

TITLE 1 GENERAL GOVERNMENT ADMINISTRATION
CHAPTER 19 LOCAL GOVERNMENT RECORDS RETENTION AND DISPOSITION SCHEDULE
(LGRDRS)
PART 6 LGRDRS, OFFICE OF THE COUNTY TREASURER

1.19.6.1 ISSUING AGENCY: State Commission of Public Records - State Records Center and Archives
[1.19.6.1 NMAC - Rp, 1.19.6.1 NMAC, 07/24/2006]

1.19.6.2 SCOPE: county treasurer - local government
[1.19.6.2 NMAC - Rp, 1.19.6.2 NMAC, 07/24/2006]

1.19.6.3 STATUTORY AUTHORITY: Section 14-3-18 NMSA 1978. The administrator may advise and assist county and municipal officials in the formulation of programs for the disposition of public records maintained in county and municipal offices.
[1.19.6.3 NMAC - Rp, 1.19.6.3 NMAC, 07/24/2006]

1.19.6.4 DURATION: permanent
[1.19.6.4 NMAC - Rp, 1.19.6.4 NMAC, 07/24/2006]

1.19.6.5 EFFECTIVE DATE: July 24, 2006 unless a later date is cited at the end of a section.
[1.19.6.5 NMAC - Rp, 1.19.6.5 NMAC, 07/24/2006]

1.19.6.6 OBJECTIVE: To establish a model records retention and disposition schedule for the orderly management and retirement of records created and maintained by county treasurer offices.
[1.19.6.6 NMAC - Rp, 1.19.6.6 NMAC, 07/24/2006]

1.19.6.7 DEFINITIONS:

- A. "Administrator"** means the state records administrator (Section 14-3-2 NMSA 1978).
- B. "Archives"** means the state archives of the commission of public records.
- C. "Disposition"** means final action that puts into effect the results of an appraisal decision for a series of records (i.e., transfer to archives or destruction).
- D. "Local government records retention and disposition schedule"** means rules adopted by the commission describing the records created and maintained by local government officials and establishing a timetable for their life cycle and providing authorization for their disposition.
- E. "Microphotography"** means the transfer of images onto film and electronic imaging or other information storage techniques that meet the performance guidelines for legal acceptance of public records produced by information system technologies pursuant to regulations adopted by the commission of public records.
- F. "Non-record"** means extra copies of documents kept solely for convenience of reference, stocks of publications, records not usually included within the scope of the official records of an agency or government entity, and library material intended only for reference or exhibition. The following specific types of materials are non-records: materials neither made nor received in pursuance of statutory requirements nor in connection with the functional responsibility of the officer or agency; extra copies of correspondence; preliminary drafts.
- G. "Public records"** means all books, papers, maps, photographs or other documentary materials, regardless of physical form or characteristics, made or received by any agency in pursuance of law or in connection with the transaction of public business and preserved, or appropriate for preservation, by the agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations or other activities of the government, or because of the informational and historical value of data contained therein (Section 14-4-2 NMSA 1978).
- H. "Records custodian"** means any public officer responsible for the maintenance, care or keeping of a public body's public records.
- I. "Records management"** means the systematic control of all records from creation or receipt through processing, distribution, maintenance and retrieval, to their ultimate disposition.
- J. "Retention"** means the period of time during which records must be maintained by an organization because they are needed for operational, legal, fiscal, historical or other purposes.
[1.19.6.7 NMAC - N, 07/24/2006]

1.19.6.8 ABBREVIATIONS AND ACRONYMS:

- A.** “CFR” means code of federal regulations.
- B.** “NMAC” means New Mexico administrative code.
- C.** “NMSA” means New Mexico statutes annotated.
- D.** “USC” means United States code.

