



# RECORDS RETENTION AND DISPOSITION SCHEDULE

## GENERAL SCHEDULE NO. 28

### LOCALITY TREASURER'S OFFICE RECORDS

**SCHEDULED AGENCIES: ALL LOCALITIES**

**SCHEDULED DIVISIONS: FINANCE AND TREASURER'S OFFICES**

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition conditions listed below:

APPROVED: C. Preston H. H. B., STATE RECORDS ADMINISTRATOR

EFFECTIVE SCHEDULE DATE: June 14, 2001

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#### POLICIES FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the Virginia Public Records Act, §§ 42.1-76, et. seq. of the *Code of Virginia* for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the *Certificate of Records Disposal* (Form RM-3). A signed RM-3 must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 must be sent to Library of Virginia (LVA).
4. Any records created before the Constitution of 1902 came into effect (January 1, 1904) must be offered, in writing, to the LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from the LVA. A copy of the offer must be attached to the RM-3 form when it is submitted to the LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.
7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, electronic storage, optical imaging, etc. Unless prohibited by law, records may be reformatted at agency or locality discretion. Microfilming must be done in accordance with §§ 17VAC15-20-10, et. seq. of the *Virginia Administrative Code*, "Standards for the Microfilming of Public Records for Archival Retention."
8. Custodians of records must ensure that information in confidential or privacy protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Normally, destruction of confidential or privacy-protected records will be done by shredding or pulping. "Deletion" of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Electronic records must be "wiped" clean or the storage media physically destroyed.



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RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<b>Bond, Investment, and License Records</b>		
<u>Bond Records: Bonds and Coupons</u> This series documents the payment to individuals by the county/municipality through a fiscal agent of financial obligations incurred by the county/municipality due to bond issues.	100975	Retain 5 years after the end of the fiscal year in which bond and bond coupons were paid, then petition the governing body for authorization to destroy in compliance with No. 8 on the schedule cover page, <i>Code of Virginia</i> §58.1-3130.
<u>Bond Records: Bond Issue Records</u> This series documents the issuance of bonds from county/municipal governments and/or regional authorities to fund capital projects.	100976	Retain 5 years after the end of fiscal year when bond issue is retired, then destroy in compliance with No. 8 on the schedule cover page.
<u>Bond Records: Transfer Statements/ Bond Destruction Certificates</u> This series documents the destruction of bonds and bond coupons paid by the fiscal officer. Refer to <i>Code of Virginia</i> § 58.1-3130.	100977	Retain 5 years after transfer or destruction, then destroy in compliance with No. 8 on the schedule cover page.
<u>Certificate of Deposits</u> This series consists of the formal acknowledgement by a bank of receipt of funds.	100978	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Compensation Board Records and Reports</u> This series consists of reports and records prepared by the Treasurer and submitted to Compensation Board outlining budgeted salary expenditures for local government.	100979	Retain 3 years, or until audit, whichever is longer, then destroy.
<u>Debt Set-Off Records: Satisfied Debts</u> This series documents the allocation of state tax refunds of the debtor to satisfy an existing claim against him imposed by a state or local agency. Refer to <i>Code of Virginia</i> § 58.1-520.	100980	Retain 3 calendar years after claim is satisfied, then destroy in compliance with No. 8 on the schedule cover page.
<u>Debt Set-Off Records: Unsatisfied Debts</u> This series documents existing accounts assigned to the Debt-Set Off program that have not been satisfied after 5 years.	100981	Retain 5 calendar years after finalization of setoff, then destroy in compliance with No. 8 on the schedule cover page.



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<u>Investment Records</u> This series consists of records documenting the investment of local funds.	100982	Retain 3 years after maturity or sale of investment or until audit, whichever is longer, then destroy.
<u>Licenses, Paid, and Reports</u> This series documents the fee paid for licenses such as dog licenses, business licenses, etc.	100983	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Parking Tickets, Paid</u> This series documents the receipt of payment for fines imposed for parking violations.	100984	Retain 3 years or until audit, whichever is longer, then destroy.
<b>Personal Property Tax Records</b>		
<u>Personal Property Tax Records: Assessment Books</u> This series documents the amount of tax assessed on tangible and intangible personal property.	100985	Retain 6 years after the tax year to which such records relate, then destroy, <i>Code of Virginia</i> §58.1-3118.
<u>Personal Property Tax Records: Corrected Assessments</u> This series documents the reassessment of personal property tax assessed on tangible and intangible personal property.	100986	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Personal Property Tax Records: Delinquent Lists</u> This series documents and serves as the record of those taxpayers that have failed to pay their tangible personal property tax. Refer to <i>Code of Virginia</i> §58.1-1801 and <i>Code of Virginia</i> §58.1-3921.	100987	Retain 6 years after tax year to which such records relate, then destroy.
<u>Personal Property Tax Records: Paid Taxes Records</u> This series documents the payment of taxes assessed on tangible and intangible personal property.	100988	Retain 5 years from end of fiscal year in which tax is paid or until audit, whichever is longer, then petition the governing body for authorization to destroy in compliance with No. 8 on the schedule cover page, <i>Code of Virginia</i> §58.1-3129[A].



