

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF  
COMMISSIONERS**

**MEETING DATE:** August 6, 2018

**SUBJECT:** Public Records Disposal Request

**PRESENTER:** Darlene Burgess, Tax Administrator

**ATTACHMENTS:** Yes  
1. Public Disposal Requests and Destruction Logs

**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 – 16 (sixteen) total pages included in accordance with the County's Record Retention Policy and the provisions of the North Carolina Department of Natural and Cultural Resources Records Retention and Disposition Schedule, a copy of said pages attached hereto, as the period of these records have expired.

**BOARD ACTION REQUESTED:**

The Board is requested to approve this public records disposal request as presented, pursuant to the requirements of the County's current Record Retention Policy.

**Suggested Motion:**

*I move the Board approve the Public Records Disposal Request and Destruction Log as presented.*

**HENDERSON COUNTY  
RECORDS RETENTION AND DISPOSITION PROCEDURE**

**PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG**  
(Revised March 13, 2002)

DEPARTMENT: Tax

| RECORD TITLE &<br>DESCRIPTON,<br>INCLUSIVE DATES,<br>& QUANTITY | RECORDS WILL BE |             | RECORDS<br>RETENTION<br>SECTION | IF<br>APPROVED,<br>DATE<br>DESTROYED |
|-----------------------------------------------------------------|-----------------|-------------|---------------------------------|--------------------------------------|
|                                                                 | DESTROYED       | *DUPLICATED |                                 |                                      |
| <b>Please see attached</b>                                      |                 |             |                                 |                                      |
|                                                                 |                 |             |                                 |                                      |
|                                                                 |                 |             |                                 |                                      |
|                                                                 |                 |             |                                 |                                      |
|                                                                 |                 |             |                                 |                                      |
|                                                                 |                 |             |                                 |                                      |
|                                                                 |                 |             |                                 |                                      |

\*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.

*Deanne B. M.*  
Department Head

7/12/08  
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

## Administrative-Records for Disposal

| RECORD TITLE & DESCRIPTION,<br>INCLUSIVE DATES, & QUANTITY          | RECORDS WILL<br>BE DESTROYED | RECORDS RETENTION SECTION |
|---------------------------------------------------------------------|------------------------------|---------------------------|
| Accounts Payable<br>2013 and older<br>4 boxes                       | X                            | Standard 2, Item 1        |
| Budget<br>FY 2005 & 2006 through<br>FY 2012 & 2013<br>1 box         | X                            | Standard 2, Item 4        |
| Timesheets & Leave Requests<br>2013 -2015<br>2 boxes                | X                            | Standard 2, Item 41       |
| Collections Travel<br>2006-2012<br>1 box                            | X                            | Standard 2, Item 42       |
| Board of Equalization and<br>Review Appeals<br>1997-2009<br>7 boxes | X                            | Standard 8, Item 2        |
| Property Tax Commission<br>Appeals<br>1999-2013<br>1 box            | X                            | Standard 8, Item 7        |

## Personal Property-Records for Disposal

| RECORD TITLE & DESCRIPTION,<br>INCLUSIVE DATES, & QUANTITY                | RECORDS WILL<br>BE DESTROYED | RECORDS RETENTION SECTION |
|---------------------------------------------------------------------------|------------------------------|---------------------------|
| Personal Property<br>Correspondence<br>2007 and older<br>1 box            | X                            | Standard 8, Item 1        |
| Manufactured Home Park<br>Reports<br>2007 and older<br>7 boxes            | X                            | Standard 8, Item 13       |
| Wildlife & Personal Property<br>Listings<br>2006 & 2007<br>2 boxes        | X                            | Standard 8, Item 13       |
| Closed Businesses<br>2006 & 2007<br>1 box                                 | X                            | Standard 8, Item 18       |
| Business Personal Property<br>Listing Forms<br>2007 and older<br>26 boxes | X                            | Standard 8, Item 18       |
| Registered Motor Vehicle<br>Correspondence<br>2007<br>1 box               | X                            | Standard 11, Item 13      |

