

1005 – Office of the County Treasurer File Plan

This file plan was developed to be a guide for Office of the County Treasurer employees. This guidance document was created to ensure consistent records classification and to provide agencies with other relevant record information. The final disposition authority resides in the Functional Records Retention and Disposition Schedule (FRRDS), 1.21.2 NMAC.

This file plan only list records series of program's specific to the Office of the County Treasurer. For records series of a general administrative nature, refer to the General Administrative Records File Plan. For records of a financial nature, refer to the General Financial Records File Plan. For records of a personnel or medical nature, refer to the General Personnel/Medical Records File Plan.

1005-001 MONTHLY TAX DISTRIBUTION REPORT:

Division/unit: Treasurer

Maintenance system: Chronological by tax year

Record series content: 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.

Classification: 1.21.2.353 NMAC, Reports - Tax

File closure: Close of tax year for which report created

[New - 03/31/2021]

1005-002 MANUFACTURED HOME TAX RECEIPT FILE:

Division/unit: Treasurer

Maintenance system: Chronological by tax year

Record series content: 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.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of tax year for which created

[New - 03/31/2021]

1005-003 OIL AND GAS AD VALOREM TAX FILES:

Division/unit: Treasurer

Maintenance system: Chronological by tax year

Record series content: 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.

Classification: 1.21.2.304 NMAC, Account Transfers

File closure: Close of tax year for which created

[New - 03/31/2021]

1005-004 OIL AND GAS WELL INDEX:

Division/unit: Treasurer

Maintenance system: Chronological by date

Record series content: 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.

Classification: 1.21.2.109 NMAC, Indexes and Finding Aids

File closure: Date superseded by new index
[New - 03/31/2021]

1005-005 TAX RECEIPT FILE:

Division/unit: Treasurer

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.309 NMAC, Ledgers

File closure: Close of fiscal year in which created
[New - 03/31/2021]

1005-006 AUTHORIZATION TO WAIVE FORM:

Division/unit: Treasurer

Maintenance system: Chronological by date

Record series content: 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.

Classification: 1.21.2.642 NMAC, Waivers and Releases - Legal Matter Management

File closure: Date audit report released
[New - 03/31/2021]

1005-007 DELINQUENT PAYMENT TAX NOTICE FILE:

Division/unit: Treasurer

Maintenance system: Chronological by date

Record series content: 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.

Classification: 1.21.2.105 NMAC, Correspondence - General

File closure: Date issued
[New - 03/31/2021]

1005-008 PERSONAL PROPERTY SALES FILE:

Division/unit: Treasurer

Maintenance system: Chronological by date

Record series content: 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.

Classification: 1.21.2.677 NMAC, Land and Easements

File closure: Date all delinquent taxes are paid
[New - 03/31/2021]

1005-009 TAX ROLL FILE:

Division/unit: Treasurer

Maintenance system: Chronological by tax year

Record series content: 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, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Close of tax year for which corrections authorized

[New - 03/31/2021]

1005-010 BANKRUPTCY FILES:

Division/unit: Treasurer

Maintenance system: Chronological by tax year

Record series content: 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, etc.

Classification: 1.21.2.305 NMAC, Collections

File closure: Close of tax year in which case closed

[New - 03/31/2021]

1005-011 MONTHLY FINANCIAL REPORTS:

Division/unit: Treasurer

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created

[New - 03/31/2021]

1005-012 INVESTMENT CONFIRMATION:

Division/unit: Treasurer

Maintenance system: Chronological by date

Record series content: 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.

Classification: 1.21.2.341 NMAC, Investments

File closure: Date of confirmation

[New - 03/31/2021]

1005-013 INVESTMENT FILE:

Division/unit: Treasurer

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.341 NMAC, Investments

File closure: Close of fiscal year in which created

[New - 03/31/2021]

1005-014 INVESTMENT PORTFOLIO LISTING:

Division/unit: Treasurer

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.110 NMAC, Logs

File closure: Close of fiscal year in which created

[New - 03/31/2021]

1005-015 DEBT FILE:

Division/unit: Treasurer

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification:

(A) Bank, savings and loan association or other third party: 1.21.2.321 NMAC, Bank Relationship

(B) Debtor agency: 1.21.2.341 NMAC, Investments

File closure: Close of fiscal year in which debt paid

[New - 03/31/2021]

1005-016 CERTIFICATE OF DESTRUCTION FILE:

Division/unit: Treasurer

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.341 NMAC, Investments

File closure: Close of fiscal year in which created

[New - 03/31/2021]