

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 6, 2025

SUBJECT: Public Records Disposal Request

PRESENTER: Harry Rising, 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 original records listed on the attached Public Disposal Requests and Destruction Logs –5 (five) 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.

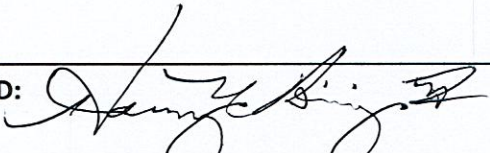
HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE
PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG
(Revised February 19, 2020)

DEPARTMENT: Tax (Personal Property)

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Business Personal Property Listing Forms 2013-2023 17 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 18	
Wildlife & Individual Personal Property Listings 2022-2023 9 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 18	
Watercraft Listings A-Z 2011 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 18	
Trailer Park Reports 2013 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8 Item 13	

* 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: 12/13/24

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



Request for Disposal of Original Records Duplicated by Electronic Means

If you have questions, call (919) 814-6900 and ask for a Records Management Analyst.

This form is used to request approval from the Department of Natural and Cultural Resources to dispose of non-permanent paper records that have been scanned, entered into databases, or otherwise duplicated through digital imaging or other conversion to a digital environment. This form does not apply to records that have been microfilmed or photocopied or to records with a permanent retention.

Agency Contact Name: Jennifer Miranda		Date (MM-DD-YYYY): 7/3/19
Phone (area code): 828-698-3002	Email: jmiranda@hendersoncountync.gov	
County/Municipality: Henderson County	Office: Henderson County Tax Office	
Mailing address: 200 N Grove St Suite 102 Hendersonville, NC 28792		

Records Series Title <small>A group of records as listed in records retention schedule</small>	Description of Records <small>Specific records as referred to in-office</small>	Inclusive Dates <small>(1987-1989; 2005-present)</small>	Approx. Volume of Records <small>(e.g. "1 file cabinet," "5 boxes")</small>	Retention Period <small>As listed in records retention schedule</small>
Tax Abstracts and Lists	Business Personal Property Listings	2012 to present	53 boxes	10 years
Tax Abstracts and Lists	Individual Personal Property Listings	2013 to present	7 boxes	10 years
Tax Abstracts and Lists	Manufactured Home Property Listings	2013 to present	3 boxes	10 years

Requested by: *Darlene B. Ben* Tax Administrator 7/8/2019
Signature Title Date

Approved by: *Grady Hawkins* Grady Hawkins 8/5/2019
Signature Requestor's Supervisor Date

Concurred by: *Paul J. Sapp* Head Joint Records 8/23/19
Signature Assistant Records Administrator State Archives of North Carolina Date

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

*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.

HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE
PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG
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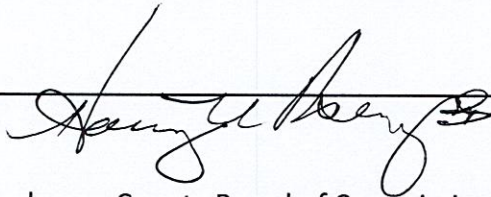
DEPARTMENT: Real Property

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Appraisal Monitoring Records 2001-2013, 2016 6 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 1	
Commercial Appraisal Monitoring Records 2005-2009 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 1	
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		

* 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: 12/13/24

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

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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.	<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

*See [AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION](#), page vi.

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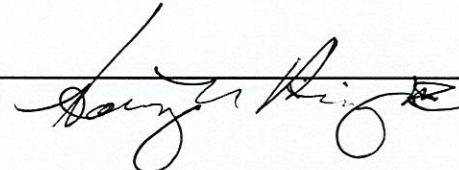
HENDERSON COUNTY
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(Revised February 19, 2020)

DEPARTMENT: Tax Collector

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Attachment & Garnishment Records, 3 boxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 9, Item 1	
Daily Cash Reports, 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 2, Item 25	
Bankruptcy Records, 1 box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 9, Item 2	
	<input type="checkbox"/>	<input type="checkbox"/>		

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Clerk to the Board

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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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.23	ESCHEATS AND UNCLAIMED PROPERTY Records containing information required to be included in holder reports submitted to the State Treasurer's office.	a) Destroy in office after 10 years if report was filed prior to July 16, 2012.* b) Destroy in office after 5 years if report was filed on or after July 16, 2012.*	Authority: G.S. 116B-60 Retention: G.S. 116B-73
2.24	FINANCIAL JOURNALS AND LEDGERS	a) Destroy in office year-end summaries of receipts and disbursements after 3 years.* b) Destroy in office daily, monthly, or quarterly transaction detail journals and ledgers after 1 year.*	
2.25	FINANCIAL REPORTS	a) Destroy in office annual financial reports or other reports generated to inform decision-making after 3 years.* b) Destroy monthly or quarterly reports generated for operational purposes after 1 year. c) Destroy logs and distribution reports generated to track transactions when released from audits.	
2.26	GOVERNMENT EMPLOYEES RETIREMENT SYSTEM MONTHLY REPORTS Reports produced by the North Carolina Department of State Treasurer regarding the Teachers' and State Employees' Retirement System (TSERS) and the Local Governmental Employees' Retirement System (LGERS).	Destroy in office when reference value ends.± Agency Policy: Destroy in office after _____	

2: Budget, Fiscal, and Payroll

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

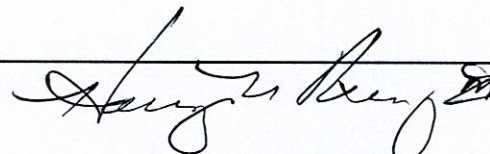
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DEPARTMENT: Tax Assessor

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
2020 Denied Tax Relief Applications 1-Box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 9	
2021 Denied Tax Relief Applications 1-Box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 9	
2022 Denied Tax Relief Applications 1-Box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 9	
2022 Denied PUV & Exemption Applications. 1-Box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 8 & 9	

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RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Tax Relief-Obsolete Supporting Records. 1-Box	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 8, Item 8	
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		

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Clerk to the Board

ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.07	EMPLOYEE SECURITY RECORDS Records concerning the issuance of keys, identification cards, parking assignments, passes, etc., to employees. SEE ALSO: Office and Property Security Records (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	Destroy in office when superseded or obsolete.	
8.08	FIRE, HEALTH, AND ENVIRONMENTAL SAFETY RECORDS Records concerning agency safety measures. Includes reports, logs, and other related records documenting inspections of agency facilities.	a) Destroy in office inspection reports after 7 years. b) Destroy in office safety audits after 3 years. c) Destroy in office remaining records when superseded or obsolete.	
8.09	FIXED NUCLEAR FACILITIES PLANS FILE Records concerning emergency plans for county fixed nuclear facilities.	Destroy in office when superseded or obsolete.	
8.10	FUEL OIL STORAGE TANK RECORDS	Destroy in office closure records 3 years after completion of permanent closure.	Authority: 40 CFR 280.34 Retention: 40 CFR 280.74

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