

RECORDS RETENTION AND DESTRUCTION

What to do and
when to do it

**NHTCA
Records
Retention
2018
Fall
Conference**

History

1660's -1967: Keep all records!!!

1967 -1974: 44 record types in Statute

1977- 2005: 105 record types in administrative rules of MRB

2005 – present: 163 record types back into Statute; MRB advisory.

Purpose

To ensure records be **retained** that are required by law and essential to business.

To ensure outdated or unnecessary documents be **destroyed** in a **systematic** and thoughtful way.

So no one can infer the tax collector acted with bad intentions.

State Laws

- RSA 5:29
- RSA 5:47
- RSA 5:48
- RSA 5:49
- RSA 5:50
- RSA 5:51
- RSA 33-A:1



“...Any document, book, paper, manuscript, drawing, photograph, map, sound recording, video recording, electronic record, microform or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business.”

RSA 5:29
What is a record?

RSA 5:47 –
RSA 5:51
Local
Government
Records
Management
Program

Funds available for “**cities, towns, or unincorporated places to preserve records.**”

Applications approved by the “**Grants Review Committee**” made up of: two members of the **municipal records board**, **NHTCA president**, **NHCTCA president**, and **One Town Clerk/Tax Collector**.

State archivist, with the Municipal Records Grants Review Committee, **awards the grants for records management for local governments.**

RSA33- A:4-a Municipal Records Board

Director of the
Division of Archives
and Records
Management.

Director of NH
Historical Society.

State Librarian.

Presidents of
NHTCA, NHCTCA &
ANHA.

Registrar of Vital
Records.

Secretary of State.

Municipal Treasurer
or Finance Director
– appointed by
NHMA.

Professional
historian-appointed
by Governor

A representative of
the Assoc. NH
Historical Societies.

A representative of
DRA.

The State Records
Manager.

RSA33-A:4-a & b Municipal Records Board Powers



- Oversee the **local government records management improvement program.**
- Advises the **Secretary of State** on effective and efficient management of municipal records through:
 - Standards
 - Procedures

RSA 33-A-1

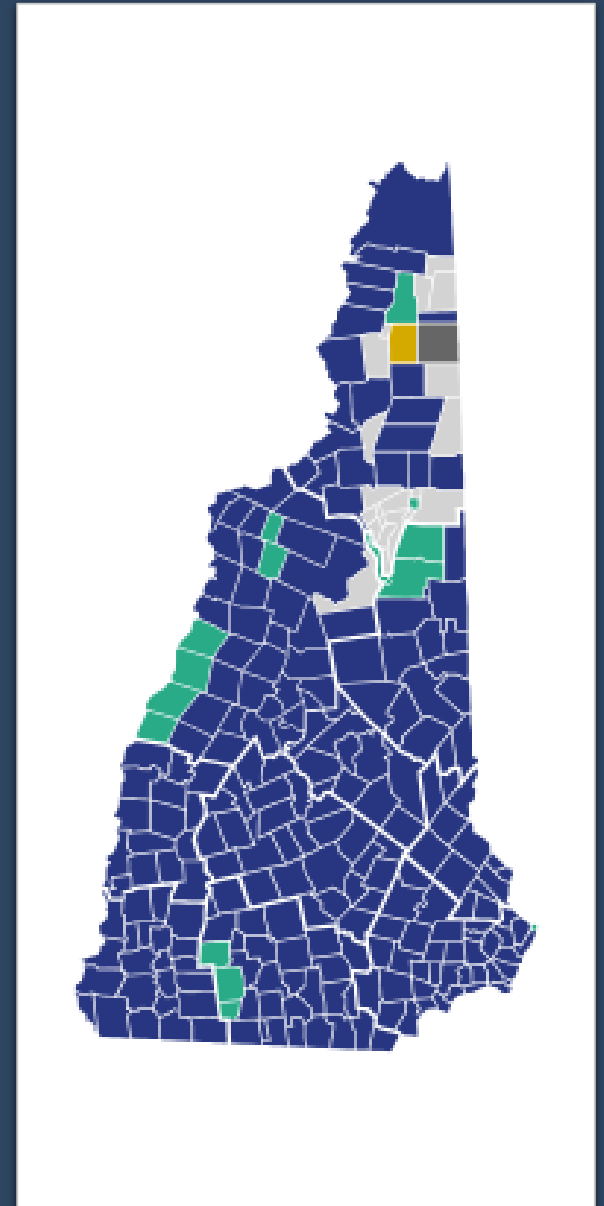
Disposition of Municipal Records

- **“Municipal Records”** means all municipal records, reports, minutes, tax records, ledgers, journals, checks, bills, receipts, warrants, payrolls, deeds and any other written or computerized material that may be designated by the board.”

RSA 33-A:3

Municipal Committees

- Municipal Officers (or their designee)
 - Board of Selectmen
 - City Manager
 - Mayor
 - County Commissioners
 - Precinct Commissioners
- Clerk
- Treasurer
- Assessor
- Tax Collector



Municipal Records Retention Committee Function

Establish a retention and destruction policy and procedures by:

- 1) Designating the office responsible for the retention of each type of record created .
- 2) Identify records within the organization and identify retention requirements; ordinance, state and federal laws.
- 3) Make records accessible as needed.
- 4) Eliminate unnecessary records; copies are not considered a record.
- 5) Create a uniform destruction process.

