

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

1. Requesting Agency - **MONTGOMERY COUNTY**
DEPARTMENT OF FINANCE

2. Division or Bureau of Requesting Agency
DIVISION 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 DOCKETS**

Dates: 1798 --
Size: 12" x 16" x 4"
Quantity: 484 volumes
Annual Accumulation: 32 volumes
File Arrangement: By year, then by district, subdivision, and alphabetically

The Assessment Dockets are prepared each year from the IBM property card deck and constitutes the County's official record of real property assessment. Changes in the description of the property, its ownership or its assessment are indicated in these dockets.

RECOMMENDATION: RETAIN PERMANENTLY.

2. **LAND PLATS**

Size: 20" x 20"
Quantity: 45 volumes
Annual Accumulation: 2-3 volumes per year
File Arrangement: By election district and subdivision

Copies of land plats are received from the Clerk of Court who retains the original. The Assessment Office uses them for computing land assessments and reassessments. The plats are contained in bound volumes which are generally 2 inches thick.

RECOMMENDATION: RETAIN PERMANENTLY.

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7. Agency, Division or Bureau Representative

Walter J. Allen
Signature

Super of Assessments
Title

8/10/61
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.

9/13/1961
Date

Maurice S. Dardoff
Archivist

SEP 19 1961

Date

Andrew Strubich, Jr.
Secretary

4. Item No.

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

3. PERSONAL PROPERTY SCHEDULE

Dates: 1957 --
Size: 11" x 17"
Quantity: 15 file drawers
Annual Accumulation: 3 file drawers
File Arrangement: Alphabetically by year

This file consists of the following unnumbered forms: Schedule and Return of Tangible Personal Property (blue); Schedule and Return of Personal Property of Farms and Estates (white). The forms must be filed annually not later than April 15 each year by the individuals or businesses affected by this assessment. In the case of the Tangible Personal Property Form, filed by businesses, a trader's license will not be issued by the Clerk of the Court until the form is submitted and the previous year's taxes paid (Chapter 701, Laws of 1947). An index to this file is maintained on 3"x5" cards, (see next item).

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

4. INDEX TO PERSONAL PROPERTY SCHEDULES

Dates: 1948 --
Size: 3" x 5" cards
Quantity: 13 card file drawers (8 active, 5 inactive)
Annual Accumulation: 1 card file drawer
File Arrangement: a) Farm property - alphabetical by name of owner
b) Business properties - alphabetical by name of business
c) Corporations certified by State Tax Commission - alphabetical by trading name of corporation
d) Inactive file - alphabetical

This index indicates the name, address, tax class, assessment, and location of property. Cards are placed in the inactive file when a corporation or farm changes hands or becomes inoperative.

RECOMMENDATION: RETAIN IN ACTIVE FILE WHILE CURRENT THEN TRANSFER TO INACTIVE FILE IN OFFICE FOR REFERENCE PURPOSES AND RETAIN PERMANENTLY.

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SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE C-207

NO.

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5. ASSESSOR'S WORK SHEETS

Size: 8" x 10" cards
 Quantity: 75 file drawers
 Annual Accumulation: 2 file drawers
 File Arrangement: By election district, subdivision, and account number

A different type property card is used for each of the three classes of property assessed. These are: zoned property, income producing (white card with black border); farm and rural (yellow); and residential (white). The identifying information is printed on the card with IBM equipment; other assessment information is completed by the assessors at the time the property is assessed or reassessed. Information on the card is a detailed description of the land and improvements. Changes in property ownership or improvements are noted on the card at the time the Assessment Office is notified. Property assessments are made annually. Approximately 4500 new property cards are added each year.

RECOMMENDATION: RETAIN IN ACTIVE FILE WHILE CURRENT. RETIRE NON-CURRENT SHEETS TO INACTIVE FILE FOR THREE YEARS AND THEN DESTROY.

6. REPORT OF BUILDING PERMITS

Dates: 1958 --
 Size: 8" x 8"
 Quantity: 1/2 linear feet
 Annual Accumulation: 4 linear feet
 File Arrangement: By election district, subdivision, lot and block number

The Assessment Office receives from the Department of Inspection and Licenses a carbon copy of all building permits. On the reverse of the carbon copy of the permit is a form designed for use of the Assessment Office in reassessing improvements and assessing new construction. The form, which is executed by the assessor, shows the owner's name, address, a diagram of the work, recommended assessment, date of notice of assessment, and the date the assessment was entered in the tax docket. This information is also recorded on the property card and the assessment is indicated on the assessment docket which is a permanent record. The permit forms are maintained in loose leaf binders.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY

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7. NEW PROPERTY NOTICE

Dates: 1958 --
Size: 8" x 10"
File Arrangement: By district, subdistrict, then alphabetically by property owner.

These notices are sent to taxpayers when the construction of a building has reached a "substantially complete" status and an assessment has been placed on the improvement. The notice is typed in duplicate with the original going to the property owner and the copy filed in the Assessment Office.

