

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

SCHEDULE NO. **C-132**  
PAGE NO. **1.**

Requesting Agency

**PRINCE GEORGE'S 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<br>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. GENERAL LEDGER**

Size: 12" x 16" x 2"  
Dates: 1866-1897, 1910-1912, 1942-1953  
Quantity: 5 volumes  
File Arrangement: Chronological  
Annual Accumulation: Discontinued  
Audit: Annual outside audit and State audit

The General Ledger was a final book of entry for receipts and disbursements recorded in the Treasurer's office. It is arranged by accounts and account numbers giving receipts and disbursements as totals under the dates of the transactions. Earlier volumes show individual transactions in journal type entries. The General Ledger was discontinued in 1954 when the Daily Cash Receipts Summary Sheets were introduced and were posted to the General or Budget Ledger in the Accounting Officer's records. In 1957 the Treasurer initiated the Daily Cash Receipts Summary Journal which appears in this schedule.

RECOMMENDATION: RETAIN PERMANENTLY.

**2. DAILY CASH RECEIPTS SUMMARY JOURNAL**

Size: 11" x 11" x 3"  
Dates: 1957 - -  
Quantity: 1 volume  
File Arrangement: Chronological  
Audit: Annual outside audit and State audit

The Daily Cash Summary Sheets are posted in this Journal from which

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HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

**President**  
Board of County Commissioners

September 30, 1959

*Herbert W. Beckett*  
Signature

Title

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.

6/30/1959  
Date

*Morris S. Madoff*  
*for Rex Beach*  
Archivist

Date

Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE  
(Continuation Sheet)

SCHEDULE NO. C-132

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a monthly report is prepared in duplicate, one copy for the Treasurer and one for the Accounting Officer who posts to his General or Budget Ledger. This type journal supplies the information formerly found in the Treasurer's General Ledger discontinued in 1953.

RECOMMENDATION: RETAIN PERMANENTLY.

3. SPECIAL AREA TAX JOURNAL

Size: 24" x 16" x 2"  
Dates: 1947-1955  
Quantity: 1 volume

The Special Area Tax Journal is a record of taxes collected for special improvements in the 30 special areas in Prince George's County arranged by area and giving the date of the collection, the name of the payee, and the amount collected. In 1955 this record was discontinued in the Treasurer's office and transferred to the Accounting Officer.

RECOMMENDATION: RETAIN PERMANENTLY.

4. INCORPORATED TOWN - TAX JOURNAL

Size: 14" x 16" x 2"  
Dates: 1947-1955  
Quantity: 1 volume  
Audit: Annual outside audit and State audit

This is a record of taxes collected by the County from incorporated towns within the County giving the date of the collection, the name of the town and the amount of the tax. This record is now incorporated in the General Ledger kept by the Accounting Officer.

RECOMMENDATION: RETAIN PERMANENTLY.

5. AUDIT PAPERS

Size: 8½" x 11"  
Dates: 1942 - -  
Quantity: 1 file drawer  
File Arrangement: Chronological

Annual audits of funds collected by the Treasurer are made by private firms for all funds and two or three years audits are made by the State Auditor for all State funds collected.

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6. PAYROLL JOURNAL

Size: 20" x 14" x 1"  
Dates: 1943-1951  
Quantity: 3 volumes  
File Arrangement: Chronological  
Annual Accumulation: Discontinued

The Payroll Journal gives the date of the salary payment, the name of the employee, the amount of taxes withheld, and the department or agency where the payee is employed. This record has been transferred to the Accounting Officer.

RECOMMENDATION: RETAIN PERMANENTLY.

7. TAX SALE JOURNAL (FINAL TAX SALES, BACK TAX RECORD)

Size: 11" x 15" x 2"  
Dates: 1890 - -  
Quantity: 97 volumes  
File Arrangement: Chronological  
Audit: Annual outside audit  
Index: Thumb index to name of owner (irregular)

The Tax Sale Journal, arranged by name or number and date of sale, includes a tipped in newspaper clipping announcing the sale and tax district and giving the name of the delinquent taxpayer, the amount of taxes due and the accrued interest and cost of the sale, the sale number, the Clerk's fee, and a notation of redemption if redeemed by the owner. If the property is purchased an acknowledgment of purchase is entered, signed by the purchaser and showing the amount paid. This record is maintained in the IBM room.

