

State of California

County Tax Collectors' Reference Manual

Chapter 12000: Retention and Destruction of Records

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California State Controller's Office

Chapter 12000: Retention and Destruction of Records

Contents

INTRODUCTION	3
12000 Process and Procedures: General Information	4
12000. INTRODUCTION	4
12100-12103 Process and Procedures: Authority for Destruction	4
12100. CONDITIONS FOR DESTRUCTION	4
12101. DESTRUCTION OF SECURED AND SUPPLEMENTAL ROLLS	5
12102. DESTRUCTION OF UNSECURED ROLL	5
12103. DESTRUCTION OF REDEMPTION CERTIFICATES	5
12200 Process and Procedures: Disclosure of Public Documents	6
12200. RECORD RETENTION SCHEDULE	6

INTRODUCTION

The County Tax Collectors' Reference Manual, is produced by the State Controller's Office, Local Government Programs and Services Division, Property Tax Standards Unit. This manual is designed to provide comprehensive reference material to assist county tax collectors in performing their duties in compliance with statutory requirements and promote uniformity throughout the state.

All statutory references cited are from the Revenue and Taxation Code, unless otherwise noted. Citations and references in this manual are current as of its publication date however, care must be taken to ensure that none have been superseded by subsequent legislative action or court decisions.

The State Controller's Office forms referred to within this manual are samples that contain all of the required information pursuant to statute. The county tax collector's office may use the sample forms or they may create their own forms. Forms used should contain all information required by statute.

NOTICE: This publication is provided by the State Controller's Office, Property Tax Standards Unit, as a general resource for California's county tax collectors. This publication is written primarily for use by county tax collectors and does not constitute legal advice. This publication has been reviewed by The Committee on County Tax Collecting Procedures and members of the California Association of County Treasurers Tax Collectors.

12000 Process and Procedures: General Information

12000. INTRODUCTION

There are a number of statutes dealing with the retention and the destruction of public documents and records, ranging from general to specific application. The statutes referenced herein pertain to those documents and records concerning the office of the tax collector.

Some statutes may require the approval of the board of supervisors before any records may be destroyed. If the time period affecting the destruction of a particular record is not known, the tax collector should consult with county counsel and apply a consistent destruction process.

12100-12103 Process and Procedures: Authority for Destruction

12100. CONDITIONS FOR DESTRUCTION

The county officer having custody of nonjudicial public records, documents, instruments, books, and papers may cause to be destroyed any or all of the records, documents, instruments, books, and papers if all of the following conditions exist ([Government Code §26205.1](#)):

The board of supervisors of the county has adopted a resolution authorizing the county officer to destroy records, documents, instruments, books, and papers. The resolution may impose such conditions, in addition to those specified in this subdivision, that the board of supervisors determines are appropriate;

The conditions set forth in the next two bullet points below do not apply to records prepared or received other than pursuant to a state statute or county charter, or to records that are not expressly required by law to be filed and preserved.

- The county officer who destroys any record, document, instrument, book, or paper shall maintain for the use of the public: a photographic or microphotographic film; electronic recorded video production; a record contained in the county's electronic data processing system; a record recorded on optical disk; a record recorded by any other medium that does not permit additions, deletions, or changes to the original document; or another duplicate of the record, document, instrument, book or paper destroyed; and or,
- The record, paper, or document is: photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces; recorded in the electronic data processing system; recorded on optical disk; reproduced on film; or reproduced on any other medium that does not permit additions, deletions, or changes to the original document. The reproduction must be in compliance with the minimum standards or guidelines, or both, of the American National Standards Institute or the Association for Information and Image Management for recording of permanent records or nonpermanent records.

Every reproduction shall be deemed to be an original record, and a transcript, exemplification, or certified copy of any reproduction shall be deemed to be a transcript, exemplification, or certified copy of the original.

Destruction of the original records, papers, or documents is not authorized when the method of reproduction is reproduction of electronically recorded video images on magnetic surfaces, unless a duplicate videotape of the images is separately maintained. A duplicate copy of a record contained in the electronic data processing

system, on optical disk, or on any other medium that does not permit additions, deletions, or changes to the original document shall also be separately maintained ([Government Code 26205.1\(d\)](#)) and [section 1034](#).

12101. DESTRUCTION OF SECURED AND SUPPLEMENTAL ROLLS

Any delinquent tax roll more than 12 years old and the original secured roll on which it is based, containing the information set forth in the abstract list, may be destroyed by the county officer or officers in possession of the rolls if:

- The destruction, in all cases, has first been approved by order of the board of supervisors of the county;
- The abstract list has first been certified as correct and complete by the county auditor; and
- A certified, permanent record on a substitute medium has been prepared in accordance with [Government Code section 26205](#) and the substitute media will be retained for at least 12 years from the date of the creation of the original document. The substitute medium may also be destroyed following the expiration of the 12 year retention period ([§4377](#)).

