

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 3.6
(ID # 21392)

MEETING DATE:
Tuesday, May 02, 2023

FROM : ASSESSOR-COUNTY-CLERK-RECORDER:

SUBJECT: ASSESSOR-COUNTY CLERK-RECORDER/RMAP: Approval of Revised Departmental Records Retention Schedule, All Districts. [\$0] (4/5th Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the attached Revised Departmental Records Retention Schedule for the Assessor.

ACTION:4/5 Vote Required, Policy

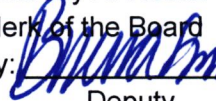


Kan Wang, Assistant Assesor-County-Clerk Recorder 4/21/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Gutierrez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: May 2, 2023
xc: ACR

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$0	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: 2022/2023	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

In accordance with the provisions of Board Policy A-43, the Records Management and Archives Program (RMAP) worked with appropriate departments to review the Records Retention Schedules attached. Approval will authorize the disposal of certain records following mandatory retention requirements, thereby enabling the County to reduce the cost of storage for obsolete materials while ensuring that administrative, fiscal, legal, and other recordkeeping responsibilities are met. Prior agenda references are noted on the appropriate cover page. Per Government Code Section 26202, this item requires a 4/5 vote.

Impact on Residents and Businesses

The citizens of Riverside County benefit from the efficiencies gained through the application of generally accepted recordkeeping principles.

ATTACHMENTS:

- 1. DRRS Housing and Assessor-County Clerk-Recorder, Assessor**
Supersedes DRRS ACR-A, adopted December 15, 2020, as Agenda Item # 3.4


Stephanie Perez, Principal Management Analyst 4/24/2023


Kristine Bell-Valdez, Supervising Deputy County Counsel 4/13/2023



County of Riverside, California Departmental Records Retention Schedule (DRRS_ACR-A_2023_Rev06)

Enacted pursuant to Board of Supervisors, County of Riverside Resolution No. 2016-126, "Pertaining to the Management, Retention, Destruction or Disposition of County Records," and Board of Supervisors, County of Riverside Policy A-43: "County Records Management and Archives Policy."

Inquiries or comments regarding this schedule should be directed to:

County of Riverside
Records Management and Archives Program (RMAP)
2724 Gateway Drive
Riverside, CA 92507
951-486-7063
(County Mail Stop 2625)

Introduction

This Departmental Records Retention Schedule (DRRS) for the Assessor-County Clerk-Recorder, Assessor Department (ACR-A) is adopted as per the recommendations of Board Policy A-43 and supersedes the DRRS adopted December 15, 2020 as agenda item # 3.4.

This schedule is written with general titles and descriptions rather than identifying specific individual documents or forms. A record with content and function that is substantially the same as an item described in this schedule should be considered covered by that series. This retention schedule indicates the length of time that listed records, regardless of media or format, must be retained by the department before disposition may be implemented. These retention requirements are recommended in order to reduce the costs for the storage and maintenance of records while ensuring that administrative, fiscal, legal and other recordkeeping responsibilities are met.

Records, including copies held for convenience or reference, must be disposed of as directed herein at the close of the official retention period. A full justification for any request to extend the retention period for a particular group of records must be submitted in writing to the Records Management and Archives Program (RMAP) as stated by Board Policy A-43, Section D.5.

If a federal or state statute or regulation specifies a longer retention period for any records series received, created, or maintained by the department, the statute or regulation override this schedule and the department must amend its records retention schedule as soon as practicable. In addition, a record may not be destroyed if notice of litigation, audit, public records request, etc. is received prior to the expiration of the retention period. For records held for audit purposes, the Auditor Controller's Office, or appropriate auditing authority, will notify the department once the audit is complete. In the event a lawful claim or a lawsuit is made against the county of Riverside, the department will suspend destruction of the subject records until all issues of the matter are resolved. Further, if the department is notified by County Counsel or Human Resources to put documents on hold due to a claim or other legal proceeding, the department will suspend any records destruction of the identified documents. (Board Policy A-43 § D.9)

The department will maintain the requested records until the close of litigation or proceedings plus an additional ten (10) years. The department is responsible for ascertaining the correct date of closure in order to establish this ten (10) year retention period. Furthermore, the department is responsible for establishing appropriate procedures to ensure that records are retained for the period of time mandated and that the records remain accessible as required.

