

ANNE ARUNDEL COUNTY

TREASURER

I

1. TAX ROLL (REAL PROPERTY) BOOKS

Dates: 1903, 1921 - -

Size: 16" x 17" x 4"

Quantity: 220 volumes

File Arrangement: By year, then by districts and alphabetical therein

Annual Accumulation: 30 cubic feet

Disposable Amount: 200 cubic feet

Audit: Annual outside audit and State audit

A new tax roll is prepared annually by tabulating the Tax File Tabulating Cards (Schedule C-58, Item 3) on a form which contains the following information: the tax account number, a description of the property, the name and address of the owner, land and building assessments, State and County tax share, special taxes (in detail), and the total tax. Payments, partial payments, and interest payments are posted to the Tax Roll Books from the Tax Bills (Item 3).

Prior to 1956 the Tax Rolls were known as Levy Books and were prepared by an addressograph machine. Entries showed the amount of the assessment, the name and address of the owner, a description and location of the land, increases, decreases and transfers, the tax account number, date paid, the County real tax, the State tax, and the total tax. Separate volumes were prepared annually for automobiles from 1927 to 1956.

The Assessment Books, which are permanent records, contain all the

the property index number, the tax code, an assessment breakdown, and the total tax due.

Tax Bills are prepared in two sets, each set consisting of an original and a duplicate bill. One set is mailed to the taxpayer and the other is retained in the office. The office copy is used only if the mailed bill is lost or is otherwise unavailable at the time of payment. When payment is received the amount is charged on the Cash Machine, which receipts the Tax Bill, both the original and duplicate, stamping them "Paid", with the date and the amount. The duplicate copy is given to the taxpayer as his receipt and the original is filed in the office. An analysis of all "Paid" original bills is made daily on the Distribution of Tax Collections Report (Item 16) and is also posted in the Tax Roll Books.

- A. RECOMMENDATION: TAX BILLS STAMPED "PAID"; RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER AND THEN DESTROY BY BURNING.
- B. RECOMMENDATION: TAX BILLS RETAINED IN THE OFFICE AND NOT USED; THESE ARE NON-RECORD WITHIN THE MEANING OF THE STATUTE GOVERNING NON-RECORD MATERIAL (ART. 41, SEC. 155, ANNOTATED CODE OF MARYLAND, 1951 Edition).

4. INCREASE AND DECREASE SHEETS

Dates: 1929 - -
 Size: 12" x 14" x 1"
 Quantity: 66 volumes, 4 transfer files (55 cu ft)
 File Arrangement: Chronological
 Annual Accumulation: 4 cubic feet
 Disposable Amount: 25 cubic feet
 Audit: Annual outside audit and State audit

For each change in the assessment of taxable property the Supervisor of Assessments prepares and transmits to the Treasurer an Increase in Assessment Sheet or a Decrease in Assessment Sheet, describing the property and giving the amount of the new assessment. The change is posted in the Tax Roll Book (Item 1), and the sheet is then used to prepare a Request for Refund in the case of a decrease, or to prepare a new bill in the case of an increase. A Recapitulation Sheet is prepared monthly for the Appropriations Control Sheet in the Treasurer's Office and is filed separately.

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

5. TRANSFER FORMS

Dates: 1931 - -
Size: 8 1/2" x 11"
Quantity: 78 volumes, 6 cartons (54 cu. ft)
Annual Accumulation: 2 cubic feet
Disposable Amount: 18 cubic feet
Audit: Annual outside audit

When property is transferred the Supervisor of Assessments prepares a serialized form in quadruplicate (Schedule C-61, Item 6), one copy of which goes to the Treasurer so that the proper debits and credits may be made in the Tax Roll Books. The form shows the date, a transfer number, district and location, and the year or years involved, the name and address of the purchaser, name of the former owner, a description of the property, the purchase price, mortgages, who presented the deed for recording, and the page number of the Tax Roll Book where the transaction appears.

