

DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
AD VALOREM TAX SECTION

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 provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

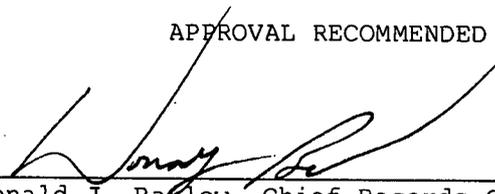
AD VALOREM TAX SECTION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. 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 machine readable records not listed in this schedule are not authorized to be destroyed.** The

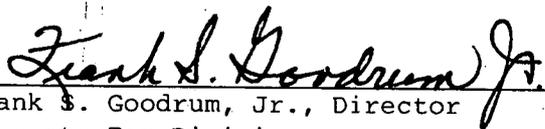
AD VALOREM TAX SECTION

agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

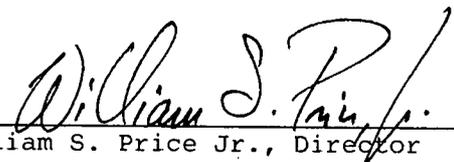
APPROVAL RECOMMENDED



Donald J. Barlow, Chief Records Officer
Department of Revenue

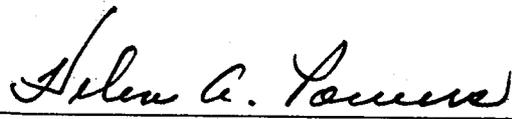


Frank S. Goodrum, Jr., Director
Property Tax Division

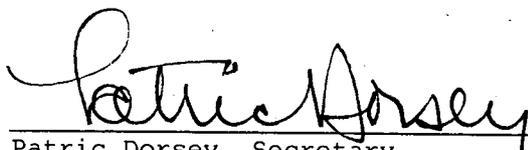


William S. Price Jr., Director
Division of Archives and History

APPROVED



Helen A. Powers, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

December 12, 1989

JH

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
AD VALOREM TAX SECTION

- Amend the records retention and disposition schedule approved December 12, 1989 by changing the disposition instructions of Item 15338 as shown on substitute page dated January 8, 1993.

APPROVAL RECOMMENDED

Joyce B. Peters, Chief Records Officer
Department of Revenue

William R. Underhill
W. R. Underhill, Director
Property Tax Division

William S. Price, Jr.
William S. Price, Jr., Director
Division of Archives and History

APPROVED

Janice Faulker
Janice Faulker, Secretary
Department of Revenue

Betty McCain
Betty McCain, Secretary
Department of Cultural Resources

January 8, 1993

JH

DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
AD VALOREM TAX SECTION

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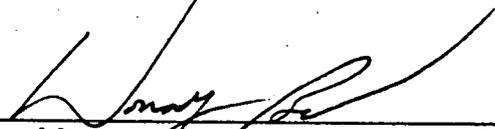
AD VALOREM TAX SECTION

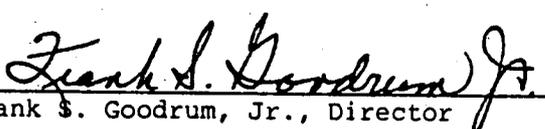
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. 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 machine readable records not listed in this schedule are not authorized to be destroyed. The

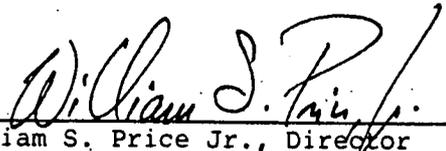
AD VALOREM TAX SECTION

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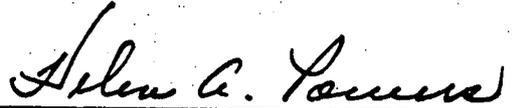
APPROVAL RECOMMENDED

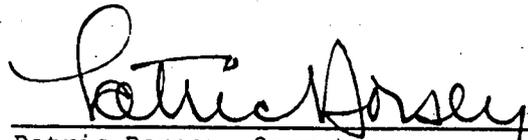

Donald J. Barlow, Chief Records Officer
Department of Revenue


Frank S. Goodrum, Jr., Director
Property Tax Division


William S. Price Jr., Director
Division of Archives and History

APPROVED


Helen A. Powers, Secretary
Department of Revenue


Patric Dorsey, Secretary
Department of Cultural Resources

December 12, 1989

This schedule was modified to
comply with the provisions of the
General Schedule for State Agency Records,
effective October 1, 2000
Remaining items retain the
original date shown below.

JH

**DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
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ITEM 2778. PROPERTY TAX COMMISSION FILE.

Records concerning the Property Tax Commission. File includes oaths of office, commission's general correspondence, travel expense records, affidavits, and meetings agendas.

DISPOSITION INSTRUCTIONS: Destroy travel expense records in office when released from all audits. Transfer remaining records to the State Records Center when administrative value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 2779. COUNTY CORRESPONDENCE FILE.

Correspondence from counties concerning appeals, requested information, reappraisal, and other tax matters.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 4024. REQUEST FOR PAYMENT OF REVENUE LOSS UNDER G.S. 105.277.1 FILE.

Request forms used by county, city, or town filing a request for payment of revenue loss.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 4 additional years and then destroyed.

ITEM 4135. PROPERTY TAX COMMISSION MINUTES FILE.

Official copies of minutes of the Property Tax Commission.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 5 year(s) to be microfilmed for permanent security storage in the Archives vault. Microfilmed paper records will be returned to agency. Transfer returned paper records to the State Records Center when reference value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Transfer a duplicate copy of subsequent minutes to the State Records Center for security storage.

ITEM 15329. CORRESPONDENCE BY STATUTE FILE.

Correspondence concerning General Statutes regarding property taxes.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15330. CORRESPONDENCE BY SUBJECT FILE.

