

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: November 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: OFFICE OF THE HENDERSON COUNTY ASSESSOR

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
SALes QUESTIONAIRE 05, 06, 07, 08, 09	✓	✓	6.2	
Real Property Listing Forms 2012, 2013	✓	✓	6.2	
Documents have been scanned				

*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.

Law C. Howard
Department Head

23 Oct 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	RETENTION
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 FILE) 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 summarizing each appeal heard before the Board of Equalization and Review.	Remain in office permanently. See the Microfilm section on page viii for instructions on microfilming.	G.S. 105-322
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 3 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 audit or other official action (excluding litigation). If applicable, see LITIGATION CASE RECORDS item 11, page 17.

**HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE**

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: Office of the Henderson County Assessor

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
Applications for Tax Exclusion under NCGS 105.277.1 Property Tax Relief for the Elderly and Permanently Disabled	✓		6.9	
Deceased - 2011+2012				
Denied - 2011				
Transfer of ownership 2011 + 2012				

*If duplication is required, indicate method.

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Shirley C. Quinn
Department Head

23 Oct 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 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 BY TAXPAYERS FILE	cycles,	G.S. 105-313

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

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

---from audits or other official action (excluding litigation). If applicable, see

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

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	DESTROYED	*DUPLICATED		
① 2008 and 2009 Moving Permits for Manufactured Homes * Documents have been scanned.		Permits have been scanned + attached to abstract + parcel.	G.2	
② 2012 and 2013 personal property listing forms for Manufactured Homes. * Documents have been scanned.		Listing forms have been scanned + attached to the parcel or abstract as a document.	G.2	

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[Signature]
Department Head

23 Oct 2013
Date

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

APPROVED
DISAPPROVED

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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	CREATION
STANDARD-6. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS			
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 FILE) 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 appeal concerning real property. b) Destroy in office 1 year after final settlement appeal 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 summarizing 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 3 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

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