RECORDS RETENTION AND DISPOSITION SCHEDULE

COUNTY TAX ADMINISTRATION

Issued By:

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

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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

Sarah E. Koonts

Tax Assessor/Collector

Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Susan W. Kluttz

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) 807-7350.

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

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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) 807-7350, 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) 807-7353 for the Head of the Government Records Section or (919) 807-7339 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.

STANDARD-1. ADMINISTRATION AND MANAGEMENT RECORDS
Official records pertaining to the authority, operating philosophy, methods, primary functions, and routine office administration of county tax departments.

ITEM #	*STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS*		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
1.	**ADMINISTRATIVE DIRECTIVES, POLICIES, PROCEDURES, REGULATIONS, RULES**	Retain in office official copy permanently.	
2.	**AGENDA AND MEETING PACKETS FILE** Includes agendas and copies of supporting documentation submitted and discussed during meetings of public bodies. See also **BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS)** item 3, page 54.	a) Retain records with historical value permanently. b) Destroy in office other records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
3.	**APPLICATIONS FOR APPOINTMENT** Applications and related records received from individuals applying for appointments to serve on public boards, commissions, councils, and committees.	a) Destroy in office records concerning individuals appointed 1 year after expiration of term. b) Destroy in office remaining records after 1 year.	
4.	**APPOINTMENTS REPORTING RECORDS** Includes public boards, commissions, councils, and committees annual appointment reports filed with the NC Department of the Secretary of State, and related records.	Destroy in office after 2 years.	G.S. § 143-157.1

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.

ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
5.	**ASSOCIATIONS AND ORGANIZATIONS FILE** Records concerning associations, organizations, groups, etc., that have some form of relationship with the agency.	a) Retain records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
6.	**AUDIO AND VIDEO RECORDING OF MEETINGS**	Destroy in office after approval of official written minutes.	
7.	**AUDITS: PERFORMANCE** Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, and related records. See also **AUDITS: FINANCIAL** item 5, page 14.	a) Retain reports permanently. b) Destroy in office working papers and remaining records 3 years after the date of the report.	
8.	**BLUEPRINTS AND SPECIFICATIONS** Blueprints and specifications of agency owned buildings and facilities. Includes as-built plans and related records concerning approved changes.	Retain in office for life of structure.	Comply with applicable provisions of G.S. §132-1.7 regarding the confidentiality of security records.
9.	**BUSINESS CERTIFICATION RECORDS** Applications and supporting documentation submitted by businesses to be certified as a Small Business Enterprise (SBE) or other classification.	a) Destroy in office 3 years after most recent recertification. b) Destroy in office applications for which a certification was never issued when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
10.	**BULLETINS**	Destroy in office when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
11.	**CALENDARS OF EVENTS AND APPOINTMENTS**	Destroy in office when superseded or obsolete.	
12.	**CENSUS PROJECT FILE** Records created to assist the U.S. Census Bureau and county agencies with the decennial census.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
13.	**CHARTER RECORDS** Charter and charter proceedings related to adoption, amendment and/or repeal.	Retain in office permanently.	
14.	**CITIZEN COMPLAINTS, PETITIONS, AND SERVICE REQUESTS** Records concerning objections, dissatisfaction, or disagreements with actions or positions taken or not taken by the agency. May include petitions signed by citizens requesting action or routine requests for service or information.	Destroy in office 1 year after resolution.*	
15.	**CITIZEN SURVEYS** Surveys and related records addressing agency services, policies, and other concerns.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
16.	**COMPREHENSIVE PLAN** Long-range plan outlining policies, guidelines and plans for future development of the county. Includes but is not limited to official copy of comprehensive plan and all background surveys, studies, reports, and draft versions of plans.	a) Retain official copy in office permanently. b) Destroy in office background surveys, studies, reports, and drafts 3 years after adoption of plan.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
17.	**CONFERENCES AND WORKSHOPS FILE** Records concerning conferences and workshops conducted or attended by agency employees. See also **EMPLOYEE TRAINING AND EDUCATIONAL RECORDS** item 28, page 38.	a) Retain records with historical value permanently. b) Destroy in office remaining records when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
18.	**CORRESPONDENCE AND MEMORANDA** Administrative and management correspondence/memoranda, including email, written or received by the office concerning agency authority, operating philosophy, purpose, methods, and any other function. For information on handling email, see **Electronic Records and Digital Imaging** page viii.	a) Transfer after 3 years correspondence, including email, with historical value to the **HISTORIES FILE** item 30, page 7. b) Destroy routine administrative correspondence and memoranda when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first. c) Destroy in office remaining records after 3 years. *Retention Note: The correspondence, including email, of the county tax assessor/collector has historical value and should be retained.*	
19.	**CUSTOMER CALL CENTER RECORDINGS** Recordings made of calls to customer service centers for quality assurance and training purposes.	Destroy in office when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
20.	**EQUIPMENT AND VEHICLE MAINTENANCE, REPAIR, AND INSPECTION RECORDS** Records concerning the maintenance, repair, routine testing, and inspection of agency owned equipment and vehicles. See also **GRANTS** item 29, page 7.	a) Destroy in office records documenting routine inspections, janitorial cleaning, and routine maintenance of equipment and vehicles after 1 year. b) Destroy in office billing records after 3 years.* c) Retain for life of equipment and vehicles records documenting all other maintenance and repairs.	
21.	**EQUIPMENT AND VEHICLE REFERENCE FILE** Includes operation, specification, and technical manuals, brochures, bulletins, and related documentation.	Destroy in office when superseded or obsolete.	
22.	**EQUIPMENT, FACILITY, AND VEHICLE USAGE RECORDS** Records documenting the assignment, request, and usage of agency assets. May include mileage and checkout logs, fuel consumption reports, facility reservation requests, authorizations, and similar records relating to the assignment and use of agency owned property.	a) Destroy in office after 3 years if records are used for allocating costs or determining payment under rental or lease agreements.* b) Destroy in office remaining records after 1 year.	
23.	**FACILITY ACCESSIBILITY FILE** Records documenting compliance with the Americans with Disabilities Act (ADA). May include survey of agency buildings to determine accessibility to the physically handicapped, federal regulations, proposals for implementing the act, correspondence, including email, resolutions, and solutions to access problems.	Destroy in office after 5 years.*	29 CFR 1602

