

Tax Collector

12-509.1. Tax Execution Books

A. Description: Record of delinquent taxes turned over for execution. Information includes number of tax execution, name of defaulter, date of entry, amount of taxes, and penalties collected. Later volumes may contain property valuations.

B. Retention:

(1) Pre-1901 Tax Execution Books: Permanent. Microfilm optional.

(2) Post-1900 Tax Execution Books:

(a) When Corresponding Auditor's and Treasurer's Tax Duplicates Are Both Missing: Permanent. Microfilm optional.

(b) When Corresponding Auditor's and Treasurer's Tax Duplicates Exist: 10 years, then destroy.

12-509.3. Abatement Lists

A. Description: List maintained by the tax collector of those county taxpayers receiving abatements on their taxes. Information includes record type, date, receipt number, abatement reason, name, and amount.

B. Retention: 3 years, then destroy.



APPROVAL OF RECORDS RETENTION SCHEDULE

In accordance with provisions of Title 30, *Code of Laws of South Carolina, 1976*, Sections 30-1-10 through 30-1-140, as amended, the attached Records Retention Schedule is submitted for approval. This schedule supersedes any previously approved schedule for these same records series.

PART I—Office or Department

BERKELEY COUNTY

 Local Government Subdivision

TAX COLLECTOR

 Office or Department

8

 Record Group Number

I certify that I am authorized to act for this office or department in the disposition of its public records and hereby approve the attached Records Retention Schedule. The schedule meets all legal and audit requirements and the records have no further administrative, fiscal, or legal value to this office or department after the expiration of the prescribed retention periods.

Records series included in this approval are numbered: 09846 - 09855

9/29/97
Date

[Signature]
Signature of Approving Authority

Tax Collector
Title

PART II—Governing Body

I am authorized to act for the governing body of this local government subdivision and certify that the governing body has approved the Records Retention Schedule as described in Part I, above.

9/29/97
Date

[Signature]
Signature of Approving Authority

Supervisor
Title

PART III—Department of Archives and History

The records listed in the attached Records Retention Schedule have been evaluated by this department for their management, research, and permanent value and are approved for retention or disposal as described in the schedule.

11-4-97
Date

[Signature]
Director, Department of Archives and History
STATE ARCHIVIST AND
RECORDS ADMINISTRATOR



BERKELEY COUNTY

RECORD GROUP NUMBER: 8

TAX COLLECTOR

09846 DELINQUENT TAX SALE FILES

Description

Documents the seizure, levy, and sale of property for the non-payment of taxes. Information includes all newspaper advertisements, bidder number cards, bidder's receipts for sale, tax receipts for monies collected, name of delinquent taxpayer, address, description of property seized, record of taxes due on described property, district, acres or lots, buildings, value, amount due, signature of tax collector, total taxes, purchaser, bid price, amount overbid, mileage costs, redeemed by, date, auctioneer, deed made, total tax, cost, and any no sales. Records may also contain certified and miscellaneous correspondence to delinquent taxpayers, and request for mobile home title.

Retention

PERMANENT. Microfilm optional.

09847 DELINQUENT TAX DISTRIBUTION

Description

Record used to balance accounts and to determine if taxes have been paid before a sale. Information includes list by TMS number, fees, page, line, type, receipt number, tax amount, name of taxpayer, date and check number.

Retention

PERMANENT. Microfilm.

09848 MASTER LAND SALE REPORT *L.S. scrolls*

Description

Report showing taxes owed for land sales. Information includes land sale date, owner, buyer, tax receipt number, amount, total liable, bid amount, overage, and redeemed date.

Retention

PERMANENT. Microfilm.

1 Schedule Approved

11-4-97



09849 DEED REPORT

Description

Handwritten ledger showing properties deeded and to whom. Information includes date of sale, receipt number, name, bidder, bid, survey, deed preparation fee, deed recording fee, plat recording fee, date bill mailed, date paid, sent to RMC, date deed/plat were mailed to bidder.

