

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



ITEM: 3.9
(ID # 29494)

MEETING DATE:
Tuesday, January 27, 2026

FROM : ASSESSOR-COUNTY-CLERK-RECORDER

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

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the attached Departmental Records Retention Schedule for the Treasurer-Tax Collector (TTC).

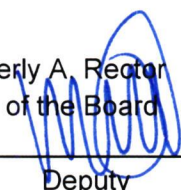
ACTION:4/5 Vote Required, Policy


Steven Horn, Assistant Assessor-County Clerk-Recorder 11/25/2025

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: January 27, 2026
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: 2025/2026	

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 Schedule 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:

DRRS_TTC_2025_Rev03 – Supersedes DRRS_TTC_2017_Rev02 adopted June 20, 2017, Agenda item #3.11.

Cesar Bernal
Cesar Bernal, PRINCIPAL MGMT ANALYST 1/16/2026

Aaron Gettis
Aaron Gettis, Chief Deputy County Counsel 1/13/2026



County of Riverside, California Departmental Records Retention Schedule (DRRS_TTC_2025_Rev03)

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
ACR-RIM@asrclkrec.com
<https://www.rivcoacr.org/RiversideCountyRecordsManagement>

Introduction

This Departmental Records Retention Schedule (DRRS) for Treasurer-Tax Collector (TTC) is adopted as per the recommendations of Board Policy A-43 and supersedes the DRRS adopted June 20, 2017, as agenda item # 3.11.

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. Retention schedule changes apply to all documents unless they have been digitally uploaded into a Trusted System. The regulatory requirements include the immutability standards for objects in a Trusted System. This includes the initial retention applied to the digital file per RMAP management. 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

Audit Support = Records are not required by statute or regulation to be held for the period indicated but should be maintained to support records submitted in support of the County's internal or external auditing procedures.

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

BP = California Business Code

CCP = California Code of Civil Procedure

CCR = California Code of Regulations

CFR = Code of Federal Regulations

CL = Closed, which will also mean after final resolution (as in an inquiry or litigation) after expiration (as in a contract) after final payment, upon

completion of participation in a program, etc. A record is considered "closed" when no further action is pending or required.

CY = Calendar year end

FY = Fiscal year end

GC = California Government Code

PROB = California Probate Code

P = Permanent

REV = Revised

T = Termination (of employment, or use, i.e. of a product or piece of equipment within the County, of a benefit or plan)



COUNTY OF RIVERSIDE RECORDS RETENTION SCHEDULE

Department / Agency: Treasurer-Tax Collector (TTC)

Schedule Type: Departmental Records Retention Schedule (DRRS)

Division: All

Schedule #: **DRRS_TTC_2025_REV03**

Section: All

With full consideration given to the preservation of the historic records of the County, the undersigned hereby certifies that this retention schedule was developed in compliance with countywide standards and policies and conforms with accepted records and information management practices.

Department Head: *Matt Jennings*
 Matt Jennings, Treasurer-Tax Collector

Date: 11/13/25

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
Accounting (ACC)						
TTC-ACC100	Bonds	Records documenting billing, collections, payments and settlements to the bond holders. Records series includes bond book ledgers, bond holder envelopes, bond foreclosure forms, bond registration and letter to register bonds.	Treasurer-Tax Collector	CL + 10	CCP 337.5; Best Practice	Shred / Delete
TTC-ACC125	Bulk Transfer Records	Bulk transfer records. Records series may include notice of bulk sale, correspondence with escrow companies and liability letters.	Treasurer-Tax Collector	FY + 5	GC 26202; Best Practice	Shred / Delete
TTC-ACC150	Cancel Penalty Affidavits	Cancellation of penalty request. Cancellation request form indicating the R&TC code as reason for the request, includes back up documents such as bank letter / or letter, mailed envelope, IMSA / Paradox print out, affidavits, etc.	Treasurer-Tax Collector	AU + 2	GC 26202; CASPC	Shred / Delete
TTC-ACC175	Daily Reports	Documents for balancing daily collection activity. These include daily reports and supporting documents for balancing Tax Collector and Auditor Controller daily collection activity.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete

