

QUESTION FOR RECORDS RETENTION HELD
To be Submitted to the Records Management Division
Hall of Records Commission

Requesting Agency

CAROLINE COUNTY

2. Division or Bureau of Requesting Agency

TREASURER

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. TAX ROLL BOOKS, OLD SERIES (TAX RECEIPT BOOKS)

Size: 10" x 14" x 2"
 Dates: 1943-1953
 Quantity: 99 volumes (16½ cubic feet)
 File Arrangement: Chronological by year and by election districts
 Annual Accumulation: Discontinued
 Disposable Amount: 16½ cubic feet
 Audit: Annual outside audit and State audit

The old series of Tax Roll Books were prepared annually as books of receipt for paid taxes. The old series, discontinued in 1953, is the stub-receipt type. The stub shows the name of the taxpayer, amount of the assessment on real and personal property, the amount of taxes apportioned to the State and to the County, and interest and penalty on unpaid taxes. The stub is stamped with the date of payment and the attached perforated receipt given to the taxpayer. The annual series consists of one volume for each election district (8 districts), and one volume for businesses. Information recorded on each stub is taken from the Assessment Books, and tax payments are posted in the Cash Receipts Book. The Statute of Limitations for collection of taxes is four years (Sec. 210, Art. 81, Annotated Code of Maryland, 1951 Edition).

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

APPROVED
HALL OF RECORDS COMMISSION

7. Agency Division or Bureau Representative

[Signature]

Signature

Treasurer

Title

4/16/57

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

Maria S. Radloff
Archivist

MAY 28 1957
Date

[Signature]
Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE NO. **C-80**
PAGE NO. **2.**

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2. TAX ROLL BOOKS, NEW SERIES (TAX RECEIPT BOOKS)

Size: 20" x 28" x 3"
 Dates: 1954 - -
 Quantity: 5 volumes (6½ cubic feet)
 File Arrangement: Chronological by year, then by election district and tax bill number
 Annual Accumulation: 2 cubic feet
 Audit: Annual outside audit and State audit

The new series of Tax Roll Books are machine-posted on printed forms. Each roll is completely revised annually, and is prepared, together with the tax bill and three other related tax forms, on an addressograph machine. The entries show the name and address of the taxpayer, total assessment on real and personal property, taxes apportioned to the State and to the County, and interest and penalty on unpaid taxes. The tax roll is filed in a post-binder by district, and alphabetically therein. The four tax forms, one original and three copies, prepared with the tax roll are:

1. Billing original: mailed to the taxpayer and presented by him with payment.
2. Delinquent notice copy: mailed to the taxpayer at the end of the current year if taxes are unpaid.
3. Receipt copy: delivered to the taxpayer as his receipt when taxes are paid.
4. Office copy: retained in the office as a record of account; when payment is made, the copy is dated and stamped "paid." The date of payment is posted in the Tax Roll Book and later the date and amount of taxes paid are posted in the Cash Receipts Book.

The billing original, delinquent notice copy, and receipt copy are considered non-record within the meaning of the statute governing non-record material (Art. 41, Sec. 155, Annotated Code of Maryland, 1951 Edition). The recommendation below applies only to the Tax Roll Books and the office copy. The Statute of Limitations for collection of taxes is four years (Sec. 210, Art. 81, Annotated Code of Maryland, 1951 Edition).

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

APPROVED
HALL OF RECORDS COMMISSION

ED B
BOARD OF PUBLIC WORKS

MAY 28 1957

[Handwritten Signature]

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3. VOUCHER FILE

Size: 2½" x 6"
 Dates: July, 1952 - -
 Quantity: 1 card-file drawer (1 cubic foot)
 File Arrangement: Chronological
 Annual Accumulation: Less than ¼ cubic foot
 Audit: Annual outside audit and State audit

The Voucher (Warrant) represents the authority given by the County Commissioners to the County Treasurer to pay out of County funds. The Voucher carries a voucher or warrant number, the date issued, name of the payee, and the amount and nature of the payment or claim. The Treasurer issues a check in payment, stamps the voucher paid with the date of payment and retains it in his files, posting information and the amount of the payment to the Disbursements Journal. The voucher cover, showing warrant number, payee, amount and date of payment, with the original bill attached, is returned to the Board of County Commissioners for filing in the Voucher File and the voucher is posted to the Commissioners Disbursements Ledger.

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

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4. CANCELED CHECKS AND BANKING RECORDS

Size: 4" x 12"
 Dates: Deposit slips and books, 1951 - -
 Canceled checks, 1955 - -
 Quantity: 6 document files (3 cubic feet)
 File Arrangement: By title of fund and date
 Annual Accumulation: Less than ½ cubic foot
 Audit: Annual outside audit and State audit

These records consist of Treasurer's bank deposit slips and deposit books to special County funds accounts; the Auto Tax Account, Roads Board Account, Ditch Account, and Liquor Control Board Account. All checks drawn by the Treasurer, including those drawn against these special accounts, and canceled by payment are arranged chronologically in the check file.