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
24.	**FACILITY MAINTENANCE, REPAIR, AND INSPECTION RECORDS** Records documenting the maintenance, repair, and inspection of agency owned facilities. See also **GRANTS** item 29, page 7.	a) Destroy in office records documenting routine inspections, janitorial cleaning, and routine maintenance of facilities after 1 year. b) Destroy in office records documenting all other facility maintenance, repair, and inspection (including plumbing, electrical, fire, and other systems) after 3 years.	
25.	**FUND DRIVE AND EVENT RECORDS** Records documenting the promotion and organization of fund drives and other special events in which the agency participated.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records after 1 year.	
26.	**GOALS AND OBJECTIVES**	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
27.	**GRANT CONTRACT APPEALS CASES**	Destroy in office 10 years after final action or decision.*	
28.	**GRANT PROPOSALS** Proposals submitted for grants. May include applications, correspondence, including email, and other related records.	a) Transfer records concerning approved grants to **GRANTS** item 29, page 7 if approved. b) Destroy in office rejected or withdrawn grant proposals when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
29.	**GRANTS** Records concerning approved federal, state, and private grants. May include applications, reports, records of equipment purchased with grant funds, and all relevant programmatic records. See also **GRANTS: FINANCIAL** item 29, page 17.	a) Destroy in office records relating to specific non-continuing grants 5 years after termination or when released from audit.* b) Destroy in office records relating to specific continuing grants 5 years after annual financial report is filed. c) Destroy in office records not relating to a specific grant or to grants not funded after 1 year.	09 NCAC 03M.0703
30.	**HISTORIES FILE (AGENCY AND EMPLOYEES)** Records concerning the history of the agency and its employees. May include published and unpublished histories, biographical data, photographs, newspaper clippings, and other related records.	a) Retain records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
31.	**INDEX FILE** Listing of where specific information can be found.	Destroy in office when superseded or obsolete.	
32.	**LEGISLATION AND REGULATORY RECORDS** Notices and copies of proposed or adopted state or federal legislation or regulations affecting the agency.	Destroy in office when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
33.	**MAIL: UNDELIVERABLE/RETURNED** Outgoing agency mail returned by the post office for any reason, including insufficient postage, incorrect address, forwarding order expired, etc. Also includes outgoing email returned for any reason.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
34.	**MAILING AND DISTRIBUTION RECORDS** Includes mailing and meeting notification lists, Sunshine Lists, and related documentation of transactions with the U.S. Postal Service or private carriers.	a) Destroy in office Sunshine Lists when superseded or obsolete. b) Destroy in office all other records when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	Comply with applicable provisions of G.S. §132-1.13 regarding confidentiality of electronic mailing lists and G.S. §132-1.12 regarding confidentiality of juvenile records.
35.	**MINUTES (STAFF MEETINGS)** Minutes of meetings, including all referenced and attached documentation. See also **BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS)** item 3, page 54.	a) Retain records with historical value permanently. b) Destroy in office remaining records when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	G.S. § 143-318.10(c)
36.	**NOTICES OF PUBLIC MEETINGS** Includes notices and regular meeting schedules. See also **AFFIDAVITS OF PUBLICATION** item 1, page 27.	Destroy in office when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
37.	**OFFICE SECURITY RECORDS** Records concerning the security of agency offices, facilities, vehicles, equipment, and personnel. May include visitor's register, security, employee or contractor access to facilities or resources, and surveillance system reports and recordings.	a) Destroy in office or reuse after 30 days recordings not required to support known investigations or litigation. b) Destroy in office all remaining records after 1 year.	Comply with applicable provisions of G.S. §132-1.7 regarding the confidentiality of security records.

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
38.	**ORGANIZATION RECORDS** Includes organizational charts, reorganization studies, and similar records describing the arrangement and administrative structure of the agency.	a) Retain records with historical value permanently. b) Destroy in office all other records when superseded or obsolete.	
39.	**PARKING FILE** Records concerning staff parking assignments.	Destroy in office when superseded or obsolete.	
40.	**PLANNING AND DEVELOPMENT FILE** Records documenting the formulation, planning, and adoption of policies, procedures, and functions of the agency and its departments.	a) Retain records with historical value permanently. b) Destroy in office remaining records when administrative valve ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
41.	**PROJECTS FILE** Includes project correspondence, including email, final reports, specifications, notices to proceed, cost estimates, change orders, performance and payment bonds, and similar documentation.	a) Retain records with historical value permanently. b) Destroy in office remaining records 3 years after completion of project.	
42.	**PROPERTY INVENTORIES** Inventories describing the type of property (including equipment and facilities), its location, issuance to employees, and related information.	Destroy in office when superseded or obsolete.	
43.	**PUBLICATIONS RECEIVED** Includes books, magazines, periodicals, pamphlets, brochures, journals, and newspapers, whether printed or electronic.	Destroy in office when superseded or obsolete.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
44.	**PUBLIC HEARING RECORDS** Includes agendas, minutes, notices, speaker sign-up sheets, and similar documentation.	a) Retain minutes permanently. b) Destroy in office remaining records when administrative value ends. † Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
45.	**PUBLIC RECORDS DISCLOSURE FILE** Formal requests submitted by persons seeking access to agency records.	Destroy in office 2 years after resolution.*	
46.	**RATE AND FEE SCHEDULES** Records relating to rates, fees, and regulations concerning county services.	Destroy in office when superseded or obsolete.	
47.	**RECORDS MANAGEMENT FILE** Includes correspondence, including email, with state and/or federal agencies with regards to records retention. Also includes records disposition documentation and copies of records retention and disposition schedules.	a) Retain in office documentation concerning the final disposition of records permanently. b) Destroy in office remaining records when superseded or obsolete.	
48.	**REFERENCE (READING) FILE** Subject files containing informational copies of records organized by areas of interest.	Destroy in office when superseded or obsolete.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
49.	**REPORTS AND STUDIES (INTERNAL ADMINISTRATION)** Records concerning the performance of a department, program, or project, as well as those created for planning purposes. May include all annual, sub-annual, or irregularly prepared research studies, reports, and studies generated by an agency or prepared by consultants hired by the agency.	a) Retain in office 1 copy of all biennial and annual reports permanently. b) Retain in office reports and studies prepared by request of an agency's governing body or a court permanently. c) Destroy in office reports prepared monthly, bimonthly, or semi-annually after 3 years. d) Destroy in office activity reports concerning workload measurements, time studies, number of jobs completed, etc., prepared on a daily or other periodic basis, after 1 year. e) Destroy in office remaining reports and studies when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first. *Retention Note: Reports and studies listed elsewhere in this schedule should be retained the specified period of time.*	
50.	**REQUESTS FOR PROPOSALS** Proposals submitted by vendors in response to requests from agency. See also **BIDS FOR PURCHASE** item 8, page 14.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
51.	**REQUISITIONS FILE** Requests for payment of parts and inventory items.	Destroy in office after 1 year.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
52.	**SURPLUS PROPERTY FILE**	Destroy in office 3 years after disposition of property.*	
53.	**TELEPHONE USAGE LOGS AND REPORTS**	a) Destroy in office records used for billing after 1 year.* b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
54.	**TRAVEL REQUESTS**	Destroy in office after 1 year.*	
55.	**VEHICLE REGISTRATION CARDS** North Carolina registration cards for vehicles in the county fleet.	Retain in vehicle until superseded.	
56.	**WORK ORDERS** Records include date and location of work, cost of materials used and labor, type of work performed, and similar information for the repairs of equipment, facilities, and vehicles.	a) Destroy in office 1 year after work is completed.* b) If this is the only record documenting work was completed follow disposition instructions for **FACILITY MAINTENANCE, REPAIR, AND INSPECTION RECORDS** item 24, page 6, or **EQUIPMENT AND VEHICLE MAINTENANCE, REPAIR, AND INSPECTION RECORDS** item 20, page 5.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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STANDARD-2. BUDGET, FISCAL AND PAYROLL RECORDS
Records created and accumulated incidental to the managerial control, budgeting, disbursement, collection, and accounting of the county tax office**.**

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

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

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
5.	**AUDITS: FINANCIAL** Records concerning internal and external financial statements and financial-related audits. Includes reports, working papers, and related records. See also **AUDITS: PERFORMANCE**, item 7, page 2.	a) Retain reports permanently. b) Destroy in office working papers and remaining records 3 years after the date of the report.*	G.S. § 159-34
6.	**AUTHORIZATION FORMS** Authorization to purchase materials.	Destroy in office after 3 years.*	
7.	**BANK STATEMENTS, CANCELED CHECKS, DEPOSIT SLIPS, RECEIPTS, RECONCILIATIONS, AND WARRANTS** May include cash, credit card, and purchasing card statements and receipts.	Destroy in office after 3 years.*	
8.	**BIDS FOR PURCHASE** Records documenting quotes to supply products and services. May include advertisements, requests for proposals, tabulations, bid bonds, awards letters, records of bids, good faith effort documentation, and related records concerning accepted and rejected bids.	a) Destroy in office successful (awarded) bid records 3 years after purchase.* b) Destroy in office unsuccessful bid records not awarded or opened after 1 year.*	G.S. § 143 Article 8
9.	**BIDS FOR DISPOSAL OF PROPERTY** Records concerning the disposal of surplus property. May include various disposition procedures used, such as sealed bids and public auction.	Destroy in office all records after the disposition of property has been recorded in governing board's minutes.*	G.S. § 153A-176