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

6. DUPLICATE PAYMENT AND OVERAGE LEDGER

Size: 8" x 14" x 3"
Dates: 1943 - -
Quantity: 9 volumes (2 cu. ft)
File Arrangement: By year and district
Annual Accumulation: 1/4 cubic foot
Disposable Amount: 1 cubic foot
Audit: Annual outside audit and State audit

When a duplicate payment or over-payment is made to the Treasurer, a letter is sent to the payor informing him of the fact, and offering to refund the appropriate amount. An account is opened for each payor making an over-payment, showing his account number, his name, address, and postings under columns showing the date, a description of the transaction, and the type of tax.

RECOMMENDATION: RETAIN FOR TEN YEARS AFTER THE LAST ACCOUNT IN EACH VOLUME IS CLOSED, OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

7. PART PAYMENT TAX JOURNAL

Size: 12" x 18" x 5" JAIW
Dates: 1916-1918, 1926-1927, 1935-1949, 1951 - - (8 cu. ft)
Quantity: 18 volumes
File Arrangement: Chronological by year, then by district and alphabetically by name
Audit: Annual outside audit and State audit

This is a record of partial tax payments listing the name of the taxpayer, the amount due and paid, the amount in arrears, the State and County apportioned tax share, the date of posting to the Arrearage Ledger, and the interest and amount of taxes originally assessed.

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

8. INSOLVENCY REGISTER

Dates: 1894-1912, 1950 - -
Size: 11" x 14" x 3"
Quantity: 1 volume, 1 folder
File Arrangement: By levy year and district
Audit: Annual outside audit and State audit

This is a record of the insolvencies allowed the Treasurer by the Board of County Commissioners showing the name of the Treasurer, the levy year, the district, the names of the insolvent taxpayers and the amounts of the insolvencies.

The Treasurer is charged with the amount of the levy upon each taxpayer until officially released from the charge by act of the Board of County Commissioners. When taxes are uncollectible for any reason, usually because they are so small as to make them not worth the costs of a tax sale, the Treasurer is freed from the obligation of collecting by the County Commissioners and such action appears in the Minutes of the Board, a permanent record (Schedule C-55, Item 1). Since 1950 the insolvencies allowed are in the form of letters or notices to the Treasurer and are filed in the Treasurer's office.

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

9. TAX SALE DEPOSIT REFUND JOURNAL

Size: 12" x 16" x 2"
Dates: 1955 - -
Quantity: 1 volume
File Arrangement: Chronological
Audit: Annual outside audit

This journal is a record of refunds made to purchasers of tax sale property which has been redeemed by the owners within the authorized redemption period. The entries show the date, check number, the payee, the amount of the deposit refunded, and the interest.

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

10. TAX SALE CARDS

Dates: 1952 - -

Size: 5" x 8"

Quantity: 6 card drawers

File Arrangement: By year, district and then alphabetically
by name

Audit: Annual outside audit and State audit

The Tax Sale Cards are filed under the tax sale year and are reversible. One side lists an index number to the Tax Roll Book, the name and address of the owner, a description of the property and its location, a breakdown statement of taxes due, showing year of default, basis, County and State share of taxes, special taxes, total tax due, and interest. An additional column provides space for entering payment of the taxes and costs if the owner makes payment. The reverse side of the card shows the name of the purchaser, certificate of sale number, amount of bid and the amount deposited, the date of foreclosure, the balance due on bid, and the amount due on prior taxes. If the owner decides to redeem the property, space is included for the redeemed date, the date the certificate of sale is requested to be returned by the purchaser, the Treasurer's check number for the refund of the purchaser's bid deposit, the amount and interest due to the purchaser and the total amount refunded.

