

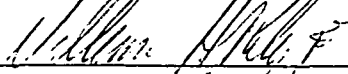

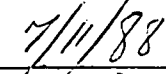
RECORDS RETENTION AND DISPOSAL SCHEDULE

ASSESSMENTS AND TAXATION

County Assessment Offices

Item No.	Description	Retention
1	<p align="center">- Supersedes Schedules #708, 708A and 708B -</p> <p><u>Assessment Rolls</u></p> <p>Information included is election district, account number, tax map numbers, name of owner, property description, deed liber and folio, assessment and remarks. Posted on the back page is the indication of transfer including transfer number, new owner or new assessment data on the transfer. Posted in these books are any changes in ownership of property, abatements and increases in assessment. These rolls are made annually but have reference value for researchers into the old ownership and description of property.</p>	<p><u>Before 1982-83 Tax Year:</u> Retain original rolls in respective offices as inquiry demands and space permits, then offer to Hall of Records; or Microfilm after three (3) years and offer original rolls to Hall of Records.</p> <p><u>1982-83 Tax Year and Beyond:</u> Forward microfiche master to Hall of Records for permanent retention. Hold original roll until receipt of microfiche master is acknowledged by State Archivist; then destroy.</p>
2	<p><u>Exempt Assessment Roll</u></p> <p>Schools, churches, and all property not taxed by the county or state are recorded on these rolls. The rolls are similar to the assessment roll (Item 1) but describe tax exempt property.</p>	<p>Microfilm after three (3) years and offer originals to the Hall of Records for permanent retention.</p>


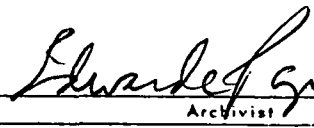
Schedule approved by Department, Agency or Division Representative

Signature Title Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

Date Archivist Date Secretary

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Item No.	Description	
3	<p><u>Assessment Field Cards and Worksheets</u></p> <p>Assessment cards are maintained for each property. Assessment cards are updated for each reassessment or transfer of property giving the name and address, and a detailed description of the property with space for an acreage sketch, the account number, deed liber and folio, assessment year, and amount of assessment. Different color forms are maintained for each classification of property.</p> <p>Various worksheets are used for cost calculation, income and expense analysis, sales and market value index analysis.</p>	<p>Retain cards in active status until replaced, retain inactive cards for three (3) years, then destroy.</p>
4	<p><u>Parcel or Block Books</u></p> <p>These books are no longer maintained by the Department. Information previously recorded in them is now stored on computer data base.</p>	<p>Database is being constantly updated. Retain printouts until superceded.</p>
5	<p><u>Transfer Forms</u></p> <p>The transfer form gives the names and addresses of the grantor and grantee, the location and description of the property, the date of transfer, the deed liber and folio and the consideration. The information on the transfer notice is posted in the assessment roll.</p>	<p>Retain for three (3) years, then destroy.</p>
6	<p><u>Tax Maps (Property Maps)</u></p> <p>Transferred to new retention schedule - Special Programs/Map Division.</p>	
7	<p><u>Subdivision Plats</u></p> <p>Transferred to new retention schedule - Special Programs/Map Division.</p>	
8	<p><u>Plat Cross Reference Index</u></p> <p>Cards refer to plat name, election district, number, parcel number and owner.</p>	<p>Retain permanently.</p>