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
10.	**BILLING AND CLAIMS** Records used as the basis for payment of bills and claims for damages made by and against the agency.	Destroy in office after 3 years after settlement.*	
11.	**BILLS OF SALE** Records of sale of agency property and equipment.	Destroy in office after 3 years.*	
12.	**BUDGET RESOLUTIONS AND ORDINANCES** Includes copies of budget, annual balanced budget, and project ordinances, resolutions, and amendments.	a) Retain permanently official copies in the minutes of the governing board. b) Destroy in office remaining copies when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	G.S § 159-8 G.S. § 159-13 G.S. § 159-13.2 G.S § 159-15
13.	**BUDGET REQUESTS AND WORKING PAPERS** Includes budget requests, cost estimates, expenditures, program requests, salary and wage lists, correspondence, including email, and related records.	Destroy in office after 3 years.*	G.S. § 159-10
14.	**CHECK REGISTERS, VARIOUS FUNDS** Register listing for all checks written for various funds.	Destroy in office after 3 years.*	
15.	**CHECK STUBS** Stubs for checks written on agency accounts.	a) Destroy official/audit copies after 3 years.* b) Destroy remaining records after 1 year.	
16.	**CONTRACT BUDGET AND EXPENDITURE REPORTS** Reports concerning agency budget transactions.	Destroy in office after 3 years.*	
17.	**COST ALLOCATION PLANS**	Destroy in office after 3 years.*	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
18.	**CREDIT CARD AND DEBIT SLIPS** Records of payments received from customers in the transaction of agency business.	Destroy in office after 3 years.*	
19.	**CREDIT CARD USE FILE** Records of assignation of agency credit cards and purchasing cards.	Destroy in office after 1 year.*	
20.	**DAILY CASH REPORTS** Daily status of cash. Reports include receipts, disbursements, cash, and invested balances.	Destroy in office after 1 year.*	
21.	**DAILY DETAIL REPORTS**	Destroy in office after 1 year.*	
22.	**DEPOSITS**	a) Destroy in office official/audit copies after 3 years.* b) Destroy in office remaining records after 1 year.	G.S. § 159-32
23.	**DETAIL REPORT FILE (FINANCIAL RECORDS FOR GENERAL FUND OR GENERAL LEDGER)**	a) Destroy in office annual reports after 3 years.* b) Destroy in office all other reports after 1 year.	
24.	**DIRECT DEPOSIT APPLICATIONS/AUTHORIZATIONS** Includes related records such as bank account numbers and routing numbers.	Destroy in office when superseded or obsolete.	Comply with applicable confidentiality provisions of G.S. §132-1.10(b)(5) regarding personal identifying information.
25.	**DISTRICT INVESTMENT RECORDS**	Destroy in office after 3 years.*	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
26.	**EXPENDITURE REPORTS**	Destroy in office after 3 years.*	
27.	**FACILITY SERVICE AND MAINTENANCE AGREEMENTS** See also **GRANTS: FINANCIAL**, item 29, page 17.	a) Destroy in office depreciation schedules 3 years after asset is fully depreciated or disposed. b) Destroy in office remaining records after 3 years.*	
28.	**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.*	
29.	**GRANTS: FINANCIAL** Records concerning approved federal, state, and private grants. May include all relevant accounting, purchasing, payroll, and financial records. See also **GRANTS** item 29, page 7.	Destroy in office 5 years after submission of final report.*	09 NCAC 03M.0703
30.	**INSURANCE FILE** Certificates of insurance and related records provided by insurance providers as proof of coverage. See also **BILLING AND CLAIMS** item 10, page 15 and **GRANTS: FINANCIAL** item 29, page 17.	Destroy in office 3 years from date of termination, expiration, or settlement of all claims.*	
31.	**INVOICES**	Destroy in office after 3 years.*	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
32.	**LOCAL GOVERNMENT COMMISSION FINANCIAL STATEMENTS**	Destroy in office after 3 years.*	G.S. §159-33 and §159-33.1.
33.	**LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM MONTHLY REPORTS**	Destroy in office after 3 years.*	
34.	**MONTHLY BUDGET REPORTS**	Destroy in office after 3 years.*	
35.	**PAID CHECKS, BILLS, AND VOUCHERS**	Destroy in office after 3 years.*	
36.	**PAYROLL AND EARNINGS RECORDS** Records containing information such as the name, social security number, number of hours worked, compensation rate, deductions, and total wages paid each employee per payroll period. May include individual and group employee earnings records and payroll registers showing earnings and deductions for each pay period.	a) Transfer records documenting personnel actions to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office 30 years from date of separation records used for retirement or similar benefits verification. c) Destroy all remaining records in office after 4 years.*	Comply with applicable provisions of G.S. §162A-6.1 regarding confidentiality of personnel records. FICA Reg. § 316001-1 29 CFR 516.2, 516.5 29 CFR 1627.3(a)
37.	**PAYROLL DEDUCTION RECORDS** Records used to start, modify, or stop all voluntary or required deductions from payroll. Includes bank payments, savings plans, insurance, association dues, orders of garnishment, etc. Used as proof the employee approved of the deduction(s). See also **WITHHOLDING TAX FILE** item 45, page 20.	a) Destroy in office deduction authorization forms and records when superseded or obsolete.* b) Destroy in office remaining records after 4 years.*	Comply with applicable provisions of G.S. §162A-6.1 regarding confidentiality of personnel records.

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

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

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-2: BUDGET, FISCAL AND PAYROLL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
44.	**VOUCHERS AND REGISTERS**	Destroy in office after 3 years.*	
45.	**WITHHOLDING TAX FILE** Records concerning individual employees' income taxes. Includes wage and income tax reports, IRS forms W-2, W-3, W-4, 1099, and similar records of withheld federal and state income taxes. May also include IRS form 941 and other records of county tax liabilities to the IRS and NC Department of Revenue.	a) Destroy in office 30 years from date of separation records used for retirement or similar benefits verification. b) Destroy in office all remaining records after 4 years.*	Comply with applicable provisions of G.S. §162A-6.1 regarding confidentiality of personnel records. 29 CFR 1627.3 26 CFR 31.6001-1 26 CFR 31.6001-4

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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STANDARD-3. INFORMATION TECHNOLOGY (IT) RECORDS
Information technology encompasses all activities undertaken by county departments to design, develop, and operate electronic information systems. This section covers records for which Information Technology personnel are responsible, including administrative records and those used to process data and monitor and control operations.

Note: Administration, use, and retention of records concerning computer and information security should comply with applicable provisions of G.S. 132-6.1 on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes". (G.S. 132-6.1 (c))

ITEM #	***STANDARD-3: INFORMATION TECHNOLOGY RECORDS***		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
1.	**AUDIT TRAILS FILE** Records documenting user actions affecting the contents of monitored systems.	Destroy in office after 3 years.*	
2.	**COMPUTER AND NETWORK USAGE RECORDS** Records documenting usage of electronic devices and networks. May include, but is not limited to: login files, system usage files, individual program usage files, and records of use of the internet by employees.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	Comply with applicable provisions of G.S. §132-6.1 (c) on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes."