Explanation of Fields

Record Series Codes: The Record Series Code is assigned by RMAP. The code is alphanumeric and uniquely identifies the Record Series Title regardless of the schedule it occupies enabling the Record Series to be tracked within the master index system.

Record Series Title: The Record Series Title identifies a group of similar records generally produced or utilized for similar business needs allowing them to be evaluated as a group for retention scheduling purposes.

Record Series Description: A description of the Record Series Title that includes examples, not an exhaustive list, of the record types found within the group.

Official Records: The agency or department responsible for the county's official record.

Official Record Retention: The length of time that the official record must be kept based upon the legal minimum requirement as well as any operational or business need. All other copies must be disposed of at the end of the retention period. For example, departmental copies held for convenience or reference must be destroyed at the close of the retention period or when no longer needed to support normal business operations, whichever is earlier.

Citation / Rationale: The legal citation or operational/business reason for retaining the official record for the period specified.

Final Disposition: The recommended final status or arrangement for the official record, usually disposed of by confidential shredding or transfer to the County of Riverside Archives as determined through best practice.

Explanation of Codes

Best Practice = Best Practice determined through business and government agency benchmarks.

CCR = California Code of Regulations

FY = Fiscal year end

GOV = California Government Code

RTC = California Revenue & Tax Code

P = Permanent



COUNTY OF RIVERSIDE RECORDS RETENTION SCHEDULE

Department / Agency: Assessor-County Clerk-Recorder, Assessor

Schedule Type: Departmental Records Retention Schedule (DRRS)

Division: All

Schedule #:

Section: All

DRRS_ACR-A_2023_Rev06

With full consideration given to the preservation of the historic records of the County, the undersigned hereby certifies that this retention schedule conforms to the legal and regulatory requirements and best business practices known at this time.

Department Head: Doug Cady
 Doug Cady, Assistant Assessor-County Clerk-Recorder

Date: 2/28/23

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACR-A-100	Annual Racehorse Tax Return	Identifies racehorses subject to the in-lieu tax.	Business Personal Property	Five years from the date the returns became due.	18 CCR 1045	Shred / Delete
ACR-A-125	Appraisal Records	Used to determine a value for taxable property in the County. Information includes parcel number, name of owner, and description of property.	Valuation Divisions	P	Best Practice	County Archives
ACR-A-150	Assessment Appeals	Evidence to support the property's assessed value. May include other documentation which is presented to the Review Board to establish the taxable value of the property.	Assessment Services	When five years have elapsed since the final action on the application.	GOV 25105.5	Shred / Delete
ACR-A-175	Assessment Rolls / Accumulated Journals / Parcel Number Change List	List(s) of the assessed values for all property in the county. Includes situs roll, name roll, exempt roll and subdivision roll. Also includes assessment and parcel maintenance activity.	Assessment Services	P	Best Practice	County Archives
ACR-A-200	Business Property Records	Used to locate all taxable property in the county, to identify the owners, describe the property and determine a value. May include mandatory and non-mandatory audit reports and work papers that verify the accuracy of the information provided by the taxpayer.	Business Personal Property	25 years after the lien date of the tax year for which the documentation pertains.	RTC 465(a); RTC 834	Shred / Delete
ACR-A-225	Preliminary Change of Ownership Report (PCOR) and Change in Ownership Statement (CIO)	The PCOR and CIO records non-public information about the property, transferee and amount paid. State law (RTC 480.3) requires any transferee acquiring an interest in real property or manufactured home subject to property taxation, and that is assessed by the Assessor, to file a PCOR. If a PCOR is not filed at the time of recording, then the Assessor requires a CIO to be filed.	Title	When six years have elapsed since the lien date for the tax year for which that document was obtained.	RTC 465(a); RTC 834	Shred / Delete