Retention

PERMANENT. Microfilm optional.

09850 S.C. EMPLOYMENT SECURITY COMMISSION TAX EXECUTION FILE

Description

Notification from the South Carolina Employment Security Commission that a business owes taxes and that a lien is being placed on the personal and/or real property for failure to pay. A copy of the Tax Execution is also filed in the RMC office. Information includes name of business, address, period, contributions, contingency assessment, interest, penalties, total amount, signature of Deputy Director of Unemployment Insurance.

Retention

10 years, then destroy.

09851 CLAIM FOR REFUND OR ABATEMENT OF INCORRECT REAL PROPERTY TAXES (A100'S)

Description

Documents refunds or the correction of taxes. Information includes date, TMS number, decal number, tax year, owners name, tax district, property location, legal description, amount of incorrect taxes paid, date paid, receipt number, reason for refund or abatement, signature of owner, social security number, mailing address, telephone number, tax year, tax district, TMS, old assessment, new assessment, remarks, concurred by and date.

Retention

3 years, then destroy.



09852 BANKRUPTCY FILES

Description

Notification from the United States Bankruptcy Court to the county that bankruptcy proceedings are in progress. Information includes Notice of Commencement of Case Under Chapter 13: name and address of debtor; social security/tax ID numbers; name and address of trustee; date, time and location of meeting of creditors; filing plan and date; time and location of hearing on confirmation of plan; name and address of attorney; account number and (2) Proof of Claim: name of debtor; case number; basis for claim; date debt was incurred; if court judgement; date obtained; classification of claim; total amount of claim at time case filed; credits and setoffs; supporting documents; time stamped copy; date; signature of creditor and account number.

Retention

10 years, then destroy.

09853 NULLA BONAS

Description

Record documenting a request for change, addition, or deletion of taxes. Information includes date, taxpayer's name and address, year, receipt number, new receipt number, reason for change, old/new receipt number, original/new assessment, initials of staff person working with original receipts, date and owners signature.

Retention

3 years, then destroy.

09854 DELINQUENT TAX DRAWER BALANCE

Description

Daily balance sheets of tax receipts. Information includes list page, receipt number, tax amount, paid date, check number, check name, name of taxpayer, total number of accounts and tax amount. Along with a daily summary showing tax year total, number of accounts, total tax amount, real/personal property, number of accounts for each, tax amount for each, total drawer

3 Schedule Approved

11-4-87



balance for date range total number of accounts, total amount, amount of cash and checks, and total for the day.

Retention

3 years, then destroy.

09855

MOBILE HOME LIENHOLDER INFORMATION

Description

Records documenting liens on mobile homes. Information includes name of mortgage company, name of mobile home, description of home, owner's name and other information relating to lienholder.

Retention

10 years after satisfaction of lien, then destroy.



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PART I—Office or Department

BERKELEY COUNTY

Local Government Subdivision

TAX COLLECTOR

Office or Department

8

Record Group Number

I certify that I am authorized to act for this office or department in the disposition of its public records and hereby approve the attached Records Retention Schedule. The schedule meets all legal and audit requirements and the records have no further administrative, fiscal, or legal value to this office or department after the expiration of the prescribed retention periods.

Records series included in this approval are numbered: 11327

2-14-00

Date

Sherry Tillipontea

Signature of Approving Authority

Records Manager

Title

PART II—Governing Body

I am authorized to act for the governing body of this local government subdivision and certify that the governing body has approved the Records Retention Schedule as described in Part I, above.

2/16/00

Date

[Signature]

Signature of Approving Authority

County Supervisor

Title

PART III—Department of Archives and History

The records listed in the attached Records Retention Schedule have been evaluated by this department for their management, research, and permanent value and are approved for retention or disposal as described in the schedule.

