

RECORDS RETENTION AND DISPOSITION SCHEDULE

COUNTY TAX ADMINISTRATION



Issued By:



NORTH CAROLINA
DEPARTMENT OF
**CULTURAL
RESOURCES**
WWW.NCCULTURE.COM

North Carolina Department of Cultural Resources
Division of Archives and Records
State Archives of North Carolina
Government Records Section

April 17, 2013

CONTENTS

EXECUTIVE SUMMARY	ii
MANAGING PUBLIC RECORDS IN NORTH CAROLINA	iii
AUDITS, LITIGATION AND OTHER OFFICIAL ACTION	vi
DESTRUCTION OF PUBLIC RECORDS.....	vii
ELECTRONIC RECORDS: E-MAIL, BORN DIGITAL AND DIGITAL IMAGING	viii
GEOSPATIAL RECORDS.....	ix
MICROFILM.....	xi
DISASTER ASSISTANCE	xii
STAFF TRAINING.....	xii
STANDARD-1. ADMINISTRATION AND MANAGEMENT RECORDS	1
STANDARD-2. BUDGET, FISCAL, AND PAYROLL RECORDS.....	13
STANDARD-3. INFORMATION TECHNOLOGY (IT) RECORDS.....	21
STANDARD-4. LEGAL RECORDS.....	27
STANDARD-5. PERSONNEL RECORDS	31
STANDARD-6. PUBLIC RELATIONS RECORDS	48
STANDARD-7. RISK MANAGEMENT RECORDS	50
STANDARD-8. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS.....	53
STANDARD-9. PROGRAM OPERATIONAL RECORDS: TAX COLLECTION RECORDS	58
STANDARD-10. PROGRAM OPERATIONAL RECORDS: LAND RECORDS	62
STANDARD-11. PROGRAM OPERATIONAL RECORDS: MOTOR VEHICLE RECORDS.....	69
STANDARD-12. PROGRAM OPERATIONAL RECORDS: BUSINESS AND OTHER TAX RECORDS..	72
REQUEST FORMS.....	74
INDEX.....	76

Tax Administration Records Retention and Disposition Schedule

The records retention and disposition schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provision of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement. The local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

This local government agency and the Department of Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods which allow these records to be destroyed when "*administrative value ends.*" The local government 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.*" If a municipality does not establish internal policies and retention periods, the municipality is not complying with the provisions of this retention schedule and is not authorized by the Department of Cultural Resources to destroy the records with the disposition instruction "*destroy when administrative value ends.*"

The local government agency and the Department of Cultural Resources concur that the long-term and/or permanent preservation of electronic records require additional commitment and active management by the agency. The agency agrees to comply with all policies, standards, and best practices published by the Department of Cultural Resources regarding the creation and management of electronic records.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule is to remain in effect from the date of approval until it is reviewed and updated.


APPROVAL RECOMMENDED

Tax Assessor/Collector


Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Chairman, Bd. County Commissioners


Susan W. Kluttz, Secretary
Department of Cultural Resources

County: _____

April 17, 2013

EXECUTIVE SUMMARY

- ✓ According to G.S. §121-5 and G.S. §132-3, you may only destroy public records with the consent of the Department of Cultural Resources (DCR). The State Archives of North Carolina is the division of DCR charged with administering a records management program. This schedule is the primary way the State Archives of North Carolina gives its consent. Without approving this schedule, your agency is obligated to obtain the State Archives of North Carolina's permission to destroy *any* record, no matter how insignificant.
- ✓ Each records series listed on this schedule has specific disposition instructions which will indicate how long that series must be kept in your offices. In some cases, the disposition instructions are simply "Retain in office permanently," which means that those records must be kept in your offices forever. In other cases, the retention period may be "destroy in office when administrative value ends." Administrative value is defined as, "the usefulness of records to support ancillary operations and the routine management of an organization." Your agency must establish and enforce internal policies by setting minimum retention periods for the records that the State Archives of North Carolina has scheduled with the disposition instructions, "destroy when administrative value ends."
- ✓ Email is a record as defined by G.S. §121-5 and G.S. §132. It is the content of the email that is critical when determining the retention period of a particular email, including attachments, not the media in which the records were created. Email should be retained in the same manner as its paper counterpart. It is important for all agency employees and officials to determine the appropriate records series for specific emails and retain them according to the disposition instructions.
- ✓ The State Archives of North Carolina recommends that all agency employees and officials take our online tutorials in order to familiarize themselves with records management principles and practices. The State Archives of North Carolina's online tutorials include topics such as records management, utilizing the retention schedule, email management, and scanning guidelines.
- ✓ The State Archives of North Carolina provides microfilming of the minutes of major decision-making boards and commissions in a county. Once those records are filmed, we will store the silver negative (original) in our security vault.
- ✓ There is a nominal fee for filming and duplicating film. Contact the Records Management Analyst assigned to your county for the most current information.

MANAGING PUBLIC RECORDS IN NORTH CAROLINA

Q. *What is this “records retention and disposition schedule”?*

- A.** This document is a tool for county tax administrators across the state and their staff to use when managing the records in their offices. It lists records commonly found in tax administration offices, and gives an assessment of their value by indicating when (and if) those records should be destroyed. This schedule is also an agreement between your office and the State Archives of North Carolina.

This schedule serves as the inventory and schedule that the State Archives of North Carolina is directed by G.S. §121-5 (c) and G.S. §132-8 to provide. It supersedes all previous editions, including all amendments.

Q. *How do I get it approved?*

- A.** This schedule must be approved the local Board of County Commissioners. That approval should be made in a regular meeting and recorded as an action in the minutes. It may be done as part of the consent agenda, by resolution, or other action.
-

Q. *Do I have to have all of the records listed on this schedule?*

- A.** No. This is not a list of records you must have in your office.
-

Q. *What is the definition of “administrative value”?*

- A.** Administrative value is defined as, “the usefulness of records to support ancillary operations and the routine management of an organization.” Records having administrative value are generally considered useful or relevant to the activities that caused the record to be created and/or during an audit of those activities. Traditionally, records managers have seen “administrative value” as transitory. (From Richard Pearce-Moses, *A Glossary of Archival and Records Terminology*)
-

Q. *What do I do with routing slips, fax cover sheets, reference copies, memory aids, reservations and confirmations, etc.?*

- A.** According to North Carolina General Statutes §121 and §132, every document, paper, letter, map, book, photograph, film, sound recording, magnetic or other tape, electronic data processing record, artifact, or other documentary material, regardless of physical form or characteristic, made or received in connection with the transaction of public business by any state, county, municipal agency, or other political subdivision of government is considered a public record and may not be disposed of, erased, or destroyed without specific guidance from the State Archives of North Carolina. The State Archives of North Carolina recognizes that many records exist that may have very short-term value to the creating agency. These records may be destroyed or otherwise disposed of when their reference value ends. However, all public employees should be familiar with specific records retention and disposition schedules and applicable guidelines for their office and the Public Records law (G.S. §132). When in doubt about whether a record has short-term value, or whether it has special significance or importance, retain the record in question.
-

Q. *Do the standards correspond to the organizational structure of my office?*

- A.** Standards are grouped together to make it easier for users to find records. You may find that the records groupings reflect the organizational structure of your office, or you may find that records are located in various standards depending on the content of the record. The intent of the schedule’s organization is to provide an easy reference guide for the records created in your office.
-

Q. *I can’t find some of my records on this schedule.*

- A.** Sometimes the records are listed in a different standard than how you organize them in your office. Be sure to check the Index and utilize the “search box” function on the PDF version of the schedule. If you still cannot locate your records on the schedule, then contact the Records Management Analyst assigned

to your county. We will work with you to amend this records schedule so that you may destroy records appropriately.

Q. *What are public records?*

- A.** The *General Statutes of North Carolina*, Chapter §132, provides this definition of public records:

"Public record" or "public records" shall mean all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data-processing records, artifacts, or other documentary material, regardless of physical form or characteristics, made or received pursuant to law or ordinance in connection with the transaction of public business by any agency of North Carolina government or its subdivisions. Agency of North Carolina government or its subdivisions shall mean and include every public office, public officer or official (State or local, elected or appointed), institution, board, commission, bureau, council, department, authority or other unit of government of the State or of any county, unit, special district or other political subdivision of government.

