

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

SCHEDULE NO. C-337

PAGE NO. 1

File

Requesting Agency

ST. MARY'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 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	<p>TAX ROLL BOOKS (Levy Books)</p> <p>Size: 9"x14"x3" Binders Dates: 1956 -- Audit: Internal and State Audits Quantity: 165 Volumes File Arrangements: Chronological by year and by district therein</p> <p>The Tax Roll Books, the tax card and tax bills (Item 2), and the Assessment Record, the latter a permanent record filed in the office of the Supervisor of Assessments, are all prepared in the same operation.</p> <p>The Tax Roll Books or Levy Books contain three entries to a page giving the names and addresses of the taxpayer, the liber and folio of recordation in the Land Records, the map, block and parcel numbers, the account number, description and amount of tax with space for notation of transfer of property, the notation of payment and the date. In addition to the Tax Roll Books for the nine assessment districts, and a part of this record series, are the Change Book and the "O" Book. The Change Book contains corrections of errors and additions, late filers, and the levy for real and corporation personal property. The "O" Book or Zero Book contains the levy for small business personal property. After all entries are closed and unpaid taxes have been transferred to the Unpaid Levy Book (Item 2), the Recommendation below will govern the disposal of the Tax Roll or Levy Books.</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS PLUS THE CURRENT TAX YEAR AFTER ALL ENTRIES ARE CLOSED AND UNPAID TAXES HAVE BEEN ENTERED IN THE UNPAID LEVY BOOKS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, WHICHEVER IS LATER, THEN DESTROY.</p>	

7. Agency, Division or Bureau Representative

Francis L. Cecil
Signature

Title

3/12/71
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.

3-29-71
Date

Morris L. Baschiff
Archivist

4/7/71
Date

Baschiff
Secretary

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(Continuation Sheet)

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2	<p>TAX CARD FILE</p> <p>Size: IBM Cards (7-3/8" x 3-3/4") Dates: c.1956 -- Audit: Subject to internal and State audit Quantity: 30 cubic feet File Arrangement: Numerical by District, then by name</p> <p>The Tax Cards are IBM cards, color coded by year and are the basis for preparation of the Tax Bills, Tax Roll Books, and the Assessment Record by contract (Item 1). The Tax Cards are filed by District (nine Districts) and alphabetical therein, giving the account number, name and amount of taxes, county and State, and the total. The cards are entered on the National Cash Register when paid and then placed in a separate file. The contractor picks up the paid cards on a quarterly basis, audits them, and prepares the three financial records - Paid Levy Book (Item 4), Unpaid Levy Book (Item 5), and Deletions Book (Item 6).</p> <p>The IBM cards are returned to the Treasurer's office by the contractor after preparation of Items 4-6. The cards have little value thereafter but they do preserve an audit trail and could be required for audit purposes.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED FOR THE PERIOD COVERED BY THE CARDS, WHICHEVER IS LATER, THEN DESTROY.</p>	
3	<p>TAX BILLS AND DELINQUENT NOTICES</p> <p>Size: 8-3/8" x 4-1/4" Dates: 1956 -- Audit: Internal and State Audit Quantity: 2 double-card file drawers File Arrangement: Alphabetical by name of Taxpayer</p> <p>The Tax Bills are prepared in duplicate at the time the Tax Roll Books are prepared (Item 1). The original is mailed to the taxpayer and the duplicate is filed for use as a delinquent notice in case of late or nonpayment of taxes. The Bill gives the tax rate per \$100 for Fire, School, County, State and other with total taxes for each category, the assessments on Land, Building, and Personal Property, totals, a description and location of the property - Trailer, Acres, Block and Section, Lot Numbers and Town or Area, the District number and Account Number, interest rates on deferred payments, and space for notation of payment.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, WHICHEVER IS LATER, THEN DESTROY.</p>	

