

# FORSYTH COUNTY

## BOARD OF COMMISSIONERS

MEETING DATE: DECEMBER 16, 2013 AGENDA ITEM NUMBER: 15

**SUBJECT: RESOLUTION APPROVING AND ADOPTING FOR USE BY FORSYTH COUNTY THE TAX ADMINISTRATION RECORDS RETENTION AND DISPOSITION SCHEDULE AND SCHEDULE AMENDMENT ISSUED BY THE NORTH CAROLINA DEPARTMENT OF CULTURAL RESOURCES, DIVISION OF ARCHIVES AND RECORDS, STATE ARCHIVES OF NORTH CAROLINA, GOVERNMENT RECORDS SECTION**

**COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:** Recommend Approval

### SUMMARY OF INFORMATION:

See attached

ATTACHMENTS:  YES  NO

SIGNATURE:  DATE: December 12, 2013

COUNTY MANAGER

**RESOLUTION APPROVING AND ADOPTING FOR USE BY FORSYTH  
COUNTY THE TAX ADMINISTRATION RECORDS RETENTION AND  
DISPOSITION SCHEDULE AND SCHEDULE AMENDMENT ISSUED BY THE  
NORTH CAROLINA DEPARTMENT OF CULTURAL RESOURCES,  
DIVISION OF ARCHIVES AND RECORDS, STATE ARCHIVES OF NORTH  
CAROLINA, GOVERNMENT RECORDS SECTION**

**WHEREAS**, according to G.S. 121-5 and G.S. 132-3 public records may only be destroyed with the consent of the North Carolina Department of Cultural Resources; and

**WHEREAS**, the Department of Cultural Resources gives its consent to destroy records through the issuance of a Records Retention and Disposition Schedule; and

**WHEREAS**, without approving this Records Retention and Disposition Schedule, the County must obtain specific permission from the North Carolina Department of Cultural Resources prior to destroying any record; and

**WHEREAS**, the North Carolina Department of Cultural Resources approved and issued a Records Retention and Disposition Schedule for Tax Administration on April 17, 2013, which supersedes all previous editions and amendments and needs to be approved and adopted for use by Forsyth County; and

**WHEREAS**, on September 3, 2013, the North Carolina Department of Cultural Resources approved and issued the attached Tax Administration Records Retention Schedule Amendment for approval and adoption for use by Forsyth County.

**NOW, THEREFORE, BE IT RESOLVED** that the Forsyth County Board of Commissioners hereby approves and adopts for use by Forsyth County the Records Retention and Disposition Schedule for Tax Administration issued and approved by the North Carolina Department of Cultural Resources, Division of Archives and Records, State Archives of North Carolina, Government Records Section, on April 17, 2013, and the attached Tax Administration Records Retention Schedule Amendment issued and approved on September 3, 2013, which schedule, as amended shall remain in effect, in Forsyth County, until it is further amended, issued, approved and adopted.

**BE IT FURTHER RESOLVED** that the Forsyth County Manager and the Chairman of the Forsyth County Board of Commissioners are hereby authorized to execute the Tax Administration Records Retention Schedule and Schedule Amendment signature pages on behalf of Forsyth County.

Adopted this 16<sup>th</sup> day of December 2013.

**Tax Administration  
Records Retention Schedule Amendment**

Amending the Tax Administration Records Retention and Disposition Schedule published April 17, 2013.

**STANDARD 5. PERSONNEL RECORDS**

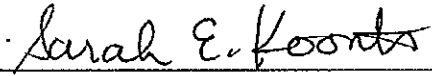
Amending item 19 Employee Eligibility Records as shown on substitute page 36.

**STANDARD 12. PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS**

Adding item 3 Excise Tax Records as shown on substitute pages 72 and 73.

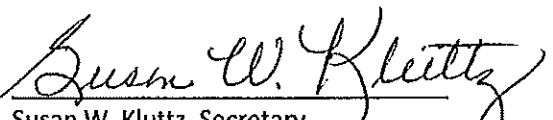
**APPROVAL RECOMMENDED**

\_\_\_\_\_  
Chief Administrative Officer/  
County Manager

  
\_\_\_\_\_  
Sarah E. Koonts, Director  
Division of Archives and Records

**APPROVED**

\_\_\_\_\_  
Chairman, Bd. County Commissioners

  
\_\_\_\_\_  
Susan W. Kluttz, Secretary  
Department of Cultural Resources

September 3, 2013

\_\_\_\_\_  
County/Region

ITEM #	STANDARD-5. PERSONNEL RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.	<p><b>EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAM RECORDS</b> Includes records requesting tuition assistance, repayments, and other related records.</p> <p>See also <b>PERSONNEL RECORDS (OFFICIAL COPY)</b> item 45, page 43.</p>	Destroy in office 3 years after completion, denial, repayment, or removal from program.*	
19.	<p><b>EMPLOYEE ELIGIBILITY RECORDS</b> Includes the United States Immigration and Naturalization Services, Employment Eligibility Verification (I-9) forms.</p>	<p>a) Destroy in office certificates, I-9 forms, and statements, 3 years after individual was hired or 1 year from date of separation, whichever occurs later.</p> <p>b) Destroy in office registers after 2 years.</p>	8 USC 274a.2
20.	<p><b>EMPLOYEE EXIT INTERVIEW RECORDS</b></p> <p>See also <b>PERSONNEL RECORDS (OFFICIAL COPY)</b> item 45, page 43.</p>	Destroy in office after 1 year.	
21.	<p><b>EMPLOYEE HEALTH CERTIFICATES</b> Includes health or physical examination reports, or certificates created in accordance with Title VII and the Americans with Disabilities Act (ADA).</p>	<p>a) Transfer records as applicable to <b>PERSONNEL RECORDS (OFFICIAL COPY)</b> item 45, page 43.</p> <p>b) Destroy in office all other records 2 years after resolution of all actions.</p>	29 CFR 1602.31

\*See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, page vi.

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

**STANDARD-12. PROGRAM OPERATIONAL RECORDS: BUSINESS AND OTHER TAX RECORDS.** Records received and created by county tax offices in order to meet all statutory requirements. Comply with applicable provisions of G.S. §153A-148.1 regarding confidentiality of local tax records that contain information about a taxpayer's income or gross receipts.

ITEM #	STANDARD-12: PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<b>ANIMAL LICENSE RECORDS</b> Records concerning the payment of license fees.	Destroy in office after 3 years.*	
2.	<b>BEER AND WINE LICENSE TAX RECORDS</b> 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.	<b>EXCISE TAX RECORDS</b> Records concerning the assessing and collecting of excise taxes, including land transfer taxes.	Destroy in office after 3 years.*	
4.	<b>GOING-OUT-OF-BUSINESS LICENSES</b> 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
5.	<b>HEAVY EQUIPMENT TAX</b>	Destroy in office after 3 years.*	
6.	<b>MOTOR VEHICLE RENTAL TAX</b>	Destroy in office after 3 years.*	
7.	<b>PREPARED FOOD AND BEVERAGE TAX</b>	Destroy in office after 3 years.	G.S. §160A-480.3

\*See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, page vi.

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ITEM #	STANDARD-12: PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS		
	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.	<b>PRIVILEGE LICENSE CITATION RECORDS</b> Records documenting citations issued by license inspectors for non-compliance with business license requirements.	Destroy in office after 3 years.	
9.	<b>PRIVILEGE LICENSES</b> 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
10.	<b>ROOM OCCUPANCY TAX</b>	Destroy in office after 3 years.	G.S. §160A-480.3

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