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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ITEM #	STANDARD-3: INFORMATION TECHNOLOGY RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
3.	**DIGITIZATION AND SCANNING RECORDS** Records concerning imaging operations. May include, but is not limited to, scanning and data entry quality control records and audit reports.	Destroy in office after 3 years.	
4.	**DISASTER PREPAREDNESS AND RECOVERY PLANS** Records concerning the protection and reestablishment of data processing services and equipment in case of a disaster. (Disaster preparedness and recovery plans should be stored in a secure, off-site location.)	a) Retain in office records documenting past disaster recovery permanently. b) Destroy in office all other records when superseded or obsolete.	Comply with applicable provisions of G.S. §132-6.1 (c) on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes."
5.	**INFORMATION TECHNOLOGY ASSISTANCE RECORDS** Records documenting troubleshooting and problem-solving assistance provided by agency information systems personnel to users of the systems. May include, but is not limited to, help desk assistance requests, resolution records, and related documentation.	Destroy in office 1 year after work is completed.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-3: INFORMATION TECHNOLOGY RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
6.	**NETWORK AND SYSTEM SECURITY RECORDS** Records documenting the security of network and system. May include, but is not limited to, records concerning firewalls, anti-virus programs, and intruder scanning logs.	Destroy in office after 3 years.*	Comply with applicable provisions of G.S. §132-6.1 (c) on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes."
7.	**NETWORK DIAGRAMS** Records documenting the logical and physical relationships of network components for purposes of organization, deployment, troubleshooting, monitoring of access, and management of day-to-day operations.	Destroy in office when superseded or obsolete.	Comply with applicable provisions of G.S. §132-6.1 (c) on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes."
8.	**PROJECT DOCUMENTATION FILES** Records created to design, develop, control, or monitor a specific project or group of projects. May include, but is not limited to, statements of work, assessments, maintenance agreements, and testing records.	a) Retain records with historical value permanently. b) Destroy in office remaining records 3 years after completion of project.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-3: INFORMATION TECHNOLOGY RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
9.	**SOFTWARE LICENSE AND COPYRIGHT PROVISIONS RECORDS** Records documenting compliance with agency software license and copyright provisions. May include, but is not limited to, software licenses, correspondence, including email, and related documentation.	Destroy in office 1 year after life of system.	
10.	**SYSTEM ACCESS RECORDS** Records documenting user permissions and access to information, programs, or applications within a system.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	Comply with applicable provisions of G.S. §132-6.1 (c) on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes."

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-3: INFORMATION TECHNOLOGY RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
11.	**SYSTEM DOCUMENTATION RECORDS** Records documenting operating systems, application programs, structure and form of datasets, system structure, and system-to-system communication. May include, but is not limited to, system overviews, dataset inventories, server name, IP address, purpose of the system, vendor-supplied documentation, installed software, and current source code.	Destroy in office 3 years after superseded or obsolete.	Comply with applicable provisions of G.S. §132-6.1 (c) on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes."
12.	**SYSTEM MAINTENANCE RECORDS: HARDWARE REPAIR OR SERVICE** Records documenting inspections, maintenance, and repairs of agency computer systems that are owned or leased. May include, but is not limited to, computer equipment inventories and service records.	a) Destroy in office records documenting routine inspections and maintenance of equipment after 1 year. b) Retain records documenting all other equipment maintenance and repairs for life of equipment.	
13.	**SYSTEM MAINTENANCE RECORDS: RECORDS BACKUPS** Records documenting regular or essential system backups. May include, but is not limited to, backup tape inventories, relevant correspondence, including email, and related documentation.	Destroy in office in accordance with your office's established, regular backup plan and procedures.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first. *See also: Security Backup Files as Public Records in North Carolina: Guidelines for the Recycling, Destruction, Erasure, and Re-use of Security Backup Files, available on the State Archives of North Carolina website.*	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-3: INFORMATION TECHNOLOGY RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
14.	**WEB MANAGEMENT AND OPERATIONS RECORDS: STRUCTURE** Site maps that show the directory structure into which content pages are organized, and commercial, off-the-shelf software configuration files used to operate the site and establish its look and feel. May include, but is not limited to, server environment configuration specifications. See also **WEBSITE (ELECTRONIC) FILE** item 7, page 49.	Destroy in office when superseded or obsolete.	

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-4. LEGAL RECORDS
Official law and legal documentation created or accumulated to substantiate the rights, obligations, or interests of county tax offices or their individual employees or clients.

ITEM #	*STANDARD-4: LEGAL RECORDS*		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
1.	**AFFIDAVITS OF PUBLICATION** Proof of publication provided by newspapers regarding publication of ordinances, public hearings, bid solicitations, payment of bills, public sales, etc. See also **NOTICES OF PUBLIC MEETINGS** item 36, page 8.	a) Retain in office permanently if record provides only evidence of publication. b) Destroy in office remaining records after 3 years.*	G.S. § 1-600
2.	**COMPLAINTS (DISCRIMINATION)** Records relating to discrimination charges. May includes charges made under the Age Discrimination in Employment Act, Americans with Disabilities Act, Housing and Urban Development Act, and the Civil Rights Act of 1964.	Destroy in office 2 years after final disposition of the charge.*	
3.	**CONFLICT OF INTEREST DISCLOSURE STATEMENTS** Completed by the elected agency officials as well as designated staff members in order to disclose an official's status or ownership interests.	Destroy in office when superseded or obsolete.	
4.	**CONTRACTOR COMPLIANCE MONITORING FILES**	Destroy in office 5 years after contract expiration.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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ITEM #	STANDARD-4: LEGAL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
5.	**CONTRACTS AND AGREEMENTS** Contracts and agreements for construction, equipment, supplies, services, special programs, and projects. May include franchise agreements, hold harmless agreements, good faith effort documentation, and memoranda of understanding.	a) Retain in office contracts and agreements with historical value permanently. b) Destroy in office all other contracts and agreements 3 years after expiration, termination, or completion.*	
6.	**CORRESPONDENCE (LEGAL)** Correspondence, including email, and related records concerning actions taken to recover debts, fines, and penalties; and to assure violations are addressed.	Destroy in office 5 years after resolution.* For information on handling email, see **Electronic Records** page viii.	Comply with provisions of G.S. §132-1.1(a) regarding the confidentiality of written communications by legal counsel.
7.	**INSURANCE POLICIES** Records concerning purchased accident, sickness, automobile, theft, fire, life, and all other insurance policies purchased by agency.	a) Destroy in office when superseded or obsolete if no outstanding litigation.* b) Destroy in office other records 6 years after settlement.	
8.	**LEASES FILE** Records concerning leases for property leased by and from other parties and agency property leased to the public. See also **GRANTS** item 29, page 7.	Destroy in office 3 years after termination of lease.*	

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-4: LEGAL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
9.	**LEGAL OPINIONS** Formal legal opinions written by counsel in response to requests concerning the governance and administration of local government.	Retain in office permanently.	
10.	**LEGAL REVIEW RECORDS** Includes legal reviews of by-laws and charges to boards and commissions, conflicts of interest, and all other departmental matters as requested. See also **LEGAL OPINIONS** item 9, page 29.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when administrative value ends or after expiration of relevant statute of limitations, whichever is longer.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
11.	**LITIGATION CASE RECORDS** Civil suits to which the agency is a party. May include affidavits, agreements, appeals, bills, briefs, citations, commitments, complaints, discharges, motions, notices, pleas, releases, statements, testimony, verdicts, waivers, warrants, and writs.	a) Retain in office cases having precedent or historical value permanently. b) Destroy in office adjudicated cases 5 years after final disposition. c) Destroy in office non-adjudicated cases (out-of-court claims) 5 years after final disposition or expiration of relevant statute of limitations. *Retention Note: Records are retained by the Clerk of Superior Court's office in each county.*	Comply with applicable provisions of G.S. §132-1.1(a) regarding the confidentiality of written communications by legal counsel.