Q. *Can anyone see my records?*

- A.** Yes, except as restricted by specific provisions in state or federal law. G.S. §132-6 instructs:

"Every custodian of public records shall permit any record in the custodian's custody to be inspected and examined at reasonable times and under reasonable supervision by any person, and shall, as promptly as possible, furnish copies thereof upon payment of any fees as may be prescribed by law. ... No person requesting to inspect and examine public records, or to obtain copies thereof, shall be required to disclose the purpose or motive for the request."

Q. *What about my confidential records?*

- A.** Not all government records are open to public inspection. Exceptions to the access requirements in G.S. §132-6 and the definition of public records in G.S. §132-1 are found throughout the General Statutes. You must be able to cite a specific provision in the General Statutes or federal law when you restrict or deny access to a particular record.

Q. *What about records that the law says are not public?*

- A.** Certain provisions in the General Statutes remove specific records from the category of "public records" as defined by G.S. §132-1. It is important to note that the only records which are not public records, are those individually described as such in the General Statutes. Certain records series on this records retention and disposition schedule are excluded from the definition of public records, and are marked as exceptions in the "Citation" column. For these series, the disposition instructions are only recommendations, and are not binding.

Unless otherwise specified, official records which are not public records are also exempt from the public inspection requirements outlined by G.S. §132-6.

Q. *Do I have to make copies of drafts available to the public that haven't been approved?*

- A.** Yes, even if a report, permit, or other record has not been finalized. Any record that is not confidential by law must be copied when a request is received, whether it is "finished" or not.

Q. *What do I do with permanent records?*

- A.** Permanent records should be maintained in the office that created the records, forever. Permanent records must also have a security preservation duplicate, which is either a paper or microfilm copy.

Q. *What is historical value?*

- A.** Historical records document significant events, actions, decisions, conditions, relationships, and similar developments. These records have administrative, legal, fiscal, or evidential importance for the government or its citizens. Call the Records Management Analyst assigned to your county for further assistance.

Q. *I don't have any records.*

- A.** Nearly every position in government generates, receives, or uses records. Computer files of any kind, including drafts and email, are public records. Even if your records aren't the official or final version, your records are public records. Not all records have high historical, legal, or fiscal value, but they all must be retained or destroyed in accordance with the provisions of the appropriate records schedule.

Q. *May I store our unused records in the basement (attic, outdoor shed)?*

- A.** Public records are public property. While we encourage offices to find places to store records that do not take up too much valuable office space, the selected space should be dry, secured, and free from pests and mold. Your office must ensure that records stored away from your main office area are well protected from natural and man-made problems, while remaining readily available to your staff and the public.

Q. *Our old records are stored in the attic, basement or off-site building, etc. Do we have to let anyone who asks see them?*

- A.** Yes, as long as the records are not confidential by law. You should also be aware that confidentiality can expire.

Q. *Aren't all of our old records at the State Archives of North Carolina?*

- A.** Probably not. The State Archives of North Carolina collects only very specific types of records from county offices. Contact the Records Management Analyst assigned to your county for more information about which records are held or can be transferred to the State Archives of North Carolina for permanent preservation.

Q. *I have found some really old records. What should I do with them?*

- A.** Call the Records Management Analyst assigned to your county. We will help you examine the records and assess their historical value.

Q. *Can I give my old records to the historical society or public library?*

- A.** Before you offer any record to a historical society, public library, or any other entity, you must contact the Records Management Analyst assigned to your county. Permanent records must be kept either in your offices or at the State Archives of North Carolina.

Q. *Whom can I call with questions?*

- A.** If you are located west of about Statesville, call our Western Office in Asheville at (828) 296-7230 extension 224. East of Statesville, all the way to the coast, call our Raleigh office at (919) 814-6900.

AUDITS, LITIGATION AND OTHER OFFICIAL ACTION

No record involved in a pending audit, legal, or other official action may be destroyed before that audit or action is resolved.

We have used an asterisk (*) in the disposition instructions to mark records series that are commonly audited, litigated, or may be subject to other official actions; however, any record has this potential. Records custodians are responsible for being aware of potential actions, and for preventing the destruction of any record that is, or may be reasonably expected to become, involved in an audit, legal, or other official action.

Records used during routine audits may be destroyed when the governing body accepts the audit, if the records have completed the retention period listed in this schedule. If time remains in the retention period, the records must be maintained for the remainder of the period. The auditor's working papers must be kept according to the schedule. (See [AUDITS: PERFORMANCE](#) item 7, page 2 and [AUDITS: FINANCIAL](#) item 5, page 14.) Should a dispute arise over an audit, the records that were audited should be retained until that dispute is resolved.

The attorney representing the county tax office should inform records custodians when legal matters are concluded and records will no longer be needed. Following the conclusion of any legal action, the records may be destroyed if they have met the retention period in the schedule. Otherwise, they should be kept for the remaining time period.

Per 26 CFR 1.148-5(d)(6)(iii)(E), retain all documents related to a financing, including those related to construction or purchase of the financed asset, for the life of the debt plus 3 years.

DESTRUCTION OF PUBLIC RECORDS

Q. *When can I destroy records?*

- A.** Each records series listed on this schedule has specific disposition instructions that indicate how long that series must be kept in your offices. In some cases, the disposition instructions are “Retain in office permanently,” which means that those records must be kept in your offices forever. (See also the question below, “*How should I deal with my permanent records?*”)
-

Q. *How do I destroy records?*

- A.** After your agency has approved this records retention and disposition schedule, records should be destroyed in one of the following ways:
- a) burned, unless prohibited by local ordinance;
 - b) shredded, or torn up so as to destroy the record content of the documents or material concerned;
 - c) placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned;
 - d) buried under such conditions that the record nature of the documents or materials will be terminated; or
 - e) sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold as documents or records.
- N.C. Administrative Code, Title 7, Chapter 4, Subchapter M, Section .0510

Confidential records should be destroyed in a secure manner so that the information contained in them cannot be used. We do not recommend the disposal in a landfill of records containing confidential information.

Q. *How can I destroy records if they are not listed on this schedule?*

- A.** Contact the Records Management Analyst assigned to your county. Your analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do have historical value, we will discuss the possibility of transferring the records to the State Archives of North Carolina to be preserved permanently.

If the records do not have historical value, we will ask you to complete a [Request for Disposal of Unscheduled Records](#) (located at the end of this schedule) if the records are not currently created. If the records are an active records series, your analyst will help you develop an amendment to this schedule so that you can continue to destroy the records appropriately.

Q. *I have some old records that aren't on this schedule, but that we don't use any more. How can I get them destroyed?*

- A.** At the end of this schedule is a form called the [Request for Disposal of Unscheduled Records](#). Complete that form and submit it to us. We will get in touch with you, and make a determination about that destruction.
-

Q. *Do I have to tell anyone about the destruction?*

- A.** We recommend that you report on your records retention activities to your Board of Commissioners on an annual basis. This report does not need to be detailed, but it is important that significant destructions be entered into the minutes of the Board.

ELECTRONIC RECORDS: EMAIL, BORN DIGITAL RECORDS, AND DIGITAL IMAGING

Q. *When can I delete my email?*

A. Email is a public record as defined by G.S. §121-5 and G.S. §132. Electronic mail is just as much a record as any traditional paper record, and must be treated in the same ways. **It is the content of each message that is important.** If a particular message would have been filed as a paper memo, it should still be filed (either in your email program or in your regular directory structure), and it should be retained the same length of time as its paper counterparts. **It is inappropriate to destroy email simply because storage limits have been reached.** Some examples of email messages that are public records and therefore covered by this policy include:

- Policies or directives;
- Final drafts of reports and recommendations;
- Correspondence and memoranda related to official business;
- Work schedules and assignments;
- Meeting agendas or minutes
- Any document or message that initiates, facilitates, authorizes, or completes a business transaction; and
- Messages that create a precedent, such as issuing instructions and advice.