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4	<p>PAID LEVY BOOK</p> <p>Size: 11"x15"x4" Dates: 1956 -- Audit: Internal and State Audit Quantity: 25 cu. ft. File Arrangement: 1) External - Chronological 2) Internal - Sheets arranged by District and Account Number</p> <p>The "Paid" Tax Cards (Item 2) are collected on a quarterly basis by the contractor and a quarterly print-out is prepared giving a breakdown of taxes under the headings "Fire"- "School"- "County" with a total carried forward and an entry for the "State Tax" with a total for all taxes paid. Taxes are further totaled by District.</p> <p>The quarterly print-outs cumulate and the last issue is the total for the year. The Paid Tax Cards are returned to the County and refiled.</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS PLUS THE CURRENT FISCAL YEAR OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
5	<p>UNPAID LEVY BOOK</p> <p>Size: 11"x15"x4" Dates: c.1956 -- Audit: Internal and State Audit Quantity: 15 cu. ft. File Arrangement: 1) External - Chronological 2) Internal - Sheets arranged by District and Account Number</p> <p>The "Unpaid" Tax Cards (Item 2) are printed out on a quarterly basis from the Tax Cards remaining in the current or open file. The unpaid taxes are shown under the headings "Fire"- "School"- "County" with a total carried forward and an entry for "State Taxes" with a total for all taxes due. Taxes are further totaled by District.</p> <p>The quarterly print-outs cumulate and the last issue is the total for the year.</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS PLUS THE CURRENT FISCAL YEAR OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	

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6	<p>DELETIONS BOOK</p> <p>Size: 11"x15"x4" Dates: c.1956 -- Audit: Internal and State Audit Quantity: 4 cu. ft. File Arrangement: 1) External - Chronological 2) Internal - Sheets arranged by District and Account Number</p> <p>The Deletions Books reflect changes in status of taxable property and corrections of errors which are repunched on cards and run through as a corrected copy. Cross reference is made from the original "Paid" or "unpaid" Levy Book entry until the quarterly reprints picks up the correction.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
7	<p>DAILY CASH RECEIPTS SUMMARY SHEETS (CASH SHEETS OR CHECKOUT SHEETS) AND SPECIAL EXPLANATORY FORMS</p> <p>Size: 8½" x 14" sheets Dates: 1954 -- Audit: Subject to Internal and/or State Audit Quantity: 30 cu.ft. File Arrangement: Chronological</p> <p>The Daily Cash Receipts Summary Sheets are the net result of all entries into the National Cash Register by account with daily totals taken off and carried forward until the end of the month. At that time, the register is cleared for a monthly total under the direction of the Finance Division. After reconciliation of the Daily Cash Receipts Summary Sheets and the end-of-the-month total, cards are punched by the contractor and the General Ledger, cumulated monthly, is prepared from the cards, (Schedule , Item 1).</p> <p>The Daily Cash Receipts Summary Sheets may be accompanied by one or more special explanatory forms. Daily Error Vouchers are prepared in cases in which errors have been made in entering into the register giving the name of the person making the error, the code letter, classification and the amount, the amount entered in error and the correct amount with space for an explanation. When past due taxes and interest are paid, a Daily Analysis of Prior Years Taxes and Interest (form) is filled in showing by columns, Taxes, Interest and Grand Totals with each column broken down by Totals to Date less Totals to Yesterday, Today's Totals, space for five prior years with Special Levies and Assessments #1 and #2, the column total and Balance Due in Taxes and Interest with cumulated total. Special collections (#K and #L) for the Treasurer and for the County Commissioners are shown on a separate form - Miscellaneous. Such</p>	