2/24/00

Date

[Signature]

Director, Department of Archives and History
STATE ARCHIVIST AND
RECORDS ADMINISTRATOR



BERKELEY COUNTY

RECORD GROUP NUMBER: 8

TAX COLLECTOR

11327 BANKING RECORDS

Description:

Cancelled checks and deposit slips written by the Tax Collector along with the statements issued by the bank. Information includes Checks: date, to who paid, amount, check number, signature; Bank Statements: List of checks for month, dates, beginning balance, ending balance; Deposit Slips: date, amount of deposit and total deposit.

Retention:

3 years, then destroy.

Schedule Approved 2/24/00



**South Carolina Department of Archives & History
Division of Archives and Records Management**

APPROVAL OF RECORDS RETENTION SCHEDULE

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PART I — Office or Department

BERKELEY COUNTY

Local Government Subdivision

TAX COLLECTOR

Office or Department

0008

Record Group Number

I certify that I am authorized to act for this agency in the disposition of its public records and hereby approve the attached Records Retention Schedule. The schedule meets all legal and audit requirements and the records have no further administrative, fiscal, or legal value to this agency after the expiration of the prescribed retention periods.

Records series included in this approval are numbered: **14675**

05/03/07 *Sherry J. Villetta* *Records Management*
Date Signature of Approving Authority Title

PART II — Governing Body

I am authorized to act for the governing body of this local government subdivision and certify that the governing body has approved the Records Retention Schedule as described in Part I, above.

05/03/07 *[Signature]* *County Supervisor*
Date Signature of Approving Authority Title

PART III — Department of Archives and History

The records listed in the attached Records Retention Schedule have been evaluated by this department for their management, research, and permanent value and are approved for retention or disposal as described in the schedule.

05/08/07 *[Signature]*
Date Director, Department of Archives and History
STATE ARCHIVIST AND
RECORDS ADMINISTRATOR



BERKELEY COUNTY

RECORD GROUP NUMBER: 0008

TAX COLLECTOR

14675 MONTHLY DISTRIBUTION

Description:

This series is used to generate monthly printouts of payments made on delinquent taxes due and summarized in the permanent record, Delinquent Tax Distribution. Information includes date, tax map number, fees, taxes due, receipt number, clerk's initials, name of taxpayer and check number.

Retention:

3 years, then destroy.

Schedule Approved 05/08/07



South Carolina Department of Archives & History Division of Archives and Records Management

APPROVAL OF RECORDS RETENTION SCHEDULE

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PART I — Office or Department

BERKELEY COUNTY

Local Government Subdivision

TAX COLLECTOR

Office or Department

8

Record Group Number

I certify that I am authorized to act for this agency in the disposition of its public records and hereby approve the attached Records Retention Schedule. The schedule meets all legal and audit requirements and the records have no further administrative, fiscal, or legal value to this agency after the expiration of the prescribed retention periods.

Records series included in this approval are numbered:

16564

6/16/2014

Date

Michelle Cook

Signature of Approving Authority

Records Retention Specialist

Title

PART II — Governing Body

I am authorized to act for the governing body of this local government subdivision and certify that the governing body has approved the Records Retention Schedule as described in Part I, above.

7/6/14

Date

D. W. [Signature]

Signature of Approving Authority

County Supervisor

Title

PART III — Department of Archives and History

The records listed in the attached Records Retention Schedule have been evaluated by this department for their management, research, and permanent value and are approved for retention or disposal as described in the schedule.

8-12-14

Date

[Signature]

Director, Department of Archives and History



BERKELEY COUNTY

RECORD GROUP NUMBER: 8

TAX COLLECTOR

16564 DELINQUENT TAX DIGEST

Description:

Schedule of all taxable personal property/vehicles which has not been collected by the Treasurer and is now delinquent. Information includes name and address of property owner, description of property, tax year, receipt number, assessment value and total tax amount.

Retention:

10 years, then destroy.

*replaced
12-509.4*

SCHEDULE APPROVED 8/12/2014