Subject files concerning property tax issues. File includes or concerns annexation, exemptions, personal property taxation, public utility property, real property valuation, and various other tax issues.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15331. GENERAL INFORMATION SUBJECT FILE.

Records used in legislative committees and study committees. File concerns senior citizens, mobile homes, general property tax, revaluation information and computer-assisted appraisal, and other information.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15332. DIRECTOR'S RESEARCH MATERIAL FILE.

Records concerning research conducted by the director. File includes information regarding tax credit, sales ratio, and inventory tax.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
AD VALOREM TAX SECTION**

ITEM 15334. APPRAISAL COMPANIES FILE.

Correspondence with the division concerning appraisal companies offering assistance in the performance of duties of tax supervisors in North Carolina. File includes register information.
DISPOSITION INSTRUCTIONS: Destroy in office 2 years after company becomes inactive.

ITEM 15335. TAX RATE SCHEDULE FILE.

Records concerning tax rates per \$100.00 assessed valuation per county. File includes other statistical information.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15337. MULTIPLE-REGRESSION ANALYSIS STUDY FILE.

Records concerning a pilot study conducted in the use of multiple-regression analysis in the appraisal of real estate.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15338. APPEALS FILE.

Records concerning taxpayers appeal of valuation and taxation of property. File includes correspondence, exhibits, and other material used in the appeal process. (Appeal cases consist of open and closed cases.) Amended 1-8-93
DISPOSITION INSTRUCTIONS: Transfer Open Appeals File to Closed Appeals File after closed. Destroy in office Closed Appeals File when administrative value ends.

ITEM 15339. APPEALS INDEX FILE.

Index cards concerning open and closed appeals cases.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15340. FINAL DECISIONS FILE.

Records concerning final decisions issued by the Property Tax Commission, Court of Appeals, and the Supreme Court.
DISPOSITION INSTRUCTIONS: Destroy in office when legal value ends.

ITEM 15342. SUPREME COURT CASES FILE.

Reference copies of legal documents concerning Supreme Court decisions regarding the valuation and taxation of real estate property.
DISPOSITION INSTRUCTIONS: Destroy in office when legal value ends.

ITEM 15343. FORM CONTROL CARD FILE.

Forms used to document discount schedule and other tax information.
DISPOSITION INSTRUCTIONS: Destroy in office after 15 years.

ITEM 15345. FARM LAND INFORMATION FILE.

Records concerning a study of use-value assessments, implementation, and impact of farm land.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15346. USE-VALUE SCHEDULE FILE.

Crop bulletins and other information concerning land use. File includes soil maps, manuals, and documents regarding income projection.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**DEPARTMENT OF REVENUE
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ITEM 15353. STUDY FILE.

Records concerning a study conducted on sales ratio and assessment ratio.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15354. MANAGEMENT INFORMATION FILE.

Computer-produced information concerning multiple-regression analysis. File includes mapping information, project analysis material, and other computer information.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15355. LEGISLATIVE FILE.

Reference copies of proposed and enacted legislation concerning the Property Tax Division.
DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15360. COUNTY REQUESTS LIST FILE.

Records concerning county requests for information from tax returns. File includes correspondence and a returned signature sheet certifying that information has been received.
DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15362. CERTIFICATION PROGRAM FILE.

Records concerning appraisal certification. File includes or concerns location of examination, correspondence, and list of personnel who enrolled for courses.
DISPOSITION INSTRUCTIONS: Destroy in office 5 years after expiration of certification.

ITEM 15363. TAX REVIEW BOARD MINUTES FILE.

Official copies of minutes of the Tax Review Board.
DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 5 year(s) to be microfilmed for permanent security storage in the Archives vault. Microfilmed paper records will be returned to agency. Transfer returned paper records to the State Records Center when reference value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Transfer a duplicate copy of subsequent minutes to the State Records Center for security storage.

ITEM 15364. TAX REVIEW REGULAR CASES FILE.

Records concerning Tax Review regular cases. Cases include memorandums, briefs, correspondence, testimony information, copies of tax returns, and excerpts from minutes.
DISPOSITION INSTRUCTIONS: Destroy in office 5 years after closing.

ITEM 15365. CASES FILE.

Records concerning case files for corporate taxpayers' requests for use of alternative allocation formula. File includes correspondence, administrative orders, and other related records.
DISPOSITION INSTRUCTIONS: Destroy in office 5 years after closing.

ITEM 15366. MAPPING COMPANIES FILE.

Correspondence between the Property Tax Division and mapping companies.
DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15367. PUBLIC SERVICES COMPANIES FILE.

Records and supporting data used to evaluate public services companies for tax purposes. File includes correspondence, reports, maps, and other data used to evaluate property taxes.
DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

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ITEM 15368. PUBLIC SERVICES COMPANIES INDEX FILE.

Index file listings of public services companies.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15369. NON-SYSTEM PROPERTY RECORD CARDS FILE.

Card file listing company name, county, city, description and use of property, appraisal value, and comments.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15371. REVALUATION FILE.

County revaluation information concerning sales ratio.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15372. EXAMINATION SCORES FILE.

Examination scores from business personal property schools.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15373. COUNTY APPRAISAL FILE.

Records concerning appraisal certification, courses taken, tests, and test results.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15374. SALES RATIO STUDY FILE.

Records concerning sales ratio. File includes or concerns parcel identification number, property classification, sale price, sale date, assessed value, county, deed, and reason for rejection of deed in editing/verification process.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15375. REAL ESTATE APPRAISAL MANUALS FILE.

Real estate appraisal manuals.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15376. SOIL SURVEY FILE.

Soil survey records listing summary of soil characteristics. File includes maps.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15377. SALES RATIO INFORMATION FILE.

Records concerning sale prices and tax values used to compute sales ratio studies.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.