



LIBRARY OF VIRGINIA

Archives, Records, and Collections Services
800 E. Broad St., Richmond VA 23219
(804) 692-3600

RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-28

COUNTY AND MUNICIPAL GOVERNMENTS

Treasurer

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

APPROVED:

Sandra G. Trudloway

EFFECTIVE SCHEDULE DATE: 4/16/2013

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 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 Destruction (RM-3 Form). A signed RM-3 Form 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 Form must be sent to the Library of Virginia (LVA).
4. Any records created prior to 1913 must be offered, in writing, to LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer. A copy of the offer must be attached to the RM-3 Form when it is submitted to 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." All records must be accessible throughout their retention period in analog or digital format. Whether the required preservation is through prolongation of appropriate hardware and/or software, reformatting, or migration, it is the obligation of the agency or locality to do so.
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. Ultimate destruction is accomplished through shredding, pulping, burning, and overwriting or physically destroying media. Deletion of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Records containing Social Security numbers must be destroyed in compliance with 17VAC15-120-30.
9. Under the Virginia Public Records Act, § 42.1-79, LVA is the official custodian of agency records transferred to the Archives, Library of Virginia. LVA may purge select records in accordance with professional archival practices in order to ensure efficient access.
10. Unless otherwise directed, files are closed out at the end of each calendar or fiscal year as appropriate. Retention periods start at that time.



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RECORD SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION PERIOD	DISPOSITION METHOD
<u>Assessment Books: Personal Property and Real Estate</u> This series documents the amount of taxes assessed on tangible personal property and real estate.	200155	Retain 6 Years after end of state fiscal year	Confidential Destruction
<u>Bond Records</u> This series documents the issuance of bonds to fund capital projects, payments made by a fiscal/paying agent due to bond issues, and the destruction of bonds and bond coupons paid by the fiscal/paying agent. This series may include, but is not limited to: transfer statements, bond destruction certificates, and bond issue and payment documentation. COV 58.1-3130	200156	Retain 5 Years after end of state fiscal year	Confidential Destruction
<u>Certificate of Deposits</u> This series documents the notification of deposit/transfer of funds to the state treasurer detailing funds collected by the local treasurer. This series may include, but is not limited to: Form 800	100978	Retain 3 Years after end of state fiscal year	Non-confidential Destruction
<u>Compensation Board: Budget Request</u> This series documents budget requests submitted to the Compensation Board outlining workload measures and expenditures of the Treasurers office. This series may include but is not limited to: payroll reports and workload measures reports	100979	Retain 5 Years after end of state fiscal year	Confidential Destruction
<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. This series may include but is not limited to: listings of payments received from the state	100980	Retain 5 Years after end of calendar year	Confidential Destruction



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<u>Investment Records</u> This series documents the purchase, maturation, and reconciliation of invested funds. This series may include, but is not limited to: brokerage statements, purchase confirmations, and investment performance reports.	100982	Retain 3 Years after last action	Confidential Destruction
<u>Licensing and Fee Records: Paid Licenses and Reports</u> This series documents the fees paid for licenses such as animal, business, and vehicle licenses, and other local fees. This series may include, but is not limited to: applications, paid receipts, copies of applicable licenses, and reports of issued or pending licenses	100983	Retain 3 Years after end of state fiscal year	Confidential Destruction
<u>Paid Taxes: Personal Property and Real Estate</u> This series documents the payment of personal property and real estate taxes. This series may include, but is not limited to: copies of the bill and register receipts.	200157	Retain 5 Years after end of state fiscal year	Confidential Destruction
<u>Personal Property Tax Records: Delinquent Lists</u> This series documents those taxpayers that have failed to pay their tangible personal property tax. COV 58.1-3921	100987	Retain 5 Years after end of state fiscal year	Confidential Destruction
<u>Personal Property Tax Records: Unpaid Tangible Taxes</u> This series documents the non-payment of taxes assessed on tangible personal property. This series may include but is not limited to: distress warrants, tax liens, or other collection activity documents	100990	Retain 5 Years after end of state fiscal year	Confidential Destruction
<u>Real Estate Tax Records: Delinquent List</u> This series documents those taxpayers that have failed to pay their real estate tax. COV 58.1-3341	100993	Retain 20 Years after creation	Non-confidential Destruction



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<u>Real Estate Tax Records: Unpaid Taxes</u> This series documents the non-payment of real estate taxes. This series may include, but is not limited to: Judicial sales, tax liens, or other collection activity documents	100997	Retain 3 Years after event	Confidential Destruction
<u>State Tax Records: Delinquent List</u> This series documents those taxpayers who are delinquent in paying their state tax. COV 58.1-1801	101000	Retain 3 Years after end of state fiscal year	Confidential Destruction
<u>State Tax Records: Original and Corrected Assessments</u> This series documents the estimated tax and state income tax assessments. This series may include, but is not limited to: listings of individuals and entities that owe or have paid estimated or state income tax.	100998	Retain 3 Years after end of state fiscal year	Confidential Destruction
<u>State Tax Records: Paid and Unpaid Taxes</u> This series documents the amount of tax paid or unpaid for state and estimated income. This series may include but is not limited to: listings of paid and unpaid accounts.	101001	Retain 3 Years after end of state fiscal year	Confidential Destruction
<u>Treasurer's Lien Report: Non-Tax</u> This series documents non-tax liens placed on entities of the debtor such as bank accounts, salaries, rent owed by tenants, inheritances and accounts receivable. This series may include but is not limited to: copies of the lien and lien letters. COV 58.1-3952	101003	Retain 3 Years after creation	Non-confidential Destruction
<u>Treasurer's Reports</u> This series documents the monthly report submitted to the finance board or local governing body detailing the amount of money on deposit with each depository. 58.1-3160	101004	Retain 3 Years after end of state fiscal year	Non-confidential Destruction

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RECORD SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION PERIOD	DISPOSITION METHOD
<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. This series may include, but is not limited to: bill of sale, pay stubs, and tax receipts from other localities COV 58.1-3128	101005	Retain 3 Years after event	Confidential Destruction
<u>Unclaimed Property Records</u> This series documents the listing of property and funds that went unclaimed for the previous fiscal year. This series may include, but is not limited to: holder forms, AP-2 Reports of Unclaimed Property, and due diligence letters COV 55-210.313	101006	Retain 5 Years after end of state fiscal year	Confidential Destruction
<u>Write Off Records</u> This series documents accounts listed under federal bankruptcy discharges, local accounts beyond the statute of limitations, and other balances that have been deemed uncollectible. This series may include, but is not limited to: Write-off forms and bankruptcy court correspondence.	101007	Retain 3 Years after end of calendar year	Confidential Destruction