From the Department of Cultural Resources E-Mail Policy (Revised July 2009), available at the State Archives of North Carolina website

Other publications will be particularly helpful in managing your email (available online at the State Archives of North Carolina website):

- *E-Mail as a Public Record in North Carolina: A Policy for Its Retention and Disposition*
- *Online E-mail Tutorial: Managing Your Inbox: E-mail as a Public Record*
- *Online Tutorial: Managing Public Records for Local Government Agencies*
- *Guidelines for E-mail as a Public Record in North Carolina: Tips and Tricks for Using Microsoft Exchange Software to Manage E-mail*

Q. *May I print my email to file it?*

A. We do not recommend printing email for preservation purposes. Important metadata is lost when email is printed.

Q. *I use my personal email account for work. No one can see my personal email.*

A. The best practice is to avoid using personal resources, including private email accounts, for public business. G.S. §132-1 states that records “made or received pursuant to law or ordinance *in connection with the transaction of public business* by any agency of North Carolina government or its subdivisions” are public records (emphasis added). The fact that public records reside in a personal email account is irrelevant.

Q. *We have an imaging system. Do we have to keep the paper?*

A. You may scan any record, including permanent records. You will need to receive approval from the Government Records Section in order to destroy paper originals that have been digitized. Your office should follow our guidelines, available on the State Archives of North Carolina website. Contact the Records Management Analyst assigned to your county for further instructions on how to develop a compliant Electronic Records Policy.

Permanent records must have a security preservation copy as defined by the State Archives of North Carolina's **Human-Readable Preservation Duplicate Policy** (G.S. §132-8.2):

Preservation duplicates shall be durable, accurate, complete and clear, and such duplicates made by a photographic, photostatic, microfilm, micro card, miniature photographic, or other process which accurately reproduces and forms a durable medium for so reproducing the original shall have the same force and effect for all purposes as the original record whether the original record is in existence or not. ... Such preservation duplicates shall be preserved in the place and manner of safekeeping prescribed by the Department of Cultural Resources.

The preservation security duplicate of permanent records must be either on paper or microfilm.

Non-permanent records may be retained in any format, and therefore you may be approved to destroy hard copy originals after proper imaging. You will have to take precautions with records that you must keep more than about 5 years. Computer systems do not have long life cycles. Each time you change computer systems, you will have to convert all records to the new system so that you can assure their preservation and provide access.

Q. *Computer storage is cheap. I'll just keep my computer records.*

A. The best practice is to destroy all records that have met their retention requirements at the same time, regardless of format.

Q. *What are the guidelines regarding the creation and handling of electronic public records?*

A. The following documents are available on the State Archives of North Carolina website:

- Best Practices for Cloud Computing: Records Management Considerations
- Best Practices for Electronic Communication Usage in North Carolina: Text and Instant Message
- Best Practices for Electronic Communication Usage in North Carolina: Guidelines for Implementing a Strategy for Text and Instant Messages
- Best Practices for File Naming
- Best Practices for Social Media Usage in North Carolina
- Guidelines for Digital Imaging Systems
- Metadata as a Public Record in North Carolina: Best Practices Guidelines for Its Retention and Disposition
- Security Backup Files as Public Records in North Carolina: Guidelines for Recycling, Destruction, Erasure, and Re-Use of Security Backup Files

GEOSPATIAL RECORDS

Q. *Why should GIS datasets be retained and preserved?*

A. Geospatial records are public records and need to be retained and preserved based on their legal, fiscal, evidential and/or historical value according to an established retention schedule. Local agencies involved in GIS operations should work with DCR in order to appraise, inventory, and preserve their geospatial records according to established best practices and standards to insure both their short- and long-term accessibility.

Due to the complexity and transitory nature of these records, geospatial records retention and long-term preservation is a community-wide challenge. GIS files have become essential to the function of many local agencies, and will continue to frequently be utilized in agency decision-making processes in the near and far future. Accessibility of GIS records over time has legal, fiscal, practical, and historical implications. The availability of GIS records can help safeguard the local government's legal and fiscal accountability and aid agencies in conducting retrospective and prospective studies. These studies are only possible when essential data from the past are still available.

Q. *What GIS datasets should be preserved by local governments?*

A. The following types of geospatial records have been designated as having archival value:

- Parcel data
- Street centerline data
- Corporate limits data
- Extraterritorial jurisdiction data
- Zoning data, address points
- Orthophotography (imagery)
- Utilities
- Emergency/E-911 themes.

Consult [STANDARD-8: PROGRAM OPERATIONAL RECORDS: LAND RECORDS](#) for additional records series.

Q. *How often should we capture the datasets retained for their legal, fiscal, evidential or historical value?*

A. Consult the retention schedule for frequency of capture. The frequency of capture is based on the significance of the record as well as its alterability.

Q. *What data formats, compression formats, and media should be used to preserve the data?*

A. Archiving practices should be consistent with North Carolina Geographic Information Coordinating Council (GICC) approved standards and recommendations. (Examples: Content Standards for Metadata; Data Sharing Recommendations). Consult the GICC website at <http://www.ncgicc.com/>

You should also comply with guidelines and standards issued by DCR. Consult the DCR – Government Records website at <http://www.records.ncdcr.gov/erecords/default.htm>

Q. *Who should be responsible for creation and long-term storage of archived data?*

A. The creating agency, NCOneMap, and the State Archives of North Carolina may all have responsibility for archiving data. If you choose to upload your data to NCOneMap, consult with your county's GIS department to determine whether data will be uploaded by your agency or by the whole county. If you choose not to upload your data to NCOneMap, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.

MICROFILM

Q. *Why do you still use microfilm?*

A. Microfilm is a legally acceptable replacement for original records, as outlined in G.S. §8-45 and §153A-436. Microfilm can be read with nothing more sophisticated than a magnifying glass. There is no software to keep current. Usually, deterioration in the film itself can be detected by visual inspection. The State Archives of North Carolina provides a publication, *Micrographics: Technical and Legal Procedures*, on our website. It explains the four groups of national standards for the production of archival quality microfilm:

- manufacture of raw film
- filming methods
- processing (developing) film
- storage methods

That publication also provides sample forms, targets, and procedures that you or your vendor can use in producing film of your records.

Q. *What film services do you provide?*

A. The Department of Cultural Resources provides microfilming of minutes of major decision-making boards and commissions in a county. Once those records are filmed, we will store the silver original in our security vault. There is a nominal fee for filming and duplicate film. Contact the Records Management Analyst assigned to your county for the most current information.

Q. *How do I get my minutes filmed?*

A. We have two processes to film minutes. First, you can send photocopies of your approved minutes to us in the mail. Simply include a copy of the “*Certification of the Preparation of Minutes for Microfilming*” form (available online at the State Archives of North Carolina website) with each shipment. For more detailed instructions, contact the Records Management Analyst assigned to your county.

Alternatively, you can bring us your original books. We will film them and return them to you. This process is most useful when you have more minutes to film than you are willing to photocopy. It is important to remember that a representative of your office or ours must transport the original books in person so that the custody of the records is maintained. You should not mail or ship your original minutes. Call the analyst assigned to your county to make arrangements for an appointment for your books to be filmed. We will make every effort to expedite the filming so that your books will be returned to you as quickly as possible.

Q. *What if I need my books while they’re being filmed?*

A. Call the Raleigh Office at (919) 814-6900, and ask for the Records Management Analyst in charge of minutes microfilming.

Q. *Can I send you my minutes electronically?*

A. We are working on standards and procedures for an electronic transfer system for minutes. Please contact the Records Management Analyst in charge of minutes microfilming for more information.

Q. *I have some old minutes that aren’t signed. Can they still be filmed?*

A. If the only copy you have available is unsigned, and you use it as the official copy, we will film it.

Q. *What if my books are destroyed after they have been filmed?*

- A.** Call the Records Management Analyst assigned to your county, who will help you make arrangements to purchase copies of the microfilm from our office. You can then send those reels to a vendor, who can either make new printed books, or scan the film to create a digital copy.

DISASTER ASSISTANCE

Q. *What should I do in case of fire or flood?*

- A.** Secure the area, and keep everyone out until fire or other safety professionals allow entry. Then, call our Raleigh office at (919) 814-6903 for the Head of the Government Records Section or (919) 814-6876 for the State Archivist. If you're in the western part of the state, call our Asheville Office at (828) 296-7230 extension 224. On nights and weekends, call your local emergency management office.

