

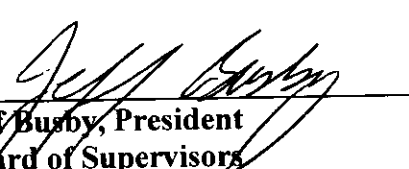
**ORDER: APPROVE DISPOSAL OF RECORDS IN THE TAX COLLECTOR'S
OFFICE FROM AUGUST 2009-SEPTEMBER 2011**

Motion was made by Mike Roberts, duly seconded by David Rikard, to approve the disposal of records in the Tax Collector's office from August 2009-September 2011.

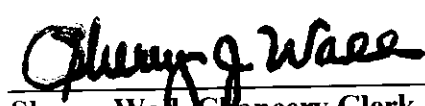
The vote on the motion was as follows:

Supervisor Kevin Frye, voted yes
Supervisor Jeff Busby, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, absent
Supervisor Mike Roberts, voted yes

After the vote, President Busby, declared the motion carried, this the 6th day of September, 2016.



Jeff Busby, President
Board of Supervisors



Sherry Wallace, Chancery Clerk

Sylvia Baker

*Lafayette County Assessor/Tax Collector
300 North Lamar Ste 103, Oxford MS 38655
Phone: 662.234.5562 or 662.234.6006*

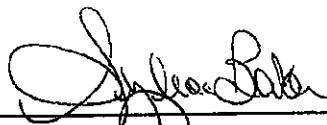
8/15/2016

Attn: Board of Supervisors

*In accordance with the Local Government Records Law passed by the Mississippi Legislature in 1996, the Lafayette County Tax Collectors office is requesting the disposal of old records. The records to be disposed of include **tag receipts, tag reports, and tax reports**. The Board of Supervisors must authorize the disposal by recording the inventory in its minutes.*

Records to be Destroyed

August 2009 through September 2011



Sylvia J. Baker

Assessor/Tax Collector

8-15-16

Date

Disposal of County Records

- Prior to disposing of eligible records, an inventory of those records to be destroyed should be performed. The Board of Supervisors must authorize the disposal by recording the inventory in its minutes.

State of Mississippi Local Government Records RECORDS RETENTION SCHEDULE

Counties

Tax Collector

SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12-01	Assessment Roll - Tax Collector's Copy	Tax Collector's copy of the Assessment Roll.	Two (2) years - Approved 7/20/1999
GSC 12-02	Tax Receipts - Collector's Copy	A copy of the receipt for taxes (ad valorem, mobile home, personal) retained by the tax collector.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12-03	Tag Receipts	This series (also known as Road and Bridge Privilege Tax and Registration Receipts) documents the payments of all taxes collected through the issuance of license plates for motor vehicles.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12-04	Motor Vehicle Title Applications	Tax Collector's copy of the application for title for a motor vehicle.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12-05	Tag Reports	Monthly reports received from the State Tax Commission reflecting motor vehicle tax transactions from the county.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12-06	Monthly Settlement	Detailed monthly report submitted to the State Tax Commission on motor vehicle taxes collected. This series includes the reconciliation report.	Detailed report. Three (3) years after release of audit. Reconciliation report. Permanent. Approved 7/20/1999

State of Mississippi Local Government Records RECORDS RETENTION SCHEDULE

Counties	Tax Collector	SERIES #	TITLE	DESCRIPTION	RETENTION
GSC 12 07	Casual Sales Tax/Use Tax Collection			Records generated in the collection of casual sales tax or use tax on sales of motor vehicles. May include receipt or other documentation.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12 08	Privilege License Fee Collection Reports			Report of privilege license fee collection.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12 09	Alcohol Tax Collection Record			Records generated in the collection of alcohol registration tax. May include receipt or other documentation.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12 10	Tax Collection Reports			Monthly reports of all taxes collected.	Three (3) years after release of audit. Approved 7/20/1999
GSC 12 11	Privilege License Copies			Copies of issued licenses.	Three (3) years after release of audit. Approved 7/17/2001
GSC 12 12	Privilege License Applications			Applications for privilege license.	Three (3) years after release of audit. Approved 7/17/2001
GSC 12 13	Privilege License Register			List of all privilege licenses issued.	Permanent. Approved 7/17/2001
GSC 12 14	Unpaid Privilege Licenses			Reports or other records of unpaid licenses.	Seven (7) years. Approved 7/17/2001

This document shall be the basis for the retention of records of local government agencies. It shall be the policy of the State of Mississippi to retain records in accordance with this schedule.