

RECORDS RETENTION SCHEDULE BY TYPE – ASSESSMENT APPEALS BOARD (AAB)

Approved by AAB Administrator January 17, 2014

Approved by Board of Supervisors April 29, 2014 (Motion [M14-077](#))

RECORD TYPE	TITLE	DIVISION	RETENTION CATEGORY ¹	TOTAL RETENTION PERIOD	ON-SITE RETENTION	OFF-SITE STORAGE RETENTION	DESCRIPTION	REFERENCE	
1	ASSESSMENT APPEALS	ASSESSMENT APPEAL FILE, AAB	ASSESSMENT APPEALS BOARD (AAB)	Storage	Active +5 Years	Active +2 Years	3 Years	<p>File containing appeals to the AAB. May contain AAB application files, applications for change assessments, board instructions/party's responses, evidentiary documents, hearing officer's recommendation of value, and findings of fact.</p> <p>Cal. Code of Regulation, Title 18, Property Tax Rule 305(g), "RETENTION OF RECORDS. The clerk may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The records may be destroyed three years after the final action on the application if the records have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents. As used in this subsection, "final action" means the date of the final decision by the board."</p> <p>Gov. Code §25105.5, "The clerk of the board of supervisors may, without complying with any other provision of law, destroy records consisting of claims against the county and claims against special districts for which the board of supervisors is the governing body, whenever the claims have been retained by the clerk for a period of not less than five years after final action on the claim. The clerk of the board of supervisors may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The clerk may destroy the records three years after the final action on the application, if the records consisting of assessment appeal applications have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents, in accordance with Section 25105."</p>	Cal. Code of Regulation, Title 18, Property Tax Rule 305 ; Gov. Code §25105.5
2	ACCOUNTING/ FINANCE	ACCOUNTING, CASH RECEIPTS (AAB)	ASSESSMENT APPEALS BOARD (AAB)	Storage	10 Years After Date of Receipt (Active +10 Years)	Active + 5 Years	5 Years	<p>Cash receipts which include filing fees, hearing fees, and findings of fact fees that are paid as mandated for Assessment Appeals Board applications. Cash receipt of fees are pursuant to Administrative Code 2B.9: Administrative Processing Fee; 2B.10: Hearing Fee; and 2B.11: Findings of Fact Fee.</p>	Admin. Code 2B.9 , 2B.10 , 2B.11
3	ACCOUNTING/ FINANCE	ACCOUNTING, REFUNDS (AAB)	ASSESSMENT APPEALS BOARD (AAB)	Current	5 Years After Date of Refund Order (Active +5)	Active + 5 Years	N/A	<p>Refunds are due as a result of an invalid application, a taxpayer winning their case (see Admin Code 2B.10), or if a party withdraws its request for findings of fact.</p>	Admin. Code 2B.10

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4	COMMUNICATIONS	COMMUNICATIONS, GENERAL, AAB	ASSESSMENT APPEALS BOARD (AAB)	Current	3 Years	3 Years	N/A	<p>General correspondence pertaining to assessment appeals and other related issues, inter-departmental memos, and miscellaneous correspondence addressed to the AAB</p> <p>Admin. Code §8.3 "Current records and storage records less than five years old may be destroyed or otherwise disposed of if their destruction or other disposition within a shorter length of time will not be detrimental to the City and County or defeat any public purpose and if a definitive description of such records and the retention period applicable to them are set forth in a schedule for the systematic retention and destruction of records that is prepared by the department head, approved by the Mayor or the Mayor's designee, or the board or commission concerned, and approved by the City Attorney as to records of legal significance, by the Controller as to records relating to financial matters, by the Retirement Board as to time rolls, time cards, payroll checks and related matters. "</p>	Admin. Code §8, §67
5	MEETINGS	AGENDA, AAB	ASSESSMENT APPEALS BOARD (AAB)	Storage, Permanent	Permanent	5 Years	Permanent	<p>Agenda advising public of meetings pertaining to assessment appeal hearings, closed sessions, and special meetings. Retained permanently, available online for minimum three (3) years.</p> <p>Gov. Code §25105.5, "The clerk of the board of supervisors may, without complying with any other provision of law, destroy records consisting of claims against the county and claims against special districts for which the board of supervisors is the governing body, whenever the claims have been retained by the clerk for a period of not less than five years after final action on the claim. The clerk of the board of supervisors may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The clerk may destroy the records three years after the final action on the application, if the records consisting of assessment appeal applications have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents, in accordance with Section 25105."</p> <p>Admin. Code §§67.29-2. Each department of the City and County of San Francisco shall maintain on a World Wide Web site, or on a comparable, readily accessible location on the Internet, information that it is required to make publicly available. Each department is encouraged to make publicly available through its World Wide Web site, as much information and as many documents as possible concerning its activities. At a minimum, within six months after enactment of this provision, each department shall post on its World Wide Web site all meeting notices required under this ordinance, agendas and the minutes of all previous meetings of its policy bodies for the last three years. [...]</p>	Admin. Code §8, §67, Gov. Code §25105.5