DO NOT ATTEMPT TO MOVE OR CLEAN ANY RECORDS.

Damaged records are extremely fragile and require careful handling. Our staff is trained in preliminary recovery techniques, documenting damage to your records, and authorizing destruction of damaged records. Professional vendors can handle your larger disasters.

Q. *What help do you give in case of an emergency?*

- A.** We will do everything we can to make a visit to you at the earliest opportunity to provide hands-on assistance. We can assist you in appraising the records that have been damaged so that precious resources (and especially time) are not spent on records with lesser value. We can provide lists of professional recovery vendors that you can contact to preserve your essential and permanent records.

Q. *What can I do to prepare for an emergency?*

- A.** We provide training to interested governments on disaster preparation. We discuss the roles of proper inventories, staff training, and advance contracts with recovery vendors. If you would like to have this workshop presented, just call the Records Management Analyst assigned to your county.

STAFF TRAINING

Q. *What types of workshops or training do you offer?*

- A.** We have a group of prepared workshops that we can offer at any time at various locations throughout the state. Contact your Records Management Analyst if you are interested in having one of the workshops presented to your agency. We will work with you directly to develop training suited to your specific needs. Our basic workshops are:
- **Managing Public Records in North Carolina** – our basic introduction to the Public Records law and records management;
 - **Scanning Public Records: Laying the Groundwork** – considerations and procedures to establish an imaging system;
 - **Email as a Public Record** – considerations, tips and tricks on managing, filing, and public access to your email;
 - **Disaster Preparedness and Recovery** – how to be prepared for disasters, and what will have to be done after a disaster happens.

Q. *Will you design a workshop especially for our office?*

- A.** Yes, we will. Let the Records Management Analyst assigned to your county know what type of training you need.

Q. *Do we have to come to Raleigh for workshops?*

- A.** No, we will come to your offices to present the workshops you need. We have no minimum audience requirement. We will also do presentations for professional associations, regional consortiums, and the public.

Q. *Is there a fee for workshops?*

- A.** Not at this time.

Q. *Are the workshops available in an online format?*

- A.** Not at this time. However, there are several online tutorials available on the State Archives of North Carolina website, including:
- **Managing Public Records for Local Agencies:** Our basic introduction to the Public Records law and records management.
 - **Managing Your Inbox: Email as a Public Record:** Public employees increasingly rely on electronic mail (email) as a quick and useful communication tool for carrying out government business. However, email presents many challenges. This tutorial will help you learn how to properly manage, retain and dispose of your email.
 - **Managing Electronic Public Records: Recognizing Perils and Avoiding Pitfalls:** More and more government employees use computers as they conduct their daily business. While computers are invaluable tools that store large amounts of data that can be easily searched, depending solely upon electronic records can be dangerous. In this tutorial you will learn some of the problems associated with electronic records and you will receive advice on how to protect those records.



As of March 1, 2019, all local government agencies in North Carolina will use the General Records Schedule for Local Government Agencies to find the appropriate disposition instructions for records that fall under these standards:

- Administration and Management Records
- Budget, Fiscal, and Payroll Records
- Geographic Information Systems Records
- Information Technology Records
- Legal Records
- Personnel Records
- Public Relations Records
- Risk Management Records
- Workforce Development Records

More information about this transition can be found on our blog at <https://ncrecords.wordpress.com/2019/01/14/new-retention-schedule-model-for-north-carolina-local-governments/>.

This new Local Government General Records Schedule can be found on our website at <https://archives.ncdcr.gov/government/retention-schedules/local-government-schedules> and supersedes the correlating standards that were a part of previously approved local government agency schedules, so we have deleted those standards from the published version of this schedule.

If you have any questions, please contact [a records management analyst](#) in the Government Records Section of the State Archives of North Carolina.

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.

† 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-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	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>

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

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ITEM #	STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 3 years.	G.S. §105-291
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 in office approved applications and supporting records until superseded or obsolete. b) Destroy in office denied applications and supporting records after 1 year.	G.S. §105-277.2 - .7 G.S. §105-296(j)
9.	PROPERTY EXEMPT FROM TAXATION FILE Records documenting a taxpayer's application for exemption from or deferral of 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

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

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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

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

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

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

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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

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

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ITEM #	STANDARD-9. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS		
	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

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

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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 DELINQUENT TAXPAYER RECORDS 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>	G.S. §105-373
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>	G.S. §105-350

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

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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

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

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STANDARD-10. PROGRAM OPERATIONAL RECORDS: LAND RECORDS. Records received and created by county tax offices in order to meet all statutory requirements.

ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	GEOGRAPHIC INFORMATION SYSTEM (GIS) BACKUP FILE	Destroy in office system backup files when superseded or obsolete.	
2.	GEOGRAPHIC INFORMATION SYSTEM (GIS) CORE DATA Geo-referenced data and metadata to facilitate the management, manipulation, analysis, modeling, representation, and spatial analysis of complex problems regarding planning and management of resources.	Retain in office parcel, boundary, zoning, and orthoimagery layers, with accompanying data sets, permanently. <i>Retention Note: Other datasets should be kept according to standards and procedures set by GICC. Consult the GICC website at http://www.ncgicc.com/. See also GEOSPATIAL RECORDS, page ix.</i>	
3.	GEOGRAPHIC INFORMATION SYSTEM (GIS) DATA DOCUMENTATION (METADATA) Records created during development or modification of an automated system, which are necessary to access, retrieve, manipulate, and interpret data in that system; and records that explain the meaning, purpose, structure, local relationships, and origin of the data elements. May include data element dictionaries, file layout, codebooks and tables, and definition files.	Destroy in office when the system is discontinued or when system data has been transferred to a new operating environment (platform).	

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

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ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.	GEOGRAPHIC INFORMATION SYSTEM (GIS) INTERNAL STANDARDS AND PROCEDURES Includes requirements that are intended to make hardware, software, and data compatible and that cover data capture, accuracy, sources, base categories, output, and data element dictionaries.	Retain in office permanently.	
5.	GEOGRAPHIC INFORMATION SYSTEM (GIS) MONITORING RECORDS Includes system security, quality assurance, transaction tracking, and other related activity monitoring records.	Destroy in office after 1 year.	
6.	GEOGRAPHIC INFORMATION SYSTEM (GIS) OPERATIONAL RECORDS Includes user guides, system flowcharts, job or workflow records, system specifications, and similar documentation.	Destroy in office when the system is discontinued or when system data has been transferred to a new operating environment (platform).	
7.	GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT RECORDS	a) Retain in office GIS datasets and accompanying documentation (metadata) with historical and/or legal value permanently. b) Destroy in office remaining items when administrative value ends.† Agency Policy: Destroy in office after _____	

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

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ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.	<p>MAPPING PROJECT RECORDS Includes county contract maps and all deliverable products for aerial photography, orthophotography, cartographic, cadastral, and digital mapping projects.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Records are permanent. Create a snapshot of dataset annually. To maintain permanently,</p> <p><u>Either:</u> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p> <p><u>Or,</u> If retained in office permanently, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p>	

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

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ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9.	<p>MAPS: CARTOGRAPHIC AND ORTHOPHOTOGRAPHY Base maps created to assist in the accurate appraisal of property located in the county, including aerial photographs.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Records are permanent. Create a snapshot of dataset annually. To maintain permanently,</p> <p><u>Either:</u> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p> <p><u>Or,</u> If retained in office permanently, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p>	

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

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ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.	<p>MAPS: PARCEL Maps, including cadastral maps, and surveys of boundaries and measurements of each parcel, and information about encroachments, rights-of-ways and structures.</p>	<p>Paper: Destroy in office upon State Archives approval.</p> <p>GIS dataset: Records are permanent. Create a snapshot of dataset quarterly. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p> <p><i>Or,</i> If retained in office permanently, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p>	

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

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ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.	MAPS: STREET CENTERLINE	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Records are permanent. Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p> <p><i>Or,</i> If retained in office permanently, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council. See also GEOSPATIAL RECORDS, page ix.</p>	
12.	MAPS: INDEXES AND MANUSCRIPTS Indexes and manuscripts showing map boundaries, scales, and similar identification data.	Destroy in office upon State Archives approval.	
13.	MAPS: ALL OTHER Includes field maps, soil, topographic, sales, subdivision plats, right-of-way, sectional, highway, etc.	<p>Retain in office maps, including GIS datasets and accompanying documentation (metadata), with historical and/or legal value permanently.</p> <p>Destroy in office remaining items when administrative value ends.† Agency Policy: Destroy in office after _____</p>	

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

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ITEM #	STANDARD-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.	<p>PARCEL (REAL PROPERTY) RECORDS Records containing detailed information on all parcels of real property located in the county. Includes copies of recorded deeds, and information about encroachments, right-of-ways and structures.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office all other records after 10 years or two revaluation cycles, whichever occurs first.</p>	
15.	<p>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.</p>	<p>Destroy in office after 1 year.*</p>	

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

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STANDARD-11. PROGRAM OPERATIONAL RECORDS: MOTOR VEHICLE RECORDS. Records received and created by county tax offices in order to meet all statutory requirements.