[1.19.6.8 NMAC - N, 07/24/2006]

1.19.6.9 INSTRUCTIONS:

- A.** For records of a general administrative nature, refer to the GRRDS, General Administrative Records Retention and Disposition Schedule, (For use by Local Governments and Educational Institutions), 1.15.3 NMAC.
- B.** For records of a financial nature, refer to the GRRDS, General Financial Records Retention and Disposition Schedule, 1.15.5 NMAC.
- C.** For records of a personnel nature, refer to the GRRDS, General Personnel Records Retention and Disposition Schedule, 1.15.7 NMAC.
- D.** For records of a medical nature, refer to the GRRDS, General Medical Records Retention and Disposition Schedule, 1.15.8 NMAC.
- E.** Retention periods shall be extended until six months after all current or pending litigation, current claims, audit exceptions or court orders involving a record have been resolved or concluded.
- F.** Descriptions of files are intended to be evocative, not complete. For example, there will always be some documents that are filed in a file that are not listed in the description, and similarly not every file will contain an example of each document listed in the description.
- G.** Confidentiality is denoted for files likely to contain confidential materials, but files without a confidentiality note nonetheless may contain confidential or privileged materials, and failure to include an express confidentiality note in the description of a file does not waive the confidential or privileged nature of those materials. Refer questions concerning the confidentiality of a file or portions of a file to legal counsel for the agency.
- H.** Access to confidential documents and files shall be only by authorization of the records custodian, or by court order, unless otherwise provided by statute. Release of confidential documents to law enforcement and other government agencies shall only be upon specific statutory authorization or court order.
- I.** Records, papers or documents may be reformatted thorough microphotography. Such reformatted records shall be deemed to be an original record for all purposes, including introduction in evidence in all courts or administrative agencies (Sections 14-1-5 and 14-1-6 NMSA 1978).
- J.** Public records placed on magnetic tapes, disks or other data processing media shall be retained for the length of time specified in records retention and disposition schedules and are subject to the same confidentiality and access restrictions as paper records. See also 1.13.70 NMAC, Performance Guidelines for the Legal Acceptance of Public Records Produced by Information Technology Systems.

[1.19.6.9 NMAC - N, 07/24/2006]

1.19.6.10-102 [RESERVED]

[Previously filed in County Assessor schedule, 1.19.3 NMAC]

1.19.6.103 MONTHLY TAX DISTRIBUTION REPORT:

- A. Program:** accounting
- B. Maintenance system:** local government preference
- C. Description:** report concerning taxes collected and distributed to different public entities. Report may include entity name, current tax year, prior tax year, total amount collected, administrative fee, special assessments, prior adjustments, net distribution paid, total amount of tax distributed, current monthly adjustments, amounts issued, name of fund, amount of penalties and interest paid, etc.
- D. Retention:** three years after close of tax year for which report created

[1.19.6.103 NMAC - Rp, 1.19.6.103 NMAC, 07/24/2006]

1.19.6.104 MANUFACTURED HOME TAX RECEIPT FILE:

- A. Program:** treasurer
- B. Maintenance system:** local government preference

C. Description: records concerning manufactured homes that no longer have an outstanding tax liability. File may include owner name, account number, vehicle identification number, amount paid, type of manufactured home, model number, size, etc.

D. Retention: three years after close of tax year for which created
[1.19.6.104 NMAC - Rp, 1.19.6.104 NMAC, 07/24/2006]

1.19.6.105 OIL AND GAS AD VALOREM TAX FILES:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning copies of distributions and amount of taxes being received by the county. File may include schedules and reports received from taxation and revenue department, etc.

D. Retention: three years after close of tax year for which created
[1.19.6.105 NMAC - Rp, 1.19.6.105 NMAC, 07/24/2006]

1.19.6.106 OIL AND GAS WELL INDEX:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: copy of index created by taxation and revenue department (oil and gas accounting division). Index may include well description, location, operator, lessee, lease number, county, school district, etc.