Upon destruction, any delinquencies not appearing in the abstract are conclusively presumed to be redeemed. The tax collector should cancel any tax default or notice of power to sell resulting from such delinquencies unless there is, of record, a tax deed issued by the tax collector to a purchaser of the property at a sale by public auction, sealed bid, or agreement ([§4378](#)).

The abstract list prepared under ([§4373](#)), or any photographic record thereof, shall be retained by the tax collector for at least two years after the time the lien has been removed ([§4377](#)).

The liens are removed by cancellation, redemption, or sale by public auction, sealed bid, or agreement ([section 4120](#) and [section 4401](#)).

If the abstract is also used as a redemption certificate, it may be destroyed 12 years after its preparation if a certified, permanent record on a substitute medium has been prepared in accordance with [Government Code section 26205](#).

12102. DESTRUCTION OF UNSECURED ROLL

Any original unsecured roll containing the information set forth in the delinquent roll or in an abstract list may be destroyed by the county officer in possession of the rolls if:

- The destruction, in all cases, has first been approved by order of the board of supervisors;
- The delinquent roll or abstract list has first been certified as correct and complete by the county auditor; and

A settled, permanent record on a substitute medium has been prepared in accordance with [Government Code section 26205](#) and the substitute medium will be retained for at least five years from the date of the creation of the original document.

The substitute medium may also be destroyed following the expiration of the five year retention period ([§2928](#)) and [section 2030](#).

12103. DESTRUCTION OF REDEMPTION CERTIFICATES

Any redemption certificate may be destroyed by the county tax collector if:

- The destruction has been approved by order of the board of supervisors of the county; and

- A certified, permanent record on a substitute medium has been prepared in accordance with [Government Code section 26205](#) and the substitute medium will be retained for at least 12 years from the date of creation of the original document.

The substitute medium may also be destroyed following the expiration of the 12 year retention period ([§4107](#)); [section 4405](#) and [section 5800](#).

12200 Process and Procedures: Disclosure of Public Documents

12200. RECORD RETENTION SCHEDULE

The years of retention enumerated in the following schedule are to serve as a guide only. Before pursuing the destruction of any records, the tax collector should consult with county counsel and submit a list of applicable documents to the board of supervisors to request a resolution authoring the destruction of the records.

Paper records and documents may be destroyed after they are transferred to an alternate medium. Generally the alternate medium may also be destroyed following the expiration of the 12 year retention period. (Please refer to the following table.)

ALT. MEDIUM = Alternate Medium; i.e., microfilm, microfiche

Gov. = Government Code

Rev. & Tax = Revenue and Taxation Code

Data Retention Requirements				
DOCUMENT TYPE	PAPER (Yrs.)	ALT MEDIUM (Yrs.)	CODE	SECTION
Abstract	12	12	Rev. & Tax.	4377
Bankruptcy Records	2	2	Gov.	26202
Bulk Transfer Records	2	2	Gov.	26202
Certificate of Redemption	12	12	Rev. & Tax.	4107
Correspondence	2	2	Gov.	26202
CORTAC Number Records	2	2	Gov.	26202
Delinquent Rolls	12	12	Rev. & Tax.	4377
Liens and Lien Records	12	12	Gov.	26205 , 26205.1

Data Retention Requirements				
DOCUMENT TYPE	PAPER (Yrs.)	ALT MEDIUM (Yrs.)	CODE	SECTION
Mobile Home Tax Clearance Certificates	2	2	Gov.	26202
Published Legal Notices	2	2	Gov.	26202
Post Office Returns and Address Changes	2	2	Gov.	26202
Proposition 13 Tax Change Records	15	12	Gov.	26205.1
Public Sales/Auction Records	12	12	Gov.	26205 , 26205.1
Property Sold and Deeded Reports	12	12	Gov.	26205.1
Secured	12	12	Rev. & Tax.	4377
Summary Judgment Unsecured Taxes	10	10	Rev. & Tax.	3105
Supplemental	12	12	Rev. & Tax.	4377
Supplemental Tax Transfers to Unsecured Roll	12	12	Gov.	26205.1
Tax Collection Reports	12	12	Gov.	26205.1
Tax Collection Trust Records	12	12	Gov.	26205
Tax Defaulted Subject to Power to Sell Records	12	12	Gov.	26205
Tax Payment Records and Receipts	2	12	Gov.	26202
Tax Rolls			Gov.	26205 , 26205.1
Unsecured	5	5	Rev. & Tax.	2928

Data Retention Requirements				
DOCUMENT TYPE	PAPER (Yrs.)	ALT MEDIUM (Yrs.)	CODE	SECTION
Tax Service Payment Reports	2	2	Gov.	26202