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-4: LEGAL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
12.	**OATHS OF OFFICE FILE**	a) Transfer official copy to the Clerk to the Board. b) Destroy in office remaining records 3 years after official termination. *Retention Note: The Clerk to the Board should present a copy of the oaths of elected officials to the Clerk of Superior Court for recording. The Clerk to the Board maintains the original oaths.*	
13.	**ORDINANCE AND RESOLUTION DEVELOPMENT RECORDS** Records documenting the analysis and development of ordinances and resolutions submitted before the governing board for approval.	Destroy in office when ordinance or resolution is no longer in effect.	
14.	**OWNERSHIP RECORDS (DEEDS, TITLES)**	Destroy in office 1 year after agency relinquishes ownership of land.*	
15.	**VEHICLE TITLES** Titles of agency owned vehicles.	Dispose of in accordance with Division of Motor Vehicles procedures for title transfer upon disposition of vehicle.	
16.	**WARRANTIES** Warranties that accompany equipment or commodities purchased by the agency.	Destroy in office 1 year after expiration of warranty.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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STANDARD-5. PERSONNEL RECORDS
Official records and materials created and accumulated incidental to the employment, qualifications, training, and pay status of tax administration office employees. Comply with applicable provisions of G.S. §153A-98 regarding confidentiality of personnel records.

ITEM #	*STANDARD-5: PERSONNEL RECORDS*		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
1.	**ABOLISHED POSITION FILE**	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
2.	**ADS AND NOTICES OF OVERTIME, PROMOTION, AND TRAINING OPPORTUNITIES**	Destroy in office 1 year from date record was made.	29 CFR 1627.3(b)
3.	**AFFIRMATIVE ACTION FILE**	a) Destroy in office reports, analyses, and statistical data after 5 years. b) Destroy in office affirmative action plans 5 years from date superseded.	29 CFR 30.8(b),(e) 29 CFR 1608.4
4.	**APPRENTICESHIP PROGRAM RECORDS**	Destroy in office 5 years from the date of enrollment.	29 CFR 30.8(d),(e)
5.	**APTITUDE AND SKILLS TESTING RECORDS** Records concerning aptitude and skills tests required of job applicants or of current employees to qualify for promotion or transfer. May include civil service examinations. See also **EMPLOYMENT SELECTION RECORDS** item 32, page 40.	Destroy in office after 2 years.	29 CFR 1602.31 29 CFR 1602.40 29 CFR 1602.49

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-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
6.	**BENEFITS REIMBURSEMENT PLAN** Dental, vision, or other benefits-related claim forms and receipts submitted by employees requesting reimbursement from the agency.	a) Destroy in office records concerning approved requests after 3 years.* b) Destroy in office records concerning rejected requests 6 months after decision.	
7.	**CAFETERIA PLAN (FLEXIBLE SPENDING) RECORDS** Records concerning incentive systems in which employees can select the fringe benefits they want from a menu of available alternatives.	a) Destroy in office annual enrollment records after 1 year. b) Destroy in office remaining records and receipts 3 years after completion of all audits.*	
8.	**COBRA RECORDS (CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT)** Includes notifications, election and claim forms, rejection letters, and similar information.	Destroy in office 3 years from date eligibility ended.	29 USC 1161 26 USC 4980B 42 USC 300-bb-1
9.	**DEFERRED COMPENSATION FILE**	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
10.	**DISABILITY SALARY CONTINUATION CLAIMS** Forms used by disabled employees to apply for salary continuation benefits.	a) Transfer original forms to Local Government Employees' Retirement System (LGERS) for action when received. b) Destroy in office reference copies after 1 year.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
11.	**DISCIPLINARY FILE** Correspondence, including email, and other records concerning disciplinary action taken against employees by personnel or supervisory staff, including records documenting terminations. May include records created by civil service boards when considering, or reconsidering on appeal, an adverse action against an employee.	a) Transfer records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office all remaining records 2 years after resolution of all actions.	29 CFR 1602.14 29 CFR 1602.31 29 CFR 1602.40 29 CFR 1602.49 29 CFR 1627.3

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
12.	**DRUG AND ALCOHOL PROGRAMS FILE** Records concerning an agency's alcohol misuse and controlled substances use prevention programs. May include test results, evaluations and referrals, annual summary reports, education and training records, chain of custody forms, and all other program related documents.	a) Destroy in office alcohol test results indicating a blood alcohol concentration of 0.02 or greater, records of verified positive drug or alcohol test results, documentation of refusals to take required alcohol and/or drug tests (including substituted or adulterated drug test results), referrals to Substance Abuse Professionals (SAP), SAP reports, all follow-up tests and schedules for follow-up tests, copies of annual Drug & Alcohol Management Information System (MIS) reports submitted to Federal Transit Administration (FTA), equipment calibrations, and records related to the administration of the testing program after 5 years. b) Destroy in office records obtained from previous employers concerning drug and alcohol test results after 3 years. c) Destroy in office records of the inspection, maintenance, and calibration of Evidential Breath Testing Devices (EBTs), records related to the collection process, and records concerning the training of program staff after 3 years. d) Destroy in office records of negative and cancelled drug or alcohol test results, including alcohol test results with a blood alcohol concentration of less than 0.02, after 1 year. *Retention Note: Records should be maintained in a location with controlled access.*	49 CFR 382.401 49 CFR 40.333 49 CFR 655.71

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
13.	**DUAL EMPLOYMENT FILE** Records concerning employees' requests and authorizations to accept secondary employment.	a) Destroy in office approved requests and related records 1 year after employee terminates outside employment. b) Destroy in office unapproved requests and related records after 6 months.	
14.	**EDUCATIONAL LEAVE AND REIMBURSEMENT FILE** See also **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	a) Destroy in office records concerning approved requests when released from all audits. b) Destroy in office records concerning unapproved requests 6 months after unapproval.*	Comply with applicable provisions of 20 USC 1232g regarding the confidentiality of student records.
15.	**EMPLOYEE BENEFITS REGISTER**	Destroy in office after 2 years.	
16.	**EMPLOYEE CERTIFICATION AND QUALIFICATION RECORDS** Records concerning certification or qualification as required for employment, continued employment, or promotion. See also **EMPLOYMENT APPLICATIONS AND RESUMES** item 30, page 39.	a) Destroy in office certificates 5 years after date of separation. b) Destroy in office all remaining records 2 years after resolution of all actions.	
17.	**EMPLOYEE DIRECTORIES, ROSTERS, OR INDEXES** Includes records listing employees, their job titles, work locations, phone numbers, email addresses, and similar information.	Destroy in office when superseded or obsolete.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
18.	**EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAM RECORDS** Includes records requesting tuition assistance, repayments, and other related records. See also **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	Destroy in office 3 years after completion, denial, repayment, or removal from program.*	
19.	**EMPLOYEE ELIGIBILITY RECORDS** Includes the United States Immigration and Naturalization Services, Employment Eligibility Verification (I-9) forms.	a) Destroy in office certificates, I-9 forms, and statements 3 years after individual was hired or 1 year from date of separation. b) Destroy in office registers after 2 years.	8 USC 1324(b)
20.	**EMPLOYEE EXIT INTERVIEW RECORDS** See also **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	Destroy in office after 1 year.	
21.	**EMPLOYEE HEALTH CERTIFICATES** Includes health or physical examination reports, or certificates created in accordance with Title VII and the Americans with Disabilities Act (ADA).	a) Transfer records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office all other records 2 years after resolution of all actions.	29 CFR 1602.31