ITEM #	STANDARD-11: PROGRAM RECORDS: MOTOR VEHICLE RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ADDRESS CHANGE NOTICE AND CERTIFICATION FORMS Copies of Division of Motor Vehicles form MAV-1 sent and received by local tax offices.	Destroy in office after 1 year.	G.S. §105-330.3
2.	ANTIQUE VEHICLES REDUCED TAX VALUATION RECORDS Applications and supporting documentation submitted for reduced tax valuation.	a) Retain approved applications and supporting records until superseded or obsolete. b) Destroy in office denied applications and supporting records after 1 year.	G.S. §105-330.9
3.	ATTACHMENT AND GARNISHMENT RECORDS: MOTOR VEHICLE Records regarding attachments or garnishments for the payment of taxes.	Destroy in office 3 years after final settlement.*	
4.	DELINQUENT TAXPAYER RECORDS: MOTOR VEHICLE Records documenting taxpayers who have not paid real and personal property taxes due, including unpaid notices.	Destroy in office after 10 years.*	

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

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ITEM #	STANDARD-11: PROGRAM RECORDS: MOTOR VEHICLE RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.	MOTOR VEHICLE BLOCK RECORDS Lists submitted to the North Carolina Division of Motor Vehicles of owners' name, 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.† Agency Policy: Destroy in office after _____ b) Destroy copies of receipts in office after 1 year.*	G.S. §105-330.7
6.	MOTOR VEHICLE REGISTRATION LISTS Computer generated lists received from the North Carolina Division of Motor Vehicles or Property Tax Division on diskettes.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office after _____	G.S. §105-330.5
7.	MOTOR VEHICLE SCROLLS AND BOOKS	Destroy in office after 10 years or 1 year after released by governing board, whichever occurs first.	
8.	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
9.	PROPERTY SEIZURE AND LEVY RECORDS: MOTOR VEHICLE Records concerning vehicles seized by the county to pay back taxes.	Destroy in office 3 years after sale of property.* <i>Retention Note: If a law enforcement agency carried out seizure and sale, execution forms are to be retained by that agency.</i>	G.S. §105-367

*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-11: PROGRAM RECORDS: MOTOR VEHICLE RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.	RELEASE AND REFUND RECORDS: MOTOR VEHICLE Records documenting the release and refund of taxes due. May include Division of Motor Vehicle form FS-20 "Receipt of Tag Surrender" and proofs of ownership, transfer, bill of sale, insurance cancellation, out of state registration, and related 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. §105-330.6
11.	STATE TITLING AND REGISTRATION SYSTEM (STARS) FILE Electronic database maintained by the Division of Motor Vehicles	Destroy in office printouts produced from the system when administrative value ends.† Agency Policy: Destroy in office after _____	
12.	TAX ABSTRACTS AND LISTS: MOTOR VEHICLE Record of all registered and unregistered vehicles in the county. Includes name and address of taxpayer along with descriptions of property owned.	Destroy in office after 10 years.	G.S. §105-330.3
13.	TAX RECEIPTS (BILLS) FILE: MOTOR VEHICLE Copies of notices mailed to taxpayers and receipts of payment.	Destroy in office after 3 years.	G.S. §105-330.5 G.S. §153A-148.1

*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-12. PROGRAM OPERATIONAL RECORDS: BUSINESS AND OTHER TAX 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 gross receipts.

ITEM #	STANDARD-12: PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ANIMAL LICENSE RECORDS Records concerning the payment of license fees.	Destroy in office after 3 years.*	
2.	BEER AND WINE LICENSE TAX RECORDS Issuance and payment records concerning licenses to sell alcohol.	Destroy in office 3 years after expiration.*	G.S. §105-113.78 G.S. §105-113.88
3.	GOING-OUT-OF-BUSINESS LICENSES Licenses granted to business to hold going out of business, water and smoke damage, and distress sales.	Destroy in office 1 year after expiration.	G.S. §66-77
4.	HEAVY EQUIPMENT TAX	Destroy in office after 3 years.*	
5.	MOTOR VEHICLE RENTAL TAX	Destroy in office after 3 years.*	
6.	PREPARED FOOD AND BEVERAGE TAX	Destroy in office after 3 years.	G.S. §160A-480.3
7.	PRIVILEGE LICENSE CITATION RECORDS Records documenting citations issued by license inspectors for non-compliance with business license requirements.	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.

ITEM #	STANDARD-12: PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.	PRIVILEGE LICENSES Records documenting the county's issuance of business privilege and license renewal notices, receipts, and periodic reports.	Destroy in office 3 years after license expires.	G.S. §105-33 G.S. §105-37.1 G.S. §105-38.1 G.S. §105-40 G.S. §105-105
9.	ROOM OCCUPANCY TAX	Destroy in office after 3 years.	G.S. §160A-480.3

*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.

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REQUEST FOR CHANGE IN RECORDS SCHEDULE

TO Assistant Records Administrator
Division of Archives and Records
Government Records Section
4615 Mail Service Center
Raleigh, NC 27699-4615

FROM Name _____
County _____
Agency or department _____
Mailing address _____
Phone or email _____

INSTRUCTIONS

Use this form to request a change in the records retention and disposition schedule governing the records of your agency. Submit the signed original, and keep a copy for your file. A proposed amendment will be prepared and submitted to the appropriate state and local officials for their approval and signature. Copies of the signed amendment will be sent to you for insertion in your copy of the schedule.

CHANGE REQUESTED

- Add a new item
- Delete an existing item Standard Number _____ Page _____ Item Number _____
- Change an retention period Standard Number _____ Page _____ Item Number _____

TITLE OF RECORDS SERIES IN SCHEDULE OR PROPOSED TITLE

INCLUSIVE DATES OF RECORDS _____ **APPROXIMATE VOLUME OF RECORDS** _____

DESCRIPTION OF RECORDS

PROPOSED RETENTION PERIOD

Requested by: _____, _____, _____
Signature Title Date

REQUEST FOR DISPOSAL OF UNSCHEDULED RECORDS

TO Assistant Records Administrator
Division of Archives and Records
Government Records Section
4615 Mail Service Center
Raleigh, NC 27699-4615

FROM Name _____
County _____
Agency or department _____
Mailing address _____
Phone or email _____

In accordance with the provisions of G.S. 121 and 132, approval is requested for the destruction of records listed below. These records have no further use or value for official or administrative purposes.

