

**DEPARTMENT OF GENERAL SERVICES**  
**Records Management Division**

This Schedule Supersedes C-506 dated Oct. 2, 1979

SCHEDULE  
NO. C-662

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NO.

**RECORDS RETENTION AND DISPOSAL SCHEDULE**

AGENCY		DIVISION
ANNE ARUNDEL COUNTY		FINANCE DEPARTMENT
Item No.	Description	Retention
01	<p><u>PROPERTY TAX ROLLS</u> Electronic record listing property owners and addresses within each subdivision; provides account number, brief property description, total assessment, date and amount of payments, amount of taxes billed for the year, type of taxes billed (county, state, special). Transferred to microfiche at year-end.</p>	Retain 50 years in office, then destroy
02	<p><u>LIEN APPLICATIONS &amp; CERTIFICATES</u> (FORMS 04-03-11 and 04-30-8) The lien program is set up to investigate and determine the taxes due before a deed is recorded in the land records. Upon filing of the application, a certificate is issued guaranteeing either that taxes are paid or supplying the amounts due.</p>	<p>Certificates - retain one year in office, additional two years in the records center, then destroy</p> <p>Applications - retain one year in office, then destroy</p>
03	<p><u>PROPERTY TAXES - STATE REPORT</u> Monthly summary of county and state assessments by year consisting of two parts: The first part includes increases or decreases in state taxes, amount of state taxes to be received and state taxes collected;  The second part consists of supporting sheets which summarize the monthly adjustment of both the state and county assessments. Includes Property Tax Control Sheets, which is a ledger maintained to keep control totals of the unpaid data processing lists.</p>	Retain two years in office, additional five years in the records center, then destroy

Schedule Approved by Department,  
Agency, or Division Representative

*Joseph N. Burrows*  
Joseph N. Burrows

Schedule Authorized by  
Hall of Records Commission

*8/21/90*  
Date  
*[Signature]*  
State Archivist

*4/30/90*  
Date  
*Adrian Teel*  
Signature  
Title

Adrian Teel, Chief Administrative  
Officer

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Item	Description	Retention
04	<u>TAX SALE BOOKS</u> Loose-leaf notebook containing advertisements of tax sales; includes account number, location purchaser, amount of bid. Dates back to 1929.	Retain 99 years in office, then destroy
05	<u>TAX SALE CERTIFICATES</u> A two-part certificate is prepared, with the original to tax sale purchaser and duplicate retained by originating department. The certificate contains the following information:  purchaser, purchaser's address, sum paid, location of property (legal description), account number, signature of Controller and notarization.	Retain 50 years in office, then destroy
06	<u>TAX SALE FOLDERS</u> File of each tax sale, containing the following information: 1. tax sale card, notice of sale, correspondence notes, copy of equity suit (if person begins foreclosure) 2. cash receipt to purchaser from sale (Form 04-02-1) 3. certificate of tax sale (if redeemed) 4. notice of advertisement (special order #) 5. warning letter of imminent sale 6. if redeemed, copy of direct payment voucher	Retain 50 years in office, then destroy
07	<u>REFUND REQUEST</u> Copies of direct payments with photocopy verification of overpayment(s). Finance has copy of direct payment, but not supporting data.	Retain one year or until audited (whichever comes later) in office, additional two years in records center, then destroy
08	<u>RECEIPT STUBS</u> Cashier's validated copy of payments. These are the source documents from which receipt entry data is prepared daily.	Retain one year or until audited (whichever comes later) in office, additional two years in records center, then destroy

**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
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Item	Description	Retention
09	<p><u>UTILITY SERVICE ORDERS &amp; METER CHANGES</u> Record of changes to meter number and other service.</p>	<p>Retain one year or until audited (whichever comes later) in office, additional two years in records center, then destroy</p>
10	<p><u>INSTALLMENT AGREEMENTS</u> A copy of the Installment Agreement for payment of water and sewer charges is sent to this department from Inspections and Permits, (the office of record).</p>	<p>Retain five years in office, then destroy</p>
11	<p><u>DATA PROCESSING LISTINGS</u> These computer print-outs provide the immediate reference information for the operations of the department, including: account status (detail basis), monthly file maintenance (changes to accounts), daily receipts, outstanding accounts, specials and corrections.</p>	<p>Retain one year or until audited (whichever comes later) in office, additional two years in records center, then destroy</p>
12	<p><u>FRONT FOOT BENEFIT/CAPITAL FACILITY ASSESSMENTS</u> An annual billing register provides a record of all accounts billed each calendar year. At year end an unpaid account record is produced. These two reports constitute the basic history of FFB/CFA accounts.</p>	<p>Retain one year or until audited (whichever comes later) additional two years in records center, then destroy</p>
13	<p><u>WATER BILLING HISTORY</u> The complete record of each water/sewer account maintained electronically and transferred to microfiche annually.</p>	<p>Retain seven years in office, then destroy</p>
14	<p><u>SALES TAX RETURNS AND AUDIT REPORTS</u></p>	<p>Retain three years in office, additional seven years in records center, then destroy</p>