

**REQUEST FOR RECORDS RETENTION SCHEDULE**  
To be Submitted to the Records Management Division  
Hall of Records Commission

SCHEDULE NO. **C 284**

PAGE NO. 1

1. Requesting Agency: **BALTIMORE COUNTY**  
2. Division or Bureau of Requesting Agency: **OFFICE OF FINANCE (obsolete records)**

3. Authorization Requested (Check only one of the squares below).

- A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.
- B** Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.
- C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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1.	<p>These records are obsolete records of the County Treasurer. Under the Baltimore County Charter, the Director of Finance succeeded to the authority and duties of the former Treasurer and Comptroller.</p> <p><b>RECEIPT BOOKS FOR CASH DISBURSEMENTS (Dec. 1855-Apr., 1900)</b> 27 bound volumes approximately 12" x 16" x 2"; 4 cu. ft.</p> <p>These books contain signed receipts for cash disbursements upon order of the County Commissioners, and apparently served a purpose similar to the voucher copy and cancelled check in current transactions. Each page contains six receipts and stubs. The stubs showed the receipt number, order number, name of recipient, amount in figures and in script, date, purpose of payment, and signature of recipient. The disbursement is also posted to the receipts and disbursements journal. These books have no continuing operational value.</p>	
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RECOMMENDATION: DESTROY ACCUMULATION

2	<p><b>DAY CASH BOOKS FOR COLLECTION OF COUNTY AND STATE TAXES (1876-1928)</b> 115 bound volumes, approx. 8 3/4" x 14" x 3"; 31 cu. ft.</p> <p>These books list daily cash receipts for county, state and special levies. Entries are arranged by date and district, showing the name of the taxpayer, county assessment, county tax, discount or interest, state assessment, state tax, discount or interest, net amount paid, and remarks. The payment date is posted to levy books for the corresponding year. Payments for certain special levies are listed in separate volumes. The books have no reference or operational value.</p>	
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7. Agency, Division or Bureau Representative County Approvals (BCC 25A-5(b) have been obtained.

*Richard E. Meier* Signature      Records Management Officer Title      March 17, 1966 Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

4/11/66 Date      *Morris E. O'Neil* Archivist

4-19-66 Date      *William H. ...* Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE  
(Continuation Sheet)

SCHEDULE NO. 284

PAGE NO. 2

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

Item No.

RECOMMENDATION: DESTROY ACCUMULATION

3 LEVY BOOKS (LEVY LISTS); 1856-1927, series not complete for all years 197 bound volumes, approx. 10 1/2" x 16" x 2 1/2"; 43 cu. ft.

These books appear to be the predecessor of the present tax rolls; the entire series pre-dates a requirement for the property description on the tax list. Entries are arranged by district and then alphabetically by property owner's name. Ink entries list the name of the property owner, assessment folio reference, county assessment, state assessment, and remarks (errored, abated, adjusted, etc.) Pencilled entries show the amount of county tax and State tax due. The date of payment is entered in ink or rubber stamp; the dates correspond with postings in the daily cash books (Item 1) Stock books record the same information for stocks and bonds subject to the levy. The series is not of continuing reference or operational value.

RECOMMENDATION: DESTROY ACCUMULATION.

TAX ROLLS (1928-1947) 29 cu. ft.; bound volumes in three series: 1928-32, 5 vols. 20 x 18 x 5; 1933-39, 19 vols. 15 x 13 x 2 1/2; 1938-47, 34 vols. 24 x 12 x 5. (1948-1965 appear on schedule of current records.)

These are bound lists of taxes to be collected for each year, with entries showing the date and amount of taxes, metropolitan district assessments and charges, and any special assessments paid. Property owners are listed in approximate alphabetical sequence by district; corporation and personal property taxpayers are listed in the same manner in separate volumes. These volumes do not show property descriptions; volumes prior to 1938 do not show metropolitan charges. Tax information, if ever required for this period, could be reconstructed from assessment records and levy. These volumes have no known value for reference or operations.

RECOMMENDATION: DESTROY ACCUMULATION

5. DELINQUENT TAX COLLECTOR FIELD OR COUNTER BOOKS; 1899-1926, 79 vols., approximately 8 1/2" x 14" x 3/4", 200pp.; 5 cu. ft.

