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1. ASSESSMENT BOOKS (FIELD BOOKS OF ASSESSMENTS)

Dates: 1876 - -

Quantity: 200 cubic feet (200 volumes)

File Arrangement: Chronological by assessment year, then by district, and alphabetical therein

Annual Accumulation: 5 cubic feet

Article 81, Section 11 of the Annotated Code of Maryland, 1951 Edition provides that records of all property assessed be kept in books, arranged alphabetically by owner's names within election districts. Entries show name and address of taxpayer, location and description of property, and the evaluations of land and buildings. Present forms contain space for five separate assessments. Until 1918, the book contained assessments of personal property, but these are now maintained separately.

The Field Books are important aids in establishing clear title to property, and are constantly in use by title searchers. They are also used to compute income tax due on property.

Initial entries are posted from the Assessor's Field Cards, and subsequent entries are posted from Transfer Forms, Increase and Decrease in Assessment Vouchers, and Copies of Building Permits.

RECOMMENDATION: RETAIN PERMANENTLY.

2. ASSESSOR'S FIELD CARDS

Size: 6" x 10 1/2"
Dates: 1940 - -
Quantity: 102 cubic feet
File Arrangement: District, subdivision, and then by location
Annual Accumulation: 1 1/2 cubic feet

These cards are used by assessors in the field to make notes on the various factors affecting the tax assessment on real property. The purpose of the cards is to provide a tax assessment figure for posting to the Field Book of Assessments.

One card is established for each piece of property. Entries show name and address of owner, description of property, transfer data, a detailed analysis of topography, construction and other factors, a sketch of the property, and a record of posting to the Field Book of Assessment. The cards are filed in binders, and are provided with punch holes (Hefec Keyport System) which permit them to be located either by name of taxpayer or by location of property. These cards have been in use since 1950. Before then cards were used which contained similar information but which did not have punch holes.

The Assessor's Field Cards do not contain any information which is required by law to be kept. They serve only as rough notes used in reaching assessment figures.

When new cards are filled out because of reassessments or improvements, they are filed in place of the out-dated card, which is then removed and no longer referred to.

RECOMMENDATION: RETAIN WHILE ACTIVE AND FOR THREE YEARS THEREAFTER AND THEN DESTROY.

3. PERSONAL PROPERTY RETURNS

Size: 8" x 11"
Dates: 1935 - -
Quantity: 51 cubic feet
File Arrangement: Alphabetical
Annual Accumulation: 5 cubic feet
Disposable Amount: 20 cubic feet

Prior to 1948 a record of personal property assessments was maintained in the Field Book of Assessments. Since then the record has been kept in three series as follows:

1. Schedule and Return of Personal Property of Individuals and Firms: Entries show district, date, description of

business, evaluation of stock and equipment, oath and signature of property owner, and record of assessment.

2. **Schedule and Return of Personal Property of Farms and Estates:** Entries show description and evaluation of property, animals, vehicles and implements, with the oath and signature of property owner and record of assessment.
3. **Personal Property Returns for Boats -** These returns were maintained in a separate file until 1954, when boats under 100 feet in length were exempted from taxation by Chapter 52, Acts of 1954.

All forms are or were filed annually. The amount of assessment and any subsequent changes are posted in the Treasurer's Levy Book for Personal Property. Posting is also made to the Personal Property Assessment Cards.

RECOMMENDATION: RETAIN FOR SEVEN YEARS AND THEN DESTROY

4. PERSONAL PROPERTY ASSESSMENT CARD

Size: 4" x 6"
 Dates: 1947 - -
 Quantity: 2 cubic feet
 Annual Accumulation: $\frac{1}{2}$ cubic foot
 Disposable Amount: $\frac{1}{2}$ cubic foot
 File Arrangement: Alphabetical by district

Entries show type and location of business, year, date billed, and cash values of fixtures, merchandise - county, merchandise - State, tools and machinery, boats, total, and manufactured products and machinery. Each card contains space for seven years entries. The cards are used by the Tabulating Department to make out personal property tax bills. Information on the cards is duplicated in the Treasurer's Levy Book for Personal Property.

RECOMMENDATION: RETAIN FOR SEVEN YEARS AFTER LAST ENTRY AND THEN DESTROY.

5. INCREASE AND DECREASE IN ASSESSMENTS FORMS

Size: 5" x 8"
 Dates: 1941 - -
 Quantity: 47 cubic feet
 Annual Accumulation: $\frac{1}{2}$ cubic foot
 Disposable Amount: 15 cubic feet
 File Arrangement: Chronological
 Audit: State

For each increase or decrease in assessment a pre-numbered form is prepared in quadruplicate. Entries show name and address of owner, location and description of property, reason for change, amount of increase or decrease, signature of Supervisor of Assessments, and date of posting to Field Book of Assessments.

The forms are distributed as follows:

- Original - to the Treasurer for posting in the Tax Levy Book
- First Copy - to the Tabulating Department as authority to make new tabulating cards.
- Second Copy - Until October 1955 this copy went to the Finance Department; since then it has been filed in the Tabulating Department with the first copy.
- Third Copy - Retained in the office of the Supervisor of Assessments and filed in numerical order. Petitions for Reassessment and Investigation Reports are sometimes included in this file.