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

5. ROADS BOARD FILE

Size: 11" x 8½"
 Dates: July, 1956 - -
 Quantity: 3 legal file drawers (6 cubic feet)
 File Arrangement: Chronological
 Annual Accumulation: Less than ¼ cubic foot
 Audit: Annual outside audit

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<i>[Signature]</i>	

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(Continuation Sheet)

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

The Roads Board File contains itemized bills or claims from the County Roads Manager to the Board of County Commissioners, sitting as the County Roads Board, requesting payment of salaries and expenses for county roads. The Board does not issue warrants (vouchers) to the Treasurer for payment. Two members of the Roads Board countersign the itemized bills, authorizing the Treasurer to pay out of the special Roads Board Account, which is supplied with funds by the State Treasurer from the State gasoline and fuel tax. The itemized bills contain the Roads Board Manager's voucher number, date of submission, the name of the payee, the work or supplies furnished, and the amount to be paid. This information is posted to the special Roads Board Ledger and does not appear in any other accounting records maintained by the Treasurer's offices.

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6. LIQUOR DISPENSARY FILE

Size: 11" x 8 1/2"
Dates: 1955 - -
Quantity: Less than 1/2 file drawer
File Arrangement: Chronological
Annual Accumulation: Less than 1/2 cubic foot
Audit: Annual outside audit and State audit

The Liquor Dispensaries File contains letters from the Board of County Commissioners to the Treasurer authorizing the payment of itemized salaries and expenses of county operated liquor dispensaries, as requested from the Board by the County Liquor Dispensaries Managers. The Treasurer draws checks against the special Liquor Control Board account and lists the check number by each item paid. Each Liquor Dispensary maintains a General Ledger.

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7. DITCH ACCOUNT FILE

Size: 11" x 8 1/2"
Dates: 1955 - -
Quantity: Less than 1/2 cubic foot
File Arrangement: Chronological
Annual Accumulation: Less than 1/2 cubic foot
Audit: Annual outside audit

The Ditch Account File is composed of mimeographed forms from the District Managers of the County Drainage Associations to the Treasurer, requesting the Treasurer to pay ditching salaries and expenses from the special Ditch Account. This account is composed of funds specially billed, collected, and deposited by the

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APPROVED BY
BOARD OF PUBLIC WORKS
MAY 18 1957
[Signature]
SECRETARY

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Treasurer, based upon levies by the several Drainage Associations on their members and approved by the Board of County Commissioners. The Ditch Fund collections and expenditures are separately posted in the special Ditch Fund Ledger and are not included in other accounting records of the Treasurer's office.

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8. LICENSE TAG ACCOUNT (MOTOR VEHICLES)

Size: 18" x 24" sheets
Dates: 1955 - -
Quantity: Less than 1/2 cubic foot
File Arrangement: Chronological by year, month, and day
Annual Accumulation: Less than 1/2 cubic foot
Audit: Audited by Department of Motor Vehicles

The License Tag Account is prepared in duplicate (one original and one copy), Art. 31, Sec. 66 1/2, Annotated Code of Maryland, 1951 Edition, listing the date tag is issued, the tag number, the name and address of the licensee, and the amount of fee collected. The license fees and original account sheets are forwarded to the Department of Motor Vehicles, including the Auto License Application forms stamped with the license number issued; the Registration Card has been detached and given to the licensee at the time of paying the fee. The Department of Motor Vehicles returns to the Treasurer the County's share of fees collected which he deposits in the special Auto Tax Account and posts to the Cash Receipts Book.

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

9. AUTO LICENSE AUDIT STUBS

Size: 4" x 1" stubs
Dates: 1954 - -
Quantity: 1 1/2 cubic feet
File Arrangement: No arrangement--in bundles
Annual Accumulation: 1 cubic foot
Disposable Amount: 1 cubic foot

The Audit Stubs are the perforated sections of the Auto License Application forms returned by the Department of Motor Vehicles to the County Treasurer with the check for the County's apportioned share of license fees, as represented by the number of stubs returned. The stubs are counted and this sum is multiplied by the County's apportioned unit share and this result must equal the face

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MAY 28 1957
[Signature]
CLERK

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value of the fee check. The stubs serve no purpose after verifying the amount of the check. The auto tag checks are deposited in the Auto Tag Account and posted to the Cash Receipts Book, a final book of entry.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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HALL OF RECORDS COMMISSION

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BOARD OF PUBLIC WORKS
JUN 23 1957
[Signature]
SECRETARY