These books appear to be field or counter books, or some other memorandum account, for noting the collection of delinquent taxes; each includes several districts. Ink entries show the assessment folio number and amount; pencilled entries vary, some break down the assessment total, others note "paid", "LL" (levy list?), "moved" "city", etc. Dates of payment have been posted to the levy books for the corresponding year. These books have no continuing reference value.

REGIST FOR RECORDS RETENTION SCHEDULE  
(Continuation Sheet)

SCHEDULE NO. C 284  
PAGE NO. 3

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

Item No.

RECOMMENDATION: DESTROY ACCUMULATION.

6. RECEIPTS AND DISBURSEMENTS JOURNALS (1939-54) approx. 5 cu. ft.

These are accounting records kept in post binders. The General Ledger was begun in 1939 and is available for the period 1939-54. There has been no reference to these records in the past 18 months and probably longer. They are of no continuing or foreseeable reference, operating, or historical value.  
(Receipts and disbursements records for the period 1876 to 1938 will be scheduled when their postings to ledgers can be traced.)

RECOMMENDATION: DESTROY ACCUMULATION

7. PAYROLL DISTRIBUTION RECORDS (1940-53) 13" x 18" x 1"; 7 vols., approx. 1 cu. ft.

These are bound volumes of columnar accounting pages which distribute payroll charges to various construction jobs and appropriation accounts. They have no continuing reference or operational value.

RECOMMENDATION: DESTROY ACCUMULATION

8. METROPOLITAN ACCOUNT APPROVAL SHEETS

(1949-51; 8 1/2" x 11" forms, est. 3 cu. ft., others may be stored elsewhere)

This file contains copies of orders by the County Commissioners to the Treasurer to make payments from Metropolitan funds. Each form lists items included in the order and the recommendation or approval of an official of the Metropolitan District. This file has no reference use and is of no continuing value. (Orders of the County Commissioners were listed in the minutes during this period.)

RECOMMENDATION: DESTROY ACCUMULATION

BALTIMORE  
COUNTY, MD.

RECORDS RETENTION SCHEDULE

FOR

NO.

C-284

DEPARTMENT

Office of Finance

RECORD OR FILE

Obsolete Treasurer's Records

EFFECTIVE DATE

4-19-66

**DESCRIPTION**  
 RECEIPT BOOKS FOR CASH DISBURSEMENTS (Dec. 1855-Apr.1900; 27 bound volumes; 4 cu. ft.)  
 Volumes of signed receipts for cash disbursed upon order of the County Commissioners.  
 CASH RECEIPT BOOKS FOR COLLECTION OF COUNTY AND STATE TAXES (1876-1928; 115 bound volumes; 31 cu. ft.) Daily record of taxes paid, by date and district, and name of taxpayer.  
 LEVY BOOKS (LEVY LISTS) 1856-1927; 197 bound volumes, series not complete; 43 cu. ft.  
 These appear to be the predecessor of the present tax rolls, but show no property descriptions; entries are made by district and alphabetically by taxpayer's name; payment dates are entered in ink or by rubber stamp.  
 TAX ROLLS (1928-1947); bound volumes in three series; 29 cu. ft. (1948-65 will be scheduled with current records). Property owners are listed in approximate alphabetical sequence by district; date of payment entered by ink or stamp; corporation and personal property taxpayers are listed in separate volumes. Volumes do not show property descriptions; volumes prior to 1938 do not show metropolitan charges.  
 DELINQUENT TAX COLLECTOR FIELD BOOKS (1899-1926) 5 cu. ft. Memorandum accounts; posted.

**APPRAISAL AND EVALUATION**

RECEIPT BOOKS correspond to present voucher and cancelled check file.  
 CASH RECEIPT BOOKS correspond to present collector's stub file (3-5 yr. retention)  
 LEVY BOOKS AND TAX ROLLS correspond to present tax rolls. Hall of Records Commission advises that tax rolls are disposable after 5 years. (Four years, with a two-year extension in some cases, is the statutory limit for the collection of unpaid taxes, ACM Art. 81, Sec. 212; tax delinquencies and sales are maintained separately; tax information for this period, if ever necessary, can be reconstructed from assessment records and levy basis.)  
 DELINQUENT TAX COLLECTOR'S FIELD BOOKS have been posted to corresponding tax rolls and levy books, and should not have been retained.  
 NONE OF THESE SERIES HAS CONTINUING VALUE FOR REFERENCE OR OPERATING PURPOSES; they were a common means of record-keeping during the period and have no historical significance.