Item No.	Description	
9	<p><u>Application for Tax Exemption</u></p> <p>Blind persons, charitable institutions, disabled veterans, churches, educational property, and benevolent organizations are required to apply for a tax exemption. Form gives name, address, description of property, account number, doctor's certificate (where applicable), official remarks and assessor's signature.</p>	<p>Retain until superseded, until exemption is removed, or until appeal period has lapsed; then destroy.</p>
10	<p><u>Assessment Notices and Petitions for Review</u></p> <p>This is a five-part notice sent to property owner. The notice details property description, district, account number, prior assessment, new assessment and protest information. There is a taxpayer's copy, protest copy, hearing copy, final notice and file copy.</p> <p>Petitions for review are filed for out of cycle appeals.</p> <p><u>Acreage Card File</u></p> <p>Transferred to Special Programs/Map Division.</p>	<p>Retain file copy for three (3) years, then destroy.</p>
12	<p><u>Sales and Mortgage Analysis</u></p> <p>This item is now titled "Market Data Listings and Ratio Analysis." This information is compiled, stored, and retrieved from computer data base.</p>	<p>Database is being constantly updated. Retain printouts until superceded.</p>
13	<p><u>Schedules for Local Personal Property</u></p> <p>Included in this record is the name and address, instructions, traders name and address, amount of business, inventory of merchandise, tools, machinery, vehicles, livestock, and other tangible property. The assessment is calculated by the office and notice sent. The schedules are arranged by election district and alphabetically therein.</p>	<p>Retain for five (5) years, then destroy.</p>
14	<p><u>Personal Property Cards</u></p> <p>These cards are no longer maintained. Information previously recorded on them is now compiled, stored and retrieved from the computer.</p>	<p>Retain information for 4 years, then destroy.</p>

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Item No.	Description	
15	<p><u>Assessment Appeal Form (AP1 and AP2)</u></p> <p>These are filed by the Department in Maryland Tax Court Appeals. The following data is requested: detailed property description, name, improvements, mortgage, lease, grounds for appeal, old assessment, new assessment, reasons to support petition, the values of like properties in nearby location, and signature. Correspondence is included in this file series.</p>	Retain seven (7) years, then destroy.
16	<p><u>Application for Property Tax Credit</u></p> <p>Transferred to retention schedule (Special Programs/Tax Credit and Exempt Property, item #1).</p>	
17	<p><u>Tax Credit Certificate</u></p> <p>Transferred to retention schedule (Special Programs/Tax Credit and Exempt Property, item #4).</p>	
18	<p><u>"Circuit Breaker" Correspondence</u></p> <p>This correspondence informs the taxpayer if he is not qualified and forms for this correspondence have been printed. The forms state the reason one has not qualified, date, district and account number, control number and notice of appeal.</p>	Retain for three (3) years, then destroy.
19	<p><u>General Correspondence</u></p> <p>Correspondence with state officials, individuals, organizations and agencies concerning the business of the assessment office. Included are reports, publications and statistical tables used in daily business, but considered "nonrecord."</p>	Retain for three (3) years, then destroy.
20	<p><u>Assessment Increase/Decrease Form</u></p> <p>This form is used for assessment changes in conjunction with the office controller form for reconciliation of assessable base.</p>	Retain for four (4) years, then destroy.

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Item No.	Description	
21	<p><u>Application for Tax Credit</u> (other than Homeowners and Renters)</p> <p>Tax credits are administered by the Department pursuant to Tax Property Article and are filed in order to receive applicable credit. These applications include:</p> <p>Enterprise Zone Tax Credit Application Conservation Easement Application Medical Necessity Credit Application</p>	Retain until superseded or until credit is removed, then destroy.
22	<p><u>Residential Worksheet Request (RP-5)</u></p> <p>This form is used by the public to request copies of assessment worksheets for companies in appeal cases.</p>	Retain for one (1) year, then destroy.
23	<p><u>Agricultural Transfer Tax (RP-16)</u></p> <p>Computation sheets for payment of tax and letter of intent.</p>	Retain for six (6) years, then destroy.
24	<p><u>Agricultural Use Application (RP-4)</u></p> <p>These are completed by property owners to receive agricultural use assessment.</p>	Retain until agricultural assessment is removed, then destroy.
25	<p><u>Building Permits</u></p> <p>This form is initiated by each local subdivision's permit office upon application by a property owner. A copy of an approved permit is forwarded to the local assessment office. It contains specific information on the location and physical improvements to be made to the property. It is used by the assessment office to discover changes to a property for assessment purposes.</p>	Retain for three (3) years after action has been taken; then destroy.