

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 4, 2013
SUBJECT: Public Records Disposal Request
PRESENTER: Assessor
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Staff is requesting approval from the Board of Commissioners to destroy the records listed on the attached Public Disposal Request and Destruction Logs – **three (3) 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 page attached hereto, as the period of these records have expired, or they have been scanned and retained in said format.

Faithfully Submitted,



Stan C. Duncan

County Assessor

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: Tax Department Assessors Office

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
2012 Real Property LISTING FORAMS	✓	Have been scanned	STANDARD 6.2	
Real Estate TRANSFER files	✓		"	

*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.

John C. Quinn
Department Head

4 Jan 2013
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

STANDARD-6. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax offices necessary to meet all statutory requirements.

ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	AGRICULTURAL, HORTICULTURAL, AND FORESTLAND DEFERRED TAXES	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-277.6
2.	APPRAISAL MONITORING RECORDS Records used to discover unlisted and under-appraised real and personal property during non-revaluation years. Includes field notes, correspondence to and from property owners, and similar records documenting changes in parcel features and characteristics used to update property records.	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. See also REVALUATION RECORDS item 16, page 35.	G.S. 105-287
3.	BOARD OF EQUALIZATION AND REVIEW (APPEALS FILES) Records associated with appeals to the Board of Equalization and Review. Includes appeal letters, hearing notices, listing information, affidavits, staff recommendations and final actions.	a) Destroy in office 4 years after final settlement appeals concerning real property. b) Destroy in office 1 year after final settlement appeals concerning personal property and motor vehicles.	G.S. 105-322 G.S. 105-323 G.S. 105-325
4.	BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS) Official minutes surrounding each appeal heard before the Board of Equalization and Review.	Retain in office permanently. See the Microfilm section on page vii for instructions on microfilming.	G.S. 105-322
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 5 years.	

Page **33** of the Records Retention & Disposition Schedule - County Tax Administration - Issued by: NC Dept. of Cultural Resources, Division of Historical Resources, Archives & Records Section Government Records Branch; published April 1, 2004

* Records may be disposed of following minimum retention period only if released from audits or other official action (excluding litigation). If applicable, see LITIGATION CASE RECORDS Item 11, page 17.

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: TAX Department - Assessor

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
2001, 2002, 2003 CLOSED BUSINESSES	✓		STANDARD-6 ITEM-18	
2010-2011 TAX BILLS UNDELIVERABLE MAIL	✓		WHEN ADMIN VALUE ENDS	
2008-2011 ADDRESS CORRECTIONS	✓		STANDARD-8 ITEM-10	
2009 DELINQUENT TAX NOTICES	✓		STANDARD-7 ITEM-3	
2005-2006 TRUCK/RV LETTERS	✓		STANDARD-9 ITEM-8	
2003-2005 MV LETTERS	✓		STANDARD-9 ITEM-8	
2012 LISTING FORMS UNDELIVERABLE MAIL	✓		WHEN ADMIN VALUE ENDS	

*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.

[Signature]
Department Head

3 Jan 2013
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

new 1-28-09 SA

STANDARD-6. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	REPORTS BY TRAILER PARKS, MARINAS, AND AIR CRAFT FACILITIES FILE	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-316
14.	REPORTS OF PERSONS HAVING CUSTODY OF TANGIBLE PROPERTY OF OTHERS FILE	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-315
15.	REPORTS TO THE DEPARTMENT OF ADMINISTRATION ON PROPERTY LISTED IN NAME OF UNKNOWN OWNER FILE	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-302.1
16.	REVALUATION RECORDS Records used by appraisers to reappraise the value of real property on a four-year, eight-year or similar cycle. Includes field notes, correspondence 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
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 person 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.	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

*Records may be disposed of following minimum retention period only if released from audits or other official LITIGATION CASE RECORDS item 11, page 17.

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new 1-28-09 SA

STANDARD-8: PROGRAM RECORDS: LAND RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.	MAPPING PROJECT RECORDS Includes county contract maps and all deliverable products for aerial photography, cartographic, cadastral, and digital mapping projects.	Destroy in office upon State Archives approval.	
6.	MAPS: CADASTRAL Multi-purpose maps depicting parcel boundaries within the county, which serve as the basis for real property valuation and taxation.	Destroy in office upon State Archives approval.	
7.	MAPS: CARTOGRAPHIC AND ORTHOPHOTO Base maps created to assist in the accurate appraisal of property located in the county.	Destroy in office upon State Archives approval.	
8.	MAPS: INDEXES AND MANUSCRIPTS Indexes and manuscripts showing map boundaries, scales, and similar identification data.	Destroy in office upon State Archives approval.	
9.	MAPS: ALL OTHER Includes field maps, soil, topographic, sales, subdivision plats, right-of-way, sectional, highway, etc.	Destroy in office upon State Archives approval.	
10.	REAL PROPERTY CHANGE AND MAINTENANCE RECORDS Records used to change information relating to a parcel of land, from a name or mailing address change to a correction in dimensions. Changes reported in these records are then made on the tax maps and property records.	Destroy in office after 1 year.*	

*Records may be disposed of following minimum retention period only if released from audits or other official LITIGATION CASE RECORDS item 11, page 17.