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<p><u>Personal Property Tax Records: Unpaid Intangible Taxes Records</u> This series documents the non-payment of taxes assessed on intangible personal property, such as checks, stocks, and bonds.</p>	100989	Retain 3 years after delinquent list certification, then destroy in compliance with No. 8 on the schedule cover page, <i>Code of Virginia</i> §58.1-3129[B].
<p><u>Personal Property Tax Records: Unpaid Tangible Taxes Records</u> This series documents the non-payment of taxes assessed on tangible personal property.</p>	100990	Retain 5 years after delinquent list certification, then destroy in compliance with No. 8 on the schedule cover page, <i>Code of Virginia</i> §58.1-3129[B].
<b>Real Estate Tax Records</b>		
<p><u>Real Estate Tax Records: Assessment Books</u> This series documents the amount of tax assessed on tracts of land, lots, standing timber, buildings or improvements.</p>	100991	Retain 6 years after the tax year to which such records relate, then destroy, <i>Code of Virginia</i> § 58.1-3310.
<p><u>Real Estate Tax Records: Corrected Assessments</u> This series is used by the Treasurer to adjust the amount of taxes to collect for real estate.</p>	100992	Retain 3 years or until audit, whichever is longer, then destroy.
<p><u>Real Estate Tax Records: Delinquent List</u> This series documents and serves as the record of those taxpayers who failed to pay their real estate tax. Refer to <i>Code of Virginia</i> §58.1-3341 and §58.1-3940.</p>	100993	Retain 20 years after creation, then destroy.
<p><u>Real Estate Tax Records: Exonerations</u> This series documents the removal of an individual's burden to pay real estate tax. Refer to <i>Code of Virginia</i> §58.1-3959.</p>	100994	Retain 5 years after exonerated or until audit, whichever is longer, then destroy.
<p><u>Real Estate Tax Records: Liens</u> This series documents liens assessed for non-payment of real estate taxes.</p>	100995	Retain 3 years after lien satisfaction or until audit, whichever is longer, then destroy.


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<u>Real Estate Tax Records: Paid Taxes Records</u> This series documents the payment of real estate taxes.	100996	Retain 5 years from the end of the tax year in which paid or until audit, whichever is longer, then petition governing body for authorization to destroy in compliance with No. 8 on the schedule cover page, <i>Code of Virginia</i> §58.1-3129[A].
<u>Real Estate Tax Records: Unpaid Taxes Records</u> This series document's the non-payment of real estate taxes.	100997	Retain 3 years after delinquent list certification, then destroy in compliance with No. 8 on the schedule cover page, <i>Code of Virginia</i> §58.1-3129[B].
<b>State Tax Records</b>		
<u>State Tax Records: Assessments</u> This series documents the amount of state tax assessed.	100998	Retain 3 years or until audit, whichever is longer, then destroy.
<u>State Tax Records: Corrected Assessments</u> This series documents adjustments of taxes collected on wages.	100999	Retain 3 years or until audit, whichever is longer, then destroy.
<u>State Tax Records: Delinquent List</u> This series documents and serves as the record of those taxpayers who are delinquent in paying their state tax. Refer to <i>Code of Virginia</i> § 58.1.1801.	101000	Retain 3 years or until audit, whichever is longer, then destroy.
<u>State Tax Records: Paid Taxes Records</u> This series documents the amount of state tax paid by individual taxpayers.	101001	Retain 3 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>State Tax Records: Unpaid Taxes Records</u> This series documents the amount of state tax owed, but not paid by individual taxpayers.	101002	Retain 3 years after delinquent list certification and audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.


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<p><u>Treasurer's Lien Report</u> This series documents liens placed on entities of the debtor such as bank accounts, salaries, rent owed by tenants, inheritances and accounts receivable. Refer to <i>Code of Virginia</i> §58.1-3952.</p>	101003	Retain 3 years after report is created, then destroy.
<p><u>Treasurer's Reports</u> This report is submitted monthly to the county finance board, or local governing body in the absence of such a board, and details the amount of money on deposit with each depository. Refer to <i>Code of Virginia</i> §58.1-3151.</p>	101004	Retain 3 years after submission or until audit, whichever is longer, then destroy.
<p><u>Treasurer's Summons</u> This series documents the Treasurer's questioning of a taxpayer or any other person regarding tax liability and orders them to produce related documents. Refer to <i>Code of Virginia</i> §58.1-3128.</p>	101005	Retain 3 years after issuance, then destroy.
<p><u>Unclaimed Property Report</u> This series documents the listing of property that went unclaimed for the previous fiscal year. Refer to <i>Code of Virginia</i> §55-210.13.</p>	101006	Retain 5 years after report is created, then destroy.
<p><u>Write Off Records</u> This series documents accounts listed under Chapter 7 bankruptcy, accounts beyond the statute of limitations, and other trivial balances that have been deemed uncollectible. This series is also referred to as Charge-Offs.</p>	101007	Retain 3 years or until audit, whichever is longer then destroy in compliance with No.8 on the schedule cover page, <i>Code of Virginia</i> , § 58.1-1802.