, listing information, affidavits, staff recommendations, and final actions. | Destroy in office after 8 years.* | G.S. §105-322 G.S. §105-323 G.S. §105-325 |

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| ITEM # | STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS | | |
|--------|--|---|--------------------------------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 17. | SPECIAL ASSESSMENT RECORDS Includes rolls, schedules, ledgers and similar records listing amounts of assessment for streets, sidewalks, etc. | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | |
| 18. | TAX ABSTRACTS AND LISTS Complete record of real and personal property in the county, based on assessment lists. Includes name and address of taxpayer, along with descriptions of property owned and estimated values. | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-309 G.S. §105-296 |
| 19. | TAX RELIEF RECORDS Records concerning tax relief programs, including, but not limited to, homesteading programs, elderly or disabled exclusions, and disabled veterans exclusions. Does not include applications for exclusions. See also <u>PROPERTY EXEMPT FROM TAXATION FILE</u> item 9, page 55 and <u>PRESENT USE VALUE RECORDS</u> item 8, page 55. | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-277.1 |
| 20. | UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES Appraisal manuals used to determine market and income value of property for appraisal purposes. | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-317 |

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| ITEM # | STANDARD-9. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS | | |
|--------|---|--|-------------------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 6. | IN REM FORECLOSURE PROCEEDING RECORDS | Destroy in office 3 years after final settlement.* <i>Retention Note: Agencies may wish to retain records of proceedings resulting in foreclosure and sale of property permanently.</i> | G.S. §105-375 |
| 7. | MOBILE HOME RELOCATION TAX PERMITS Assurances that taxes are being paid on mobile homes being moved. | Destroy in office after 5 years.* | G.S. §105-316.1-8 |
| 8. | MORTGAGE STYLE FORECLOSURE PROCEEDING RECORDS Amount of taxes owed, description of property, certified mail, and correspondence, including email, with taxpayer and attorney. | Destroy in office 3 years after final settlement.* | G.S. §105-374 |
| 9. | PARTIAL PAYMENT PLANS Installment and partial payment agreements, extensions, taxpayer information sheets, and related records. | Destroy in office 3 years after final settlement.* | G.S. §105-358 |
| 10. | RELEASE AND REFUND RECORDS: REAL OR PERSONAL PROPERTY Includes requests for release and refund submitted by taxpayer; correspondence, including email, to and from taxpayer; decisions of governing board; release and refund monthly reports; and supporting records. | a) Destroy in office release and refund monthly reports 1 year from date of submission. b) Destroy in office all remaining records 3 years after final settlement.* | G.S. §105-381 |

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| ITEM # | STANDARD-11: PROGRAM RECORDS: MOTOR VEHICLE RECORDS | | |
|--------|---|---|------------------------------------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 5. | MOTOR VEHICLE BLOCK RECORDS Lists submitted to the North Carolina Division of Motor Vehicles of owners' name, addresses, and VIN numbers of vehicles on which taxes are unpaid. Also includes copies of block removal receipts created when taxes are paid. | a) Destroy lists submitted to the Division of Motor Vehicles when administrative value ends.† Agency Policy: Destroy in office after _____ b) Destroy copies of receipts in office after 1 year.* | G.S. §105-330.7 |
| 6. | MOTOR VEHICLE REGISTRATION LISTS Computer generated lists received from the North Carolina Division of Motor Vehicles or Property Tax Division on diskettes. | Destroy in office when administrative value ends.† Agency Policy: Destroy in office after _____ | G.S. §105-330.5 |
| 7. | MOTOR VEHICLE SCROLLS AND BOOKS | Destroy in office after 10 years or 1 year after released by governing board, whichever occurs first. | |
| 8. | MOTOR VEHICLE TAX ADJUSTMENT RECORDS Taxpayer completed property information sheets and reports used to appraise the value of travel and utility trailers, campers, motor homes, converted buses, high mileage vehicles, etc. | Destroy in office after 3 years. | G.S. §105-330.2 G.S. §105-330.5 |
| 9. | PROPERTY SEIZURE AND LEVY RECORDS: MOTOR VEHICLE Records concerning vehicles seized by the county to pay back taxes. | Destroy in office 3 years after sale of property.* <i>Retention Note: If a law enforcement agency carried out seizure and sale, execution forms are to be retained by that agency.</i> | G.S. §105-367 |

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| ITEM # | STANDARD-11: PROGRAM RECORDS: MOTOR VEHICLE RECORDS | | |
|--------|---|--|-------------------------------------|
| | RECORD SERIES TITLE | DISPOSITION INSTRUCTIONS | CITATION |
| 10. | RELEASE AND REFUND RECORDS: MOTOR VEHICLE Records documenting the release and refund of taxes due. May include Division of Motor Vehicle form FS-20 "Receipt of Tag Surrender" and proofs of ownership, transfer, bill of sale, insurance cancellation, out of state registration, and related records. | a) Destroy in office release and refund monthly reports 1 year from date of submission. b) Destroy in office all remaining records 3 years after final settlement.* | G.S. §105-330.6 |
| 11. | STATE TITLING AND REGISTRATION SYSTEM (STARS) FILE Electronic database maintained by the Division of Motor Vehicles | Destroy in office printouts produced from the system when administrative value ends.† Agency Policy: Destroy in office after _____ | |
| 12. | TAX ABSTRACTS AND LISTS: MOTOR VEHICLE Record of all registered and unregistered vehicles in the county. Includes name and address of taxpayer along with descriptions of property owned. | Destroy in office after 10 years. | G.S. §105-330.3 |
| 13. | TAX RECEIPTS (BILLS) FILE: MOTOR VEHICLE Copies of notices mailed to taxpayers and receipts of payment. | Destroy in office after 3 years. | G.S. §105-330.5 G.S. §153A-148.1 |

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