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7	<p>(continued)</p> <p>collections for the Treasurer would be principally tax sale redemptions, advances on the budget and special levies; and for the Commissioners, certain fines and special fees.</p> <p>These special forms would accompany the daily Cash Receipts Summary Sheets when sent to the Finance Division and would be returned with those Cash Sheets when returned to the Treasurer for storage.</p> <p>RECOMMENDATION: RETAIN DAILY CASH RECEIPTS SUMMARY SHEETS AND SUBSIDIARY FORMS FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</p>	
8	<p>TRANSFER NOTICES</p> <p>Size: 5" x 8" sheets Dates: 1960 -- Audit: Internal and State Audits Quantity: 5 cu. ft. File Arrangement: Chronological by serial number</p> <p>Transfer Notices are prepared in quadruplicate by the Supervisor of Assessments. One copy goes to the Treasurer for correction of the Tax Roll or Levy Books. The Notice is made out when property ownership changes giving the names of the former and present owners, the district and old and new account numbers, a brief description of the property, the assessment, the sale price, the date of recordation and the Liber and Folio of recording in the Land Records by the Clerk of the Circuit Court.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
9	<p>INCREASE AND DECREASE IN ASSESSMENT NOTICES</p> <p>Size: 8½" x 11" sheets Dates: 1960 -- Audit: Internal and State audits Quantity: 5 cu. ft. File Arrangement: Chronological by year, then numerical by serial number</p> <p>These serialized forms are orders issued by the Board of County Commissioners to increase, decrease or to abate assessments. The Tax Roll Books and the Tax Cards (Items 1 and 2), and the Assessment Books in the office of the Supervisor of Assessments are updated from the Increase and Decrease Notices. This form gives the date and the name of the taxpayer, the tax year and amount of the assess-</p>	

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9	<p>(continued)</p> <p>ment, a description of the property and reason for the change showing assessment data and type of assessment with signatures of the Board of County Commissioners, the Treasurer and the Supervisor of Assessments.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
10	<p>BACK TAX PAYMENTS</p> <p>Size: 8½" x 14" sheets Dates: 1960 -- Audit: Internal and State audits Quantity: 2 cu. ft. File Arrangement: Chronological</p> <p>When back taxes are collected, they are entered monthly on this form showing date of payment and notification fee, the amount of State and County Tax and accrued interest, and totals for the month. This sheet is forwarded monthly to the Finance Department for entry in the General Ledger.</p> <p>The Recommendation below, applies to copies which may be retained in the Treasurer's office as well as to those forwarded to the Finance Department.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
11	<p>TAX SALE RECORD</p> <p>Size: 11½" x 14" x 2" Dates: 1927, 1929, 1930-1950, 1956 -- Audit: Internal and State Audits Quantity: 5 volumes File Arrangement: Chronological</p> <p>The Tax Sale Record gives the date of sale and the name of the delinquent taxpayer, the account number with a brief description of the property (lot number, acreage, etc.), the tax, interest and costs, the name of the purchaser and his address, the amount of the bid and amount paid and the balance, the amount necessary to redeem, the date of redemption, if redeemed and the date of notification of redemption to the purchaser.</p>	

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11	(continued) The Tax Sale Record is the basis for preparation of the Tax Sale Journal (Item 12), the final book of entry for tax sale transactions. RECOMMENDATION: RETAIN FOR THREE YEARS AFTER THE DATE OF FINAL ENTRY IN THE BOOK OR UNTIL ALL AUDITS HAVE BEEN COMPLIED WITH, WHICHEVER IS LATER, THEN DESTROY	
12	TAX SALE JOURNAL Size: 11" x 15" x 2" Dates: 1929 -- Audit: Internal and State audits Quantity: 4 volumes Fire Arrangement: Chronological The Tax Sale Journal is the final book of entry for recordation of tax sales and redemptions, entries by date of sale, then by district and name of delinquent taxpayer. The right side of the Journal gives information on the delinquency and the left side records the detail of the tax sale. The delinquency page (right side) gives the name of the delinquent taxpayer, the account number and name of the purchaser, a brief description of the property and amount of taxes due, the cost of redemption, the date of redemption, if redeemed and notification to the purchaser of redemption. The tax sale side of the journal (left side) gives names of the delinquent taxpayer and of the purchaser and his address, the amount bid and amount due the Treasurer and if property is redeemed, the amount of the refund to the purchaser and the date. RECOMMENDATION: RETAIN PERMANENTLY	
13	TAX SALE CERTIFICATES, REDEMPTIONS AND FINAL DECREES Size: Letter and legal sizes Dates: 1940 -- Audit: Internal and State Audits Quantity: 1 legal file drawer File Arrangement: Chronological This file is composed of the Certificates of Tax Sale giving the names of the owners and purchasers, the amount of taxes, interest and cost due, a brief description of the property and the signature of the Treasurer with notarization. When property is redeemed by the owner after the tax sale, a notation of redemption is made on the reverse side of the Certificate. This file also includes copies of final decrees in equity by the Circuit Court, ordering the Collector of Taxes (Treasurer) to execute a deed in fee simple for the purchaser. These decrees are recorded in the Land Records of the Clerk of the Circuit Court.	

