



NEWS

Fall 2022

ON THE RECORD

Upcoming Events

Records Committee

October 19, 2022 @ 10:30 am

Healthy Records Workshop

October 10, 2022 @ 10 am

October 12, 2022 @ 10 am

October 14, 2022 @ 10 am

Healthy Records Workshop

In October, the Local Government Records (LGR) Office will hold the *Maintaining A Healthy Records Program* workshop. There will be three sessions—all held via Zoom—on the Monday, Wednesday, and Friday of October 10-14. These webinars will cover different topics related to records management, including **Records Management Basics**, **Records Storage**, and **Electronic Records**. See the LGR website for details: <https://www.mdah.ms.gov/local-government>

We must receive your [registration form](#) by **October 6, 2022**.

Records Retention Spotlight

Tax Sale Supporting Documentation

The retention of records involving tax sales can be confusing. For instance, the land roll is generated based on the property ownership on January 1 of each year, the property taxes are due the next year, the sale happens around April or August that same year, and the unredeemed sales mature two years later.

The LGR Office has developed retention schedules for these records. The **Realty Assessment Roll** (GSC 01-12) and **Land Sold for Taxes** (GSC 01-16) are both permanent. Please remember this fact

when utilizing versions other than traditional bound books, so that the version you use will still be accessible decades from now. However, most other information regarding the tax sale process can be disposed if pertinent information is recorded into the tax sale book.

Tax Sale Release Forms (GSC 01-17) may be disposed following the same retention as the original **Tax Receipts** (GSC 01-15) after five years. The date, amount, and redeemer are recorded in the permanent tax sale record. Other supporting

documentation, such as notices sent to owners and lienholders, may be disposed for **redeemed** parcels one year following redemption (GSC 01-44a). If the sale **matures**, these must be held for ten years following maturity (GSC 01-44b). Information about notices sent should be recorded in the permanent tax sale record. **Tax Sale Notification Affidavits** (GSC 01-45) are recorded in the land deed records and thus become permanent.

We have developed a "[Tax Sale Maturity Calendar](#)" that will help you determine disposal dates for these various records.

Disposal Authorization Forms

While the retention schedules provide authorization to dispose of records, records **without** schedules require the [disposal authorization form](#). This form must be used to destroy records of the courts because the Local Government Records Committee does not have the authority to issue records retention schedules for these records. Additionally, this form must be used when records are dated prior to 1940 to assure there is no potential archival value.

The form must explain the type of records you need destroyed (e.g., "Circuit Court Case Files"), the span of dates for the records, the volumes of records, and your mailing address. Send the form to the LGR Office and we usually can return it once approved by the MDAH Director in about a week.

Local Government Records Committee

The Local Government Records Committee held its quarterly meeting on July 19, 2022, at the William F. Winter Building in Jackson. Archives & Records Services Division Director David Pilcher presided over the meeting.

LGRO Director Tim Barnard gave his update for the activities of the Local Government Records offices, including numerous Day at Your Disposal visits and workshops given by LGR Staff.

Several new records retention schedules were presented to the committee, including those for administrative records and building codes & permits.

GSL 01-16 and 01-17 deal with **Video/Audio Recordings**, both non-evidentiary and evidentiary. These schedules are for all local governments,

and they mirror existing schedules for Law Enforcement and School Districts.

GSL 06-10 covers **Employer-Provided Health Insurance Forms**, including IRS forms 1094-C, 1095-C, and other forms required by the Affordable Care Act.

The committee also approved schedules for county and municipal **building permits**, GSC 10-03 and GSM 10-03.

Finally, the committee approved the donation of school records from the Columbus Municipal School District to the Columbus-Lowndes Public Library.

All proposed records schedules and committee materials are located at <https://www.mdah.ms.gov/local-government-public-notice>.



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