Within two years after property is in arrears the Treasurer or Collector must sell the property at public auction. A final statement of taxes due and sale notice is sent to the owner thirty days prior to publishing the notice of tax sale in two County newspapers. Thereafter, publication of the notice must occur once a week on four successive weeks. If the property is not redeemed it is sold at public auction. The property may be purchased by the County Commissioners if they believe it necessary to protect the County's tax interest. The purchaser deposits money with the Treasurer to cover the bid which is returnable to him with interest at 6% if the owner exercises his right of redemption. The purchaser receives a Certificate of Sale which the Treasurer recalls if the property is redeemed. The purchaser must wait for a year and a day, but no longer than two years, to file a bill of complaint in equity to foreclose the owner's right of redemption as the next step in obtaining a proper deed to the property. If the court of equity forecloses the right of redemption the purchaser secures a clear title of ownership and obtains a proper deed in fee simple or leasehold, as the case may be, from the Treasurer, by order of the court. If the purchaser fails to file suit to foreclose within two years after purchase his deposit is forfeited and the Treasurer pays the taxes in arrears with the deposit. The property is then subject to resale by the Treasurer for the amount of taxes accruing since the date of the original sale. The cards are removed to the inactive file after the property is redeemed or foreclosed.

RECOMMENDATION: RETAIN FOR THREE YEARS AFTER AUDIT AND TRANSFER TO THE INACTIVE FILE; THEN DESTROY BY BURNING.

11. CERTIFICATE OF TAX SALE

Size: 9" x 12" x $\frac{1}{2}$ "
 Dates: 1946 - -
 Quantity: 54 volumes
 File Arrangement: Chronological
 Annual Accumulation: Less than $\frac{1}{2}$ cubic foot
 Disposable Amount: $1\frac{1}{2}$ cubic feet
 Audit: Annual outside and State audit

The Certificate of Tax Sale is prepared in duplicate: the original is issued to the purchaser and the duplicate retained in the office. This certificate, evidence of the sale and purchase of property, is signed by the Treasurer and notarized. It shows a certificate number, the date of the sale, the name of the purchaser, the purchase price, and a description of the property. The Treasurer may call in the Certificate for refund if the original owner exercises his redemption rights within the specified time. The information contained in the certificate also appears on the Tax Sale Cards. The certificates are assignable and may be recorded by the County Clerk.

RECOMMENDATION: OR UNTIL AUDITED, WHICHEVER IS LATER,
 RETAIN FOR SIX YEARS / AND THEN DESTROY BY BURNING.

12. TAX SALE ACCOUNT (REDEMPTION REFUNDS)

Size: 9" x 4" x 3"
 Dates: 1947 - -
 Quantity: 4 pads
 File Arrangement: By check number
 Audit: Annual outside audit and State audit

This record is composed of check copies prepared simultaneously with the check which is the refund made to purchasers of tax sale property redeemed by the owner. The check copy shows the date, payee, the reason for payment, location of property and the type, the Certificate of Sale number, and the amount of the refund.

RECOMMENDATION: WHICHEVER IS LATER,
 RETAIN FOR THREE YEARS OR UNTIL AUDITED / AND THEN DESTROY BY BURNING.

13. CORPORATION TAX FILE

Dates: 1953 - -
 Size: $1\frac{1}{2}$ cubic feet
 Quantity: 1 file drawer
 File Arrangement: Alphabetical by name of firm
 Audit: Annual outside audit and State audit

The State Tax Commission certifies to the Treasurer each year

corporations subject to taxation, with the amount of their assessment. A card is prepared for each corporation with space for 25 assessment years and shows the State and County assessment and their proportionate share of tax, special taxes, the total tax, the date of billing, and the date of payment and the interest.

RECOMMENDATION: RETAIN FOR THREE YEARS AFTER LAST ENTRY HAS BEEN MADE AND ALL AUDIT REQUIREMENTS HAVE BEEN MET, AND THEN DESTROY BY BURNING.

