

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: June 5, 2017

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 – 8 (eight) 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: Collections

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
<i>Please see attached</i>				

*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.

Darlene
Department Head

5/25/11
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

Collections - Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
Daily Cash Reports > 1 year, 1 box	X	Standard 2, Item 20	
Attachment & Garnishment Records, >3 years old, 11 boxes	X	Standard 9, Item 1	
Bankruptcy Records, > 3 years after settlement, 7 boxes	X	Standard 9, Item 2	
Debt Setoff Program Records, > 3 years after final settlement, 3 boxes	X	Standard 9, Item 3	
Delinquent Taxpayer Records, Real or Personal Property, > 10 years old, 7 boxes	X	Standard 9, Item 4	
Partial Payment Plans, > 3 years after final settlement, 18 boxes	X	Standard 9, Item 9	
Skiptracing Records, no administrative value, 14 boxes	X	Standard 9, Item 11	
Tax Collector Annual Settlements, > 3 years from submission date, 1 box	X	Standard 9, Item 12	
Tax Collector Monthly Reports: DMV reports prior to 2013, 1 box; Reports to Board FY 2000 and FY 2001, 2 binders	X	Standard 9, Item 13	
Tax Receipts (Bills) File: Real or Personal, > 3 years, 2 boxes	X	Standard 9, Item 15	

Collections - Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
Tax Scrolls and Books: All Other, 2003 Current Levy Register, 2007 scroll, > 10 years or 1 year after release by governing board, 5 boxes	X	Standard 9, Item 18	

ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.	CREDIT CARD AND DEBIT SLIPS Records of payments received from customers in the transaction of agency business.	Destroy in office after 3 years.*	
19.	CREDIT CARD USE FILE Records of assignation of agency credit cards and purchasing cards.	Destroy in office after 1 year.*	
20.	DAILY CASH REPORTS Daily status of cash. Reports include receipts, disbursements, cash, and invested balances.	Destroy in office after 1 year.*	
21.	DAILY DETAIL REPORTS	Destroy in office after 1 year.*	
22.	DEPOSITS	a) Destroy in office official/audit copies after 3 years.* b) Destroy in office remaining records after 1 year.	G.S. § 159-32
23.	DETAIL REPORT FILE (FINANCIAL RECORDS FOR GENERAL FUND OR GENERAL LEDGER)	a) Destroy in office annual reports after 3 years.* b) Destroy in office all other reports after 1 year.	
24.	DIRECT DEPOSIT APPLICATIONS/AUTHORIZATIONS 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.	DISTRICT INVESTMENT RECORDS	Destroy in office after 3 years.*	

*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-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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	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.	IN REM FORECLOSURE PROCEEDING RECORDS	Destroy in office 3 years after final settlement.* <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 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 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 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 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. b) Destroy in office all remaining records 3 years after final settlement.*	G.S. §105-381

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ITEM #	STANDARD-9. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.	<p>SKIPTRACKING RECORDS Records gathered when attempting to locate taxpayers. May include lien holder information, copies of death certificates, and credit bureau records.</p> <p>See also <u>DELINQUENT TAXPAYER RECORDS</u> item 4, page 58.</p>	<p>Destroy in office when administrative value ends.† Agency Policy: Destroy in office after _____</p>	
12.	<p>TAX COLLECTOR ANNUAL SETTLEMENTS List of taxes collected by tax collector yearly, percentage of taxes collected, total releases, total balance due by tax year, and total county taxes collected. Sent to county commissioners and finance officer.</p>	<p>Destroy in office 3 years from date of submission.</p>	<p>G.S. §105-373</p>
13.	<p>TAX COLLECTOR MONTHLY REPORTS List of taxes collected by tax collector showing percentage of taxes collected, total releases, total balance due by tax year, and total county taxes collected. Sent to county commissioners and finance officer on a monthly and bi-monthly basis.</p>	<p>Destroy in office 1 year from date of submission.</p>	<p>G.S. §105-350</p>

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ITEM #	STANDARD-9. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.	TAX LEVY/SEIZURE RECORDS Inventory of property taken from property owner by the county tax collector to pay back taxes.	a) Retain in office for 3 years execution forms if levy and sale of personal property is made. If levy and sale are conducted by Sheriff's Department, execution forms to be retained by the Sheriff's Department. b) If levy, seizure, and sale are not made, destroy forms in office when administrative value ends.† Agency Policy: Destroy in office after _____	G.S. §105-366 G.S. §105-367
15.	TAX RECEIPTS (BILLS) FILE: REAL OR PERSONAL PROPERTY Copies of receipts and bills issued for the payment of taxes.	Destroy in office after 3 years.	G.S. §105-381 G.S. §153A-148.1
16.	TAX SCROLLS AND BOOKS: PRIOR TO 1900 Includes property valuation (real and personal) and amount of taxes due. These records may be prepared separately or combined.	Transfer to the State Archives. <i>Retention Note: Tax scrolls may be transferred to the State Archives of North Carolina electronically. Contact your local records analyst for more information.</i>	G.S. §105-319
17.	TAX SCROLLS AND BOOKS: FOR YEARS ENDING IN 0 AFTER 1900 Includes property valuation (real and personal) and amount of taxes due. These records may be prepared separately or combined.	Transfer to the State Archives. <i>Retention Note: Tax scrolls may be transferred to the State Archives of North Carolina electronically. Contact your local records analyst for more information.</i>	G.S. §105-319
18.	TAX SCROLLS AND BOOKS: ALL OTHER Includes real and personal property, discovery, delinquent, and any other supplemental scroll, book, summaries, or recapitulations.	Destroy in office after 10 years or 1 year after released by the governing board, whichever occurs first.	G.S. §105-319

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