FORM HR-RM 1
(9-1-53)
Hall of Records Commission

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

SCHEDULE NO. C-66
PAGE NO. 1.

1. Requesting Agency: KENT 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 [X] 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.	**PLATS** Dates: 1941 - - Quantity: 2 cubic feet File Arrangement: By districts Annual Accumulation: Less than ¼ cubic foot Copies of plats of subdivisions given to the Supervisor of Assessments under informal arrangements with private surveyors. RECOMMENDATION: RETAIN PERMANENTLY	APPROVED HALL OF RECORDS COMMISSION
2.	**TAX MAPS AND INDEX** Dates: 1954 - - Quantity: 1½ cubic feet File Arrangement: By map coordinates Annual Accumulation: ½ cubic feet Copies of Tax Maps and Indexes prepared by the State Tax Commission are sent to the Supervisor of Assessments for his use. Each map page represents 16 square miles of land area or a subdivision and shows land boundaries, parcel number, and price. (The price is entered by the Supervisor of Assessments only when the land is sold). The loose-leaf Index is arranged by parcel number, and shows the owner, reference to deed, and acreage. These records are constantly used both by the Supervisor of Assessments and by title searchers. Revised copies of maps and index pages are frequently received by	

7. Agency, Division or Bureau Representative

Joseph E. Noland	Supervisor of Assessments for Kent County, Md.	Oct 4 1956
Signature	Title	Date

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

10/5/56 — Date
Morris S. Radoff — Archivist

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

OCT 8 1956 — Date
J. McNasby — Secretary

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the Supervisor of Assessments, who uses them to replace out-dated maps and pages, which 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 to all current maps and index pages.

RECOMMENDATION: RETAIN PERMANENTLY.

3. ASSESSMENT BOOKS

Dates: 1804 - -
Quantity: 52 cubic feet
File Arrangement: By district and alphabetical therein
Annual Accumulation: 2 cubic feet
Audit: Annual outside audit and State audit

The Assessment Books contain a record of the tax basis of the county. Entries show date of transfer of property, name and address of owner, description of property, increase number, assessment of land and improvements, data on tangible personal property (date of schedule and amounts of county and State assessments), date of schedule and amount assessed for intangible personal property, decrease or credits (date of deed, nature of transaction - seller or buyer, decrease number, and amount), total assessment (year, land, improvements, and amounts of county and State assessments), total basis levy (county and State), and securities for total basis levy.

Entries are made from the Assessment Cards, Personal Property Returns, Transfers of Property, Abstracts of Wills and Inventories, and Certifications from the State Tax Commission. The books are arranged in seven series for each district. (Since 1948 a separate volume has been maintained for certain personal property assessments). Though new volumes are made when a re-assessment occurs, the non-current books are used by title searchers for at least forty years back. Current books are used by the Treasurer to prepare the Tax Rolls and Tax Bills, and by the county auditors to find the tax basis.

RECOMMENDATION: RETAIN PERMANENTLY.

4. ASSESSMENT CARDS

Dates: 1922 - -
Quantity: 37 cubic feet
File Arrangement: By district and alphabetical therein
Annual Accumulation: ½ cubic foot
Disposable Amount: 24 cubic feet

An assessment card is used in assessing each lot or farm, and a complete set of cards for all assessed property in the county is

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BOARD OF PUBLIC WORKS
OCT 5 1954
SECRETARY

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always on file. When a re-assessment is made a new card is created to replace the old card, which is then placed in an inactive file. The active cards serve as a basis for the Assessment Books and as a reference file for the current work of the Supervisor of Assessments.

There are two types of cards, as follows:

1. Lots: Entries show lot number, district, town, location, name and address of owner, block, plat, data affecting land assessment, transfer data, mortgage and purchase amounts, date assessed and signature of assessor, date reviewed and signature of reviewer, graphic representation of adjoining lands, and description and assessment of buildings.