14. PAYROLL REGISTER

Size: 15" x 18½"
 Dates: 1942, 1948, 1952 - -
 Quantity: 2 volumes, 2 transfer files
 File Arrangement: Chronological and by payroll
 Annual Accumulation: 1 cubic foot
 Audit: Annual outside audit

The Payroll Register is prepared by the Finance Department, and a carbon copy is delivered to the Treasurer. The Register lists the amount earned, the account number, the amount earned to date, the date of entry, deductions for retirement fund, Federal and State income taxes and insurance, the paycheck number, the name of the employee, and the net amount paid. The Treasurer uses the Register for the reconciliation with the Check Cutting Machine Tapes, Item 24, made in the process of cutting paychecks, and to compare against the paychecks returned from the banks. Summary Sheets, Item 20, and Check Cutting Tapes pertaining to payrolls are interfiled with the Payroll Register. A Payroll Ledger is retained permanently in the Finance Department (Schedule C-57, Item 14).

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL ADDED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

15. MONTHLY CASH REPORTS

Size: 12" x 14" x 3"
 Dates: 1927-1931, 1940-1943, 1946 - -
 Quantity: 11 volumes, 1 file drawer
 File Arrangement: Chronological
 Annual Accumulation: ¼ cubic foot
 Disposable Amount: ¼ cubic feet
 Audit: Annual outside audit and State audit

The Treasurer prepares monthly reports for all financial operations. The entries record the amounts of money received and disbursed for each fund, and the current balances. These entries are posted from the Bank Ledger, Tax Ledger, Erosion Ledger, and from the vouchers filed in the Finance Department. Copies of each report

are sent to the Board of County Commissioners and to the Finance Department for posting to the Appropriation Control Sheets (Schedule C-57, Item 1).

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

16. DISTRIBUTION OF TAX COLLECTIONS ^{1940-46 (Tax)}

Dates: 1930-38, 1950 - -
Size: 5 1/2" x 8 1/2"
Quantity: 1 volume, 1/3 file drawer, 1 box, 1 shelf
File Arrangement: Chronological
Annual Accumulation: 1 cubic foot
Disposable Amount: 12 cubic feet
Audit: Annual outside audit and State audit

This form is used to analyse the distribution of tax money collected by the Treasurer. Individual forms are prepared daily for each district showing the total collections, arrears in real taxes, arrears in personal property taxes, and arrears in corporate taxes. At the end of each month, a recapitulation of the month's collections is made for transmittal to the Finance Department and to the State Comptroller. The form records the year and month, the district number, type of property, and the distribution of collections by accounts, showing for each account the account number, the tax designation, date, the tracer number, the symbol and the amount. This record is posted to the Tax Journal (Schedule , Item 4).

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

17. CERTIFICATE OF DEPOSIT

Dates: 1939 - -
Size: 6" x 9"
Quantity: 1/2 cubic feet
File Arrangement: Chronological
Annual Accumulation: 1/2 cubic foot
Audit: Annual outside audit and State audit
Disposable Amount: 1/2 cubic feet

The money collected by the County for the State must be deposited with the State Treasurer and covered by a Certificate of Deposit. Each Certificate is prepared in triplicate, and the copies are distributed as follows:

- 1. Original (white) - State Treasurer
- 2. Duplicate (blue) - State Comptroller
- 3. Triplicate (buff) - Retained for office file

The Certificates are serialized and record the date, the amount deposited and the bank of deposit. Checks are listed in detail showing the class of revenue, the nature and description of the payment, and the amount. The office copy is balanced against the State Receiving Warrants (Item 18) when it is received by the County Treasurer.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER AND THEN DESTROY BY BURNING.

18. STATE RECEIVING WARRANT

Size: 6" x 8" sheets
 Dates: 1947 - -
 Quantity: 4 volumes, 4 bundles
 File Arrangement: Chronological
 Disposable Amount: 1 cubic foot
 Annual Accumulation: Less than $\frac{1}{2}$ cubic foot
 Audit: Annual outside audit and State audit

When money collected by the County for the State is transmitted to the State Treasurer with a Certificate of Deposit (Item 17), a State Receiving Warrant is returned to the County Treasurer for each such certificate and serves as the receipt therefor. The State Treasurer's copy of each Receiving Warrant is a permanent record preserved on microfilm. The recommendation below applies only to the County Treasurer's copy of the State Receiving Warrant.

