

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

1. Requesting Agency

HOWARD 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 (TAX LEVY)

Size: 14" x 17" x 3"
Quantity: 150 volumes
Dates: 1904...
File Arr.:
Audit: Annual outside audit; State audit for State taxes

The Tax Roll Books, formerly called the Tax Levy Books, are a record of the amount of the assessments, the tax rate, and payments, giving name and address of the taxpayer, amount of the tax, county and State allotments, and notation of payment.

Information contained in this record series can be reconstructed from the Assessment Books, which are permanent records in the office of the Supervisor of Assessments.

RECOMMENDATION: RETAIN FOR TEN YEARS OR UNTIL ALL AUDIT REQUIREMENTS ARE MET, WHICHEVER IS LATER, THEN DESTROY.

2 CASH RECEIPTS AND CASH DISBURSEMENTS JOURNALS

Size: 16" x 14" x 3"
Quantity: 21 vols.
Dates: 1889-1962 (Receipts and Disbursements in same vol. 1910-26)
" " " in separate vols. 1927-62
DISCONTINUED, 1962

File Arr.: Chronological
Audit: Annual, outside

The Cash Receipts Journals, discontinued in 1962, were a record of various taxes paid to the Treasurer's office, giving date, amount of payment, and totals, with a breakdown by type of county and State taxes. The volumes for 1910-1926 also include disbursements, giving the date,

(continued)

7. Agency, Division or Bureau Representative

Wm. B. Perry
Signature

Treasurer of Howard Co.
Title

8/6/65
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.

Merrin S. Dabell
Archivist

SEP 17 1965

William H. Hurlbut Jr.
Secretary

Date

Archivist

Date

Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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2 (cont.) check number, name of payee, amount, and the reason for the expenditure. Although Cash Receipts Journals were discontinued in 1962 when the Accounts Division was established, the Treasurer still records the collection of State taxes for office reference.

Cash Disbursements Journals, separated from the Cash Receipts Journals in 1927, gave the date of payment and name of payee, reason for the expenditure, voucher number and amount, and the account charged. In some instances, the bank of deposit and withdrawal is shown, and the amount of the withdrawal and the balance carried forward. Monthly balance sheets were tipped in at the end of the month. Cash Disbursements accounting was assigned to the Accounts Division when it was established in 1962, and the Cash Disbursements Journals were discontinued in the Treasurer's office.

These Cash Receipts and Disbursements Journals were the final books of entry for the Treasurer's office and are subject to permanent retention, as recommended below.

RECOMMENDATION: RETAIN PERMANENTLY.

3 **GENERAL ACCOUNTING RECORDS**

Size: Various
Quantity:
Dates: 1940...
File Arr.: Chronological
Audit: Annual, outside; State audit for records covering State taxes

The General Accounting Records are composed of the following records series:-

- Banksbooks, statements, and deposit slips
- Cancelled checks, check copies, and check stubs (including stubs showing payments made to the State)
- Requisitions and purchase orders
- Paid bills, vouchers and invoices, with attached papers
- Receipt books and receipt copies, including tax bills & receipts
- Gas tickets and mileage reports
- State and Federal withholding forms
- Leave Record Cards
- Monthly, quarterly and annual reports on tax collections to State and local agencies
- Budget papers and work sheets
- Reconciliation and trial balance sheets
- Dog tax receipts books and license copies
- Motor vehicle license collection books and stubs

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL ALL AUDIT REQUIREMENTS ARE MET, WHICHEVER IS LATER, THEN DESTROY.