

**DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE**

Schedule No.
2283
Page 1 of 3

Agency
DEPARTMENT OF ASSESSMENTS AND TAXATION

Division/Unit
Headquarters/Attorney General's Office

Item No	Description	Retention
1	<p align="center">Supercedes Schedule # 1176</p> <p><u>Appellate Court Records</u></p> <p>Legal size files maintained alphabetically for each case heard before the Court of Special Appeals or the Court of Appeals contain the following:</p> <p>Court of Special Appeals</p> <p>Notice of Appeal Civil Appeal Pre-hearing Information Report Order from the Court directing that the appeal proceed without a pre-hearing conference Schedule of due dates (record filed, briefs due, hearing date) Briefs - Appellant and Appellee Record Extract Notice of Hearing Correspondence Order of Court</p> <p>Court of Appeals</p> <p>Petition for Writ of Certiorari Answer to Petition for Writ of Certiorari Order granting or denying Petition for Writ of Certiorari</p>	<p>Retain Permanently. Transfer periodically to the Maryland State Archives.</p>

Approved by Department, Agency, or Division Representative

Date

4-2-03

Signature

David M. Lyon

Type Name

David M. Lyon

Title

Counsel Assistant Attorney General

Schedule Authorized by State Archivist.

Date

APR 15 2003

Signature

Edward C. Soper

**DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE
(Continuation Sheet)**

Schedule No.

2283

Page 2 of 3

Item No	Description	Retention
	<p><u>Appellate Court Records</u> (continued)</p> <p>If Granted the File Contains:</p> <p>Briefs - Appellant and Appellee Record Extract Notice of Hearing Correspondence Order of Court</p>	
2	<p><u>Circuit Court Records</u></p> <p>Legal size files maintained alphabetically for each case heard before the Circuit Court contain the following:</p> <p>Petition for Judicial Review Correspondence from Maryland Tax Court acknowledging Appeal Answer to Petition for Judicial Review Correspondence to Circuit Court Correspondence to Supervisor of Assessments Tax Court Transcript and Exhibits Copy of Docket Entries and Certified Copy of Record Proceedings of the Maryland Tax Court Correspondence from Circuit Court acknowledging receipt of Record Memoranda Notice of Hearing Order/Memorandum and Order</p>	<p>Retain fifteen (15) years, then destroy</p>
3	<p><u>Maryland Tax Court Records</u></p> <p>Legal size files maintained alphabetically contain the following:</p> <p>Informal acknowledgement letter noting appeal Formal Petition of Appeal Notice of Intention to Defend Answer or Motion to Dismiss if needed in place of Notice of Intention to Defend</p>	<p>Place on microfilm one (1) year after closing of case, then destroy. Retain microfilm permanently.</p>

**DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE**
(Continuation Sheet)

Schedule No.

2283

Page 3 of 3

Item No	Description	Retention
	<p><u>Maryland Tax Court Records</u> (continued)</p> <p>Intention to Defend Notice of Hearing Correspondence Exhibits Work Papers Order</p>	
4	<p><u>Reading Files</u> (Previously General Correspondence)</p> <p>Letter size files maintained chronologically contain copies of each letter or interoffice memorandum that has left the Office of the Attorney General for the Department of Assessments and Taxation along with the correspondence, if any, which generated the response.</p>	<p>Retain fifteen (15) years, then destroy.</p>
5A	<p><u>Subject Files</u></p> <p>Legal size files maintained alphabetically consist of interoffice files on various topics/subject matters.</p>	<p>Retain fifteen (15) years, then destroy.</p>
5B	<p><u>Personnel Matters</u> (Previously Subject Files)</p> <p>Legal size files maintained alphabetically for each matter appealed to the Office of Administrative Hearings contain:</p> <p>Correspondence Notice of Hearing Exhibits Work Papers Agreement Decision</p>	<p>Retain fifteen (15) years, then destroy.</p>
5C	<p><u>Misc. Files</u> (Previously Subject Files)</p> <p>Legal size miscellaneous files consisting of Maryland Tax Court, Circuit Court, and appellate files that are not microfilmed, but kept for future reference, legislation and opinions files, cablevision files, COMAR, and software license agreements.</p>	<p>Retain fifteen (15) years, then destroy.</p>