RECORDS TITLE	DESCRIPTION	INCLUSIVE DATES	QUANTITY	MICROFILMED? (YES OR NO)	RETENTION PERIOD

Requested by: _____, _____, _____
Signature Title Date

Approved by: _____, _____, _____
Signature (Requestor's supervisor) Date

Concurred by: _____, _____, _____
(except as indicated) Signature Assistant Records Administrator State Archives of North Carolina Date

INDEX

1

1099 FORMS. *SEE* WITHHOLDING TAX FILE

A

ABOLISHED POSITION FILE, 31
ACCIDENT/INCIDENT REPORTS (CUSTOMER AND EMPLOYEE), 50
ACCOUNTS PAYABLE, 13
ACCOUNTS RECEIVABLE, 13
ACCOUNTS UNCOLLECTABLE, 13
ADDRESS CHANGE NOTICE AND CERTIFICATION FORMS (MOTOR VEHICLE), 70
ADMINISTRATION AND MANAGEMENT RECORDS, 1
ADMINISTRATIVE DIRECTIVES, POLICIES, PROCEDURES, REGULATIONS, RULES, 1
ADS & NOTICES OF OVERTIME, PROMOTION, & TRAINING OPPORTUNITIES, 31
ADVERTISEMENT OF TAX LIENS AGAINST REAL PROPERTY (DELINQUENT TAXPAYER RECORDS), 58
ADVERTISEMENTS (PUBLIC RELATIONS), 48
AFFIDAVITS OF PUBLICATION, 27
AFFIRMATIVE ACTION FILE, 31
AGENCY PUBLICATIONS, 48
AGENDAS (MEETING), 1
ANIMAL LICENSE RECORDS, 73
ANNUAL BUDGET, 13
ANTIQUE VEHICLES REDUCED TAX VALUATION RECORDS, 70
APPLICATIONS & RESUMES, EMPLOYMENT, 39
APPLICATIONS FOR APPOINTMENT, 1
APPOINTMENTS REPORTING RECORDS, 1
APPRAISAL MONITORING RECORDS, 53
APPRENTICESHIP PROGRAM RECORDS, 31
APTITUDE & SKILLS TESTING RECORDS, 31
ASSOCIATIONS AND ORGANIZATIONS FILE, 2
ATTACHMENT AND GARNISHMENT RECORDS, 58
MOTOR VEHICLE, 70
AUDIO & VIDEO RECORDINGS OF MEETINGS, 2
AUDIO-VISUAL RECORDINGS (PUBLIC RELATIONS), 48
AUDIT TRAILS FILE, 21
AUDITS
FINANCIAL, 14
PERFORMANCE, 2
AUTHORIZATION FORMS, 14

B

BACKUP FILE (GIS RECORDS), 63
BANK STATEMENTS, 14

BANKRUPTCY RECORDS, 58
BEER AND WINE LICENSE TAX RECORDS, 73
BENEFIT PLAN ENROLLMENT FORMS, EMPLOYEE, 37
BENEFITS PLANS, EMPLOYEE, 37
BENEFITS REIMBURSEMENT PLAN, 32
BIDS FOR DISPOSAL OF PROPERTY, 14
BIDS FOR PURCHASE, 14
BILLING AND CLAIMS, 15
BILLS OF SALE, 15
BIOGRAPHICAL DATA, 7
BLOODBORNE PATHOGEN TRAINING RECORDS, 50
BLUEPRINTS, 2
BOARD OF EQUALIZATION AND REVIEW (APPEALS FILE), 53
BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS), 54
BUDGET REQUESTS AND WORKING PAPERS, 15
BUDGET RESOLUTIONS AND ORDINANCES, 15
BUDGET, FISCAL AND PAYROLL RECORDS, 13
BULLETINS, 2
BUSINESS CERTIFICATION RECORDS, 2
BUSINESS TAX RECORDS. *SEE* PROGRAM OPERATIONAL RECORDS: BUSINESS AND OTHER TAX RECORDS

C

CAFETERIA PLAN (FLEXIBLE SPENDING) RECORDS, 32
CALENDARS OF EVENTS AND APPOINTMENTS, 3
CALL CENTER RECORDINGS, 4
CANCELED CHECKS, 14
CARTOGRAPHIC MAPS, 66
CASH REPORTS, DAILY, 16
CENSUS PROJECT FILE, 3
CENTERLINE MAPS, 68
CERTIFICATES OF INSURANCE. *SEE* INSURANCE FILE
CHARTER RECORDS, 3
CHECK REGISTERS, VARIOUS FUNDS, 15
CHECK STUBS, 15
CITIZEN COMPLAINTS AND SERVICE REQUESTS, 3
CITIZEN SURVEYS, 3
CLAIMS FOR DAMAGES, 15
COBRA RECORDS (CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT), 32
COMMENDATIONS (PERSONNEL), 45
COMPLAINTS (DISCRIMINATION), 27
COMPREHENSIVE PLAN, 3
COMPUTER AND NETWORK USAGE RECORDS, 21
CONFERENCES AND WORKSHOPS FILE, 4

CONFLICT OF INTEREST DISCLOSURE STATEMENTS, 27
CONTRACT BUDGET AND EXPENDITURE REPORTS, 15
CONTRACTOR COMPLIANCE MONITORING FILES, 27
CONTRACTS AND AGREEMENTS, 28
CORE DATA (GIS RECORDS), 63
CORRESPONDENCE, 4
CORRESPONDENCE (LEGAL), 28
COST ALLOCATION PLANS, 15
CREDIT CARD AND DEBIT SLIPS, 16
CREDIT CARD STATEMENTS, 14
CREDIT CARD USE FILE, 16
CUSTOMER CALL CENTER RECORDINGS, 4

D

DAILY CASH REPORTS, 16
DAILY DETAIL REPORTS, 16
DATA DOCUMENTATION (METADATA) (GIS RECORDS), 63
DEBT SETOFF PROGRAM RECORDS, 58
DEEDS, TITLES, 30
DEFERRED COMPENSATION FILE, 32
DEFERRED TAX PROGRAMS, 54
DELINQUENT TAXPAYER RECORDS
ADVERTISEMENT OF TAX LIENS AGAINST REAL PROPERTY, 58
MOTOR VEHICLE, 70
REAL OR PERSONAL PROPERTY, 58
DEPOSIT SLIPS, 14
DEPOSITS, 16
DETAIL REPORT FILE (FINANCIAL RECORDS FOR GENERAL FUND OR GENERAL LEDGER), 16
DETAIL REPORTS, DAILY, 16
DIGITIZATION AND SCANNING RECORDS, 22
DIRECT DEPOSIT APPLICATIONS/AUTHORIZATIONS, 16
DIRECTIVES, 1
DISABILITY SALARY CONTINUATION CLAIMS, 32
DISASTER AND EMERGENCY MANAGEMENT PLANS, 51
DISASTER PREPAREDNESS AND RECOVERY PLANS (INFORMATION TECHNOLOGY), 22
DISCIPLINARY FILE, 33
DISTRICT INVESTMENT RECORDS, 16
DRUG AND ALCOHOL PROGRAMS FILE, 34
DUAL EMPLOYMENT FILE, 35

E

EDUCATIONAL LEAVE AND REIMBURSEMENT FILE, 35
EDUCATIONAL RECORDS, EMPLOYEE, 38
EMERGENCY MANAGEMENT PLANS, 51
EMPLOYEE BENEFITS REGISTER, 35

EMPLOYEE CERTIFICATION AND QUALIFICATION RECORDS, 35
EMPLOYEE DIRECTORIES, ROSTERS OR INDEXES, 35
EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAM RECORDS, 36
EMPLOYEE ELIGIBILITY RECORDS, 36
EMPLOYEE EXIT INTERVIEW RECORDS, 36
EMPLOYEE HEALTH CERTIFICATES, 36
EMPLOYEE MEDICAL RECORDS, 37
EMPLOYEE PENSION AND BENEFIT PLAN ENROLLMENT FORMS, 37
EMPLOYEE PENSION AND BENEFITS PLANS, 37
EMPLOYEE PERFORMANCE REVIEW FILE, 38
EMPLOYEE POLYGRAPH RECORDS, 38
EMPLOYEE SECURITY RECORDS, 51
EMPLOYEE SUGGESTIONS, 38
EMPLOYEE TRAINING AND EDUCATIONAL RECORDS, 38
EMPLOYEE WORK SCHEDULES AND ASSIGNMENT RECORDS, 39
EMPLOYMENT APPLICATIONS & RESUMES, 39
EMPLOYMENT LISTINGS, ADVERTISEMENTS AND ANNOUNCEMENTS, 39
EMPLOYMENT SELECTION RECORDS, 40
EQUAL EMPLOYMENT OPPORTUNITY (EEO) CASE RECORDS, 40
EQUAL EMPLOYMENT OPPORTUNITY (EEO) RECORDS AND REPORTS, 40
EQUAL PAY RECORDS, 41
EQUIPMENT INVENTORIES, 9
EQUIPMENT MAINTENANCE, REPAIR, AND INSPECTION RECORDS, 5
EQUIPMENT REFERENCE FILE, 5
EQUIPMENT USAGE RECORDS, 5
EVENT RECORDS, 6
EXPENDITURE REPORTS, 17

