

STANDARD-6. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax offices necessary to meet all statutory requirements.

ITEM #	STANDARD-6. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	AGRICULTURAL, HORTICULTURAL, AND FORESTLAND DEFERRED TAXES	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-277.6
2.	APPRAISAL MONITORING RECORDS Records used to discover unlisted and under--appraised real and personal property during non-revaluation years. Includes field notes, correspondence to and from property owners, and similar records documenting changes in parcel features and characteristics used to update property records.	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. See also REVALUATION RECORDS item 16, page 35.	G.S. 105-287
3.	BOARD OF EQUALIZATION AND REVIEW (APPEALS FILE) Records associated with appeals to the Board of Equalization and Review. Includes 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
4.	BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS) Official minutes summarizing each appeal heard before the Board of Equalization and Review.	Retain in office permanently. See the Microfilm section on page viii for instructions on microfilming.	G.S. 105-322
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 3 years.	G.S. 105-291

. *Records may be disposed of following minimum retention period only if released from audits or other official action (excluding litigation). If applicable, see *LITIGATION CASE RECORDS* item 11, page 17.

ITEM #	STANDARD-6. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
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 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. 105-277.2 thru .7 G.S. 105-296(j)
9.	PROPERTY EXEMPT FROM TAXATION FILE Records documenting a taxpayer's application for exemption from 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
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

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ITEM #	STANDARD-6. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	REPORTS BY TRAILER PARKS, MARINAS, AND AIR CRAFT FACILITIES FILE	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. Includes field notes, correspondence to and from property owners, building and construction lists, ratio studies, area and neighborhood records used to estimated 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
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 person 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.	UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES Appraisal manuals used to determine market and income value of property for appraisal purposes.	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-317

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STANDARD-7. 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-7. 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 between debtor and tax office.	Destroy in office 3 years after final settlement.*	G.S. 105A
4.	DELINQUENT TAXPAYER RECORDS Records documenting taxpayers who have not paid ad valorem taxes as of January 1 of each year for the collection period ending December 31 of the previous years, may include files on each taxpayer documenting notification of delinquent taxes, including returned and published notifications, and lists or dockets of delinquent taxpayers.	Destroy in office after 10 years.*	

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ITEM #	STANDARD-7. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.	DELINQUENT TAXPAYER RECORDS: ADVERTISEMENT OF TAX LIENS AGAINST REAL PROPERTY Records documenting the county taxation officer's publication in the newspaper of delinquent taxpayer and tax sales notices.	Destroy in office after 10 years.*	G.S. 105-369
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 PERMIT FILE 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 notes or correspondence 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.	PROPERTY SEIZURE AND LEVY RECORDS Records concerning property 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. 105-366 G.S. 105-367

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ITEM #	STANDARD-7. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.	RELEASE AND REFUND RECORDS Includes requests for release and refund submitted by taxpayer, correspondence 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
11.	SKIPTRACKING RECORDS Records gathered when attempting to locate taxpayers. May include lien holder information, copies of death certificates, and credit bureau records.	Destroy in office when administrative value ends. See also DELINQUENT TAXPAYER RECORDS item 4, page 36.	
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 municipal 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 municipal 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
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 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.	G.S. 105-366 G.S. 105-367

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ITEM #	STANDARD-7. PROGRAM RECORDS: PROPERTY TAX COLLECTION RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.	TAX RECEIPTS (BILLS) FILE Copies of receipts and bills issued for the payment of taxes.	In accordance with G.S. §153A-148.1, these records are not public records as defined by G.S. §132-1. The Department of Cultural Resources has no authority to regulate the disposition of "non-public" records. It is recommended that custodians retain and dispose of the records according to best practices and advice from qualified legal counsel. Recommended Retention: Destroy in office after 3 years.	G.S. 105-381 G.S. §153A-148.1
15.	TAX SCROLLS AND BOOKS: PRIOR TO 1900 Includes property valuation and amount of taxes due. These records may be prepared separately or combined.	Transfer to the State Archives.	G.S. 105-319
16.	TAX SCROLLS AND BOOKS: FOR YEARS ENDING IN 0 AFTER 1900 Includes property valuation and amount of taxes due. These records may be prepared separately or combined.	Transfer to the State Archives.	G.S. 105-319
17.	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

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STANDARD-8. PROGRAM OPERATIONAL RECORDS: LAND RECORDS. Records received and created by county tax offices in order to meet all statutory requirements.

ITEM #	STANDARD-8: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	AERIAL SURVEY PHOTOGRAPHS	Destroy in office upon State Archives approval.	
2.	GEOGRAPHIC INFORMATION SYSTEM (G.I.S.) REAL PROPERTY RECORDS Electronic system and related records used to support property appraisal and tax assessment containing detailed information on all parcels of property located in the county. Includes all data layers, sets, and elements.	a) Destroy in office after 10 years or two revaluation cycles, whichever occurs first. <i>Retention Note: Records have potential historical value and may be retained for longer periods of time.</i> b) Destroy in office after 1 year all system security, quality assurance, transaction tracking, and other related activity monitoring records. c) Destroy in office data documentation (metadata) records including data element dictionaries, file layout, codebooks and tables generated during system development or modification when the system is discontinued or when system data has been transferred to a new operating environment (platform). d) Destroy in office system operational records including user guides, system flowcharts, job or workflow records, system specifications, and similar documentation when the system is discontinued or when system data has been transferred to a new operating environment (platform). e) Destroy in office system backup files when superseded, obsolete, or administrative value ends, whichever occurs first.	