CHAPTER 33-A

DISPOSITION OF MUNICIPAL RECORDS

SECTION 33-A:3-a

- **33-A:3-a Disposition and Retention Schedule.** –
The municipal records identified below shall be retained, at a minimum, as follows:
 - I. Abatements: 5 years.
 - II. Accounts receivable: until audited plus one year.
 - III. Aerial photographs: permanently.
 - IV. Airport inspections-annual: 3 years.
 - V. Airport inspections-daily, including fuel storage and vehicles: 6 months.
 - VI. Annual audit report: 10 years.ETC.....

RSA 33-A:3-a for Tax Collectors

Retain as needed for
reference

XXVII. Correspondence
by and to municipality-
transitory.



**RSA 33-A:3-a
for Tax Collectors**

Audit + 1yr

LIX. Invoices and bills

**LXIV. Ledger and
journal entry records**



RSA 33-A:3-a for Tax Collectors

6 years

X. Bank Deposit slips
and Statements.

XIX. Cash Receipt and
disbursement book.

CXXXV. Tax receipts
paid, including taxes on
land use change, property,
resident, sewer, special
assessment, and yield tax
on timber.



RSA 33-A:3-a for Tax Collectors

Permanently

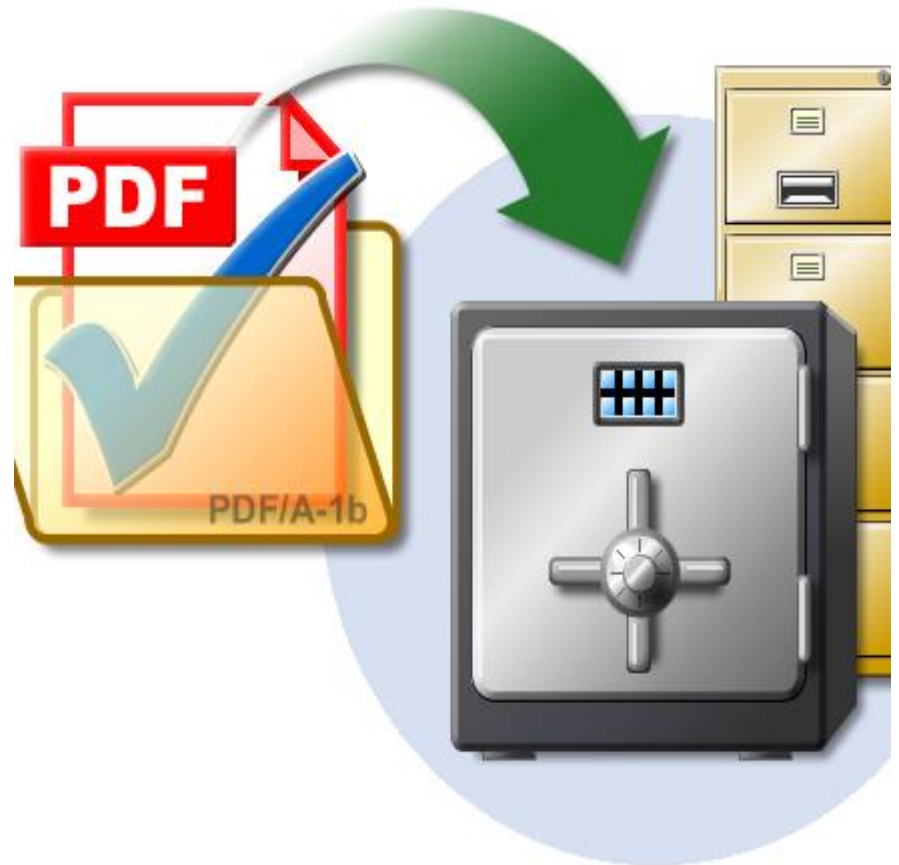


- XXIX. **Current Use** release.
- XLII. **Excavation tax** warrant and book or list.
- LVIII. **Invoice, assessors.**
- LXXVI. **Liens-** tax sales and **record of lien.**
- LXXVII. **Liens** – tax sales/**liens redeemed report.**
- CXXXVI. **Tax-deeded property file.**
- CXLIII. **Warrants – land use change,** and book or list.
- CXLIV. **Warrants – property tax,** and lists.
- CXLVIII. **Warrants-utility and betterment tax.**
- CXLIX. **Warrants- yield tax,** and book or list.



Electronic Records

- RSA 33-A:5-a(Aug 7, 2017)
 - Paper municipal records listed in the disposition schedule may be transferred to PDF/A format.
 - If listed on retention schedule to be retained for **10 years or less** may be retained **solely electronically** if so **approved** by the municipal committee.





*“It was much nicer before people started storing
all their personal information in the cloud.”*



QUESTIONS?

