



RESOLUTION NO. 180-2024

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, on May 9, 1989, the Board of Supervisors adopted Policy Number A-9 directing County departments to inventory and establish a records management program; and

WHEREAS, the Treasurer-Tax Collector's Office seeks approval from the Board of Supervisors to provide for the proper disposal of County Records; and

WHEREAS, The Treasurer-Tax Collector's Office finds it necessary to rescind any and all preceding versions of the Treasurer-Tax Collector Office's retention schedules contained in Resolutions 85-90 for Treasurer-Tax Collector's Office and Resolution 163-2011 for Revenue Recovery Division, and create a new El Dorado County Treasurer-Tax Collector Office Records Retention/Disposition Schedule to comply with current state law; and

WHEREAS, any records destroyed pursuant to the El Dorado County Treasurer-Tax Collector's Office Records Retention/Disposition Schedule are no longer necessary for County purposes and will not adversely affect the County or the public.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of El Dorado as follows:

1. That the Board of Supervisors for the County of El Dorado adopts the new El Dorado County Treasurer-Tax Collector's Office Records Retention/Disposition Schedule, which is attached hereto as Exhibit A and incorporated herein by reference.
2. That the records set forth in the schedule may be destroyed after the designated periods of time pursuant to such schedules as authorized by the laws referenced in Exhibit A, El Dorado County Treasurer-Tax Collector's Office Records Retention/Disposition Schedule. The Board of Supervisors finds that the records identified in Exhibit A that refer to Government Code section 26202 are no longer necessary for County purposes and may be destroyed after the designated period of time specified in Exhibit A.
3. That this resolution shall constitute continuing authority for the destruction of such records as authorized by the code sections cited above and this resolution shall remain in force and effect until amended or rescinded.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 22nd day of October, 2024, by the following vote of said Board:

Ayes: Thomas, Hidahl, Turnboo, Parlin, Laine
Noes: None
Absent: None

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: *Kim Dawson*
Deputy Clerk

Wendy Thomas
Chair, Board of Supervisors
Wendy Thomas

Exhibit A

County of El Dorado RECORDS RETENTION / DISPOSITION SCHEDULE		Department	Schedule #	Date	
		TREASURER-TAX COLLECTOR DEPARTMENT	TTC - 1	10/22/2024	
		Organizational Units	BOS Approval Number		
		Accounting/Administration/Treasury/Revenue Recovery			
		Address			
		360 Fair Lane, Placerville, CA 95667			
Item Number	TITLE / DESCRIPTION OF RECORDS	RETENTION			REMARKS (Include all statutory and regulatory references)
		Dept	Electronic	Total	
1 Administration					
101.01	Purchase Orders	Curr Yr	3 yr	4 yr	Gov1 Code 26202 Gov Code 26205
101.02	Payroll Records	Curr Yr	2 yr	3 yr	Gov1 Code 26202 and 26205
101.03	Budget	5 yr	5 yr	10 yr	Gov1 Code 26202 and 26205
101.04	Contracts	Term of contract + 2 yr	Term +5 yr	Varies	Gov1 Code 26202
2 Treasury					
102.01	Deposit Permits	Curr Yr	5 yr	6 yr	Gov1 Code 26205 and 26907 2
102.02	Bank Statements	Curr Yr	5 yr	6 yr	Gov1 Code 26205 and 26907 2
102.03	Investment Records	Curr Yr	5 yr	6 yr	Gov1 Code 26205 and 26907 2
102.04	Treasury Ledgers	Curr Yr	5 yr	6 yr	Gov1 Code 26205 and 26907 2
102.05	1911 Bonds	5 yr beyond maturity		Varies	Streets & Highways Code 8672
102.06	1915 Bonds	5 yr beyond maturity		Varies	Streets & Highways Code 8672
102.07	Treasury Correspondence	Curr Yr	5 yr	6 yr	Gov1 Code 26205 and 26907 2
3 Tax					
103.01	Secured Tax Rolls		13 yr	13 yr	Gov1 Code 26205 and Rev. & Tax 4377
103.02	Unsecured Assessment Rolls		6 yr	6 yr	Gov1 Code 26205, Rev. Tax 2928, & GC 26205
103.03	Abstract, Secured, Unsecured, Paid & Unpaid		13 yr	13 yr	Abstract, Secured: Gov't Code 26205, Rev. & Tax 4377 Unsecured: Gov't Code 26205 and Rev & Tax 2928
103.04	Supplemental Tax Rolls		13 yr	13 yr	Gov1 Code 26205 and Rev. & Tax 4377
103.05	Tax Collector Deposit Permits	Curr + 1 yr	3 yr	5 yr	Gov1 Code 26205 and 26202
103.06	Tax Bill Paid Stubs	Curr Yr	1 yr	2 yr	Gov1 Code 26202
103.08	Remittance Process Logs, Reports	Curr + 1 yr	4 yr	6 yr	Gov1 Code 27001
103.09	Bankruptcy Files		Active	Inactive +2 yr	Varies Gov1 Code 26202
103.10	Transient Occupancy Tax Returns	Curr Yr	2 yr	3 yr	Gov1 Code 26202
103.11	Bulk Transfer Records	Curr Yr	1 yr	2 yr	Gov1 Code 26202
103.13	Business License Applications	Curr Yr	2 yr	3 yr	Gov1 Code 26202
103.14	Tax Sale Documents	Curr Yr	2 yr	3 yr	Gov1 Code 26202
103.15	Tax Correspondence	Curr Yr	2 yr	3 yr	Gov1 Code 26202
103.16	Cannabis Tax Returns	Curr Yr	2 yr	3 yr	Gov1 Code 26202
4 Revenue Recovery					
104.01	Revenue Recovery Closed Case Records	Curr Yr	10 yr	11 yr	Gov1 Code 26202 and 58152
104.02	Revenue Recovery Closed Judgment Files	Curr Yr	10 yr	11 yr	Gov1 Code 26202 and 58152
104.03	Month End CUBS Reports	Curr Yr	2 yr	3 yr	Gov1 Code 26202
104.04	Daily CHIT Reports	Curr Yr	2 yr	3 yr	Gov1 Code 26202
104.05	Revenue Recovery Deposit Records	Curr Yr	2 yr	3 yr	Gov1 Code 26202

Litigation, complaints and/or claims suspend normal retention periods. Retention period begins after final action or settlement.