

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

1. Requesting Agency

CAROLINE COUNTY

2. Division or Bureau of Requesting Agency

SUPERVISOR OF ASSESSMENTS

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.

1. ASSESSMENT BOOKS

Size: 18" x 16" x 2 1/2"
Dates: 1897 - -
Quantity: 79 volumes--volume for Fifth District 1923 not located (32 cubic feet)
File Arrangement: By assessment year and election district
Annual Accumulation: 2 cubic feet
Audit: Annual outside audit and State audit
Index: Alphabetical by name of taxpayer

These are books of final entry used for preparation of tax bills, listing assessments on taxable property. The Assessment books are arranged by district, giving the name and address of owner, assessment year, description of real and personal property, and the amount of assessment on real and personal property; increases and decreases of assessments are recorded as well as transfers of real property. Entries are made from the Assessment Cards. Tax maps applicable to each taxpayer are recorded by district, map number, parcel and lot number.

RECOMMENDATION: RETAIN PERMANENTLY. TRANSFER TO THE HALL OF RECORDS ALL ASSESSMENT BOOKS FOR THE PERIOD 1897 - 1936

**APPROVED
HALL OF RECORDS COMMISSION**

7. Agency, Division or Bureau Representative

Levin Proctor
Signature

Supervisor of Assessments
Title

April 11 1957
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.

5/22/57
Date

Morris S. Radoff
Archivist

MAY 28 1957
Date

[Signature]
Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

Hall of Records
Commission

4. 1. 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.
-----------------	---	---

2. PLATS AND TAX MAPS

Size: 36" x 36"
Dates: 1928 - -
Quantity: 10 map drawers (13 cubic feet)
File Arrangement: By election district
Annual Accumulation: Less than 1/2 cubic foot

Tax maps and plats of subdivisions are filed with the Supervisor of Assessments, and are used as aids in property assessment. Tax maps, prepared by the State Tax Commission, are scaled 16 square miles to each map and show boundaries, parcel numbers, reference to the volume and page number of entry in the Deed Series. The selling price is entered on the maps by the Supervisor of Assessments when parcels of land are sold. New editions of tax maps are issued from time to time but old maps are retained as aids to title research and tax assessment. The Assessment Books record the tax map applicable to each taxpayer by district, map number, parcel and lot number.

RECOMMENDATION: RETAIN PERMANENTLY.

3. INDEX OF PLATS

Size: 12" x 16" x 2" ²⁷
Dates: 1791-1922 (59 pp.)
Quantity: 1 volume
Index: Alphabetical by name of taxpayer

This index briefly describes the plat and area, under the taxpayer's name, and lists the plat name or number.

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

4. BUSINESS ASSESSMENTS

Size: 11" x 8 1/2"
Dates: 1956 - -
Quantity: 3 cubic feet (2 letter-size file drawers)
File Arrangement: Alphabetical by name of business

The annual schedule of business assessments on intangible business properties is a record of holdings of mortgages, notes, stocks, and bonds. This information is not available in other county records.

RECOMMENDATION: RETAIN PERMANENTLY.

5. INTANGIBLE PERSONAL PROPERTY ASSESSMENT BOOK

Size: 12" x 18" x 1/2"
Dates: 1915-1922, 1938-1939

(cont.)

APPROVED
HALL OF RECORDS COMMISSION

APPROVED BY BOARD OF PUBLIC WORKS MAY 28 1957 <i>J. McEwen</i> SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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.

Quantity: 2 volumes
File Arrangement: Chronological and by district
Annual Accumulation: Discontinued
Index: Alphabetical by taxpayer
Disposable Amount: Less than 1/2 cubic foot

These assessment records list the names of the taxpayers by district and their intangible personal property--interest, mortgages, notes, and stocks and bonds. No entries were made indicating the amounts of the assessments.

RECOMMENDATION: DESTROY ACCUMULATION.

6. ASSESSMENT CARDS

Size: 4" x 12"
Dates: 1955 - -
Quantity: 6 cubic feet (8 card trays)
File Arrangement: By election district and number for rural property, and by election district and alphabetical by name of taxpayer for town property.
Annual Accumulation: 2 cubic feet
Audit: Annual outside audit
Disposable Amount: 2 cubic feet

An assessment card contains all data which in the assessor's opinion affects the valuation of a parcel of property. This information includes the dimensions of the property, utilities and streets, mortgages and purchase price, and buildings and improvements. One card is used for each lot or farm and the file is maintained currently. When property is re-assessed or transferred, a new card is created to replace the old one which is transferred to the inactive file.

The cards record assessments on real property in three categories:

1. Building lots (yellow card)
2. Property of less than ten acres (orange card), listing names of owners, location, dimensions, adjoining owners, description of buildings and improvements, transfer of property, purchase price, and amount of assessment
3. Estates and farms of more than ten acres (white card), recording the same information as in the first two files with this exception--acreage is substituted for linear dimensions. Information from the Assessment Cards is transferred to the Assessment Books.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL TRANSFERRED TO THE INACTIVE FILE, WHICHEVER IS LATER, AND THEN DESTROY.

MAY 28 1957

[Signature]
SECRETARY

APPROVED
HALL OF RECORDS COMMISSION

APPROVED BY
SECRETARY OF PUBLIC WORKS

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

Hall of Records
Commission

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.

7. INCREASE AND DECREASE IN ASSESSMENTS

Size: 9 1/2" x 8 1/2"

Dates: 1954 - -

Quantity: 1 volume

File Arrangement: Chronological by date of action by the Board of County Commissioners

Annual Accumulation: Less than 1/2 cubic foot

Audit: Annual outside audit and State audit

This series shows increases and decreases in assessments as authorized by the Board of County Commissioners and recorded in its Minute Books. The form is prepared in duplicate; the original form is filed in the Treasurer's Office; the duplicate is retained by the Supervisor of Assessments and is recorded on the Assessment Card and in the Assessment Books. The form lists the name of the taxpayer, amount of decrease or increase, and the date of approval.

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

8. GENERAL CORRESPONDENCE

Size: 8 1/2" x 11"

Dates: 1955 - -

Quantity: 1 1/2 cubic feet (1 letter-size file drawer)

File Arrangement: Chronological

Annual Accumulation: Less than 1/2 cubic foot

This file contains general correspondence with individuals and with the State Tax Commission regarding tax matters.

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

APPROVED
HALL OF RECORDS COMMISSION

APPROVED BY
SECRETARY
[Signature]
SECRETARY