The recommendation below applies only to the material maintained by the Supervisor of Assessments.

RECOMMENDATION: RETAIN FOR TEN YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

6. TRANSFER FORMS

- Size: 8 1/2" x 11"
- Annual Accumulation: 3 cubic feet
- Dates: 1945 - -
- File Arrangement: Chronological
- Quantity: 10 cubic feet
- Disposable Amount: 3 cubic feet

When transfers of property are made debits and credits in assessments are created which must be posted to the records of the Supervisor of Assessments and the Treasurer. Since 1952 a quadruplicate Transfer Form has been used for this purpose. Entries show property transfer number, index folios, type of sale, name and address of grantor, breakdown of assessment showing credit to grantor, special taxes, date deed presented, election district number, person presenting deed, consideration, amount of mortgage, name and address of purchaser, description and location of property with land and building evaluation, and a notice to the purchaser signed by the Transfer Clerk for County Commissioners of Anne Arundel County giving him opportunity to object to the assessment.

The forms are distributed as follows:

- Original - to the new purchaser as his notice of assessment.

First Copy - Used first for posting to the Field Book of Assessments; then sent to the Tabulating Department so that the new account may be set up on tabulating cards. Then it is returned to the Supervisor of Assessments and filed numerically by transfer number. Liber and folio location of the recorded deed is posted to this copy from the third copy.

Second Copy - to the Treasurer for posting to Tax Levy Books.

Third Copy - to Clerk of Circuit Court, who enters liber and folio showing location of recorded deed. It is then returned to the Supervisor of Assessments so that the liber and folio can be posted to the Field Book of Assessments and the first copy. It is then filed in numerical order by transfer number. This copy is considered non-record within the meaning of the statute governing non-record material (Art. 41, Sec. 155, Annotated Code of Maryland, 1951 Edition).

Before the quadruplicate form system was started in 1952, a duplicate form was used for the same purposes. The original was filed in the Addressograph Room (predecessor to the Tabulating Department) and the copy was filed in the office of the Supervisor of Assessments. The recommendation below applies only to the first copy and all copies prior to 1952.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

7. BUSINESS LICENSE APPLICATIONS

Size: 8 1/2" x 11"

Dates: 1955 - -

File Arrangement: Chronological

Annual Accumulation: 1 cubic foot

Quantity: 2 cubic feet

Business License Applications are prepared in duplicate by each business requiring one. The original is filed with the Clerk of Circuit Court, and is retained for three years or until audited, whichever is later, and then destroyed. (See Schedule C-24, Item 2) The copy is filed with the Supervisor of Assessments and is used by him to ascertain whether the businesses on the tax rolls, after which it has no further use.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

8. COPIES OF BUILDING PERMITS

Size: 8 1/2" x 11"
Quantity: 13 cubic feet
Dates: 1950 - -
File Arrangement: Annual and Numerical therein
Annual Accumulation: 6 cubic feet
Disposable Amount: 3 cubic feet

When a Building Permit is issued one copy goes to the Supervisor of Assessments. After construction is completed and a Building Inspector has inspected the property, a copy of his inspection report is attached to another copy of the Building Permit and both are delivered to the Supervisor of Assessments in compliance with Section 191, Code of Public Local Laws of Anne Arundel County, 1947 Edition. A new assessment, if required, is computed on the back of the latter copy and then posted to the Field Book of Assessments.

RECOMMENDATION: RETAIN FOR THREE YEARS AFTER RECEIPT AND THEN DESTROY.

9. CORRESPONDENCE

Dates: 1937 - -
Quantity: 5 cubic feet
File Arrangement: Alphabetical
Annual Accumulation: 1/4 cubic foot
Disposable Amount: 3 cubic feet

Contains letters requesting information and decisions on assessments. Any final action taken to change assessments is posted to the records of the Supervisor of Assessment, Treasurer, and Tabulating Department.

RECOMMENDATION: RETAIN FOR THREE YEARS; THEN REMOVE AND RETAIN PERMANENTLY RECORDS HAVING CONTINUING ADMINISTRATIVE AND LEGAL VALUE AND DESTROY ALL OTHER MATERIAL.

10. PLATS OF SUBDIVISIONS

Dates: 1935 - -
Quantity: 10 cubic feet
File Arrangement: Chronological
Annual Accumulation: 2 cubic feet
Index: Yes

The Supervisor of Assessment receives one copy of each plat delivered to the Clerk of Circuit Court to be recorded. The

Supervisor of Assessment retains these plats as an aid in assessing real property.

RECOMMENDATION: RETAIN PERMANENTLY.

11. NOTICES OF ASSESSMENT

Dates: 1935 - -
Quantity: 20 cubic feet
File Arrangement: Chronological
Annual Accumulation: 2 cubic feet
Disposable Amount: 14 cubic feet

When a new assessment is made or when an assessment is changed, property owners are sent notices of assessment. The notices are prepared in duplicate on printed pre-numbered forms. Entries show district, name and address of property owner, assessment year, description of property, amount of assessment, date and time that complaint should be made to the County Commissioners, and signature of authorized person. The original is sent to the property owner and the copy is retained in the office.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.