

# IN THE BOARD OF SUPERVISORS

COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

PRESENT: Supervisors

June \_\_\_\_, 2016

ABSENT:

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION AUTHORIZING COUNTY ASSESSOR TO DESTROY  
OR DISPOSE OF CERTAIN PROPERTY TAX RECORDS  
PURSUANT TO GOVERNMENT CODE SECTION 26205.1  
AND REVENUE AND TAXATION CODE SECTIONS 2928 AND 4377**

WHEREAS, Revenue and Taxation Code section 2928 authorizes a county officer in possession of property tax rolls to destroy any original unsecured roll containing the information set forth in the delinquent roll or in an abstract list if: (a) the destruction, in all cases, has first been approved by order of the board of supervisors of the county; (b) the delinquent roll or abstract list has been certified as correct or complete by the county auditor; and (c) a certified permanent record on a substitute media has been prepared in accordance with Government Code section 26205 and the substitute media will be retained for at least five years from the date of the creation of the original document; and

WHEREAS, the substitute media referred to in the foregoing paragraph may be destroyed following the expiration of the five-year retention period referenced therein; and

WHEREAS, Revenue and Taxation Code section 4377 authorizes a county officer or officers in possession of property tax rolls to destroy any delinquent tax roll and original secured roll on which it is based containing the information set forth in the abstract list if: (a) the destruction, in all cases, has first been approved by order of the board of supervisors of the county; (b) the abstract list has first been certified as correct and complete by the county auditor; and (c) a certified permanent record on a substitute media has been prepared in accordance with Section 26205 of the Government Code and the substitute media will be retained for at least 12 years from the date of the creation of the original document; and

WHEREAS, the substitute media referred to in the foregoing paragraph may also be destroyed following the expiration of the 12-year retention period referenced therein; and

WHEREAS, the County Auditor-Controller has certified as correct and complete the delinquent roll or (abstract list) referenced in Revenue and Taxation Code sections 2928 and 4377; and

WHEREAS, the Assessor of the County of San Luis Obispo, who is the officer in possession of the records referenced in Revenue and Taxation Code sections 2928 and 4377, has

requested that the Board of Supervisors resolve that the Assessor is hereby authorized to destroy the delinquent tax roll and original secured roll on which it is based in accordance with the requirements of the foregoing statutory provisions;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors that the County Assessor is authorized to:

1. To destroy any original unsecured roll containing the information set forth in the delinquent roll or in an abstract list provided that: (a) the delinquent roll or abstract list has been certified as correct or complete by the county auditor; and (b) a certified permanent record on a substitute media has been prepared in accordance with Government Code section 26205;
2. To destroy any substitute media containing the original unsecured roll or the abstract list if it has been retained for at least five years from the date of the creation of the original document;
3. To destroy any delinquent tax roll and original secured roll on which it is based containing the information set forth in an abstract list provided that: (a) delinquent roll, original roll, or abstract list has first been certified as correct and complete by the county auditor; and (b) a certified, permanent record on a substitute media has been prepared in accordance with Section 26205;
4. To destroy any substitute media containing the delinquent roll, original roll, or abstract list following the expiration of the 12-year retention period referenced therein; and
5. To keep a descriptive list of the records destroyed pursuant to this authorization, according to the requirements of the Revenue and Taxation Code or Government Code, as may be applicable.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing resolution is hereby adopted.

\_\_\_\_\_  
Chairperson, Board of Supervisors

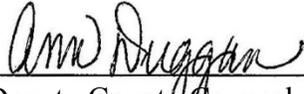
ATTEST:

TOMMY GONG  
Clerk of the Board of Supervisors

By: \_\_\_\_\_  
Deputy Clerk

APPROVED AS TO FORM AND LEGAL  
EFFECT:

RITA NEAL  
County Counsel

By:   
Deputy County Counsel

Dated: May 12, 2016