RECOMMENDATION: RETAIN THREE YEARS AND THEN DESTROY.

8. INCREASES AND ABATEMENTS

Dates: 1957 --
Size: 3" x 10"
Quantity: 10 linear feet
Annual Accumulation: 2 linear feet
File Arrangement: Numerical

This file consists of two unnumbered forms, increases (blue) and Abatements (pink). The forms are used in changing the assessment. Such changes arise upon re-evaluation of the property or a court order. The forms show the name of the property owner, lot and block number, account number, description of the property, assessment information and the authority for changing the assessment docket, the IBM master deck and the tax docket. The forms are pre-numbered and are prepared in duplicate. They are necessary for audit purposes. The duplicate is filed in the Transfer Office as the record copy and is the subject of this recommendation. The original is sent to the IBM room as authority to prepare a new master property card. It is then sent to the Division of Revenue and Disbursements to change the assessment shown on the collection docket, after which it is returned to IBM for retention for the balance of the fiscal year. The original may then be destroyed as non-record within the meaning of the statute governing non-record material (Annotated Code of Maryland, 1957 Edition, Article 41, Section 179).

RECOMMENDATION: RETAIN DUPLICATE COPY PERMANENTLY.

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9. PLAT WORK SHEETS

Dates: 1959 --
Size: 8" x 13"
Quantity: 1 file drawer
Annual Accumulation: 1/3 file drawer
File Arrangement: By year and plat number

This is a printed unnumbered form used to compute assessments. Information on the form includes plat number, subdivision, details of land and improvements, present and new assessments, recommendation of the assessor, date of approval by the department, dates of notice and hearing and changes ordered by Tax Appeal Court, if any. The work sheets are useful for five years.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

10. TRANSFER NOTICE OF ASSESSMENT

Dates: 1958 --
Size: 8" x 10"
Quantity: 4 file drawers
Annual Accumulation: 1 file drawer
File Arrangement: By district, subdivision, and then alphabetical

The IBM Section prepares the Transfer Notice of Assessment form in duplicate upon receipt of notice from the Transfer Office that a piece of real estate has been transferred from one owner to another. The original is sent to the new owner advising him of the assessed value of his property (the same as was assessed to the previous owner), and stating that unless a written protest is received within 20 days the assessment will be considered final and conclusive. The duplicate is sent to the Assessment Office and filed. This record has no further value after a brief period and is considered non-record within the meaning of the statute governing non-record material (Annotated Code of Maryland, 1957 Edition, Article 41, Section 179). This record may be destroyed as soon as it ceases to have administrative or legal value to the office

11. NOTICE OF ASSESSMENT

Dates: 1958 --
Size: 8" x 10"
Quantity: 10 cubic feet
Annual Accumulation: 5 cubic feet
File Arrangement: By district, subdivision, and alphabetical

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

11. NOTICE OF ASSESSMENT (Continued)

The IBM Section prepares the Notice of Assessment form in duplicate upon receiving information from the Assessment Office that a piece of property has been reassessed. The original goes to the property owner advising him of the new valuation and stating that unless a written protest is received within 20 days the assessment will be considered final and conclusive. The copy is filed in the Assessment Office. This record has no further value after a brief period and is considered non-record within the meaning of the statute governing non-record material (Annotated Code of Maryland, 1957 Edition, Article 41, Section 179).

12. PETITION FOR ASSESSMENT REVIEW

Dates: 1949 --
Quantity: 4 file drawers
Annual Accumulation: 1/2 file drawer
File Arrangement: By year, then alphabetical by name of property owner

A taxpayer who is dissatisfied with the assessment placed on his property may request that a special review be made by the Assessment Office. The taxpayer completes a Petition for Assessment Review form which an assessor uses as a basis for making his review. After this is done the taxpayer is sent a Petition for Review Notice advising him of the result of the review and allowing 20 days for a written protest. A copy of the latter form is attached to the Petition for Assessment Review. This file is used for hearings if a protest is received or as the basis for a change in the dockets maintained by the Transfer Office and Division of Assessments.

RECOMMENDATION: RETAIN PERMANENTLY.

13. SALES RECORD BOOK

Dates: 1958 --
Quantity: 1 1/2 linear feet
Annual Accumulation: 6 linear inches
File Arrangement: By Election District and subdivision, then alphabetically by name of grantee.

This unnumbered form is prepared in triplicate and is a record of all sales of real property. The original of the form is forwarded to the State Tax Commission; the first copy is retained by the Assessment Office and is the subject of this item; the second copy is forwarded to the Appeal Tax Court of Montgomery County. The record indicates all transfers of real property in the County and is used primarily for sales comparison purposes. Several entries

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13. SALES RECORD BOOK (Continued)

are made on each page and indicate the assessment, lot and block numbers, liber and folio where transfer is recorded, sale price and names of grantee and grantor. The forms are inserted in post-binders.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

14. STATE TAX COURT FILE

Dates: 1949 --
Quantity: 4 file drawers
Annual Accumulation: 1/2 file drawer
File Arrangement: By State Tax Court case number
Index: 3" x 5" cards filed alphabetically

When a taxpayer is not satisfied with his assessment after a hearing before the Appeal Tax Court, he may appeal to the State Tax Court. The Assessment Office is notified of this protest and prepares a case based on the information gathered for its own hearing and the hearing before the Appeal Tax Court. The Assessment Office presents its case to the State Tax Court and is advised of the Court's decision. A copy of the notice received from the State Tax Court is used to revise the tax dockets and IBM records.