2. Farms: Generally similar to lots card. Entries show type of road and different data affecting land assessment. Town, lot number, block, and plat are not shown.

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

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5. PERSONAL PROPERTY SCHEDULES

Dates: 1948 - -
Quantity: 24 cubic feet
File Arrangement: Annual and alphabetical
Annual Accumulation: 3 cubic feet
Disposable Amount: 15 cubic feet

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Schedules of personal property are filed with the Supervisor of Assessments each year by owners of farms and estates and unincorporated business concerns, and are used as a basis of postings to the Assessment Books. There are two types of schedules:

1. Farms and Estates: Entries show date, owner's name and address, location, description and value of furniture, animals, and machinery, signature of owner, itemized assessment, signature of assessor, and record of action taken in case of protest.

2. Individuals and Firms: Entries show name and address of owner, business name and address, dollar amount of business done, detailed inventory data, data on equipment, livestock, and other personal property (cost, age, and present value), signature of assessor, and record of action taken in case of protest. The Supervisor of Assessments must receive this form before issuing the certificate required to obtain a Trader's License.

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The schedules are divided into an active file, containing current schedules, and an inactive file, containing schedules replaced by current schedules.

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

6. TRANSFER OF PROPERTY

Dates: 1946 - -
Quantity: 12 cubic feet
File Arrangement: District and chronological therein
Annual Accumulation: ½ cubic foot
Disposable Amount: 10½ cubic feet

When a deed is presented to the Clerk of Circuit Court for recording, it is sent to the Supervisor of Assessments, who posts certain data from it to a Transfer of Property form. The form is used to record factors affecting assessed valuation, and to compute any changes which those factors may require. All information of permanent value is posted from the form to the Assessment Books. The form is also used to prepare the Legal Notice of Assessment, and to prepare the Supervisor of Assessment's Monthly Report to the State Comptroller.

Entries show date deed was executed and date filed, seller and buyer, mailing address of buyer, description of property, page recorded in Land Records, consideration, changesin assessment, amount of mortgage, mortgagor, and mortgagee.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

7. LEGAL NOTICE OF ASSESSMENT

Dates: 1950 - -
Quantity: 3 cubic feet
File Arrangement: Chronological
Annual Accumulation: ½ cubic foot
Disposable Amount: 1½ cubic feet

Each Transfer of Property form is used to prepare a Legal Notice of Assessment, which is prepared in two copies, the original going to the buyer and the duplicate remaining in office. The purpose of the notice is to inform the buyer of the new assessment and give him opportunity to protest. Entries show date, name and address of buyer, date of deed, seller, description of property, amount of assessment, year, and signature of the Clerk to the County Commissioners.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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(9-1-53)
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REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE NO. C-66

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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.
8.	CERTIFICATIONS FROM STATE TAX COMMISSION Dates: 1942 - - Quantity: 3 cubic feet File Arrangement: District and alphabetical therein Annual Accumulation: ¼ cubic foot Disposable Amount: 2 cubic feet Personal property of corporations in the County is assessed by the State Tax Commission, which transmits the assessment to the Supervisor of Assessments on a Certification form. Entries show name and address of tax payer, assessment showing State rate, County rate, and other rates, and assessment for Trader's License purposes. Assessed valuations are posted to the Assessment Books, after which the Certificates have no further use. RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.	APPROVED HALL OF RECORDS COMMISSION
9.	ABSTRACTS OF WILLS AND INVENTORIES Dates: 1940 - - Quantity: 1 cubic foot File Arrangement: Chronological Annual Accumulation: Less than ¼ cubic foot Disposable Amount: 3/4 cubic foot Abstracts of Wills and Inventories are received from the Register of Wills and are compared with other assessment records. If discrepancies appear the Assessment Books are adjusted. The abstracts have no further use. RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.	APPROVED BY BOARD OF PUBLIC WORKS OCT 8 1959 SECRETARY