FORM APPROVED COUNTY COUNSEL

BY MCT 13JAN26
 MICHAEL C THOMAS DATE

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
TTC-ACC200	Excess Proceeds	Claims for monies submitted to the County after the sale of a parcel. Records series may include excess proceeds number, publication, research report, PO cert list, distribution, no claims, completed claims item, party of interest report, stat reports.	Treasurer-Tax Collector	FY + 12	GC 26202; Best Practice	Shred / Delete
TTC-ACC225	Field Collection Files	Field collection files. Records series may include copies of checks, copies of tax bills, seizure notices, correspondence, certified correspondence copies, and bank seizure copies.	Treasurer-Tax Collector	FY + 3	GC 26202; Best Practice	Shred / Delete
TTC-ACC250	Four Year Payment Plans	Agreements for four year payment plans on escaped assessments, unsecured and secured property taxes. Records series may include, copies of payments received and applied and lapsed/unlapsed payment plans.	Treasurer-Tax Collector	FY + 5	R&TC 4837.5; Best Practice	Shred / Delete
TTC-ACC255	Collections	Aumentum Unsecured Records such as billing details, tax information, and property ownership data. Research documents obtained from Accurint and Google Searches and email correspondence relevant to collection investigation.	Treasurer-Tax Collector	FY + 10	GC 25257; GC 25258	Shred / Delete
TTC-ACC275	Installment Payment Plan Agreements	Installment payment plan (IPP) agreements for secured delinquent taxes. Records series may include signed agreements for installment payment plans, copies of property tax printouts, receipts, and copies of checks.	Treasurer-Tax Collector	FY + 5	R&TC 4221; GC 26202; Best Practice	Shred / Delete
TTC-ACC300	Installment Payment Plan Reconciliation Reports	Installment Payment Plan (IPP) transfers. Records series may include individual payment plan distribution and back-up.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete
TTC-ACC325	Internal Audit Work Papers	Internal audit and work papers. Records series may include various fund reconciliations, documentation / summary of variances, and instructions for corrections.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
TTC-ACC350	Mobile Home Tax Clearance	Mobile home tax clearance certificate, property tax screen printouts, and title search. Records series may include request for payment letter, correspondence, and supporting documentation.	Treasurer-Tax Collector	FY + 12	GC 26202; R&TC 5832; Best Practice	Shred / Delete
TTC-ACC375	Monthly Distribution	Internal Treasurer-Tax Collector monthly distribution reconciliation reports and supporting documents.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete
TTC-ACC400	Negative Apportionments	Negative apportionment requests and supporting documentation.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete
TTC-ACC425	Non Cash Tickets	Non-cash tickets for records only and distribution. This series is for records only and distribution noncash tickets maintained for audit purposes.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete
TTC-ACC450	Office Fees	Annual fee calculations. Records series may include annual fee calculations, methodology, and supporting documents.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete
TTC-ACC475	Payment Files	Records documenting Treasury Cash Receipt (TCR) Team report, correspondence, spreadsheets, and e-mailed notification. Records series may include supporting documentation for wire and check payment files.	Treasurer-Tax Collector	FY + 2	GC 26202; CASPC	Shred / Delete
TTC-ACC500	Release Of Refunds	Release of refund work papers. Records series may include departmental requests, e-mail, and back-up paperwork. Checklist and refund reports.	Treasurer-Tax Collector	FY + 2	GC 26202; Best Practice	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
TTC-ACC525	Subdivision and/or Parcel Maps	Subdivision / parcel maps submitted with a request for taxes due for current year or estimated taxes due for the forthcoming fiscal tax year. Payment or tax bond guaranteeing all taxes must be submitted and acknowledged by the Tax Collector, prior to the final approval of the subdivision parcel map by the Clerk of the Board. Records series may include application for estimated taxes due or current taxes due and copy of parcel map.	Treasurer-Tax Collector	CY + 2	GC 26202; Best Practice	Shred / Delete
TTC-ACC535	Tax Rolls	Record of the official completed annual property tax rolls.	Treasurer-Tax Collector	FY + 12	R&TC 2928, 4377; GC 26202; Best Practice	Shred / Delete
TTC-ACC550	Tax Sales Files	Files created for the preparation of a tax sale. Master files, proofing reports. TC item numbers that sold, and related documents. Records series may include IRS, cancelled sales, re-offers, lot book order, State notify, Accurint, loss report, redeemed parcels, stubs off sale, lot books, and personal visits.	Treasurer-Tax Collector	FY + 12	GC 26202; Best Practice	Shred / Delete
TTC-ACC575	Unclaimed Money Records	Documents to maintain deposits and disbursements of unclaimed money. Records series may include unclaimed money logs, deposits, claims, correspondence, publication and disposition of funds, and related back-up documentation.	Treasurer-Tax Collector	FY + 7	GC 26202; Best Practice	Shred / Delete
Administration (ADM)						
TTC-ADM100	Addendas	Returned certified letters mailed out to parties that may get a Power to Sell lien if not paid before next fiscal year, includes green cards.	Treasurer-Tax Collector	FY + 12	GC 26202; Best Practice	Shred / Delete
TTC-ADM125	Correspondence with Remittance (Windmill Files)	Correspondence with payment(s) from taxpayers requiring response to an investigation or inquiry. Records series may include letters, notes, and postcards.	Treasurer-Tax Collector	P	Best Practice	Dept.