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
22.	**EMPLOYEE MEDICAL RECORDS** Records concerning asbestos, toxic substances, and blood-borne pathogen exposure; medical examinations required by state or federal law; and records of injury or illness. (Does not include Worker's Compensation or health insurance claim records.)	a) Destroy in office exposure records 40 years from date of exposure or 30 years from date of separation.* b) Destroy in office records pertaining to job-related illness and injury after 5 years. c) Destroy in office results of medical examinations required in connection with personnel actions and similar records after 1 year. *Retention Note: Records must be maintained separately from an employee's personnel jacket. If part of a workers compensation claim, follow disposition for* ***WORKERS' COMPENSATION PROGRAM CLAIMS FILE*** *item 60, page 47.*	29 CFR 1627.3 29 CFR 1630.14 29 CFR 1904.4 29 CFR 1910 29 CFR 1910.1020 (d)(ii)
23.	**EMPLOYEE PENSION AND BENEFITS PLANS** Includes plans and related records outlining the terms of employee pension plans; life, health, and disability insurance; seniority and merit systems; and deferred compensation plans, including amendments.	Destroy in office 1 year after plan is terminated.	29 CFR 1627.3(2)
24.	**EMPLOYEE PENSION AND BENEFIT PLAN ENROLLMENT FORMS** Forms providing personal identifying data, beneficiary information, option selection, and similar information.	a) Transfer pension and deferred compensation enrollment forms to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office life, health, and disability insurance enrollment forms 4 years after termination of coverage.	

See* ***AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
25.	**EMPLOYEE PERFORMANCE REVIEW FILE** Information used to establish employees' goals and primary tasks. Records used to evaluate each employee's work performance. See also **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	a) Destroy in office supervisor approved and signed work plans after 3 years. b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
26.	**EMPLOYEE POLYGRAPH RECORDS** Includes statements informing employee of the time, place, and reasons for the test; copy of notice sent to examiner identifying employee to be tested; and copies of opinions, reports, or similar records generated by the examiner and provided to the agency.	Destroy in office 3 years from the date the test was given, or from the date the test was requested if no examination was given.	29 CFR 801.30
27.	**EMPLOYEE SUGGESTIONS** Includes employee surveys and survey responses.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
28.	**EMPLOYEE TRAINING AND EDUCATIONAL RECORDS** Includes employee-specific records (certificates, transcripts, test scores, etc.) and non-employee-specific records (training manuals and aids, syllabi, course outlines, attendance rosters, etc.) relating to the training, testing, or continuing education of employees.	a) Transfer employee-specific records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43 if such training and testing is required for the position held or could affect career advancement. b) Destroy in office non-employee-specific records 1 year from date record was created. c) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	29 CFR 1627.3(b)(1)(iv)

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-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
29.	**EMPLOYEE WORK SCHEDULES AND ASSIGNMENT RECORDS** Records concerning work, duty, shift, crew, or case schedules, rosters, or assignments.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
30.	**EMPLOYMENT APPLICATIONS AND RESUMES** Records submitted by job applicants for vacant positions or by current employees for promotion, transfer, or training opportunities. May include applications, transcripts, resumes, letters of reference, and similar records.	a) Transfer applications, resumes, transcripts, and similar records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office all remaining records concerning individuals hired 2 years from date record was created or received, or the personnel action involved. c) Destroy in office records concerning individuals not hired 2 years after date of receipt, if no charge of discrimination has been filed. If charge has been filed, destroy in office 1 year after resolution of charge.* d) Destroy in office unsolicited applications/resumes, and those received after posted closing dates, 2 years after receipt.	29 CFR 1602.31 29 CFR 1602.40 29 CFR 1602.49
31.	**EMPLOYMENT LISTINGS, ADVERTISEMENTS, AND ANNOUNCEMENTS**	Destroy in office after 2 years.	29 CFR 1602

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
32.	**EMPLOYMENT SELECTION RECORDS** Records concerning the selection of applicants for vacant positions or of current employees for promotion, transfer, or training opportunities. May include interview documentation, rosters, eligibility lists, test ranking sheets, justification statements, background and criminal history checks, health or physical examinations, and similar records. See also **APTITUDE AND SKILLS TESTING RECORDS** item 5, page 31.	a) Transfer records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office all remaining records 2 years after resolution of all actions.	29 CFR 1602.31 29 CFR 1602.40 29 CFR 1602.49 29 CFR 1627.3
33.	**EQUAL EMPLOYMENT OPPORTUNITY (EEO) CASE RECORDS** Records concerning discrimination complaints and requests for reasonable accommodation received and resolved by the agency. See also **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	Destroy in office 2 years after resolution of case.*	29 CFR 1602.31
34.	**EQUAL EMPLOYMENT OPPORTUNITY (EEO) RECORDS AND REPORTS** Reports filed with the Equal Employment Opportunity Commission (EEOC) in accordance with the provisions of Title VII and the Americans with Disabilities Act (ADA). May include compiled documentation used to complete EEO reports.	Destroy in office after 3 years.	29 CFR 1602.31

