

ANNE ARUNDEL COUNTY

TREASURER

Number and the amount. The earlier records do not always include check and voucher numbers. Since 1946 these entries appear as totals in the Appropriations Control Sheets in the Finance Department and in the Bank Ledger (Item 1).

RECOMMENDATION: RETAIN PERMANENTLY.

1. BANK LEDGER

Dates: 1897-1929, 1931-1932, 1934-1938

Size: 14" x 18" x 3"

Quantity: 11 volumes (4)

1. BANK LEDGER
Arrangement: Chronological

Size: 14" x 18" x 3"

Dates: 1938 - -

Quantity: 2 volumes

File Arrangement: Chronological

Annual Accumulation: 24 sheets

Audit: Annual outside audit and State audit

This is a final book of entry for banking transactions, recording daily deposits and withdrawals under the name of the bank in which county funds are deposited and listing the voucher or check numbers, and the amounts. Deposit postings are made from the bank deposit books and the deposit slips, and withdrawal entries from the Check Cutting Machine Tapes.

RECOMMENDATION: RETAIN PERMANENTLY.

2. RECEIPTS AND DISBURSEMENTS JOURNAL

Dates: 1898-1902, 1904-1910, 1912, 1920-1922, 1934-1946

Size: 14" x 18" x 5"

Quantity: 17 volumes

File Arrangement: Chronological

Annual Accumulation: Discontinued

The Journal recorded daily cash receipts and disbursements, showing the source of the receipt or disbursement, the voucher or check number, and the amount. It also contains a summary of the year's receipts and disbursements, with columns for county taxes, State taxes, special taxes, total taxes, county interest, State interest, special interest, total interest, miscellaneous receipts, total receipts, and additional columns are reserved for taxes and interest for various items and fire taxes. Prior to 1918 the Journal was entitled the Day Cash Book.

RECOMMENDATION: RETAIN PERMANENTLY.

number and the amount. The earlier records do not always include check and voucher numbers. Since 1946 these entries appear as totals in the Appropriation Control Sheets in the Finance Department and in the Bank Ledger (Item 1).

RECOMMENDATION: RETAIN PERMANENTLY.

3. VOUCHER REGISTER

Dates: 1887-1929, 1931-1932, 1934-1938
 Size: 14" x 18" x 2"
 Quantity: 11 volumes (4)
 File Arrangement: Chronological
 Index: Name Index

The Voucher Register records daily payments, showing the name of the payee, the voucher and check numbers, the reason for the payment and the amount paid. In the earlier Registers the check numbers were not recorded. A Voucher Register has been maintained in the Finance Department since 1951 (Schedule C-57, Item 9).

RECOMMENDATION: RETAIN PERMANENTLY.

4. TAX JOURNAL

Size: 12" x 18" x 3"
 Dates: 1894-1919, 1923-1938, 1946 - -
 File Arrangement: Chronological
 Quantity: 28 volumes
 Audit: Annual outside audit and State audit

This Journal, a final book of entry, shows the current status of tax collections. At the beginning of each year the estimated amounts of taxes to be collected are entered. Taxes collected each working day are currently posted from the Distribution of Tax Collections, and totaled at the end of each month. The monthly total is then added to prior monthly collections and the total figure is subtracted from the estimated amounts to be collected during the year, producing a figure representing an estimate of taxes to be collected during the remainder of the year. These calculations are made on printed ledger sheets showing the levy year and the date of each entry, with columns for county taxes, State taxes, special taxes, total taxes, county interest, State interest, special interest, total interest, miscellaneous receipts, total receipts, and additional columns are reserved for taxes and interest for erosion funds and fire taxes. Prior to 1912 the Journal was entitled the Day Cash Book.

RECOMMENDATION: RETAIN PERMANENTLY.

5. PROPERTY PURCHASED LIST

Dates: 1911-1939
Size: 12" x 16" x 2"
Quantity: 1 volume
File Arrangement: By date of tax sale and then by district
Annual Accumulation: Discontinued

This record lists the name of the delinquent taxpayer, the area and location of the property, the delinquent date, the amount of the assessment, where recorded in the Tax Roll Book, the name of the purchaser and the date of the transfer.

RECOMMENDATION: RETAIN PERMANENTLY.

6. COUNTY PROPERTY FROM TAX SALES

Dates: 1936-1942
Size: 14" x 12" x 2"
Quantity: 1 volume
File Arrangement: Chronological
Annual Accumulation: Discontinued

This is a record of property acquired by the Board of County Commissioners at tax sales. Entries appear under the tax sale date--the district and tax sale number, the name of the owner, a description of the property, the Tax Roll folio, the total cost to the County, and the sale price if it is resold by the County. This record is currently maintained in the Finance Department.

RECOMMENDATION: RETAIN PERMANENTLY.

7. EROSION LEDGER

Dates: 1938 - -
Quantity: 1 volume
Annual Accumulation: 16 sheets
File Arrangement: By accounts
Audit: Annual outside audit

This ledger shows the current balance of county erosion funds. A separate sheet is used each year for each erosion district and each special erosion account, on which is entered the amounts of the deposits, the withdrawals, and the balance, with the dates, and check and voucher numbers.

RECOMMENDATION: RETAIN PERMANENTLY.

8. ARREARAGE LEDGER

Size: 12" x 18" x 5"
Dates: 1926-1927, 1931-1947, 1950 --
Quantity: 12 volumes
File Arrangement: Chronological and by district
Annual Accumulation: 1 cubic foot
Audit: Annual outside audit and State audit

This ledger is a record of unpaid taxes with space to enter the payment when and if made. The names of taxpayers are listed alphabetically, one to a page, by district with the account number and folio of the Tax Roll Book, the address, class, tax basis or assessment, the tax year, the State and County share of the taxes, the total interest and penalty, and the total tax in arrears. As taxes are paid sheets are removed and filed in the Paid Out Ledger, permanently retained.

RECOMMENDATION: TRANSFER TO THE PAID OUT LEDGER WHEN TAXES HAVE BEEN PAID.

PAID OUT LEDGER

Size: 12" x 18" x 5"
Dates: 1947 --
Quantity: 3 volumes
File Arrangement: Chronological
Audit: Annual outside audit and State audit
Index: Thumb index - by district

This ledger is composed of the sheets transferred from the Arrearage Ledger after taxes have been paid on property in arrears.

RECOMMENDATION: RETAIN PERMANENTLY.

10. ROAD LEVY LIST

Dates: 1887-1896, 1901-1910, 1925-1927
Size: 11" x 14" x 2"
Quantity: 3 volumes
File Arrangement: By year, district, and name of road
Annual Accumulation: Discontinued

These records list expenditures for individual roads, showing dates of payment, the names of the payees, the work performed, and the names of the road supervisors under which the work was performed. The volume for 1925-1927 is arranged by district, showing total expenditures for each district followed by dates of payments and names of the payees.

RECOMMENDATION: RETAIN PERMANENTLY: TRANSFER TO THE HALL OF RECORDS.