## Tax Relief-Records for Disposal

| RECORD TITLE & DESCRIPTION,<br>INCLUSIVE DATES, & QUANTITY | RECORDS WILL<br>BE DESTROYED | RECORDS RETENTION SECTION |
|------------------------------------------------------------|------------------------------|---------------------------|
| PUV Deferred Taxes<br>1 Box                                | X                            | Standard 8 Item 4         |
| PUV Applications and<br>Supporting Documents<br>2 Boxes    | X                            | Standard 8 Item 8         |
| Tax Relief Records<br>3 boxes                              | X                            | Standard 8 Item 19        |

## Collections-Records for Disposal

| RECORD TITLE & DESCRIPTION,<br>INCLUSIVE DATES, & QUANTITY  | RECORDS WILL<br>BE DESTROYED | RECORDS RETENTION SECTION |
|-------------------------------------------------------------|------------------------------|---------------------------|
| Daily Cash Reports<br>March 2015-May 2017<br>4 boxes        | X                            | Standard 2, Item 20       |
| Attachment & Garnishment<br>Records<br>2014-2015<br>2 boxes | X                            | Standard 9, Item 1        |
| Bankruptcy Records<br>1993-2001<br>1 box                    | X                            | Standard 9, Item 2        |
| Payment Arrangements<br>2000-2014<br>1 box                  | X                            | Standard 9, Item 9        |

**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.     | <b>ACCOUNTS PAYABLE</b><br>Records concerning the status of accounts in which the agency owes money to firms or individuals.               | Destroy in office after 3 years.*                                                                                     |               |
| 2.     | <b>ACCOUNTS RECEIVABLE</b><br>Records concerning receivables owed and collected.                                                           | Destroy in office after 3 years.*                                                                                     |               |
| 3.     | <b>ACCOUNTS UNCOLLECTABLE</b><br>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.     | <b>ANNUAL BUDGET</b><br>Annual budget and budget message submitted to governing board for approval.                                        | a) Retain records with historical value permanently.<br>b) Destroy in office remaining records after 5 years.         | G.S. § 159-11 |

\*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.

| <b>STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS</b> |                                                                                                                                 |                                                                                                                    |                                                                                                                       |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>ITEM #</b>                                         | <b>RECORD SERIES TITLE</b>                                                                                                      | <b>DISPOSITION INSTRUCTIONS</b>                                                                                    | <b>CITATION</b>                                                                                                       |
| 18.                                                   | <b>CREDIT CARD AND DEBIT SLIPS</b><br>Records of payments received from customers in the transaction of agency business.        | Destroy in office after 3 years.*                                                                                  |                                                                                                                       |
| 19.                                                   | <b>CREDIT CARD USE FILE</b><br>Records of assignment of agency credit cards and purchasing cards.                               | Destroy in office after 1 year.*                                                                                   |                                                                                                                       |
| 20.                                                   | <b>DAILY CASH REPORTS</b><br>Daily status of cash. Reports include receipts, disbursements, cash, and invested balances.        | Destroy in office after 1 year.*                                                                                   |                                                                                                                       |
| 21.                                                   | <b>DAILY DETAIL REPORTS</b>                                                                                                     | Destroy in office after 1 year.*                                                                                   |                                                                                                                       |
| 22.                                                   | <b>DEPOSITS</b>                                                                                                                 | a) Destroy in office official/audit copies after 3 years.*<br>b) Destroy in office remaining records after 1 year. | G.S. § 159-32                                                                                                         |
| 23.                                                   | <b>DETAIL REPORT FILE (FINANCIAL RECORDS FOR GENERAL FUND OR GENERAL LEDGER)</b>                                                | a) Destroy in office annual reports after 3 years.*<br>b) Destroy in office all other reports after 1 year.        |                                                                                                                       |
| 24.                                                   | <b>DIRECT DEPOSIT APPLICATIONS/AUTHORIZATIONS</b><br>Includes related records such as bank account numbers and routing numbers. | Destroy in office when superseded or obsolete.                                                                     | Comply with applicable confidentiality provisions of G.S. §132-1.10(b)(5) regarding personal identifying information. |
| 25.                                                   | <b>DISTRICT INVESTMENT RECORDS</b>                                                                                              | Destroy in office after 3 years.*                                                                                  |                                                                                                                       |

