

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 3, 2025

SUBJECT: Public Records Disposal Request – Tax Department

PRESENTER: Kevin Hensley, Tax Assessor

ATTACHMENTS: Yes
1. Public Disposal Requests and Destruction Logs

SUMMARY OF REQUEST:

Staff is requesting approval from the Board of Commissioners to destroy original records listed on the attached Public Disposal Requests and Destruction Logs – one total page(s) 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 *		
2008 Real Property Listing forms 6 boxes	☒	☐	Standard 8 Item 1	
Real Property Changes 2 boxes	☒	☐	Standard 8 Item 1	
Trailer letter/motor vehicle 2 boxes	☒	☐	Standard 8 Item 1	
	☐	☐		

* 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

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

*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.

Company	Description	ItemCode	Location	Description	Batch #
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022092	0700000001	CHANGES	
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022093	0700000001	CHANGES	
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022094	0700000001	TRAILER LETTERS, MOTOR VEHICLES	DF-35870-0016
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022095	0700000001	2008 REAL PROPERTY LISTING FORMS, NO CHANGES	DF-35955-0012
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022096	0700000001	2008 REAL PROPERTY LISTING FORMS, NO CHANGES	DF-35870-0014
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022097	0700000001	2008 REAL PROPERTY LISTING FORMS, NO CHANGES	DF-35955-0032
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022098	0700000001	2008 REAL PROPERTY LISTING FORMS, NO CHANGES	DF-35870-0015
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022099	0700000001	2008 REAL PROPERTY LISTING FORMS, NO CHANGES	DF-35870-0002
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022100	0700000001	2008 REAL PROPERTY LISTING FORMS, NO CHANGES	DF-35870-0003
HDCT - 1000	Henderson Co Tax - 2008 Real Property Listing Forms	0022101	0700000001	MOTOR VEHICLE TRAILER LETTERS, NOT SENT, KEEP 5 YEARS	DF-35870-0001