

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Assessor	(2) MEETING DATE 6/7/2016	(3) CONTACT/PHONE Charron Sparks 781-5646	
(4) SUBJECT Submittal of a resolution authorizing the County Assessor to destroy the unsecured and secured delinquent tax rolls and original unsecured and secured rolls on which they are based if certain conditions are met. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board approve a resolution authorizing the County Assessor to destroy the unsecured and secured delinquent tax rolls and original unsecured and secured rolls on which they are based if certain conditions are met.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? N/A
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ___) <input type="checkbox"/> Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5 Vote Required <input type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: _____	
(17) ADMINISTRATIVE OFFICE REVIEW Lisa M. Howe			
(18) SUPERVISOR DISTRICT(S) All Districts			

County of San Luis Obispo



TO: Board of Supervisors

FROM: Assessor / Charron Sparks
781-5646

DATE: 6/7/2016

SUBJECT: Submittal of a resolution authorizing the County Assessor to destroy the unsecured and secured delinquent tax rolls and original unsecured and secured rolls on which they are based if certain conditions are met. All districts.

RECOMMENDATION

It is recommended that the Board approve a resolution authorizing the County Assessor to destroy the unsecured and secured delinquent tax rolls and original unsecured and secured rolls on which they are based if certain conditions are met.

DISCUSSION

Pursuant to Government Code Section 26205, the Assessor has retained copies of all unsecured and secured tax rolls from the tax roll year 1975/76 through to the present on substitute media (electronic tape format) at a secure off-site storage facility. On September 25, 2007, the Board of Supervisors adopted Resolution 2007-362 allowing, in part, the destruction of the unsecured and secured delinquent rolls by the County Tax Collector after a proposed retention period of 12-years. The destruction of the original rolls on which the delinquent rolls are based was not included in Resolution 2007-362 because the resolution specifically addressed the retention requirements and subsequent destruction of obsolete records generated or received by the County Treasurer, Tax Collector, Public Administrator and not the Assessor.

The Assessor is requesting the Board to authorize the destruction of any unsecured original roll and or substitute media following the expiration of the five-year retention period as provided by California Revenue and Taxation Code section 2928. In addition, the Assessor is requesting the Board to authorize the destruction of any secured original roll and or substitute media following the expiration of the twelve-year retention period as provided by the California Revenue and Taxation Code section 4377. Both of these sections state that the specified rolls (unsecured and secured respectively) may be destroyed by the county officer in possession (the Assessor) if the destruction has been approved by the Board of Supervisors and the specified retention period has passed (five years and twelve years respectively).

The destruction of the rolls would also relieve IT of their maintenance responsibilities of the substitute media. The destruction of the original rolls upon which the delinquent rolls are based upon is consistent with Resolution 2007-362, which authorizes the destruction of the delinquent rolls by the County Treasurer, Tax Collector, Public Administrator.

OTHER AGENCY INVOLVEMENT/IMPACT

County Counsel has reviewed the California Revenue and Taxation Code, specifically Sections 2928 and 4377 which pertain to the destruction of assessment roll information, and approved the proposed resolution as to form and legal effect. Information Technology would be positively impacted with a minimal reduction in maintenance responsibilities.

FINANCIAL CONSIDERATIONS

There is no impact to the FY 2015-16 budget or future budgets as the Assessor will continue to maintain its current offsite storage facility for more recent unsecured and secured tax rolls.

RESULTS

The destruction of the unsecured and secured rolls with the conditions, per the attached resolution would be consistent with the destruction of the related delinquent rolls per Resolution 2007-362 and relieve the County from the responsibility of maintaining the substitute media on which the rolls are stored. All retention obligations, per Revenue and Taxation Code sections 2928 and 4377, would be met by the County.

ATTACHMENTS

1. Resolution for destruction of historic tax rolls by Assessor