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

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| <b>STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS</b> |                                                                                                                                                                                                               |                                                                                                                                                                                                 |                                                                                                                      |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>ITEM #</b>                                         | <b>RECORD SERIES TITLE</b>                                                                                                                                                                                    | <b>DISPOSITION INSTRUCTIONS</b>                                                                                                                                                                 | <b>CITATION</b>                                                                                                      |
| 38.                                                   | <b>PURCHASE ORDERS</b><br>Records, forms, packing slips, and attached documents concerning purchased supplies, equipment, and services.<br><br>See also <u>GRANTS: FINANCIAL</u> item 29, page 17.            | Destroy in office after 3 years.*<br><br><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.                                                   | <b>PURCHASING REPORTS AND LOGS</b><br>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.                                                   | <b>RECIPIENT CHECK AND CANCELLATION REGISTERS</b>                                                                                                                                                             | Destroy in office after 3 years.*                                                                                                                                                               |                                                                                                                      |
| 41.                                                   | <b>TIME SHEETS, CARDS, AND ATTENDANCE RECORDS</b><br>Records documenting the work hours and attendance of employees.                                                                                          | Destroy in office after 3 years.*                                                                                                                                                               | 29 CFR 516.6<br>29 CFR 825.500                                                                                       |
| 42.                                                   | <b>TRAVEL REIMBURSEMENTS</b><br>Includes authorizations and requests for reimbursement for travel and related expenses.<br><br>See also <u>GRANTS: FINANCIAL</u> , item 29, page 17.                          | Destroy in office after 3 years.*                                                                                                                                                               |                                                                                                                      |
| 43.                                                   | <b>VENDOR FILE</b><br>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 |

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

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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.     | <p><b>APPRAISAL MONITORING RECORDS</b><br/> 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.</p> <p>See also <b>REVALUATION RECORDS</b> item 16, page 56.</p> | <p>a) Destroy in office records concerning real property after 10 years or two revaluation cycles, whichever occurs first.</p> <p>b) Destroy in office records concerning personal property after two revaluation cycles.</p> | G.S. §105-287                                   |
| 2.     | <p><b>BOARD OF EQUALIZATION AND REVIEW (APPEALS FILE)</b><br/> 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.</p>                                                                                                                                                                | Destroy in office after 8 years.*                                                                                                                                                                                             | G.S. §105-322<br>G.S. §105-323<br>G.S. §105-325 |

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| STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                   |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| ITEM #                                                  | RECORD SERIES TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | DISPOSITION INSTRUCTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CITATION                                                                                          |
| 3.                                                      | <p><b>BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS)</b><br/>As defined by § 143-318.10 (b), includes official and reference copies of the minutes of the Board of Equalization and Review, and all subsidiary and advisory boards. Subsidiary boards are defined as boards that exercise or are authorized to exercise legislative, policy-making, quasi-judicial, or administrative functions. Also includes minutes of subcommittees of the board and its subsidiary and advisory boards.</p> <p>See the <u>Microfilm</u> section on page xi for instructions on microfilming.</p> | <p>a) The official minutes of the Board of Equalization and Review and its subsidiary boards are permanent records.</p> <p>b) The official minutes of advisory boards may only be destroyed upon approval by the State Archives of North Carolina. The State Archives reserves the right to designate the minutes of any advisory board as permanent.</p> <p>c) Minutes of committees or subcommittees may be destroyed when administrative value ends, if the minutes or actions and decisions of the committee are entered as part of the minutes of the parent board. If minutes or actions and decisions of the committee or subcommittee in question are not entered as part of the minutes of the parent board, the State Archives reserves the right to designate the minutes as permanent.†<br/>Agency Policy: Destroy in office after _____</p> | <p>G.S. §105-322<br/>G.S. § 143-318.10</p>                                                        |
| 4.                                                      | <p><b>DEFERRED TAXES</b><br/>Records related to deferred tax programs, including, but not limited to, agricultural, horticultural, and forestland deferred taxes; wildlife conservation deferred taxes; and historical building deferred taxes. Does not include applications for deferral.</p> <p>See also <u>PROPERTY EXEMPT FROM TAXATION FILE</u> item 9, page 55 and <u>PRESENT USE VALUE RECORDS</u> item 8, page 55.</p>                                                                                                                                                                   | <p>Destroy in office after 10 years or two revaluation cycles, whichever occurs first.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>G.S. §105-277.6<br/>G.S. §105-277.15<br/>G.S. §105-285<br/>G.S. §105-286<br/>G.S. §105-287</p> |

