



Tax Administration

in North Carolina Course



North Carolina Department of Revenue

Records Retention

Property Tax Section
Local Government Division

Overview

- The NC Office of Archives and History creates the rules that all state and local governmental units must follow regarding records retention
- The OAH website provides appropriate schedules for most county departments:

<http://archives.ncdcr.gov/For-Government/Retention-Schedules/Local-Schedules>

IMPORTANT: Be sure to look at the 2008 amendment to the Tax Administration rules

About the Tax Admin. Schedule

- The Schedule provides an overview of public records in general, and approved methods for their destruction
- The Schedule provides only the minimum length of time for which records must be retained; there may be circumstances which dictate that records be kept for a longer period
- Any questions about the appropriate retention period should be directed to legal counsel or the state Attorney General's office

Tax Admin. Schedule Updates

- The Office of Archives & History is in the process of updating records retention schedules
- Municipal schedules have been updated as of September 10, 2012, and updated county schedules will come at a later date
- Based on the municipal schedules, we don't anticipate significant changes to the county schedules, but be on the lookout for announcements from OAH or the SOG

Disaster Situations

- In the event of a flood, fire, or other disaster affecting public records,
 1. As soon as it is safe to do so, secure the area containing any damaged records
 2. Contact the NC Division of Historical Resources, which has a disaster response team that can provide advice and assistance
 3. For water-damaged records, ventilate the area to inhibit mold growth
 4. Do not attempt to move or clean damaged records unless directed by NCDHR

Records With Short-Term Value

- Some items are technically public records, but aren't specifically on the schedule, because they are only useful for a limited time. For example:
 - fax cover sheets or routing slips containing nothing of significance to the transmitted material
 - reservations and confirmations
 - personal messages or email unrelated to official business
 - preliminary or rough drafts containing no significant information that is not also contained in the final draft
 - **The records described above may be disposed of when their reference value ends**

Organization of the Schedule

- The schedule is organized into “Standards,” or categories of records:
 - Standard-1: Administration & Management Records
 - Standard-2: Budget, Fiscal & Payroll Records
 - Standard-3: Legal Records
 - Standard-4: Personnel Records
 - Standard-5: Public Relations Records
 - Standard-6: Appraisal Records
 - Standard-7: Collection Records
 - Standard-8: Land Records
 - Standard-9: Motor Vehicle Records

Organization of the Schedule

- The first five standards are basically the same for all county offices. The last four are specific to the tax office. **They were amended in 2008.**
- Each standard lists the type of record involved, the appropriate disposition, and, in some cases, the statutory reference for that record
- Disposition ranges from “destroy when no longer useful” to “keep forever,” but most records can be destroyed after some particular period of time

Destroy When Administrative Value Ends: Examples

- Skiptracing records for collections
- Backup GIS records which are obsolete or superseded
- Execution forms from an unsuccessful levy, seizure & sale
- Lists submitted to NCDMV for MV blocks
- NCDMV registration tapes/disks
- STARS printouts

Destroy After (the sooner of) 10 Years or 2 Reappraisal Cycles: Examples

- Appraiser field notes relating to discoveries
- Public Service Company valuations
- Property Record Cards
- Reports in Aid of Listing
- Tax Abstracts/listing forms
- Schedules of Values
- GIS records (cautiously – may have historical value)
- Written parcel records (surveys, deeds, etc.)

Destroy After a Certain Time: Examples

- 8 Years: Board of E&R appeal files
- 4 Years: PTC appeal files (after finalized)
- 3 Years: Attachment, garnishment, bankruptcy, debt setoff, foreclosure, levy & seizure records (after finalized)
- 1 Year: Denied PUV & exemption applications; monthly collector reports

Special Situations: Examples

- Board of E&R minutes are to be kept permanently
- Most maps, aerial photos, etc. can't be destroyed without approval from the state Archives office
- Tax scrolls and books from before 1900, and every decade after 1900 are to be transferred to the state Archives office
- Tax bills are not public records, but Archives recommends keeping them for 3 years

Summary

- The NC Office of Archives and History has the authority to regulate the disposition of all NC public records
- Check the most recent version of the records retention schedule before getting rid of anything
- Check with your county/municipal attorney, or the AG's office if it's not clear how to proceed