

**Caroline County
Board of Supervisors Agenda
Executive Summary**

Meeting Date: **March 10, 2020**

Title: **Consent Agenda – Request from Treasurer to Dispose of Old
County Tax Records**

(Check Mark)

<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

Summary: Attached is a request from Treasurer Elizabeth Curran requesting authorization from the Board of Supervisors to destroy old County tax records in accordance with the standards of the Virginia State Library & Archives.

Budget Impact: N/A

Action Requested of Board of Supervisors: Approve request as presented

TREASURER

Elizabeth B. Curran, MGT
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Caroline County, Virginia
Treasurer's Office

DEPUTIES

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TO: CAROLINE COUNTY BOARD OF SUPERVISORS
CHARLES M. CULLEY, JR. COUNTY ADMINISTRATOR
FROM: ELIZABETH B. CURRAN, TREASURER
SUBJECT: DISPOSAL OF CAROLINE COUNTY TAX RECORDS
DATE: 2/24/2020

During a routine cleaning of the treasurer's office records room, we have determined that a number of old real estate, personal property, and state income tax records may now be discarded. These records include paid and unpaid tax tickets, assessments and exonerations. We have also determined that certain bank records, receipts and cancelled checks may also be discarded.

These records include delinquent tax lists for personal property and real estate. Delinquent real estate lists must be retained for a period of 20 years, and delinquent personal property lists must be retained for a period of 6 years.

The Virginia State Library & Archives, general schedule number twenty-eight, requires treasurers to retain certain tax records for a period of five years after audit and state tax records after three years. The treasurer may then petition the local governing body for authorization to destroy old records. In accordance with the provisions of this schedule, I am requesting authorization from the Caroline County Board of Supervisors to destroy personal property tax records through June 30, 2013, real estate tax records through June 30, 1999 and State Income tax records through June 30, 2015.

Please date and sign this memo to convey your authorization of this request. Thank you for your cooperation.

Signature: _____

Title: _____

Date: _____