

APPLICATION FOR DESTRUCTION OF RECORDS

TO THE BOARD OF SUPERVISORS OF THE COUNTY OF SISKIYOU:

The undersigned hereby makes application pursuant to the law cited below for an order to destroy the following records and discharge her and her employees from further custody of said records.

Record Type	Audited (Yes/No)	Original/ Copy	Microfilmed	Incl.Ser. Nos/ Perio	Code & Code Section
Tax Rolls					
Delinquent	Yes	Original	No	All Prior to 2010	R & T 4377
Secured	Yes	Original	No	All Prior to 2010	R & T 4377
Supplemental	Yes	Original	No	All Prior to 2010	R & T 4377
Unsecured	Yes	Original	No	All Prior to 2010	R & T 2928
Tax Collection Reports					
Secured	Yes	Original	No	All Prior to 2010	R & T 4377
Unsecured	Yes	Original	No	All Prior to 2010	R & T 2928
Supplemental	Yes	Original	No	All Prior to 2010	R & T 4377
Apportionment of State Allocations	Yes	Original	No	All Prior to 2010	SCO Record Retention
State Reports - Taxes	Yes	Original	No	All Prior to 2010	SCO Record Retention

Any or all of the above listed records are received or prepared pursuant to statute. These records are not expressly required by law to be filed or preserved and the records are no longer required for County purposes.

STATE OF CALIFORNIA)
County of Siskiyou)

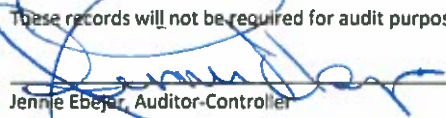
I, Jennie Ebejer, Auditor-Controller, of the County of Siskiyou, declare, under penalty of perjury that I have read the foregoing application and know the contents thereof and that the same is true of my own knowledge, except as to matters therein stated on my information and belief, and as to those matters, I believe them to be true.

Executed this 20th day of June, 2017, at Yreka, County of Siskiyou, State of California.



Jennie Ebejer, Auditor-Controller

These records will not be required for audit purposes.



Jennie Ebejer, Auditor-Controller

Approved as to Form:

County Counsel



REVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911] (*Division 1 enacted by Stats. 1939, Ch. 154.*)

PART 5. COLLECTION OF TAXES [2501 - 3205] (*Part 5 enacted by Stats. 1939, Ch. 154.*)

CHAPTER 4. Collection on the Unsecured Roll [2901 - 2963] (*Chapter 4 enacted by Stats. 1939, Ch. 154.*)

ARTICLE 1. General Provisions [2901 - 2928.1] (*Heading of Article 1 added by Stats. 1974, Ch. 908.*)

2928. 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 (a) the destruction, in all cases, has first been approved by order of the board of supervisors, (b) the delinquent roll or abstract list has first been certified as correct and complete by the county auditor, and (c) a certified, permanent record on a substitute media has been prepared in accordance with Section 26205 of the Government Code and the substitute media will be retained for at least five years from the date of the creation of the original document. The substitute media may also be destroyed following the expiration of the five-year retention period.

(Amended by Stats. 1990, Ch. 126, Sec. 23. Effective June 11, 1990.)



REVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911] (*Division 1 enacted by Stats. 1939, Ch. 154.*)

PART 7. REDEMPTION [4101 - 4379] (*Part 7 enacted by Stats. 1939, Ch. 154.*)

CHAPTER 4. Preparation of Abstract Lists [4372 - 4379] (*Chapter 4 repealed and added by Stats. 1945, Ch. 694.*)

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

The abstract list prepared under Section 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.

(Amended by Stats. 1991, Ch. 532, Sec. 33.)

**AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULE**

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
<u>TAXES</u> APPORTIONMENT OF STATE ALLOCATIONS ¹	APPORTIONMENT OF THE COUNTY SHARE OF STATE SUBVENTIONS AND REIMBURSEMENTS, PROCESSED BY THE COUNTY FROM MAGNETIC TAPE OR COMPUTER PRINTOUTS RECEIVED FROM THE STATE. INCLUDES: JOURNAL VOUCHERS, COMPUTER PRINTOUTS.	FY + 5Y	MAINTAIN IN HARD COPY OR ELECTRONICALLY UNTIL AUDITED AND CLEARED WITHOUT EXCEPTION BY THE STATE CONTROLLER'S OFFICE.
APPORTIONMENT OF STATE ALLOCATIONS ¹	DISKETTE	FY + 5Y	
BOND RECORDS ¹	INFORMATIONAL MATERIAL ON BOND ELECTIONS AND AUTHORIZATIONS. INCLUDES: RESOLUTIONS, CERTIFICATION FROM THE ELECTIONS DEPARTMENT, BONDING ATTORNEY AND THE AUDITOR-CONTROLLER. FILED ALPHABETICALLY, THEN BY DATE.	AFTER FINAL BOND PAYMENT + 5Y	
BOND REGISTERS ¹	REGISTER OF BONDS SOLD. INCLUDES: PRINCIPAL AND INTEREST. FILED ALPHABETICALLY AND BY DATE.	AFTER FINAL BOND PAYMENT + 5Y	DESTROY RECORDS 5 YEARS AFTER FINAL PAYMENT. OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
LAFCO CORRESPONDENCE, TRA ¹	INFORMATION NEEDED TO UPDATE THE TAX RATE AREA CODE ASSIGNMENTS, PROPERTY TAX EXCHANGE CHART AND CHANGES TO THE ALLOCATION OF ANNUAL GROWTH AGREEMENTS RELATED TO PROPERTY TAX APPORTIONMENTS.	SUPERSEDED/ OBSOLETE + 5Y	
PAYING AGENT - AGREEMENTS ¹	BACK-UP AUTHORITY FOR PAYMENTS TO PAYING AGENT FOR BONDS, COUPONS, AND COSTS. INCLUDES: AGREEMENTS AND BOARD OF SUPERVISORS RESOLUTIONS.	SUPERSEDED/ OBSOLETE + 5Y	DESTROY RECORDS 5 YEARS AFTER SUPERSEDED OR OBSOLETE. OFFICIAL RECORD KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
PAYING AGENT - CERTIFICATES	PAYING AGENT AND COUPON DESTRUCTION CERTIFICATES. INCLUDES: CERTIFICATES.	AFTER FINAL PYMT + 5Y	GC 26907.1 ALLOWS DESTRUCTION OF RECORDS 5 YEARS AFTER BONDS OR COUPONS HAVE BEEN PAID OR CANCELED.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.
² Retain until end of calendar year (December 31).

**AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULE**

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
PAYING AGENT – STATEMENTS ¹	STATEMENT OF ACCOUNTS FOR EACH BOND FUND. BACK-UP FOR PAYMENTS RECEIVED BY PAYING AGENT. INCLUDES: PAYMENTS TO BOND AND COUPON HOLDERS AND BALANCES FOR EACH BANK ACCOUNT.	FY + 2Y	GC 12468 AUDIT SCHEDULE
PROPERTY TAX ADMINISTRATION FEES ¹	RECORDS AND CALCULATIONS USED TO APPORTION AND CHARGE AGENCIES FOR ANNUAL PROPERTY TAX ADMINISTRATION FEES.	UNTIL AUDITED AND CLEARS AUDIT WITHOUT EXCEPTION BY THE STATE CONTROLLER'S OFFICE..	DESTROY RECORDS 5 YEARS AFTER RECORD IS SUPERSEDED OR OBSOLETE.
REDEVELOPMENT AGENCIES ¹	BACK-UP FOR TAX ROLL ENTRIES AND ALLOCATIONS. INCLUDES: ADOPTED PLAN, ANNUAL TAX INCREMENT, AGREEMENTS, BASE-YEAR VALUES, MAPS AND RESOLUTIONS IN HARD COPY OR ELECTRONIC FORMAT. FILED CHRONOLOGICALLY BY AGENCY.	SUPERSEDED/ OBSOLETE + 5Y	
SCHOOL – BONDS ¹	DOCUMENTS AND ELECTRONIC FILES USED TO CALCULATE ANNUAL TAX RATES AND ALLOCATIONS FOR SCHOOL BONDS.	UNTIL YEAR OF MATURITY IS AUDITED AND CLEARS AUDIT WITHOUT EXCEPTION BY THE STATE CONTROLLER'S OFFICE..	
STATE REPORTS – TAXES ¹	TAX INFORMATION REPORTS TO STATE AGENCIES AS REQUIRED BY VARIOUS STATE CODE SECTIONS. INCLUDES: REPORTS TO STATE CONTROLLER, STATE BOARD OF EDUCATION, CHANCELLOR OF COMMUNITY COLLEGES, STATE BOARD OF EQUALIZATION, AND CALIFORNIA MUNICIPAL STATISTICS.	FY + 5Y	RETAIN ORIGINAL OR ON ALTERNATE MEDIA.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

² Retain until end of calendar year (December 31).