FORM APPROVED COUNTY COUNSEL
 BY MCT 10 APR 23
 MICHAEL C. THOMAS DATE

Code	Record Series		Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
	Title	Description				
ACR-A-250	Change in Ownership - Completed Deeds / Special Deeds	Record of change in ownership used to determine type of re-assessment.	Title	P	Best Practice	County Archives
ACR-A-275	Change of Mailing Address	Taxpayer requesting a change of address for the mailing of the property tax bill.	Assessment Services	2 fiscal years from the receipt date of the request.	GOV 26202	Shred / Delete
ACR-A-300	Exclusions from Re-Assessment / Transfer of Value to Replacement Dwellings	Request from taxpayer for exclusion from re-assessment for property transfers (i.e., Parent and Child, Grandparent to Grandchild & between an Individual and Legal Entity). Also, request from taxpayer for transfer of base year value to replacement dwellings for seniors and disabled persons.	Title	When six years have elapsed since the lien date for the tax year for which that document was obtained.	RTC 465(a); RTC 834	Shred / Delete
ACR-A-325	Exemption Claims - Homeowners', Veterans' or Disabled Veterans'	Filing of property tax exemption from a homeowner, veteran or disabled veteran.	Public Service	Six years after the lien date of the tax year for which the exemption was last granted.	RTC 465(b); RTC 834	Shred / Delete
ACR-A-350	Exemption Claims - Welfare; Church; Religious; & Historical Aircraft	Filing of property tax exemption from qualifying organizations, e.g., Welfare, Church, and Religious organizations. Includes claims filed for: Historical Aircraft, Colleges, Public School, Cemetery, Library and Museum.	Exemptions	Six years after the lien date of the tax year for which the exemption was last granted.	RTC 465(b); RTC 834	Shred / Delete
ACR-A-375	Mapping Package - Cuts/Combines	Documentation used to assign new assessor parcel numbers. Includes, but is not limited to, forms completed by the property owners, plans, and recorded documents.	Mapping	Six years after the lien date of the tax year for which the documentation pertains.	RTC 465(a)	Shred / Delete
ACR-A-400	Assessor Maps	Assessor maps: Assessment illustrations to define physical location and size. For assessment purposes only.	Mapping	P	Best Practice	County Archives
ACR-A-425	Manufactured Home Title Records	Records indicating name and address of mobile home owner, description of mobile home, and mobile home park plans. Includes Housing and Community Development (HCD) title reports and HCD 433(a).	Manufactured Homes	P	Best Practice	County Archives
ACR-A-450	Manufactured Home Building Records	Records describing the assessment and value information manufactured homes. Includes cost worksheets, plans and dealer reports/invoices.	Manufactured Homes	Six years after the lien date of the tax year for which the documentation pertains.	RTC 465(a)	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACR-A-475	Separate Valuations	A separation of values to a parcel(s) that is split or combined into several or one parcel(s), respectively.	Assessment Services	Six years after the lien date of the tax year for which the documentation pertains.	RTC 465(a)	Shred / Delete
ACR-A-500	State Board of Equalization Maps	Records supporting property assessed by the state (e.g., railroads and straddle counties).	Mapping	P	Best Practice	County Archives
ACR-A-525	Subvention Reports	California Open Space Subvention Act Program: provides the state with information regarding Agricultural Preserve acreage changes for the year. Substantiates refunds for lost monies due to participation in the Williamson Act.	Agriculture	9 fiscal years after the fiscal year in which created.	GOV 26202; Best Practice	Shred / Delete
ACR-A-550	Undivided Interest	Creation of an assessment to a portion of a parcel with multiple owners based on the percentage of ownership and base year acquisition.	Assessment Services	When six years have elapsed since the lien date for the tax year for which that document was	RTC 465(a); RTC 834	Shred / Delete
ACR-A-550	Undivided Interest	Creation of an assessment to a portion of a parcel with multiple owners based on the percentage of ownership and base year acquisition.	Assessment Services	When six years have elapsed since the lien date for the tax year for which that document was obtained.	RTC 465(a); RTC 834	Shred / Delete
ACR-A-575	Wind Files	Used to determine a value for taxable property in the County. Information includes parcel number, legal party owner(s) and description of property. Additional information includes evidence to support/track assessed value in the form of business property records and/or documentation presented to the Review Board.	Business Personal Property	25 years after the lien date of the tax year for which the documentation pertains.	RTC 465(a); RTC 834	Shred / Delete