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

19. RECEIPT WARRANTS

Size: 6" x 8"
 Dates: 1941 - -
 Quantity: 3 cartons, 3 bundles, 2 volumes
 File Arrangement: Chronological
 Annual Accumulation: $\frac{1}{2}$ cubic foot
 Disposable Amount: 6 cubic feet
 Audit: Annual outside audit

All money received for the County by the Clerk to the Board of County Commissioners must be delivered to the Treasurer with a warrant, which is prepared in duplicate as follows:

1. White original goes to the Treasurer, with any supporting papers
2. Blue carbon copy goes to the Comptroller and is used by him in checking the Treasurer's Monthly Report (Item 15).

Entries show the warrant number, the date, payor, the amount, a

breakdown by account (account number, account name, unit), signature of the Treasurer and the signature of the Clerk to the Board. The recommendation below applies only to the Treasurer's copy.

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

20. SUMMARY SHEETS

Dates: 1952 - -
 Quantity: 2 cubic feet
 Disposable Amount: 1 cubic foot
 Audit: Annual outside audit

A Summary Sheet is prepared weekly on each bank of County deposit showing deposits and withdrawals, the dates, the previous and current balances. Withdrawals are shown by voucher and check number. Separate sheets are prepared for the payroll summary. Summary Sheets are used to balance against the Check Cutting Machine Tapes and the Bank Ledger.

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

21. GENERAL CORRESPONDENCE

Dates: 1923 - -
 Size: 8½" x 11"
 Quantity: 3 file drawers, 2 cartons, 2 cubic feet loose folders
 File Arrangement: By subject
 Annual Accumulation: Less than ½ cubic foot
 Disposable Amount: 9 cubic feet

The General Correspondence Files are composed principally of correspondence relating to tax matters--transfers, changes of address, requests for tax forms, and inquiries regarding tax sales.

RECOMMENDATION: RETAIN FOR FIVE YEARS, AND THEN DESTROY BY BURNING.

22. REFUND VOUCHERS

Size: 8½" x 11"
 Dates: 1943 - -
 Quantity: 3 volumes, 2 bundles
 Audit: Outside and State audit

This file is composed of vouchers approved by the Board of County Commissioners for refunds to taxpayers for duplicate payment and overpayment of taxes.

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

23. CASH REGISTER TAPES

Dates: 1945 - -
Quantity: 1½ file drawers, 10 boxes
File Arrangement: Chronological
Annual Accumulation: 1½ cubic feet
Disposable Amount: 12 cubic feet
Audit: Annual outside audit and State audit

Payments of taxes to the Treasurer are accompanied by the original and carbon copy of the Tax Bill. The amount of payment is charged on the cash register which receipts the Tax Bill, showing the amount and the date, and at the same time produces a tape listing the tax district, the amount paid, and the machine transaction number. The tape is taken off daily at the close of business and must balance against daily cash and check totals.

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

24. CHECK CUTTING MACHINE TAPES

Dates: 1945 - -
Quantity: ¼ cubic feet
File Arrangement: Chronological
Annual Accumulation: ¼ cubic feet
Disposable Amount: 2 cubic feet
Audit: Annual outside audit and State audit

The Check Cutting Machine prints the amounts on all checks issued by the Treasurer. The check and check copy are prepared with the date and name of the payee prior to cutting the amount on the machine, when the amount is cut or incised, the machine also produces a tape showing the amount of each check and a total, which is balanced against the Payroll Register (Item 14) in the case of paychecks and the Summary Sheets (Item 20) for all other checks. Paycheck tapes are filed with the Payroll Register and tapes for all other checks are filed with the appropriate Check Copy and Summary Sheets. The individual amounts shown on the tapes are duplicated in the Finance Department's Payroll Ledger and Voucher Register (Schedule C-57, Items 9 and 14), both permanently retained, and in the Appropriation Control Sheets in the Treasurer's Office (Schedule C-57, Item 1), a permanent record.