D. Retention: until superseded by new index
[1.19.6.106 NMAC - Rp, 1.19.6.106 NMAC, 07/24/2006]

1.19.6.107 TAX RECEIPT FILE:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning receipts issued by the county treasurer for payment of taxes, fees, and charges. File may include name of payee (i.e., land use, corrections, sheriffs, refuse, utilities, county rental, clerks, housing, etc.), validation tapes, daily payment postings, remittance reports, etc.

D. Retention: three years after close of fiscal year in which created
[1.19.6.107 NMAC - Rp, 1.19.6.107 NMAC, 07/24/2006]

1.19.6.108 AUTHORIZATION TO WAIVE FORM:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: form concerning a request to waive penalties for payment of taxes. Form may include date, form number, from and to date, account number, request information, total amount, refund amount, adjustment documentation, approved, treasurer or deputy treasurer signature, etc.

D. Retention: until audit report released
[1.19.6.108 NMAC - Rp, 1.19.6.108 NMAC, 07/24/2006]

1.19.6.109 UNDELIVERABLE PROPERTY TAX BILL:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning undelivered tax bill. Bill may include property owner name; bill number; tax year; tax amount (i.e., interest, penalty, etc.); property address or description; town, range, section, lot, or block number; municipality or school district; property code or value; tax rate; payment instructions; etc.

D. Retention: six months after date issued
[1.19.6.109 NMAC - Rp, 1.19.6.109 NMAC, 07/24/2006]

1.19.6.110 DELINQUENT PAYMENT TAX NOTICE FILE:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning a notice sent out annually to entities that are delinquent more than two years in payment of taxes. File may include bill number, account number, property description, property code, property address, owner name or mailing address, tax year, tax due (i.e., interest, penalty, etc.), payment instructions, letter to taxation and revenue, second delinquent notice, etc.

D. Retention: six months after date issued
[1.19.6.110 NMAC - Rp, 1.19.6.110 NMAC, 07/24/2006]

1.19.6.111 [RESERVED]

[Previous record series 1.19.6.111 NMAC has been combined with 1.19.6.110 NMAC]

1.19.6.112 REAL PROPERTY SALES FILE:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records of real property sold by the state property tax division for delinquent taxes. File may include copy of deed, legal documentation, copy of property sold, taxes paid, name of new owner, notice of public action, list of sales, etc.

D. Retention: one year after date of sale
[1.19.6.112 NMAC - Rp, 1.19.6.112 NMAC, 07/24/2006]

1.19.6.113 PERSONAL PROPERTY SALES FILE:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records of personal property sold by the county treasurer for delinquent taxes. File may include copy of demand warrant issued, liens filed, documentation on surrender of personal property, copy of notice of sale, etc.

D. Retention: until all delinquent taxes are paid
[1.19.6.113 NMAC - Rp, 1.19.6.113 NMAC, 07/24/2006]

1.19.6.114 [RESERVED]

[Previously filed in County Assessor schedule 1.19.3 NMAC]

1.19.6.115 TAX ROLL FILE:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning monthly corrections to tax roll list. File may include claim for refund from district court, action to change property tax schedule, copies of motions or filings, stipulated judgment, court orders, final decrees, authorization from county treasurer, dismissals and approvals, assessments (omitted, cancelled, corrected, etc.), department of finance certified mill rates, correspondence, memoranda, etc.

D. Retention: 10 years after close of tax year for which corrections authorized
[1.19.6.115 NMAC - Rp, 1.19.6.115 NMAC, 07/24/2006]

1.19.6.116 BANKRUPTCY FILES:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning bankruptcy cases filed in federal bankruptcy court that may have outstanding property taxes. File may include notice of commencement of case (chapters 7, 11, 12, or 13), proof of claim, listing of taxes due, notice of plan confirmation, plan of reorganization, debtors disclosure statement, notice of filing documents, notice of hearing, order confirming debtors plan of reorganization, discharge of debtors, final decree closing case, partial payment copies, correspondence, memoranda, etc.

