

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

SCHEDULE NO. *e-125*

PAGE NO. *1.*

1. Requesting Agency **TALBOT COUNTY** | 2. Division or Bureau of Requesting Agency **BOARD OF COUNTY COMMISSIONERS**

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. PROCEEDINGS OF THE COMMISSIONER OF THE TAX

Size: 9" x 14" x 1" *(6)*  
 Dates: 1792-1831  
 Quantity: 10 volumes  
 File Arrangement: Chronological by date of meeting  
 Annual Accumulation: None

The Proceedings are the official minutes of the meetings of the Commissioners of the Tax on matters relating to the evaluation of county personal and real property as a basis for taxation. The office of the Commissioners of the Tax was created by act of the General Assembly, April 20, 1777, and the Commissioners were authorized to appoint assessors for the "hundreds" or districts who would evaluate the property subject to taxation and return the evaluation in the form of assessment lists. The lists were made available to the public and the Commissioners were empowered to hear and decide cases appealing the assessments and could abate or increase the evaluations made by the assessors. After final approval of the assessment lists the Sheriffs collected the taxes on the assessable amounts at the tax rate set by the General Assembly. The Commissioners of the Tax served in Talbot County until the office was abolished by Act of the General Assembly, February 2, 1830, which created a new body, the Commissioners for Talbot County, and transferred to it the duties and prerogatives of the Commissioners of the Tax.

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

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*10 vols*

7. Agency, Division or Bureau Representative

*Oliver D. ... Pres Co Comm*  
Signature Title

*April 30, 1957*  
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.

*5/22/57* Date *Maurice S. Redell* Archivist

Date Secretary

4  
No.

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2. PROCEEDINGS OF THE LEVY COURT

Size: 12½" x 7½" x 1½"  
Dates: February 1815-July 1830  
Quantity: 1 volume  
File Arrangement: Chronological by date of meeting  
Annual Accumulation: None

The Proceedings of the Levy Court record actions and decisions for regulating County expenses and taxation. The Levy Court was authorized to adjust the ordinary and necessary expenses of the County and to pay such charges by imposing a tax rate on all property in the County on the basis of the evaluation made by the Commissioners of the Tax. The Levy Court appointed the tax collectors who were paid on a percentage basis from the taxes collected.

Gradually the Levy Courts assumed functions heretofore performed by the County Courts, such as management of County property, schools, maintenance of roads and bridges, supervision of elections, licensing of ordinaries, and appointment of road overseers, constables and coroners.

Levy Courts were established in the counties by Act of the General Assembly, January, 1781. The Court was at first composed of all the Justices of the County Courts but in 1798 the Governor and Council were directed by Act of the General Assembly to designate seven Justices to serve as the Levy Court. The Levy Court functioned in Talbot County until February 2, 1830, when all duties and prerogatives of the Court were transferred by Act of the General Assembly to the Commissioners of Talbot County, later known as the Board of County Commissioners (Item 3).

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3. MINUTE BOOKS OF THE BOARD OF COUNTY COMMISSIONERS

Size: 10" x 14" x 2"  
Dates: 1832-1836 (2 volumes), 1841 - 1903  
Quantity: 17 volumes  
File Arrangement: Chronological by dates of meeting  
Annual Accumulation: Less than ¼ cubic foot

The Minutes record the proceedings and decisions of the Board of County Commissioners, resolutions adopted, and actions taken on assessments and levies, appeals and adjustments, schools, roads and bridges, appointments, and Authorizations to the Treasurer to pay out of County funds.

The Commissioners of Talbot County (Board of County Commissioners) replaced the Levy Court and the Commissioners of the Tax by Act of

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1 vol  
11 vols transferred

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the General Assembly, February 2, 1830. The Board was authorized and directed to carry out all duties and activities which had been performed by the Levy Court and the Commissioners of the Tax.

The first book of Minutes designates the Board as "the Commissioners of Talbot County"; by 1841 the Minutes appear under "Board of County Commissioners."

RECOMMENDATION: RETAIN PERMANENTLY: TRANSFER TO THE HALL OF RECORDS ALL VOLUMES PRIOR TO 1901.

4. ROADS MINUTES

Size: 12" x 18" x 2"  
Dates: 1854-1900  
Quantity: 1 volume  
File Arrangement: Chronological  
Index: Alphabetical by name of road

This is a record of the proceedings of the Board of County Commissioners on matters pertaining to the maintenance and construction of County roads. Surveyors reports and sketches are included.

