

RESOLUTION NO. 2025-208

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, APPROVING THE TRANSITION TO ELECTRONIC-ONLY RETENTION OF ALL EXTENDED TAX ROLL AND TAX CHARGE RECORDS

On Tuesday, October 7, 2025, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, Revenue and Taxation Code Section 109.6 authorizes the retention of tax roll data solely in electronic form only with the consent of the Auditor-Controller and Tax Collector and the approval of the Board of Supervisors; and

WHEREAS, Government Code sections 26205 and 12168.7 allow the destruction of any record, paper, or document that is not expressly required by law to be filed and preserved upon request of any county officer and approval of the Board of Supervisors, if the record, paper or document is reproduced in a trusted system that does not permit additions, deletions, or changes to the original document; and

WHEREAS, the Auditor-Controller/Treasurer/Tax Collector (ATC) seeks to transition to electronic-only retention of all extended tax roll and tax charge records, including secured, unsecured, supplemental, delinquent, and abstract list information, consistent with its ongoing efforts to modernize operations, improve efficiency, and reduce reliance on paper-based records; and

WHEREAS, ATC has reviewed and consented to the exclusive retention of all extended tax roll and tax charge records, including secured, unsecured, supplemental, delinquent, and abstract list information in electronic format; and

WHEREAS, all entries customarily made on the extended tax roll and tax charge records shall be entered into and maintained in the County's secure electronic data-processing systems which meets the requirements of Government Code sections 26205 and 12168.7 as a trusted system; and

WHEREAS, such data shall be stored and maintained in a format that is understandable and readily accessible to the public, ensuring continued transparency and accountability; and

WHEREAS, the records will be maintained for a minimum of 12 years in compliance with Revenue and Taxation Code section 4377.

NOW, THEREFORE, BE RESOLVED by the Board of Supervisors of San Bernardino County, State of California, as follows:

1. The Board hereby approves the exclusive retention of all extended tax roll and tax charge records, including secured, unsecured, supplemental, delinquent, and abstract list information, in electronic format in lieu of preparing physical documents, pursuant to California Revenue and Taxation Code Section 109.6.
2. All entries required to be made on the Extended Tax Roll, and Tax Charge Records, shall be recorded in the County's electronic systems in compliance with Government Code sections 26205 and 12168.7.

3. The County shall ensure that the electronic data is stored in such a way that it remains understandable and readily accessible to the public, consistent with applicable laws and County transparency policies.
4. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA)	
)	ss.
SAN BERNARDINO COUNTY)	

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of October 7, 2025. #10 CCM

LYNNA MONELL
Clerk of the Board of Supervisors

By _____
Deputy