RECOMMENDATION: RETAIN PERMANENTLY.

15. AGE EXEMPTION FORM

Dates: 1959 --
Quantity: 2 file drawers
Annual Accumulation: 1/2 file drawer
File Arrangement: By Election District and subdivision, then alphabetically by name of property owner.

The Maryland State Legislature passed an age exemption law for Montgomery County in 1959, allowing a \$3,000 exemption on the assessment of real property owned by persons whose age is 65 or older. This exemption is not automatic and must be applied for each year. In January, these forms are mailed to taxpayers who have been granted the exemption the previous year and to all others who request it. The taxpayer is notified of the action taken on the request and records in the IBM Section and Transfer Office are adjusted if the exemption is granted.

RECOMMENDATION: RETAIN THREE YEARS AND THEN DESTROY.

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16. PETITION FOR TAX EXEMPTION

Dates: 1953 --
Quantity: 1 file drawer
Annual Accumulation: Negligible
File Arrangement: Alphabetical by name of church

To have real property (usually churches) considered for tax exemption, a petitioner must submit a Petition for Tax Exemption form to the Assessment Office. The latter investigates and informs the petitioner by letter whether or not the exemption is granted. If a denial is protested, a hearing is held. If the exemption is granted, the yellow unnumbered petition form is used as the basis for changing property records in the Transfer Office and IBM Section.

RECOMMENDATION: RETAIN WHILE PROPERTY IS RECORDED AS EXEMPT, THEN DESTROY.

17. PETITION FOR TAX EXEMPTION FOR BLIND VETERANS AND NON-VETERANS AND FOR PARAPLEGIC VETERANS

Dates: 1950 --
Quantity: 1/3 file drawer
Annual Accumulation: Negligible
File Arrangement: Alphabetical by name of petitioner

A property tax exemption is available to blind veterans and non-veterans and paraplegic veterans who meet the requirements of Maryland tax law. The petitioner submits a form to the Supervisor of Assessments who investigates and renders a decision. In the case of veterans, certain other papers, including honorable discharge certificates and Veterans Administration certifications are included in this file.

RECOMMENDATION: RETAIN AS LONG AS PETITIONER OWNS THE EXEMPTED PROPERTY AND THEN DESTROY.

18. TAXPAYER'S INFORMATION SHEET AND NOTICE OF HEARING

Dates: 1959 --
Quantity: 3 file drawers
Annual Accumulation: One file drawer
File Arrangement: Alphabetical by name of taxpayer

When a taxpayer writes a letter of protest to the Supervisor of Assessments, a case number is assigned and the taxpayer sent an information sheet to be completed and returned. He is also informed of a hearing date before the Supervisor of Assessments. After the Supervisor of Assessments renders his decision, the information in the hearing folder may be used as the basis of a hearing before the Appeal Tax Court if the taxpayer decides to appeal the decision.

RECOMMENDATION: RETAIN THREE YEARS AND THEN DESTROY.

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19. APARTMENT FILE

Dates: 1956 --
Quantity: 3 file drawers
Annual Accumulation: 1/2 file drawer
File Arrangement: By district, subdivision, and alphabetical by name of apartment

When a new apartment building permit is received by the Assessment Office a folder is established for the particular apartment. When the apartment is nearly completed, a questionnaire is sent to the owner from which information is taken to estimate the gross annual income, which, when capitalized, provides an indication of the property value. This valuation is then used as a check against an appraisal based on a replacement cost approach, and the initial assessment for the improvement is determined. The apartment folder contains the original permit and questionnaire, all subsequent yearly questionnaires, the capitalization figures for each year, a copy of the assessment notices, old correspondence, and other related material.

RECOMMENDATION: RETAIN FOR THE LIFE OF THE BUILDING, (EIGHT YEARS RECORDS FOR EACH APARTMENT TO BE KEPT IN THE OFFICE AND ALL OLDER RECORDS FOR EACH APARTMENT TO BE RETIRED TO THE RECORDS CENTER).

20. CORRESPONDENCE

Dates: 1958 --
Quantity: 3 file drawers
Annual Accumulation: 1 file drawer
File Arrangement: Alphabetically by name of correspondent

The material in this file consists of correspondence with taxpayers, State and County agencies, inter-office memoranda, letters of inquiry, etc., concerned with the functions of the Assessment Office. This material has no long-term value and usually correspondence dealing with a particular subject is completed in less than a year's time.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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