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| ITEM # | STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS                                                                                                                                |                                                                                                                                                                                             |                                          |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
|        | RECORD SERIES TITLE                                                                                                                                                                    | DISPOSITION INSTRUCTIONS                                                                                                                                                                    | CITATION                                 |
| 5.     | LOCAL GOVERNMENT COMMISSION REPORTS<br>(DEPARTMENT OF REVENUE)                                                                                                                         | Destroy in office after 3 years.                                                                                                                                                            | G.S. §105-291                            |
| 6.     | LOCAL GOVERNMENT COMMISSION: VALUATION<br>AND TAXES<br>Valuations of property owned by railroads, public<br>utilities, etc., in the county.                                            | Destroy in office after 10 years or two revaluation cycles,<br>whichever occurs first.                                                                                                      | G.S. §105-284                            |
| 7.     | NORTH CAROLINA PROPERTY TAX COMMISSION<br>(APPEALS FILE)                                                                                                                               | Destroy in office 4 years after final settlement.                                                                                                                                           | G.S. §105-290<br>G.S. §105-342           |
| 8.     | PRESENT USE VALUE RECORDS<br>Applications and supporting records submitted for<br>land use value assessment program.                                                                   | a) Retain in office approved applications and supporting<br>records until superseded or obsolete.<br>b) Destroy in office denied applications and supporting<br>records after 1 year.       | G.S. §105-277.2 - .7<br>G.S. §105-296(j) |
| 9.     | PROPERTY EXEMPT FROM TAXATION FILE<br>Records documenting a taxpayer's application for<br>exemption from or deferral of taxes. Includes<br>application and supporting records.         | a) Retain approved applications and supporting records until<br>there is a change in property's status.<br>b) Destroy in office denied applications and supporting<br>records after 1 year. | G.S. §105-282.1                          |
| 10.    | REAL ESTATE TRANSFERS FILE<br>Includes copies of deeds, death and probate abstracts,<br>division orders, control sheets, and similar<br>documentation used to update property records. | Destroy in office 1 year from date of transfer.                                                                                                                                             | G.S. §105-303                            |

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

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| STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                     |                                |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------|
| ITEM #                                                  | RECORD SERIES TITLE                                                                                                                                                                                                                                                                                                                                                                                                                  | DISPOSITION INSTRUCTIONS                                                            | CITATION                       |
| 11.                                                     | <b>REAL PROPERTY RECORDS (CARDS)</b><br>Uniform property records (paper and electronic) documenting ownership and value information, including parcel features and characteristics needed to reconstruct values.                                                                                                                                                                                                                     | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-286<br>G.S. §105-317 |
| 12.                                                     | <b>REPORTS BY MULTI-COUNTY BUSINESS TAXPAYERS FILE</b>                                                                                                                                                                                                                                                                                                                                                                               | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-313                  |
| 13.                                                     | <b>REPORTS BY TRAILER PARKS, MARINAS, AND AIRCRAFT FACILITIES</b>                                                                                                                                                                                                                                                                                                                                                                    | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105.316                  |
| 14.                                                     | <b>REPORTS OF PERSONS HAVING CUSTODY OF TANGIBLE PROPERTY OF OTHERS FILE</b>                                                                                                                                                                                                                                                                                                                                                         | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-315                  |
| 15.                                                     | <b>REPORTS TO THE DEPARTMENT OF ADMINISTRATION ON PROPERTY LISTED IN NAME OF UNKNOWN OWNER FILE</b>                                                                                                                                                                                                                                                                                                                                  | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-302.1                |
| 16.                                                     | <b>REVALUATION RECORDS</b><br>Records used by appraisers to reappraise the value of real property on a four-year, eight-year, or similar cycle. May include field notes; correspondence, including email, to and from property owners; building and construction lists; ratio studies; area and neighborhood records used to estimate market values; and similar records documenting changes in parcel features and characteristics. | Destroy in office after 10 years or two revaluation cycles, whichever occurs first. | G.S. §105-286                  |