F

FACILITY ACCESSIBILITY RECORDS, 5
FACILITY MAINTENANCE, REPAIR AND INSPECTION RECORDS, 6
FACILITY SERVICE AND MAINTENANCE AGREEMENTS, 17
FACILITY USAGE RECORDS, 5
FEE SCHEDULES, 10
FINANCIAL JOURNALS AND LEDGERS, 17
FIRE, HEALTH, AND SAFETY RECORDS, 51
FLEX PLAN RECORDS. *SEE* CAFETERIA PLAN (FLEXIBLE SPENDING) RECORDS
FORECLOSURE PROCEEDING RECORDS (IN REM), 59
FORECLOSURE PROCEEDING RECORDS (MORTGAGE STYLE), 59
FRINGE BENEFITS FILE, 41

FUND DRIVE AND EVENT RECORDS, 6

G

GARNISHMENT RECORDS, 58
GENERAL FUND REPORTS. *SEE* DETAIL REPORT FILE
GENERAL LEDGER. *SEE* DETAIL REPORT FILE
GEOGRAPHIC INFORMATION SYSTEM (GIS) BACKUP
FILE, 63
GEOGRAPHIC INFORMATION SYSTEM (GIS) CORE
DATA, 63
GEOGRAPHIC INFORMATION SYSTEM (GIS) DATA
DOCUMENTATION (METADATA), 63
GEOGRAPHIC INFORMATION SYSTEM (GIS)
INTERNAL STANDARDS AND PROCEDURES, 64
GEOGRAPHIC INFORMATION SYSTEM (GIS)
MONITORING RECORDS, 64
GEOGRAPHIC INFORMATION SYSTEM (GIS)
OPERATIONAL RECORDS, 64
GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT
RECORDS, 64
GOALS, 6
GOING OUT OF BUSINESS LICENSES, 73
GRANT CONTRACT APPEALS CASES, 6
GRANT PROPOSALS, 6
GRANTS, 7
FINANCIAL, 17
GRIEVANCE FILE, 41

H

HAZARDOUS MATERIALS TRAINING RECORDS, 51
HEALTH AND SAFETY RECORDS, 51
HEALTH INSURANCE FILE, 41
HEAVY EQUIPMENT TAX, 73
HISTORIES FILE (AGENCY AND EMPLOYEES), 7
HOMEPAGE (ELECTRONIC) FILE, 49

I

I-9 FORMS, 36
IMAGING RECORDS. *SEE* DIGITIZATION AND
SCANNING RECORDS
IN REM FORECLOSURE PROCEEDING RECORDS, 59
INCIDENT REPORTS (CUSTOMER AND EMPLOYEE), 50
INCREMENTS FILE, 41
INDEX FILE, 7
INFORMATION TECHNOLOGY (IT) RECORDS, 21
INFORMATION TECHNOLOGY ASSISTANCE RECORDS,
22
INSPECTION RECORDS
EQUIPMENT AND VEHICLE, 5
FACILITY, 6
INSURANCE & LIABILITY WAIVERS, 51
INSURANCE AUDITS, SURVEYS AND REPORTS, 51
INSURANCE FILE, 17

INSURANCE POLICIES, 28
INTERNAL STANDARDS AND PROCEDURES (GIS
RECORDS), 64
INTERNSHIP PROGRAM FILE, 41
INVOICES, 17

L

LEASES FILE, 28
LEAVE FILE, 42
LEGAL OPINIONS, 29
LEGAL RECORDS, 27
LEGAL REVIEW RECORDS, 29
LEGISLATION AND REGULATORY RECORDS, 7
LTERS MONTHLY REPORTS, 18
LITIGATION CASE RECORDS, 29
LOCAL GOVERNMENT COMMISSION FINANCIAL
STATEMENTS, 18
LOCAL GOVERNMENT COMMISSION REPORTS
(DEPARTMENT OF REVENUE), 55
LOCAL GOVERNMENT COMMISSION VALUATION
AND TAXES, 55
LOCAL GOVERNMENT EMPLOYEES RETIREMENT
SYSTEM MONTHLY REPORTS, 18
LONGEVITY PAY REQUESTS, 42
LOSS CONTROL INSPECTION REPORTS, 52
LOST AND STOLEN PROPERTY REPORTS, 52

M

MAIL (UNDELIVERABLE/RETURNED), 7
MAILING AND DISTRIBUTION RECORDS, 8
MAINTENANCE RECORDS, EQUIPMENT AND
VEHICLE, 5
MAINTENANCE RECORDS, FACILITY, 6
MAPPING PROJECT RECORDS, 65
MAPS
ALL OTHER, 68
CARTOGRAPHIC AND ORTHOPHOTOGRAPHY, 66
INDEXES AND MANUSCRIPTS, 68
PARCEL, 67
STREET CENTERLINE, 68
MEDICAL RECORDS, EMPLOYEE, 37
MEETING PACKETS, 1
MEMORANDA, 4
MERIT AND SENIORITY SYSTEM RECORDS, 42
METADATA (GIS RECORDS), 63
MINUTES (BOARD OF EQUALIZATION AND REVIEW),
54
MINUTES (STAFF MEETINGS), 8
MOBILE HOME RELOCATION TAX PERMITS, 59
MONITORING RECORDS (GIS RECORDS), 64
MONTHLY BUDGET REPORTS, 18
MORTGAGE STYLE FORECLOSURE PROCEEDING
RECORDS, 59

MOTOR VEHICLE BLOCK RECORDS, 71
MOTOR VEHICLE REGISTRATION LISTS, 71
MOTOR VEHICLE RENTAL TAX, 73
MOTOR VEHICLE SCROLLS AND BOOKS, 71
MOTOR VEHICLE TAX ADJUSTMENT RECORDS, 71

N

NETWORK AND SYSTEM SECURITY RECORDS, 23
NETWORK DIAGRAMS, 23
NEWS AND PRESS RELEASES, 49
NEWSPAPER CLIPPINGS, 7
NORTH CAROLINA PROPERTY TAX COMMISSION
(APPEALS FILE), 55
NOTICES OF OVERTIME, PROMOTION, AND
TRAINING OPPORTUNITIES, 31
NOTICES OF PUBIC MEETINGS, 8
NOTIFICATION OF PENALTY ASSESSMENT FILE, 52

O

OATHS OF OFFICE FILE, 30
OBJECTIVES, 6
OCCUPATIONAL SAFETY & HEALTH ADMINISTRATION
(OSHA) FILE, 52
OFFICE SECURITY RECORDS, 8
OPERATIONAL RECORDS (GIS RECORDS), 64
ORDINANCE AND RESOLUTION DEVELOPMENT
RECORDS, 30
ORGANIZATION RECORDS (INTERNAL), 9
ORGANIZATIONS FILE (EXTERNAL), 2
ORTHOGRAPHY MAPS, 66
OSHA FILE, 52
OWNERSHIP RECORDS (DEEDS, TITLES), 30

P

PAID CHECKS, BILLS, AND VOUCHERS, 18
PARCEL (REAL PROPERTY) RECORDS, 69
PARCEL MAPS, 67
PARKING FILE, 9
PARTIAL PAYMENT PLANS, 59
PAYROLL AND EARNINGS RECORDS, 18
PAYROLL DEDUCTION RECORDS, 18
PENSION PLAN ENROLLMENT FORMS, EMPLOYEE, 37
PENSION PLANS, EMPLOYEE, 37
PERSONNEL ACTION NOTICES, 42
PERSONNEL RECORDS, 31
PERSONNEL RECORDS (OFFICIAL COPY), 43
PERSONNEL RECORDS (REFERENCE COPY), 43
PETITIONS (CITIZEN), 3
PLANNING AND DEVELOPMENT FILE, 9
POLICIES, 1
POLICIES AND PROCEDURES (PERSONNEL), 44
POLYGRAPH RECORDS, EMPLOYEE, 38

