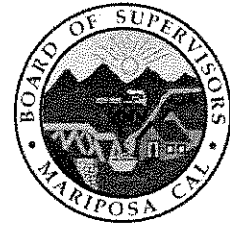




MARIPOSA COUNTY

Clerk of the Board of Supervisors



RESOLUTION - ACTION REQUESTED 2013-28

MEETING: February 5, 2013

TO: The Board of Supervisors

FROM: Rene LaRoche, Clerk of the Board

RE: Authorize the Clerk of the Board's Office to Destroy Records

RECOMMENDATION AND JUSTIFICATION:

Authorize the Clerk of the Board's Office to destroy Assessment Appeals applications and documentation currently in the custody of the Clerk of the Board, with last dates of action five, or more, years back.

Pursuant to Section 1628 of the California Revenue and Taxation Code, the Clerk of the Board of Supervisors provides administrative support for the Assessment Appeals process and oversees the filing, review, processing and scheduling of appeals before the Assessment Appeals Boards and Hearing Officers. Consequently, the Clerk of the Board's office maintains files composed of the original Assessment Appeals application as well as supporting, and other, documents.

Pursuant to California Revenue and Taxation Code §1604(c), Assessment Appeals are open and active for no more than two years. If the matter has not been decided by the Assessment Appeals Board, or agreed upon with the Assessor's Office and withdrawn, then the applicant's opinion of value, as reflected on the application for reduction in assessment, becomes the value upon which taxes are levied for the tax year in question and the matter is automatically closed.

At present, the Clerk of the Board has Assessment Appeals applications on file dating back to 1996. The applicable laws relating to retention periods, and destruction of documents, are California Government Code sections 26202 and 25105.5

California Government Code Section 26202 provides:

The board may authorize the destruction or disposition of any record, paper, or document which is more than two years old and which was prepared or received in any manner other than pursuant to a state statute or county charter. The board may authorize the destruction or disposition of any record, paper or document which is more than two years old, which was prepared or received pursuant to state statute or county charter, and which is not expressly required by law to be filed and preserved if the board determines by four-fifths (4/5) vote that the retention of any such record, paper or document is no longer necessary or

required for county purposes. Such records, papers or documents need not be photographed, reproduced or microfilmed prior to destruction and no copy thereof need be retained.

Government Code Section 25105.5 expressly addresses the issue of the destruction of assessment appeals applications:

The clerk of the board of supervisors may, without complying with any other provision of law, destroy records consisting of claims against the county and claims against special districts for which the board of supervisors is the governing body, whenever the claims have been retained by the clerk for a period of not less than five years after final action on the claim. The clerk of the board of supervisors may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The clerk may destroy the records three years after the final action on the application, if the records consisting of assessment appeal applications have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents, in accordance with Section 25105.

As used in this section "final action" means, in the case of an assessment appeals application, the date of the final decision by the assessment appeals board and, in the case of a claim, the date of payment or settlement of the claim, or denial or approval of the claim by or in behalf of the board of supervisors or by operation of law, whichever occurs first, if there is no action pending involving the application or claim.

There is no historic value to these Assessment Appeals applications, and no reason to retain them beyond the statutorily prescribed five year retention period; while the purging of these records will free storage space.

The records will be shredded by county staff using the shredder located in the Hall of Records.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has approved similar requests from other County Departments in order to alleviate the need for additional storage space.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The records will continue to be stored.

CAO RECOMMENDATION

Requested Action Recommended


Rick Benson, County Administrator/Office

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Merlin Jones, District II Supervisor
SECONDER: Janet Bibby, District III Supervisor
AYES: Janet Bibby, Kevin Cann, John Carrier, Merlin Jones