D. Retention: one year after close of tax year in which case closed
[1.19.6.116 NMAC - Rp, 1.19.6.116 NMAC, 07/24/2006]

1.19.6.117 MONTHLY FINANCIAL REPORTS:

A. Program: treasurer

B. Maintenance system: local government preference

C. Description: records concerning monthly financial reports issued by the county treasurer and distributed to the county commissioners. Report may include investments, bank reconciliation, tax distribution, cash transfers, tax cash posting, receipts, statement of county bonded debt, tax maintenance schedule, public school financial statement, etc.

D. Retention: six years after close of fiscal year in which created

[1.19.6.117 NMAC - Rp, 1.19.6.117 NMAC, 07/24/2006]

1.19.6.118 INVESTMENT CONFIRMATION:

- A. Program:** investments
- B. Maintenance system:** local government preference
- C. Description:** records confirming that transactions between the treasurer and the broker have been completed. Confirmation may include firm name and address, trade date, settlement date, account number, initial investment amount, investment description, purchase or sell price, accrued interest, etc.
- D. Retention:** six years after date of confirmation

[1.19.6.118 NMAC - Rp, 1.19.6.118 NMAC, 07/24/2006]

1.19.6.119 INVESTMENT FILE:

- A. Program:** investments
- B. Maintenance system:** local government preference
- C. Description:** records concerning investment of county funds. File may include firm names and addresses, trade dates, settlement dates, account numbers, investment descriptions, investment amounts, accrued interest, quote sheets, repurchase agreements, account information, investment forms, copy of payment voucher, state treasurer's validated deposit slip with attached sale transaction, wiring instructions, etc.
- D. Retention:** six years after close of fiscal year in which created

[1.19.6.119 NMAC - Rp 1.19.6.119 NMAC, 07/24/2006]

1.19.6.120 INVESTMENT PORTFOLIO LISTING:

- A. Program:** treasurer
- B. Maintenance system:** local government preference
- C. Description:** records concerning list of all county investments made by treasurer. Listing may include investment type, funds invested, date invested, date of maturity, interest rate, name of bank or holding agency, money amount, unpaid interest income, totals, etc.
- D. Retention:** six years after close of fiscal year in which created

[1.19.6.120 NMAC - Rp, 1.19.6.120 NMAC, 07/24/2006]

1.19.6.121-123 [RESERVED]

[1.19.6.123 filed in County Manager 1.19.4]

1.19.6.124 DEBT FILE:

- A. Program:** treasurer
- B. Maintenance system:** local government preference
- C. Description:** records concerning debts incurred by any county in New Mexico. File may include debts (bonds, notes, certificates of indebtedness, interest coupons, etc.), incurred by the entity, etc.
- D. Retention:**

(1) **Bank, savings and loan association or other third party:** until end of fiscal year in which debt paid

(2) **Debtor agency:** two years after end of fiscal year in which debt paid

[1.19.6.124 NMAC - Rp, 1.19.6.124 NMAC, 07/24/2006]

1.19.6.125 [RESERVED]

1.19.6.126 CERTIFICATE OF DESTRUCTION FILE:

- A. Program:** treasurer
- B. Maintenance system:** local government preference
- C. Description:** records concerning destruction documentation regarding payments on bonds, notes, certificate of indebtedness or interest coupon. File may include account number, maturity date, date paid, correspondence, information required by debtor agency, etc.
- D. Retention:** six years after close of fiscal year in which created

[1.19.6.126 NMAC - Rp, 1.19.6.126 NMAC, 07/24/2006]

HISTORY OF 1.19.6 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center and Archives:
SRC Rule No. 93-03, Records Retention and Disposition Schedule for Office of the County Treasurer, 5-7-93.

History of Repealed Material:

1.19.6 NMAC, LGRRDS Office of the County Treasurer filed 12/07/2001 - Repealed effective 07/24/2006