**RETENTION PERIOD**

RECOMMENDATION FOR ALL ABOVE RECORDS: DESTROY ACCUMULATION

SEE STATE SCHEDULE

Optional: Retain one volume of each series as examples of record-keeping during the period.

**SPECIAL INSTRUCTIONS**

DATE	RECORDS MANAGEMENT OFFICER
November 23, 1965	Richard E. Mann
DATE	DEPARTMENT HEAD
3/14/66	Walter B. [Signature]
DATE	COUNTY ADMINISTRATIVE OFFICER
3/17/66	[Signature]

BALTIMORE  
COUNTY, MD.

RECORDS RETENTION SCHEDULE

FOR

NO.

C-284

DEPARTMENT

OFFICE of Finance

RECORD OR FILE Obsolete

Receipts and Disbursement Journals

1939-1954

EFFECTIVE DATE

DESCRIPTION

These are accounting records kept in post binders; approximately 5 cu. ft.

APPRAISAL AND EVALUATION

State Law prohibits the destruction of "permanent books of account." This has been interpreted to mean books of final entry, or general ledgers, where available. Where general ledgers are not available, the next lower subsidiary record must be kept.

The General Ledger was begun in 1939 and is available for the period 1939-54.

The receipts and disbursements records for this period have had no reference during the past 18 months, and probably longer. They are of no continuing or foreseeable reference, operating, or historical value.

(Receipts and disbursements records for the period 1876-1938 will be scheduled when their postings to ledgers can be traced.)

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: DESTROY ACCUMULATION

SPECIAL INSTRUCTIONS

DATE

11/23/65

RECORDS MANAGEMENT OFFICER

*Richard E. Mann*

DATE

3/1/66

DEPARTMENT HEAD

*Walter B. [unclear]*

DATE

3/17/66

COUNTY ADMINISTRATIVE OFFICER

*J. [unclear]*

BALTIMORE  
COUNTY, MD.

RECORDS RETENTION SCHEDULE  
FOR

NO.

C-284

DEPARTMENT

Office of Finance

RECORD OR FILE Obsolete Treasurer's record  
Payroll Distribution Records (1940-53)

EFFECTIVE DATE

DESCRIPTION

These are 7 bound volumes of columnar accounting pages, 13" x 18", 1 cu. ft.  
They distribute payroll charges among various construction jobs and appropriation accounts.

APPRAISAL AND EVALUATION

No continuing reference or operational value.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: DESTROY ACCUMULATION

SPECIAL INSTRUCTIONS

DATE

11/23/65

RECORDS MANAGEMENT OFFICER

*Richard E. Meine*

DATE

3/4/66

DEPARTMENT HEAD

*Walter Hershman*

DATE

3/17/66

COUNTY ADMINISTRATIVE OFFICER

*[Signature]*

BALTIMORE  
COUNTY, MD.

RECORDS RETENTION SCHEDULE

FOR

NO.

C-284

DEPARTMENT

OFFICE OF FINANCE

RECORD OR FILE METROPOLITAN ACCOUNT  
APPROVAL SHEET (OBSOLETE)

EFFECTIVE DATE

DESCRIPTION

1949-51; 8 1/2" x 11" form; est. 3 cu. ft.

This file contains copies of orders by the County commissioners to the treasurer to make payments from Metropolitan Funds. Each form lists items included in the order and the recommendation or approval of an official of the Metropolitan District.

APPRAISAL AND EVALUATION

No reference use; no continuing value.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: DESTROY ACCUMULATION

SPECIAL INSTRUCTIONS

DATE

11/23/65

RECORDS MANAGEMENT OFFICER

*Richard E. Naine*

DATE

3/4/66

DEPARTMENT HEAD

*Walter B. ...*

DATE

3/17/66

COUNTY ADMINISTRATIVE OFFICER

*J. ...*