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
TTC-ADM150	Customer Comment Cards	Forms completed by customers of the Treasurer-Tax Collector's office where customers comment on the services provided to them. Customers rate customer service and provide suggestions for improvement of the services provided by the Treasurer-Tax Collector.	Treasurer-Tax Collector	FY + 3	GC 26202; Best Practice	Shred / Delete
TTC-ADM200	Military Relief Tax Deferment Requests	Application for deferment of property taxes while taxpayer is deployed in the Armed Services when the tax becomes due and payable. Records series may include application and military orders for deployment.	Treasurer-Tax Collector	CL + 2	GC 26202; Best Practice	Shred / Delete
TTC-ADM250	Printed Materials - Archival Copies	Printed materials distributed by the Treasurer-Tax Collector's office to the general public.	Treasurer-Tax Collector	P	Best Practice	Robert J. Fitch County Archives
TTC-ADM275	Studies and Statistics	Record of the Treasurer-Tax Collector's activities and accomplishments; may include statistics, narrative reports, graphs, and diagrams.	Treasurer-Tax Collector	P	Best Practice	Robert J. Fitch County Archives
TTC-ADM300	Treasurer-Tax Collector's - Archival Records	Records of the current and previous elected officials. Records series may include pictures, articles, letterhead, business cards, etc.	Treasurer-Tax Collector	P	Best Practice	Robert J. Fitch County Archives
Legal (LEG)						
TTC-LEG100	Agreements of Sale (Chapter 8)	Agreement of sale for parcels by cities, non-profit organizations, water district, redevelopment agencies, the State. Agency mailing. Records series may include objection letters, work-ups, agreements of sale, distribution, Form 11, proofing reports, certified mailings, IRS, publication.	Treasurer-Tax Collector	FY + 12	GC 26202; Best Practice	Shred / Delete
TTC-LEG125	Bankruptcy	Chapter 7, 11, 13, 9, and 12. Records series may include claims, payments, petitions, legal documents (attorney and court), etc.	Treasurer-Tax Collector	FY + 2	GC 26202	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
TTC-LEG150	Publications	Publications for impending Power to Sell, three year delinquent list, able to collect, and black box. Records series may include text proofs, publication proofs, agreements between publisher and County, price for publication, and Form 11.	Treasurer-Tax Collector	FY + 12	GC 26202; Best Practice	Shred / Delete
TTC-LEG175	Release of Lien	Records documenting the release of a lien on a property.	Assessor-County Clerk-Recorder; Treasurer-Tax Collector	Last approved extension + 10	R&TC 2191.4; Best Practice	Shred / Delete
TTC-LEG200	Summary Judgments	Summary judgments and satisfaction of judgments. Records series may include property tax printouts, copies of checks and receipts.	Assessor-County Clerk-Recorder; County Counsel; Treasurer-Tax Collector	FY + 10	R&TC 3105	Shred / Delete