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6	MEETINGS	ASSESSMENT HEARING FILE, AAB	ASSESSMENT APPEALS BOARD (AAB)	Storage	Active +5 Years	Active +3 Years	2 Years	<p>File containing information pertaining to the hearings and meetings of the AAB. This series documents the activities of the AAB.</p> <p>Gov. Code §25105.5, "[...] The clerk of the board of supervisors may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The clerk may destroy the records three years after the final action on the application, if the records consisting of assessment appeal applications have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents, in accordance with Section 25105."</p>	Gov. Code §25105.5 ; CA Property Tax Code 305(g)
7	MEETINGS	MEDIA RECORDINGS, AAB	ASSESSMENT APPEALS BOARD (AAB)	Storage, Permanent	Permanent	3 Years	Permanent	<p>Audio or video transcripts of the Assessment Appeals Board proceedings – i.e. hearing tapes.</p> <p>Sunshine Ordinance Admin. Code §67.14(c) , "Every City policy body, agency or department shall audio or video every noticed regular meeting, special meeting, or hearing open to the public held in a City Hall hearing room that is equipped with audio or video recording facilities, except to the extent that such facilities may not be available for technical or other reasons. Each such audio or video recording shall be a public record subject to inspection pursuant to the California Public Records Act (Government Code Section 6250 et seq.), and shall not be erased or destroyed. [...]"Revenue & Taxation Code § 1611, "Request for transcript. The county board shall make a record of the hearing and, upon request, shall furnish the party with an audio recording or a transcript thereof at his or her expense. Request for an audio recording or a transcript may be made at any time, but not later than 60 days following the final determination by the county board."</p>	Admin. Code §8, §67 ; Gov. Code §6250 et seq ; Revenue & Taxation Code § 1611
8	MEETINGS	MINUTES, AAB	ASSESSMENT APPEALS BOARD (AAB)	Storage, Permanent	Permanent	3 Years	Permanent	<p>Summary of Board action(s) on agenda items, also referred to as Journal of Proceedings. Permanently retained, available online for minimum three (3) years.</p> <p>Admin. Code §67.29-2, "Each department of the City and County of San Francisco shall maintain on a World Wide Web site, or on a comparable, readily accessible location on the Internet, information that it is required to make publicly available. Each department is encouraged to make publicly available through its World Wide Web site, as much information and as many documents as possible concerning its activities. At a minimum, within six months after enactment of this provision, each department shall post on its World Wide Web site all meeting notices required under this ordinance, agendas and the minutes of all previous meetings of its policy bodies for the last three years. [...]"</p>	Revenue & Taxation Code § 1611 ; Admin. Code §8, §67

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9	POLICY	POLICIES AND PROCEDURES, MANDATED & GENERAL, AAB	ASSESSMENT APPEALS BOARD (AAB)	Current until superseded	Permanent Until Superseded	Permanent Until Superseded	N/A	State and local statutes, procedural guides, handbooks, training manuals and reference materials or documents originated or referenced by the AAB.	Admin. Code §8, §67
10	PUBLIC NOTICES	PUBLIC NOTICES, AAB	ASSESSMENT APPEALS BOARD (AAB)	Current	Active + 5 Years	Active + 5 Years	N/A	Annual AAB public notice posting requirement. Revenue & Taxation Code §1601(c), "In all other counties, immediately upon delivery of the roll to the auditor, the clerk shall give notice of the period during which assessment protests will be accepted, the place where they may be filed, and the time the county board will meet to equalize assessments by publication in a newspaper, if any is printed in the county, or, if none, as directed by the board of supervisors."	Revenue & Taxation Code §1601(c), Gov. Code §25105.5
11	REPORTS	REPORT, ACTIVITY REPORTS, AAB	ASSESSMENT APPEALS BOARD (AAB)	Current	Active +5 Years	Active +5 Years	N/A	Report documenting the internal activities of the AAB. Gov. Code §25105.5, "The clerk of the board of supervisors may, without complying with any other provision of law, destroy records consisting of claims against the county and claims against special districts for which the board of supervisors is the governing body, whenever the claims have been retained by the clerk for a period of not less than five years after final action on the claim. The clerk of the board of supervisors may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The clerk may destroy the records three years after the final action on the application, if the records consisting of assessment appeal applications have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents, in accordance with Section 25105."	Admin. Code §8, Gov. Code §25105.5

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12	REPORTS	REPORT, CONTROLLER (AAB)	ASSESSMENT APPEALS BOARD (AAB)	Storage, Permanent	Permanent	Active +3 Years	Permanent	<p>Controller report of changes that need to be made on the Assessment Roll as a result of Assessment Appeals Board decisions. Initiates the process of property tax refunds.</p> <p>Revenue & Taxation Code §1614, "Delivery of roll to auditor. (a) The clerk of the county board shall keep an accurate record of all changes to the roll and all orders made by the county board. No later than the second Monday of each month the clerk shall deliver the statement of all changes made by the county board during the preceding calendar month to the auditor."</p>	<p>Gov. Code §25105.5; Revenue & Taxation Code §1614</p>
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¹ "Current records" are records which for convenience, ready reference or other reason are retained in office space and equipment of the department involved.

"Storage records" are records which need not be retained in office space and equipment of the department involved, but which must be, or should be, prudently preserved for a time or permanently in the facilities of a records center, as specified in the following section.

"Permanent records" or essential records, are records required by law to be permanently retained. Unless otherwise required by law or regulation, permanent records shall be stored by microfilming the paper records or placing them on an optical imaging storage system, placing the original film or tape in a State-approved storage vault and delivering a copy to the department. The paper records may then be destroyed.