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
35.	**EQUAL PAY RECORDS** Includes reports, studies, aggregated or summarized data, and similar documentation compiled to comply with the Equal Pay Act.	Destroy in office after 2 years.	29 CFR 1620.32
36.	**FRINGE BENEFITS FILE**	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
37.	**GRIEVANCE FILE** Includes initial complaint, investigations, actions, summary, and disposition. May include disciplinary correspondence, including email. See also **DISCIPLINARY FILE** item 11, page 33 and **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	Destroy in office after 2 years.*	
38.	**HEALTH INSURANCE FILE** Completed claim forms and other records concerning employees covered by health plans.	Destroy in office after 2 years.*	
39.	**INCREMENTS FILE**	Destroy in office when released from all audits.	
40.	**INTERNSHIP PROGRAM FILE** Records concerning interns and students.	Destroy in office after 3 years.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
41.	**LEAVE FILE** Records concerning employee leave, including requests for and approval of sick, vacation, overtime, buy-back, shared, donated, military, etc. Includes premium payments, employer notice, medical examinations considered in connection with personnel action, disputes with employees over the Family Medical Leave Act (FMLA), and other related records.	Destroy in office 3 years after return of employee or termination of employment.*	29 CFR 825.110(b)(2)(i) 29 CFR 825.500(b)
42.	**LONGEVITY PAY REQUESTS**	Destroy in office when released from all audits.	
43.	**MERIT AND SENIORITY SYSTEM RECORDS**	a) Destroy in office employee-specific records after 3 years.* b) Destroy in office system and plan records 1 year after no longer in effect.	29 CFR 1627.3
44.	**PERSONNEL ACTION NOTICES** Records used to create or change information in the personnel records of individual employees concerning such issues as hiring, termination, transfer, pay grade, position or job title, name change, and leave.	a) Transfer records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office all remaining records 2 years from date record was created or received, or the personnel action involved.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
45.	**PERSONNEL RECORDS (OFFICIAL COPY)** Official copy of personnel file maintained on each agency employee. May include basic employee information and records and forms relating to the selection or non-selection, promotion, transfer, leave, salary, suspension, and termination of employment. See also **EMPLOYEE MEDICAL RECORDS** item 22, page 37.	a) Destroy in office after 30 years from date of separation information needed to document: date and amount of each increase or decrease in salary with that county; date and type of each promotion, demotion, transfer, suspension, separation, or other change in position classification with that county; date and general description of the reasons for each promotion with that county; date and type of each dismissal, suspension, or demotion for disciplinary reasons taken by the county; and, if the disciplinary action was a dismissal, a copy of the written notice of the final decision of the county setting forth the specific acts or omissions that are the basis of the dismissal. b) Destroy in office information used to verify benefits 30 years after date of separation. c) Destroy in office remaining records when individual retention periods are reached as noted in individual items in the Records Retention and Disposition Schedule.	G.S. § 153A-98 (County Employees)
46.	**PERSONNEL RECORDS (REFERENCE COPY)** Duplicate copy of official personnel jacket that is often maintained below the department level by supervisors.	a) Transfer records as applicable to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
47.	**POLICIES AND PROCEDURES (PERSONNEL)**	a) Retain in office official copy of internal agency personnel policies permanently. b) Destroy in office reference copies and external policy procedures when superseded or obsolete.	
48.	**POSITION CLASSIFICATION/POSITION HISTORY FILE** See also **POSITION DESCRIPTION RECORDS** item 50, page 44.	a) Retain in office records with historical value permanently. b) Destroy in office all other records when superseded or obsolete.	
49.	**POSITION CONTROL CARDS** Records concerning personnel actions and position control, status of each established permanent, temporary full-time, or part-time position, and other related topics.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
50.	**POSITION DESCRIPTION RECORDS** Includes information on job title, grade, duties, agency assigned, and responsibilities.	Destroy in office 2 years from date record is superseded.	29 CFR 1620.32
51.	**POSITION REQUISITION AND ANALYSIS RECORDS** Records used to fill vacant positions and request new positions.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
52.	**SALARY SURVEY RECORDS**	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
53.	**SERVICE AWARDS AND COMMENDATIONS** Includes award and selection committee reports, nominations, selection criteria, and similar employee recognition or incentive programs administrative records. See also **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43.	Destroy in office 2 years from date record was created or received, or the personnel action involved.	
54.	**TEMPORARY EMPLOYEEE RECORDS** Records concerning temporary employees who are not provided with or eligible for benefits. Does not include personnel records created for specific federal programs.	a) If employee is a county employee, transfer applicable records to **PERSONNEL RECORDS (OFFICIAL COPY)** item 45, page 43. b) If the employee is a temporary service company employee, destroy in office 5 years from date of separation.	
55.	**UNEMPLOYMENT COMPENSATION CLAIMS** Claim form and other related records concerning unemployment compensation cases.	Destroy in office after 3 years.*	
56.	**UNEMPLOYMENT COMPENSATION REPORTS** Quarterly reports showing month-to-date wages, month-to-date compensation, year-to-date wages, and year-to-date compensation for each employee. May be filed with Employment Security Commission.	Destroy in office after 3 years.*	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
57.	**UNEMPLOYMENT INSURANCE FILE**	a) Transfer original records to the N.C. Department of Commerce, Unemployment Insurance Division, when received. b) Destroy in office remaining records after 2 years.	
58.	**VOLUNTEER RECORDS** Records concerning individuals who volunteered to assist with various agency activities and/or serve on boards.	Destroy in office 3 years from date of last inquiry or entry.	
59.	**WORKERS' COMPENSATION PROGRAM (ADMINISTRATIVE) FILE** Includes program policies, guidelines, and related administrative documentation.	a) Retain in office records with historical value permanently. b) Destroy in office all other records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-5: PERSONNEL RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
60.	**WORKERS' COMPENSATION PROGRAM CLAIMS FILE** Records concerning workers' compensation claims filed by employees' supervisors concerning accidental injuries or illnesses suffered on the job. May include Employer's Report of Injury to Employee (Form 19), accident investigation reports, medical reports, reference copies of medical invoices, and other related records. Also includes reference copies. (Records concerning claims filed for injuries that occurred prior to July 5, 1994 are considered permanent records in compliance with *Hyler v. GTE Prods. Co.*, 333 N. C. 258 S.E.2d 698 (1993).)	a) Retain in office permanently records concerning claims filed for injuries that occurred prior to July 5, 1994. Transfer official copy of claim records to the Industrial Commission in compliance with G.S. §97-92(a), and in accordance with agency personnel policy. Retain in office permanently records concerning claims filed for injuries that occurred on or after July 5, 1994, for which the Industrial Commission form "Employee's Claim for Additional Medical Compensation Pursuant to N.C. Gen. Stat. §97-25.1" (Form 18M) has been filed. Destroy in office remaining records 5 years after closing, in accordance with G.S. §97-24(c), if no litigation, claim, audit, or other official action involving the records has been initiated.* b) If official action has been initiated, transfer to **LITIGATION CASE RECORDS** item 11, page 29.	Comply with applicable provisions of G.S. §8-53 regarding the confidentiality of physician-patient records.

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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STANDARD-6. PUBLIC RELATIONS RECORDS
Official records and materials created and accumulated by internal public information programs operated by tax administrative offices.

ITEM #	STANDARD-6: PUBLIC RELATIONS RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
1.	**ADVERTISEMENTS** Includes advertisements of special events and services concerning the agency which appear in newspapers, journals, newsletters, etc.	a) Retain in office records with historical value permanently. b) Destroy in office advertisements 3 years after expiration.* c) Destroy in office billing information and other fiscal records when released from all audits.	
2.	**AGENCY PUBLICATIONS** Publications created at agency expense.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
3.	**AUDIO-VISUAL RECORDINGS** Recordings (including digital) and films produced by the agency. This does not include recordings of public meetings.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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ITEM #	STANDARD-6: PUBLIC RELATIONS RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
4.	**NEWS AND PRESS RELEASES** News and press releases issued concerning programs, activities, and services of the agency.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
5.	**PUBLIC RELATIONS FILE** Records concerning overall public relations of county tax office. May include procedures, correspondence (including email), photographic materials, and other related records.	Destroy in office after 5 years.	
6.	**SPEECHES** Speeches made by agency officials.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
7.	**WEBSITE (ELECTRONIC) FILE** Electronic records concerning the administration and maintenance of the agency's website. (A network administrator or information systems office may maintain electronic files.) See also **WEB MANAGEMENT AND OPERATIONS RECORDS: STRUCTURE** item 14, page 26.	a) Retain in office records with historical value permanently. Can be maintained as website snapshots or via Web crawler. b) Destroy in office remaining records when superseded or obsolete. *Retention Note: Preserve copy of web page after every major change in design and/or content.*	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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STANDARD-7. RISK MANAGEMENT RECORDS
Official records created and accumulated to manage risks in county tax departments.

ITEM #	STANDARD-7: RISK MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
1.	**ACCIDENT/INCIDENT REPORTS (CUSTOMER AND EMPLOYEE)** See also **WORKERS' COMPENSATION PROGRAM CLAIMS FILE** item 60, page 47.	a) Transfer records resulting in workers' compensation to **WORKERS' COMPENSATION PROGRAM CLAIMS FILE** item 60, page 47. b) Destroy in office remaining employee claims 3 years after settlement or denial of claim.* c) Destroy in office non-employee accident reports 3 years after settlement or denial of claim.* d) Destroy in office reports that do not result in claims or official action after 3 years. e) Destroy in office reports of minors after minor has reached age of 21.	
2.	**BLOODBORNE PATHOGEN TRAINING RECORDS** Includes records showing date of training, sessions, contents or summaries of sessions, names of employees attending, and names and qualification of instructors.	Destroy in office after 3 years.	29 CFR 1910.1030(h)(2)(ii)