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| STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS |                                                                                                                                                                                                                                                                                                                                                                            |                                                                                     |                                |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------|
| ITEM #                                                  | RECORD SERIES TITLE                                                                                                                                                                                                                                                                                                                                                        | DISPOSITION INSTRUCTIONS                                                            | CITATION                       |
| 17.                                                     | <b>SPECIAL ASSESSMENT RECORDS</b><br>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.                                                     | <b>TAX ABSTRACTS AND LISTS</b><br>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<br>G.S. §105-296 |
| 19.                                                     | <b>TAX RELIEF RECORDS</b><br>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.<br><br>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.                                                     | <b>UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES</b><br>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                  |

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

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**STANDARD-9. PROGRAM OPERATIONAL RECORDS: TAX COLLECTION RECORDS.** Records received and created by county tax offices in order to meet all statutory requirements. Comply with applicable provisions of G.S. §153A-148.1 regarding confidentiality of local tax records that contain information about a taxpayer's income or receipts.

| ITEM # | STANDARD-9. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS                                                                                                                                                         |                                                    |               |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------|
|        | RECORD SERIES TITLE                                                                                                                                                                                                  | DISPOSITION INSTRUCTIONS                           | CITATION      |
| 1.     | <b>ATTACHMENT AND GARNISHMENT RECORDS</b><br>Records regarding attachments or garnishments for the payment of taxes.                                                                                                 | Destroy in office 3 years after final settlement.* | G.S. §105-368 |
| 2.     | <b>BANKRUPTCY RECORDS</b><br>Records documenting the collection of taxes on property involved in bankruptcy cases.                                                                                                   | Destroy in office 3 years after final settlement.* | G.S. §105-369 |
| 3.     | <b>DEBT SETOFF PROGRAM RECORDS</b><br>Includes participation forms, information tracking sheets and correspondence, including email, between debtor and tax office.                                                  | Destroy in office 3 years after final settlement.* | G.S. §105A    |
| 4.     | <b>DELINQUENT TAXPAYER RECORDS: REAL OR PERSONAL PROPERTY</b><br>Records documenting taxpayers who have not paid real or personal property taxes due, including unpaid notices.                                      | Destroy in office after 10 years.*                 |               |
| 5.     | <b>DELINQUENT TAXPAYER RECORDS: ADVERTISEMENT OF TAX LIENS AGAINST REAL PROPERTY</b><br>Records documenting the county taxation officer's publication of delinquent taxpayer and tax sales notices in the newspaper. | Destroy in office after 10 years.*                 | G.S. §105-369 |

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| STANDARD-9. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                |                   |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| ITEM #                                                       | RECORD SERIES TITLE                                                                                                                                                                                                                                                       | DISPOSITION INSTRUCTIONS                                                                                                                                                                       | CITATION          |
| 6.                                                           | IN REM FORECLOSURE PROCEEDING RECORDS                                                                                                                                                                                                                                     | Destroy in office 3 years after final settlement.*<br><br><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<br>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<br>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<br>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<br>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.<br><br>b) Destroy in office all remaining records 3 years after final settlement.*                     | G.S. §105-381     |

\*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.

| STANDARD-11: PROGRAM RECORDS: MOTOR VEHICLE RECORDS |                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                            |                                     |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| ITEM #                                              | RECORD SERIES TITLE                                                                                                                                                                                                                                                                                               | DISPOSITION INSTRUCTIONS                                                                                                                                                   | CITATION                            |
| 10.                                                 | <b>RELEASE AND REFUND RECORDS: MOTOR VEHICLE</b><br>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.<br><br>b) Destroy in office all remaining records 3 years after final settlement.* | G.S. §105-330.6                     |
| 11.                                                 | <b>STATE TITLING AND REGISTRATION SYSTEM (STARS) FILE</b><br>Electronic database maintained by the Division of Motor Vehicles                                                                                                                                                                                     | Destroy in office printouts produced from the system when administrative value ends.†<br>Agency Policy: Destroy in office after _____                                      |                                     |
| 12.                                                 | <b>TAX ABSTRACTS AND LISTS: MOTOR VEHICLE</b><br>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.                                                 | <b>TAX RECEIPTS (BILLS) FILE: MOTOR VEHICLE</b><br>Copies of notices mailed to taxpayers and receipts of payment.                                                                                                                                                                                                 | Destroy in office after 3 years.                                                                                                                                           | G.S. §105-330.5<br>G.S. §153A-148.1 |

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

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