RECOMMENDATION: RETAIN PERMANENTLY: TRANSFER TO THE HALL OF RECORDS

5. SCHOOL MINUTES BOOK

Size: 10" x 16" x 2"  
Dates: 1835-1837, 1842 (1 volume)  
Quantity: 1 volume

The School Minutes Book is a record of the proceedings of the Board of County Commissioners on matters pertaining to the maintenance and government of the public schools. The school levies and appointments comprise the major portion of material in this record.

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6. SCHOOL LEVY BOOK

Size: 12" x 18" x 2"  
Dates: 1850-1860  
Quantity: 1 volume  
File Arrangement: Chronological and by school district

The School Levy Book is divided into districts. Under each district the names of the taxpayers are listed with the amount levied against each taxpayer's income for maintenance of the schools of that district. Levies are recapitulated for each district and for the entire

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County. The information contained in this record also appears in the regular Levy Lists.

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7. LEVY LISTS (FIRST SERIES)

Size: 14" x 20" x 2"  
Dates: 1840-1845 (6 volumes); 1847 (1 volume); 1849 - -  
Quantity: 13 volumes  
File Arrangement: By name of the budget account  
Annual Accumulation: Less than 1/4 cubic foot

The Levy Lists, also known as the Levy Record, Bills Paid, and Expenses of Talbot County, is prepared for use of the Board of County Commissioners in establishing the annual levy. It is a record of the levy or budget accounts showing dates, amount of the account for each year, expenditures by dates, amount and purpose, and the balance remaining under each account. This information appears in different form in the Minute Books of the Board of County Commissioners and is posted in the Treasurer's General Cash Book and in the General Ledger of the Treasurer's office, a final book of entry.

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8. LEVY LISTS (SECOND SERIES)

Size: 12" x 24" x 1"  
Dates: 1854 (1 volume), 1855 (1 volume), 1869-1872 (1 volume)  
1873-1875 (3 volumes); 1878-1880 (3 volumes)  
Quantity: 9 volumes  
File Arrangement: Chronological

This Second Series of Levy Lists was apparently excerpted from the regular Levy Lists for a special purpose. They are not consistent as to type of entry; some of the later volumes list names of persons paid, dates, reason for payment, and the amount, whereas earlier records list such payments under the regular budget accounts.

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18 vols transferred

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9. ASSESSMENT FOR EDUCATION OF THE POOR

Size: 6" x 18" x 1/2"  
Dates: 1822  
Quantity: 1 volume  
File Arrangement: By district

This record is the school levy or tax, arranged by school districts, listing the names of taxpayers and the amounts levied for maintenance of schools. Statistical information is recapitulated by district and for the County. The Assessment for Education of the Poor is bound with the series, Assessable Amounts, 1823-1824 (Schedule C-73, Item 5).

10. BOND RECORD

Size: 9" x 16" x 1/2"  
Dates: ~~1832~~ 1838-1845  
Quantity: 1 volume  
File Arrangement: Chronological

The Bond Record is a list of the names of County officers and employees from whom bonds were required and furnished to the Board of County Commissioners. The name of the person is given under the date on which the bond was furnished.

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11. ROAD BOOK

Size: 12" x 18" x 1"  
Dates: 1878-1918  
Quantity: 5 volumes  
File Arrangement: By district, then by year, month, and day  
Annual Accumulation: Discontinued

The Road Books are divided into five sections, one for each district and are records of payment for work on maintenance and construction of County roads. These volumes list the year, month, and day of payment, the name of the road worker, work performed, and the name of the supervisor. This information is posted in the General Cash Book in the Treasurer's office.

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12. OATH BOOK

Size: 10" x 14" x 1/2"  
Dates: 1832-1852  
Quantity: 1 volume  
File Arrangement: Chronological  
Annual Accumulation: Discontinued

This book lists the names of County officers who were required to take oaths of office. The signatures of those subscribing to the oath are recorded, with the dates and the names of the offices for which the oaths were taken. [COUNTY COMMISSIONERS AND THEIR APPOINTEES ONLY - CONSTABLES AND TAX COLLECTORS]  
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[ACT OF GENERAL ASSEMBLY, May, 1852, (CHAPTER) REQUIRED THE CLERK OF THE CIRCUIT COURT TO KEEP A TEST BOOK FOR EVERY PERSON

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