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14	<p>STATE TAX REFUND CLAIMS</p> <p>Size: 8½" x 13" sheets Dates: 1960 -- Audit: Internal and State Audits Quantity: 1 cu. ft. File Arrangement: Chronological</p> <p>State Tax Refund Claims are the completed request forms filed with the Treasurer for refunding taxes or portions of taxes erroneously paid by the claimant to the State through the County Treasurer giving the date of filing, the name and address of the claimant, the date of the tax payment, the nature of the tax and the reason for requesting the refund with the signature of the claimant. The form also includes the signatures of the Treasurer and of the State Comptroller authorizing the refund.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
15	<p>LICENSE TAG ACCOUNT</p> <p>Size: 8½" x 13" Dates: 1960 -- Audit: Internal and State Audits Quantity: 10 cu. ft. File Arrangement: Chronological</p> <p>Payments for motor vehicle licenses are entered on the License Tag Account sheets supplied by the Department of Motor Vehicles, giving the name and address of the licensee and the amount of fee collected. The fees and original copies of the Account sheets are forwarded to the Department of Motor Vehicles together with the Auto License applications stamped with the numbers of the licenses issued. The Department computes the County's share of fees collected and returns the Auto License Audit Stubs (Item 16) detached from the Application with a check for the computed amount.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER THEN DESTROY.</p>	

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16	<p>AUTO LICENSE AUDIT STUBS</p> <p>Size: 3-1/4" x 3-3/4" Dates: 1960 -- Audit: Audited in Department of Motor Vehicles Quantity: 20 cu. ft. File Arrangement: Chronological</p> <p>The Audit Stubs are the perforated sections of the Auto License Applications forms returned by the Department of Motor Vehicles to the Treasurer with the check for the County's apportioned share of the license fees collected. The stubs are checked against the amount of the checks returned as the county share of fees.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS, THEN DESTROY</p>	
17	<p>DOG LICENSE RECEIPT COPY</p> <p>Size: 3" x 5" slips Dates: 1965 -- Audit: Internal and State audits Quantity: 3 cu. ft. File Arrangement: Chronological</p> <p>This file contains the copies of the receipts prepared when dog licenses are issued giving the date, the breed and sex of the dog, the name and address of the owner, the tag number and the amount of the fee. This type of license is renewable annually.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY</p>	
18	<p>GENERAL FILE</p> <p>Size: Letter and legal size Dates: 1951 --</p> <p>Quantity: 2 file drawers File Arrangement: Alphabetical by subject or name</p> <p>The General File is composed of correspondence with private persons, companies, organizations and other governmental agencies on matters regarding taxation and related subjects. There is some printed and mimeographed material included in this file.</p> <p>Printed and mimeographed material, wherever filed, is considered to be "nonrecord" within the meaning of the statute governing such</p>	

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18	<p>(continued)</p> <p>material and may be destroyed as soon as no longer needed by the office. All other material is subject to the recommendation below. However, material having continuing legal or administrative value to the operation of the office should be retained until such value ceases.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS, THEN DESTROY</p>	