Page 41 of the Records Retention & Disposition Schedule - County Tax Administration - Issued by NC Dept. of Cultural Resources, Archives & Records Section Historical Resources Branch; published April 1, 2004. Government Records Branch

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STANDARD-7. 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.

STANDARD-7. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS			
ITEM #	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 between debtor and tax office.	Destroy in office 3 years after final settlement.*	G.S. 105A
4.	DELINQUENT TAXPAYER RECORDS Records documenting taxpayers who have not paid ad valorem taxes as of January 1 of each year for the collection period ending December 31 of the previous years, may include files on each taxpayer documenting notification of delinquent taxes, including returned and published notifications, and lists or dockets of delinquent taxpayers.	Destroy in office after 10 years.*	

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 Page 31 of the Records Retention & Disposition - issued by:
 Schedule - County Tax Administration - Division of
 NC Dept. of Cultural Resources, Archives & Records Section
 Historical Resources, Archives & Records Branch; published April 1, 2004.
 Government Records Branch;

*Records may be disposed of following minimum retention period only if released from audits or other LITIGATION CASE RECORDS item 11, page 17.

new 1-28-09
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STANDARD-9. PROGRAM RECORDS: MOTOR VEHICLE RECORDS AND BUSINESS TAXES			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.	MOTOR VEHICLE BLOCK RECORDS Lists submitted to the North Carolina Division of Motor Vehicles of owners' names and 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. b) Destroy copies of receipts in office after 1 year.*	G.S. 105-330.7
7.	MOTOR VEHICLE REGISTRATION LISTS Computer generated lists received from the North Carolina Division of Motor Vehicles on diskettes.	Destroy in office when administrative value ends.	G.S. 105-330.5
8.	MOTOR VEHICLE RENTAL TAX	Destroy in office after 3 years.	
9.	MOTOR VEHICLE SCROLLS AND BOOKS	Destroy in office after 10 years or 1 year after released by governing board, whichever occurs first.	
10.	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
11.	PREPARED FOOD AND BEVERAGE TAX	Destroy in office after 3 years.	G.S. 160A-480.3
12.	PRIVILEGE LICENSE CITATION RECORDS Records documenting citations issued by license inspectors for non-compliance with business license requirements.	Destroy in office after 3 years.	

Added # 12
Added # 11
Added # 12

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Page 44 of the Records Retention & Disposition Schedule - County Tax Administration - issued by NC Dept. of Cultural Resources, Archives & Records Section Historical Resources, Archives & Records Section Government Records Branch; published April 1, 2004.

*Records may be disposed of following minimum retention period only if released from audits or LITIGATION CASE RECORDS item 11, page 17.

Edney

From: Jeff Futch [jeff.futch@ncmail.net]
To: Mark Edney
Subject: Re: Records Retention

Mr. Edney:

spoke with Raleigh about the disposition of returned mail, and here is the retention we're going with at this time:

mail concerning property appraisal, including copies of abstracts and accompanying forms, returned to the tax office by the postal or other mail delivery service as undeliverable.

Destroy in office when administrative value ends.

Let me know if you feel the wording of this can be improved, and I'll edit and resend this message. If not, this record and its retention will be included in the tax department records retention schedule under item 2, page 33 the next it is updated. Right now I don't know when that will be, but a year or so at least. In the meantime please retain this e-mail as your authorization to purge these records.

Jeff Futch
Records Analyst
IC Government Records Branch
Dept. of Cultural Resources
Western Office - Asheville
828) 274-6789

----- Original Message -----

From: Mark Edney
To: jeff.futch@ncmail.net
Cc: Nick ; Stan Duncan
Sent: Friday, October 24, 2008 10:37 AM
Subject: Records Retention

Jeff

I spoke with you a while back about some retention questions, specifically returned mail. You were going to check and get back with me. Have you found out anything on this yet?

Thanks

Mark E. Edney, RES
Assistant Assessor
Henderson County, NC
Office (828) 697-4518
Fax (828) 697-4578
Cell (828) 808-1112
www.hendersoncountync.org/ca

Email from Jeff Futch, Records Analyst,
NC Dept. of Cultural Resources, Division of
Historical Resources, Archives & Records Section
Western Office - Asheville, dated November 25, 2008.

**HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE**

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

DEPARTMENT: Tax - Assessor's Office

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
Applications for Tax Exclusion	✓		6.9	
under NCGS 105.271				
Property Tax Relief for the Elderly and Permanently Disabled				
Deceased - 2010 + 2011				
Denied - 2010				
Transfer of Ownership 2010 + 2011				

*If duplication is required, indicate method.

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[Signature]
Department Head

4 Jan 2013
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

STANDARD-6 PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
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 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. 105-277.2 thru .7 G.S. 105-296(f)
9.	PROPERTY EXEMPT FROM TAXATION FILE Records documenting a taxpayer's application for exemption from 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
11.	REAL PROPERTY RECORDS (CARDS) 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 G.S. 105-317
12.	REPORTS BY MULTI-COUNTY BU TAXPAYERS FILE	<p>Page 34 of the Records Retention & Disposition Schedule - County Tax Administration - Division of NC Dept. of Cultural Resources & Records Section Historical Records Branch; published April 1, 2004</p> <p>Government Records Branch; published April 1, 2004</p>	G.S. 105-313

*Records may be disposed of following minimum retention schedule. If applicable, see LITIGATION CASE RECORDS item 11, page 17.