

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: August 5, 2019

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 – 13 (thirteen) 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: Tax

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

*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.

Dorene B. By...
Department Head

7/8/19
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

Administrative-Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION
Accounts Payable 2014 -2015 1 box	X	Standard 2, Item 1
Timesheets & Leave Requests 2013 -2015 2 boxes	X	Standard 2, Item 41
Board of Equalization and Review Appeals 2009-2010 1 box	X	Standard 8, Item 2

Tax Relief-Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION
PUV Deferred Taxes 1 box	X	Standard 8 Item 4
Tax Relief Records 4 boxes	X	Standard 8 Item 19

Real Property-Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION
Appraisal Monitoring Records 2010 and older 11 boxes	X	Standard 8 Item 1
Revaluation Records 2007 2 boxes	X	Standard 8 Item 16
Revaluation Records 2011 3 boxes	X	Standard 8 Item 16

Personal Property-Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION
Business Personal Property Listing Forms 2008 and older 25 boxes	X	Standard 8, Item 18
Wildlife & Individual Personal Property Listings 2008 2 boxes	X	Standard 8, Item 13

Collections-Records for Disposal

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE DESTROYED	RECORDS RETENTION SECTION
Daily Cash Reports December 2017-May 2018 1 box	X	Standard 2, Item 20
Attachment & Garnishment Records 2014-2016 4 boxes	X	Standard 9, Item 1

STANDARD-2. BUDGET, FISCAL AND PAYROLL RECORDS

Records created and accumulated incidental to the managerial control, budgeting, disbursement, collection, and accounting of the county tax office.

Note: Per 26 CFR 1.148-5(d)(6)(iii)(E), all records necessary to support the tax-exempt status of a county debt issue must be retained for the life of the debt plus 3 years.

ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ACCOUNTS PAYABLE Records concerning the status of accounts in which the agency owes money to firms or individuals.	Destroy in office after 3 years.*	
2.	ACCOUNTS RECEIVABLE Records concerning receivables owed and collected.	Destroy in office after 3 years.*	
3.	ACCOUNTS UNCOLLECTABLE Records of accounts deemed uncollectable, including supporting documentation and write-off authorization.	Destroy in office official/audit copies 3 years after account is paid, collected, or determined to be uncollectable.*	
4.	ANNUAL BUDGET Annual budget and budget message submitted to governing board for approval.	a) Retain records with historical value permanently. b) Destroy in office remaining records after 5 years.	G.S. § 159-11

*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-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 assignment 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.*	

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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
38.	PURCHASE ORDERS Records, forms, packing slips, and attached documents concerning purchased supplies, equipment, and services. See also GRANTS: FINANCIAL item 29, page 17.	Destroy in office after 3 years.* <i>Retention note: Packing slips may be destroyed upon verification of items received if they are not the only record of the purchase of the item.</i>	
39.	PURCHASING REPORTS AND LOGS Reports and logs containing quote information such as vendor name, item descriptions, price, award dates, and related information.	Destroy in office after 1 year.*	
40.	RECIPIENT CHECK AND CANCELLATION REGISTERS	Destroy in office after 3 years.*	
41.	TIME SHEETS, CARDS, AND ATTENDANCE RECORDS Records documenting the work hours and attendance of employees.	Destroy in office after 3 years.*	29 CFR 516.6 29 CFR 825.500
42.	TRAVEL REIMBURSEMENTS Includes authorizations and requests for reimbursement for travel and related expenses. See also GRANTS: FINANCIAL , item 29, page 17.	Destroy in office after 3 years.*	
43.	VENDOR FILE Files maintained on specific vendors. May include accounts payable activity, Federal Tax Identification Number, name and address, correspondence, including email, and related records.	Destroy in office when superseded or obsolete.	Comply with applicable confidentiality provisions of G.S. §132-1.10(b)(5) regarding personal identifying information

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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

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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>

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ITEM #	STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
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 BUSINESS TAXPAYERS FILE	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. §105-313
13.	REPORTS BY TRAILER PARKS, MARINAS, AND AIRCRAFT FACILITIES	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. May include field notes; correspondence, including email, 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

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STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	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

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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

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