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*
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ITEM #	STANDARD-7: RISK MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
3.	**DISASTER AND EMERGENCY MANAGEMENT PLANS** Records concerning preparedness, evacuations, and operations in the event of a disaster (natural, accidental, or malicious). Includes, but is not limited to, official copy of comprehensive plan and all background surveys, studies, reports, and draft versions of plans.	a) Retain plans until superseded. b) Destroy in office background surveys, studies, reports, and drafts 3 years after adoption of plan, or when superseded or obsolete, whichever comes first.	Comply with applicable provisions of G.S. §132-1.7 regarding the confidentiality of security records.
4.	**EMPLOYEE SECURITY RECORDS** Records concerning the issuance of keys, identification cards, passes, parking permits, etc., to employees.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
5.	**FIRE, HEALTH, AND SAFETY RECORDS** Records concerning agency safety measures. May include reports, logs, and similar records documenting health and safety inspections of agency facilities.	Destroy in office when superseded or obsolete.	
6.	**HAZARDOUS MATERIALS TRAINING RECORDS** Includes records showing date of training, sessions, contents or summaries of sessions, names of employees attending, and names and qualifications of instructors.	Destroy in office after 5 years.	29 CFR 1910.120(p)(8)(iii); 29 CFR 1910.120 Appendix E
7.	**INSURANCE AND LIABILITY WAIVERS**	Destroy in office 6 years from date of termination or settlement of all claims.*	
8.	**INSURANCE AUDITS, SURVEYS, AND REPORTS**	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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ITEM #	STANDARD-7: RISK MANAGEMENT RECORDS		
	RECORD SERIES TITLE	***DISPOSITION INSTRUCTIONS***	***CITATION***
9.	**LOSS CONTROL INSPECTION REPORTS** Self-inspections to identify potential liabilities or hazards that may exist in agency owned buildings or property.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
10.	**LOST AND STOLEN PROPERTY REPORTS** Includes reports of vandalism.	Destroy in office after 3 years.*	29 CFR 1910.1200 29 CFR 1910.22E
11.	**NOTIFICATION OF PENALTY ASSESSMENT FILE**	Destroy in office after 6 years.	
12.	**OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA) FILE** Records concerning injury or illness, extent and outcomes, summary totals for calendar year, and OSHA forms 101 and 200.	Destroy in office after 5 years.	
13.	**RESPIRATOR PROGRAM RECORDS** Includes respirator fit test records.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
14.	**SELF-INSURER CERTIFICATION FILE**	Destroy in office 6 years from date of termination or settlement of all claims.	
15.	**U.S. BUREAU OF LABOR STATISTICS AND SUMMARY FILE**	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page vi.*

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STANDARD-8. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax offices necessary to meet all statutory requirements.

ITEM #	STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	**DISPOSITION INSTRUCTIONS**	**CITATION**
1.	**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. See also **REVALUATION RECORDS** item 16, page 56.	a) Destroy in office records concerning real property after 10 years or two revaluation cycles, whichever occurs first. b) Destroy in office records concerning personal property after two revaluation cycles.	G.S. §105-287
2.	**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.	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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ITEM #	STANDARD-8. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	**DISPOSITION INSTRUCTIONS**	**CITATION**
3.	**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. See the **Microfilm** section on page xi for instructions on microfilming.	a) The official minutes of the Board of Equalization and Review and its subsidiary boards are permanent records. 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. 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 when administrative value ends or 5 years, whichever comes first.	G.S. §105-322 G.S. § 143-318.10
4.	**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. 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. §105-277.6 G.S. §105-277.15 G.S. §105-285 G.S. §105-286 G.S. §105-287

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.*

† 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**
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.*

† 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-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.* *Retention Note: Agencies may wish to retain records of proceedings resulting in foreclosure and sale of property permanently.*	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.	**SKIPTRACKING RECORDS** Records gathered when attempting to locate taxpayers. May include lien holder information, copies of death certificates, and credit bureau records. See also **DELINQUENT TAXPAYER RECORDS** item 4, page 58.	Destroy in office when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	
12.	**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.	Destroy in office 3 years from date of submission.	G.S. §105-373
13.	**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.	Destroy in office 1 year from date of submission.	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 when administrative value ends or 5 years, whichever comes first.	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. *Retention Note: Tax scrolls may be transferred to the State Archives of North Carolina electronically. Contact your local records analyst for more information.*	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. *Retention Note: Tax scrolls may be transferred to the State Archives of North Carolina electronically. Contact your local records analyst for more information.*	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. *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.*	
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.*

† 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-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 when administrative value ends or 5 years, whichever comes first.	

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-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	**DISPOSITION INSTRUCTIONS**	**CITATION**
8.	**MAPPING PROJECT RECORDS** Includes county contract maps and all deliverable products for aerial photography, orthophotography, cartographic, cadastral, and digital mapping projects.	Paper: Retain in office permanently. GIS dataset: Records are permanent. Create a snapshot of dataset annually. To maintain permanently, ***Either:*** 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. ***Or,*** 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.	

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-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	**DISPOSITION INSTRUCTIONS**	**CITATION**
9.	**MAPS: CARTOGRAPHIC AND ORTHOPHOTOGRAPHY** Base maps created to assist in the accurate appraisal of property located in the county, including aerial photographs.	Paper: Retain in office permanently. GIS dataset: Records are permanent. Create a snapshot of dataset annually. To maintain permanently, ***Either:*** 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. ***Or,*** 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.	

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.	**MAPS: PARCEL** Maps, including cadastral maps, and surveys of boundaries and measurements of each parcel, and information about encroachments, rights-of-ways and structures.	Paper: Destroy in office upon State Archives approval. GIS dataset: Records are permanent. Create a snapshot of dataset quarterly. To maintain permanently, ***Either:*** 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. ***Or,*** 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.	

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**	Paper: Retain in office permanently. GIS dataset: Records are permanent. Create a snapshot of dataset annually. To maintain permanently, ***Either:*** 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. ***Or,*** 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.	
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.	Retain in office maps, including GIS datasets and accompanying documentation (metadata), with historical and/or legal value permanently. Destroy in office remaining items when administrative value ends.† Agency Policy: Destroy in office when administrative value ends or 5 years, whichever comes first.	

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-10: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	**DISPOSITION INSTRUCTIONS**	**CITATION**
14.	**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.	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.	
15.	**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.	Destroy in office after 1 year.*	

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-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.*

† 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**
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 when administrative value ends or 5 years, whichever comes first. 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 when administrative value ends or 5 years, whichever comes first.	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.* *Retention Note: If a law enforcement agency carried out seizure and sale, execution forms are to be retained by that agency.*	G.S. §105-367

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**
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 when administrative value ends or 5 years, whichever comes first.	
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.*

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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.*

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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.*

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STATE ARCHIVES of NORTH CAROLINA

GOVERNMENT RECORDS SECTION
STATE RECORDS CENTER

www.ncdcr.gov/archives 4615 Mail Service Drive, Raleigh, NC 27699 919-807-7350

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

Physical Address:
215 N Blount Street
Raleigh, N.C. 27601

State Courier 51-81-20
Facsimile (919) 715-3627
records@ncdcr.gov

STATE ARCHIVES of NORTH CAROLINA

GOVERNMENT RECORDS SECTION
STATE RECORDS CENTER

www.ncdcr.gov/archives 4615 Mail Service Drive, Raleigh, NC 27699 919-807-7350

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

Physical Address:
215 N Blount Street
Raleigh, N.C. 27601

State Courier 51-81-20
Facsimile (919) 715-3627
records@ncdcr.gov

STATE ARCHIVES of NORTH CAROLINA

GOVERNMENT RECORDS SECTION
STATE RECORDS CENTER

www.ncdcr.gov/archives 4615 Mail Service Drive, Raleigh, NC 27699 919-807-7350

Request for Disposal of Original Records Duplicated by Electronic Means

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