POSITION CLASSIFICATION/POSITION HISTORY FILE,
44
POSITION CONTROL CARDS, 44
POSITION DESCRIPTION RECORDS, 44
POSITION REQUISITION AND ANALYSIS RECORDS, 44
PREPARED FOOD AND BEVERAGE TAX, 73
PRESENT USE VALUE RECORDS, 55
PRIVILEGE LICENSE CITATION RECORDS, 73
PRIVILEGE LICENSES, 74
PROCEDURES, 1
PROCEDURES (GIS RECORDS), 64
PROGRAM OPERATIONAL RECORDS
BUSINESS AND OTHER TAX RECORDS, 73
LAND RECORDS, 63
MOTOR VEHICLE RECORDS, 70
PROPERTY APPRAISAL RECORDS, 53
TAX COLLECTION RECORDS, 58
PROJECT DOCUMENTATION FILES (INFORMATION
TECHNOLOGY), 23
PROJECT RECORDS (GIS RECORDS), 64
PROJECTS FILE, 9
PROPERTY APPRAISAL RECORDS (PROGRAM
OPERATIONAL RECORDS), 53
PROPERTY EXEMPT FROM TAXATION FILE, 55
PROPERTY INVENTORIES, 9
PROPERTY SEIZURE AND LEVY RECORDS
MOTOR VEHICLE, 71
PUBLIC HEARING RECORDS, 10
PUBLIC RECORDS DISCLOSURE FILE, 10
PUBLIC RELATIONS FILE, 49
PUBLIC RELATIONS RECORDS, 48
PUBLICATIONS RECEIVED, 9
PURCHASE ORDERS, 19
PURCHASING REPORTS AND LOGS, 19

R

RATE SCHEDULES, 10
REAL ESTATE TRANSFERS FILE, 55
REAL PROPERTY CHANGE AND MAINTENANCE
RECORDS, 69
REAL PROPERTY RECORDS (CARDS), 56
RECEIPTS, 14
RECIPIENT CHECK AND CANCELLATION REGISTERS,
19
RECONCILIATIONS (FINANCIAL), 14
RECORDS BACKUPS, SYSTEM MAINTENANCE
RECORDS, 25
RECORDS MANAGEMENT FILE, 10
REFERENCE (READING) FILE, 10
REGISTERS (FISCAL), 20
REGISTRATION LISTS
MOTOR VEHICLE, 71
REGULATIONS, 1

REGULATORY RECORDS (EXTERNAL), 7
 RELEASE AND REFUND RECORDS
 MOTOR VEHICLE, 72
 REAL OR PERSONAL PROPERTY, 59
 REPAIR RECORDS, EQUIPMENT AND VEHICLE, 5
 REPAIR RECORDS, FACILITY, 6
 REPORT BY MULTI-COUNTY BUSINESS TAXPAYERS
 FILE, 56
 REPORTS AND STUDIES (INTERNAL
 ADMINISTRATION), 11
 REPORTS BY TRAILER PARKS, MARINA, AND AIR
 CRAFT FACILITIES, 56
 REPORTS OF PERSONS HAVING CUSTODY OF
 TANGIBLE PROPERTY OF OTHERS FILE, 56
 REPORTS TO THE DEPARTMENT OF
 ADMINISTRATION ON PROPERTY LISTED IN NAME
 OF UNKNOWN OWNER FILE, 56
 REQUEST FOR CHANGE IN RECORDS SCHEDULE
 FORM, 75
 REQUEST FOR DISPOSAL OF UNSCHEDULED
 RECORDS DISPOSAL FORM, 76
 REQUEST FORMS, 75
 REQUESTS FOR PROPOSALS, 11
 REQUISITIONS FILE, 11
 RESOLUTION DEVELOPMENT RECORDS, 30
 RESPIRATOR PROGRAM RECORDS, 52
 RESUMES, EMPLOYMENT, 39
 RETURNED MAIL, 7
 REVALUATION RECORDS, 56
 RISK MANAGEMENT RECORDS, 50
 ROOM OCCUPANCY TAX, 74
 RULES, 1

S

SAFETY RECORDS, 51
 SALARY SURVEY RECORDS, 44
 SCANNING RECORDS, 22
 SECURITY RECORDS, EMPLOYEE, 51
 SECURITY VIDEO RECORDINGS. *SEE* OFFICE SECURITY
 RECORDS
 SELF-INSURER CERTIFICATION FILE, 52
 SERVICE AWARDS AND COMMENDATIONS, 45
 SERVICE REQUESTS (CITIZEN), 3
 SKIPTRACKING RECORDS, 60
 SOFTWARE LICENSE AND COPYRIGHT PROVISIONS
 RECORDS, 24
 SPECIAL ASSESSMENT RECORDS, 57
 SPECIAL EVENT RECORDS, 6
 SPECIFICATIONS (ARCHITECTURAL), 2
 SPEECHES, 49
 STANDARDS (GIS RECORDS), 64
 STATE TITLING AND REGISTRATION SYSTEM (STARS)
 FILE (MOTOR VEHICLES), 72

STOLEN PROPERTY REPORTS, 52
 STREET CENTERLINE MAPS, 68
 SURPLUS PROPERTY FILE, 12
 SYSTEM ACCESS RECORDS (INFORMATION
 TECHNOLOGY), 24
 SYSTEM DOCUMENTATION RECORDS, 25
 SYSTEM MAINTENANCE RECORDS: HARDWARE
 REPAIR OR SERVICE, 25
 SYSTEM MAINTENANCE RECORDS: RECORDS
 BACKUPS, 25

T

TAX, 72
 TAX ABSTRACTS AND LISTS, 57
 TAX ADJUSTMENT RECORDS (MOTOR VEHICLE), 71
 TAX COLLECTOR ANNUAL SETTLEMENTS, 60
 TAX COLLECTOR MONTHLY REPORTS, 60
 TAX LEVY/SEIZURE RECORDS, 61
 TAX RECEIPTS (BILLS) FILE
 MOTOR VEHICLE, 72
 REAL OR PERSONAL PROPERTY, 61
 TAX RELIEF RECORDS, 57
 TAX SCROLLS AND BOOKS
 ALL OTHER, 62
 FOR YEARS ENDING 0 AND 5 AFTER 1900, 61
 MOTOR VEHICLE, 71
 PRIOR TO 1900, 61
 TELEPHONE USAGE LOGS AND REPORTS, 12
 TEMPORARY EMPLOYEE RECORDS, 45
 TIME SHEETS, CARDS, AND ATTENDANCE RECORDS,
 19
 TRAINING RECORDS, EMPLOYEE, 38
 TRAVEL REIMBURSEMENTS, 19
 TRAVEL REQUESTS, 12

U

U.S. BUREAU OF LABOR STATISTICS & SUMMARY
 FILE, 52
 UNDELIVERABLE MAIL, 7
 UNEMPLOYMENT COMPENSATION CLAIMS, 45
 UNEMPLOYMENT COMPENSATION REPORTS, 45
 UNEMPLOYMENT INSURANCE FILE, 46
 UNIFORM SCHEDULES OF VALUES, STANDARDS AND
 RULES, 57

V

VEHICLE MAINTENANCE, REPAIR, AND INSPECTION
 RECORDS, 5
 VEHICLE REFERENCE FILE, 5
 VEHICLE REGISTRATION CARDS, 12
 VEHICLE TITLES, 30
 VEHICLE USAGE RECORDS, 5
 VENDOR FILE, 19

VOLUNTEER RECORDS, 46
VOUCHERS, 20

W

W-2 FORMS. *SEE* WITHHOLDING TAX FILE
W-4 FORMS. *SEE* WITHHOLDING TAX FILE
WARRANTIES, 30
WARRANTS (FINANCIAL), 14
WEB MANAGEMENT AND OPERATIONS RECORDS:
 STRUCTURE, 26
WEBSITE (ELECTRONIC) FILE, 49

WITHHOLDING TAX FILE, 18, 20
WORK ORDERS, 12
WORK SCHEDULES AND ASSIGNMENT RECORDS,
 EMPLOYEE, 39
WORKERS' COMPENSATION PROGRAM
 (ADMINISTRATIVE) FILE, 46
WORKERS' COMPENSATION PROGRAM CLAIMS FILE,
 47
WORKSHOPS FILE, 4