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

25. BANKING RECORDS

Dates: 1915 - -
Quantity: 6 file drawers, 19 cartons, 4 bundles
File Arrangement: Chronological and by bank
Annual Accumulation: 2 cubic feet
Disposable Amount: 22 cubic feet
Audit: Annual outside audit and State audit

These records are composed of bank deposit books, deposit slips, canceled checks and check books, and bank statements. Deposits are made to County General Funds, County Erosion Funds, and State Funds. The deposits are entered in the Bank Ledger (Schedule Item 1). Canceled checks are received from the various banks used by the County and are tallied against the bank statements, check carbons, the Payroll Register (Item 14), and the Voucher Register (Schedule Item 3).

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

26. CHECK COPIES

Size: 5" x 8"
Dates: 1954 - -
Quantity: 22 boxes
File Arrangement: Chronological
Annual Accumulation: 2 cubic feet
Audit: Annual outside audit

This file contains copies of all checks issued by the Treasurer except those issued for tax sale redemption refunds (Item 12). The check copy shows the check number, payee, amount, and the date of issue.

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

27. RECEIPT BOOKS

Size: 3" x 6" x 1"
Dates: No dates
Quantity: 31 pads
File Arrangement: By serial number
Disposable Amount: 1 cubic foot
Annual Accumulation: Less than 1/2 cubic foot

These are serialized temporary receipts showing the name of the payor, his address, the tax sale number, and the amount. The

The temporary receipts are issued at the time of purchase until the Certificate of Tax Sale can be prepared in the Treasurer's Office (Item 11).

RECOMMENDATION: RETAIN FOR THREE YEARS, AND THEN DESTROY BY BURNING.

28. OVERAGE REFUND RECEIPTS

Size: 8 1/2" x 11" x 2"
Dates: 1943-1947
Quantity: 1 volume
File Arrangement: By serial number
Annual Accumulation: Discontinued

This receipt book contains the copy of the perforated receipt given to the taxpayer for over-payment or duplicate payment of taxes, showing the name, the district, the amount of the over-payment and refund, and the reason for making the refund.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY BY BURNING.

29. ADMINISTRATIVE ACCOUNTING WORK PAPERS

Size: 8 1/2" x 11" (average)
Dates: 1940 - -
Quantity: 6 cartons
Annual Accumulation: 1 cubic foot
Disposable Amount: 8 cubic feet
Audit: Annual outside audit and State audit

The Administrative Accounting papers are composed of a wide variety of financial papers employed temporarily as posting aids in accounting procedure. This material consists of figure work sheets, scratch sheets, and memoranda, reconciliation sheets, adding machine tapes, and inter-office and intra-office communications.

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

30. EROSION AND FIRE MEMORANDA

Dates: 1950 - -
Size: 8 1/2" x 11" sheets
Quantity: 1 file drawer
File Arrangement: By name of erosion or fire district
Annual Accumulation: 1/2 cubic foot
Disposable Amount: 1 1/2 cubic feet
Audit: Annual outside audit

A memoranda is prepared monthly, in duplicate, by the Treasurer--

one copy for the Finance Department and one for the Treasurer's files-- reporting the amount of erosion and fire taxes collected, and the interest and total, which is to be transferred by the Finance Department to the district for erosion control and fire companies.

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

31. STATEMENT OF READINGS OF STAMP METERS

Dates: 1940 - -
Quantity: 52 pads
Size: 3" x 6" x 1"
File Arrangement: Chronological
Disposable Amount: 2 cubic feet

Stamp meters (Pitney Bowes) are installed in the Treasurer's office and are read daily. Pitney Bowes supplies a standard form containing readings receipts in duplicate showing the Post Office to be credited for payment, the date, the meter number, and the readings for the ascending and the descending meter. The original is forwarded to the postmaster and the copy is retained by the Treasurer.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY BY BURNING.