Within two years after property is in arrears the Treasurer or Collector must sell the property at public auction. A final statement of taxes and interest due and a sale notice is sent to the owner thirty days prior to publication of the tax sale notice in two county newspapers. Thereafter, publication of the notice must appear once a week on four successive weeks. If the property is not redeemed by the owner it is then sold at public auction. The property may be purchased by the Board of County Commissioners if sale to private purchasers would jeopardize the County's tax interest. The purchaser deposits money with the Treasurer to cover the bid which is returnable to him with interest at 6% if he exercises his right of redemption within two years. At the time of the sale the purchaser receives a certificate of sale from the Treasurer which is recalled if the property is redeemed. The purchaser must wait for one year and a day, but no longer than two years, to file a bill of complaint in equity to foreclose the owner's right of redemption as the next step in obtaining a clear title to the property. If the court forecloses the owner's right of redemption

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the purchaser secures a clear title of ownership and obtains a proper deed in fee simple or leasehold, as the case may be, from the Treasurer by order of the court. Should the purchaser fail to file suit to foreclose within two years after purchase, his original deposit is forfeited and the Treasurer pays the taxes in arrears with the deposit. The property is then subject to resale for the amount of taxes accruing since the date of the original sale. Redemptions, tax sales, and foreclosures are terminated within five years. (Annotated Code of Maryland, 1957 Ed., Art. 81, Secs. 70-123).

RECOMMENDATION: RETAIN PERMANENTLY.

8. SUBDIVISION INDEX

Size: 3" x 5" cards  
Dates: 1957 -  
Quantity: 2 card file drawers  
File Arrangement: Alphabetical by name of subdivision

This is an index arranged by name of the subdivision giving the tax district number so that the subdivision can be located in the Levy Books and Assessment Record.

RECOMMENDATION: RETAIN PERMANENTLY.

9. LIST OF VOTERS

Size: 12" x 18" x 1"  
Dates: 1868  
Quantity: 1 volume

This is a list of registered voters by district arranged alphabetically by name within each district. This record also includes eight pages of description of estate settlements for 1919 and the amount of estate fees collected.

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

10. VOTING RECORD CARDS

Size: IBM cards  
Dates: Current  
Quantity: 6 IBM double file drawers  
File Arrangement: By district and precinct then alphabetically by registered voter, also by town and street

Register of Voters is machine prepared in the IBM room for the Board of Supervisors of Elections from the Voting Record cards which give the name and address of the voter, his party, race and sex.

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QUEST FOR RECORDS RETENTION SCHEDULE (Continuation Sheet)

Records Division

No.

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the date of registration and the voter's age, and the elections in which he has voted. This record may also be used as an index to the Assessment Record and Levy Books.

RECOMMENDATION: RETAIN PERMANENTLY.

11. LEVY BOOKS (TAX ROLL BOOKS)

- Size: 15" x 15" x 2"
- Dates: 1850, 1857, 1867-1868, 1870-1879, 1884 - -
- Quantity: 503 volumes
- File Arrangement: Chronological
- Annual Accumulation: 20 cubic feet
- Audit: Annual outside audit and State audit
- Index: Alphabetically by district

The Levy Books prepared from the Assessment Record are arranged alphabetically under each tax district giving the account number for each taxpayer, a description of the property, and the amount of taxes credited to the State, County, park and planning, sanitary, front footage, and special area, the ad valorem assessment, the total tax with the date of payment of the tax entered by hand from the receipted tax bill. Notation is made for property sold at tax sales giving the date and name of the purchaser. Since 1953 the Levy Book series has included one tax volume for 3/4 and 1/2 year property improvements made at such intervals within the year and one volume for Farm and Business personal taxes showing the amount of the assessment as a total without description of the property and amount of the taxes. Beginning in 1957 the Farm and Business Levy Book was divided into separate series, the Business section was titled Public Utilities, Corporations and Bank Stock, and Farm continued under that title. From 1926 to 1944 separate volumes were maintained for household goods showing total assessment and tax without description of the property. Since 1942 the Levy Books have been machine prepared. Prior to 1902 the Levy Books give only the amount of the assessment, the name and address of the taxpayer, the tax district, the amount of taxes real and personal, the date of payment and the amount. In 1902 a more elaborate system was introduced which included a brief description of the property and a breakdown of the assessment and taxes. The law provides that title to property purchased at tax sales prior to December 31, 1943 may come before the Circuit Court for ratification and confirmation but that redemption rights shall then be reinstated (Annotated Code of Maryland, 1957 Ed., Art. 81, Sec. 98).

RECOMMENDATION. RETAIN PERMANENTLY.

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