

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: January 3, 2023

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 – 9 (nine) 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 February 19, 2020)

DEPARTMENT: Tax – Real Property and Personal Property

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
2014 Appraisal Monitoring Records 6 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 1	
Individual and Business Personal Property Listing Forms 2009-2010, 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 18	
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		

* If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of NCGS 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.

DEPARTMENT HEAD: _____

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 _____.

Clerk to the Board

HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE
PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG
(Revised February 19, 2020)

DEPARTMENT: Tax (Administrative)

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Board of Equalization and Review 2014 Appeals 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 2	
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		

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Approval is requested for the records listed above to be destroyed in accordance with the provisions of NCGS 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.

DEPARTMENT HEAD:

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 _____.

Clerk to the Board

HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE
PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised February 19, 2020)

DEPARTMENT: Tax - Tax Relief and Collections

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Attachment & Garnishment Records 2018-2019 4 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 9 Item 1	
Daily Cash Reports June 2021 and previous 4 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 2 Item 25	
Removed Deferred Taxes 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 4	
Tax Relief Supporting Records 8 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 9	
Denied Tax Relief 3 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 9	

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Approval is requested for the records listed above to be destroyed in accordance with the provisions of NCGS 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.

DEPARTMENT HEAD: _____

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 _____.

Clerk to the Board

ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.23	ESCHEATS AND UNCLAIMED PROPERTY Records containing information required to be included in holder reports submitted to the State Treasurer's office.	a) Destroy in office after 10 years if report was filed prior to July 16, 2012.* b) Destroy in office after 5 years if report was filed on or after July 16, 2012.*	Authority: G.S. 116B-60 Retention: G.S. 116B-73
2.24	FINANCIAL JOURNALS AND LEDGERS	a) Destroy in office year-end summaries of receipts and disbursements after 3 years.* b) Destroy in office daily, monthly, or quarterly transaction detail journals and ledgers after 1 year.*	
2.25	FINANCIAL REPORTS	a) Destroy in office annual financial reports or other reports generated to inform decision-making after 3 years.* b) Destroy monthly or quarterly reports generated for operational purposes after 1 year. c) Destroy logs and distribution reports generated to track transactions when released from audits.	
2.26	GOVERNMENT EMPLOYEES RETIREMENT SYSTEM MONTHLY REPORTS Reports produced by the North Carolina Department of State Treasurer regarding the Teachers' and State Employees' Retirement System (TSERS) and the Local Governmental Employees' Retirement System (LGERS).	Destroy in office when reference value ends.± Agency Policy: Destroy in office after _____	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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

@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

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

STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<p>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.</p> <p>See also REVALUATION RECORDS 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>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.</p>	Destroy in office after 8 years.*	G.S. §105-322 G.S. §105-323 G.S. §105-325

*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-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.	<p>BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS) 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 Microfilm 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.† Agency Policy: Destroy in office after _____</p>	<p>G.S. §105-322 G.S. § 143-318.10</p>
4.	<p>DEFERRED TAXES 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 PROPERTY EXEMPT FROM TAXATION FILE item 9, page 55 and PRESENT USE VALUE RECORDS 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 G.S. §105-277.15 G.S. §105-285 G.S. §105-286 G.S. §105-287</p>

*See [AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION](#), page vi.

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

† 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-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 PROPERTY EXEMPT FROM TAXATION FILE item 9, page 55 and PRESENT USE VALUE RECORDS 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

*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.	ATTACHMENT AND GARNISHMENT RECORDS Records regarding attachments or garnishments for the payment of taxes.	Destroy in office 3 years after final settlement.*	G.S. §105-368
2.	BANKRUPTCY RECORDS 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.	DEBT SETOFF PROGRAM RECORDS 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.	DELINQUENT TAXPAYER RECORDS: REAL OR PERSONAL PROPERTY Records documenting taxpayers who have not paid real or personal property taxes due, including unpaid notices.	Destroy in office after 10 years.*	
5.	DELINQUENT TAXPAYER RECORDS: ADVERTISEMENT OF TAX LIENS AGAINST REAL PROPERTY 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

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

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