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ITEM #	STANDARD-8: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.	MAPPING PROJECT RECORDS Includes county contract maps and all deliverable products for aerial photography, cartographic, cadastral, and digital mapping projects.	Destroy in office upon State Archives approval.	
6.	MAPS: CADASTRAL Multi-purpose maps depicting parcel boundaries within the county, which serve as the basis for real property valuation and taxation.	Destroy in office upon State Archives approval.	
7.	MAPS: CARTOGRAPHIC AND ORTHOPHOTO Base maps created to assist in the accurate appraisal of property located in the county.	Destroy in office upon State Archives approval.	
8.	MAPS: INDEXES AND MANUSCRIPTS Indexes and manuscripts showing map boundaries, scales, and similar identification data.	Destroy in office upon State Archives approval.	
9.	MAPS: ALL OTHER Includes field maps, soil, topographic, sales, subdivision plats, right-of-way, sectional, highway, etc.	Destroy in office upon State Archives approval.	
10.	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.*	

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ITEM #	STANDARD-8: PROGRAM RECORDS: LAND RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.	REAL PROPERTY PARCEL (LOT) RECORDS Records containing detailed information on all parcels of real property located in the county. Includes maps and surveys of boundaries and measurements of each parcel, copies of recorded deeds, and information about encroachments, rights-of-ways and structures.	Destroy in office after 10 years or two revaluation cycles, whichever occurs first. <i>Retention Note: Records have potential historical value and may be retained for longer periods of time.</i>	

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STANDARD-9. PROGRAM OPERATIONAL RECORDS: MOTOR VEHICLE RECORDS AND BUSINESS TAXES. 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.

<i>ITEM #</i>	STANDARD-9. PROGRAM RECORDS: MOTOR VEHICLE RECORDS AND BUSINESS TAXES		
	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.	ANTIQUÉ VEHICLES REDUCED TAX VALUATION RECORDS Applications and supporting documentation submitted for reduced tax valuation.	a) Retain approved applications and supporting records until there is a change in property's status or until superseded, whichever occurs first. 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.	BEER & WINE LICENSE TAX RECORDS	Destroy in office after 3 years.*	G.S. 105-113.78 G.S. 105-113.88
5.	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.*	

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<i>ITEM #</i>	STANDARD-9. PROGRAM RECORDS: MOTOR VEHICLE RECORDS AND BUSINESS TAXES		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.	MOTOR VEHICLE BLOCK RECORDS Lists submitted to the North Carolina Division of Motor Vehicles of owners' names and 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. b) Destroy copies of receipts in office after 1 year.*	G.S. 105-330.7
7.	MOTOR VEHICLE REGISTRATION LISTS Computer generated lists received from the North Carolina Division of Motor Vehicles on diskettes.	Destroy in office when administrative value ends.	G.S. 105-330.5
8.	MOTOR VEHICLE RENTAL TAX	Destroy in office after 3 years.	
9.	MOTOR VEHICLE SCROLLS AND BOOKS	Destroy in office after 10 years or 1 year after released by governing board, whichever occurs first.	
10.	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
11.	PREPARED FOOD AND BEVERAGE TAX	Destroy in office after 3 years.	G.S. 160A-480.3
12.	PRIVILEGE LICENSE CITATION RECORDS Records documenting citations issued by license inspectors for non-compliance with business license requirements.	Destroy in office after 3 years.	

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STANDARD-9. PROGRAM RECORDS: MOTOR VEHICLE RECORDS AND BUSINESS TAXES			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	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
14.	RELEASE AND REFUND RECORDS: MOTOR VEHICLE Records documenting the release and refund of taxes due. Includes 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
15.	ROOM OCCUPANCY TAX	Destroy in office after 3 years.	G.S. 160A-480.3
16.	STATE TITLING AND REGISTRATION SYSTEM (STARS) Electronic database maintained by the Division of Motor Vehicles	Destroy in office printouts produced from the system when administrative value ends.	
17.	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 or two revaluation cycles, whichever occurs first.	G.S. 105-330.3
18.	TAXES RECEIPTS (BILLS) FILE: MOTOR VEHICLE Copies of notices mailed to taxpayers and receipts of payment.	In accordance with G.S. §153A-148.1, these records are not public records as defined by G.S. §132-1. The Department of Cultural Resources has no authority to regulate the disposition of "non-public" records. It is recommended that custodians retain and dispose of the records according to best practices and advice from qualified legal counsel. Recommended retention: Destroy in office after 3 years.	G.S. 105-330.5 G.S. 153A-148.1

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