

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

October 7, 2025

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Transition to Electronic-Only Retention of All Extended Tax Roll and Tax Charge Records

RECOMMENDATION(S)

Adopt **Resolution No. 2025-208** approving the transition to electronic-only retention of all extended tax roll and tax charge records.

(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this item will not impact Discretionary General Funding (Net County Cost) as it is non-financial in nature.

BACKGROUND INFORMATION

In accordance with California Revenue and Taxation Code (RTC) section 109.6, counties may retain tax roll data solely in electronic form with the consent of the Auditor-Controller and Tax Collector and approval of the Board of Supervisors (Board). This eliminates the need for printed physical documents, provided the data remains publicly accessible and is maintained in a clear, understandable, and retrievable format.

The records covered by this resolution include all tax rolls and tax charges (secured, unsecured, supplemental, delinquent, and abstract list information) maintained by the Auditor-Controller/Treasurer/Tax Collector (ATC). These records will be stored in a system that meets the requirements of Government Code sections 26205 and 12168.7, which allow the Board to authorize the destruction of any record if the record is stored in an electronic data processing system that meets specific requirements. The records will be stored for a minimum of 12 years as required by RTC section 4377 and in accordance with ATC's records retention schedule, approved by the Board on January 14, 2025 (Item No. 75).

This proposal is part of the County's ongoing modernization efforts to improve operational efficiency and aligns with the Board's established electronic document and signature policies. Transitioning to digital-only retention supports secure, cost-effective recordkeeping while maintaining compliance, auditability, and public transparency.

PROCUREMENT

Not applicable.

**Transition to Electronic-Only Retention of All Extended Tax Roll and
Tax Charge Records
October 7, 2025**

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on August 27, 2025; and County Finance and Administration (Jenny Yang, Administrative Analyst, 387-4884) on September 17, 2025.

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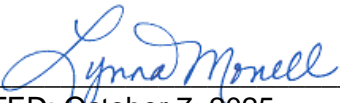
Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman

Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: October 7, 2025



cc: File - Auditor-Controller/Treasurer/Tax Collector w/resolution
CCM 10/8/2025