

1. Requesting Agency

WICOMICO 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. TAX ROLL BOOKS

Size: 14" x 20" x 3"
Dates: 1902-1903, 1909-1917, 1920 - -
Quantity: 101 volumes
File Arrangement: Chronological, then by district and name
Disposable Amount: 56 cubic feet
Annual Accumulation: 2 cubic feet
Audit: Annual outside audit and State audit

The Tax Roll Books, and Tax Bills and Receipts (Item 2) are prepared annually by the office of the Board of County Commissioners in one machine operation. The Board retains one copy of the Tax Roll Book and the duplicate copy with the Tax Bills, Receipts, and Notices is deposited with the Treasurer. The Tax Roll shows the district number, the name and address of the taxpayer, the folio of the Assessment Book, the assessment on real estate, improvements, and personal property, the taxable basis and the amount of tax, and the notation of payment and the date. Separate volumes were maintained for motor vehicles prior to 1946. Corporations appear in separate volumes since 1944. The statutory limitation on collection of taxes is four years, with a possible two year extension in some cases (Art. 81, Sec. 210, Annotated Code of Maryland, 1951 Edition).

RECOMMENDATION: RETAIN FOR SIX YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

APPROVED
HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

COUNTY COMMISSIONERS OF WICOMICO COUNTY

W. S. H. [Signature]

President

December 3, 1957

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.

12/3/57
Date

Monica S. Badoff
Archivist

12/3/57
Date

[Signature]
Secretary

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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2. TAX BILL AND RECEIPTS FILE (NEW SERIES)

Size: 14" x 3"
 Dates: 1949 - -
 Quantity: 25 volumes, 86 file drawers, 16 cartons
 (total 72 cubic feet)
 Annual Accumulation: 8 cubic feet
 File Arrangement: Chronological
 Disposable Amount: 48 cubic feet
 Audit: Annual outside audit and State audit

The machine-prepared Tax Bills, Receipts, and Delinquent Notices superseded the Tax Bills (Old Series) and Receipts (Old Series), Schedule C-103, Items 2, 3) and consist of four copies--the bill, the delinquent notice, the tax file copy, and the receipt. Each copy shows the Tax Roll Book or account number, the name and address of the taxpayer, the levy year, the district and district number, a description of the property, the assessment, the County and State share of the tax, and the total tax. The perforated office copies of the Tax Bills and Receipts are placed in binders and are removed when paid to be filed on a daily basis with the adding machine tapes for the day's totals (Item 11). The following recommendation also applies to the Bills, Receipts, and Delinquent Notices not used or returned to the Treasurer by the Post Office because of wrong address. The statutory limitation on collection of taxes is four years, with a possible two year extension in some cases (Art. 81, Sec. 210, Annotated Code of Maryland, 1951 Edition).

RECOMMENDATION: RETAIN FOR SIX YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

3. INCREASE AND DECREASE NOTICES

Size: 5" x 9"
 Dates: 1952 - -
 Quantity: 1 file drawer, 4 cartons
 File Arrangement: Chronological
 Disposable Amount: 2 cubic feet
 Audit: Annual outside audit and State audit

When there is an increase or decrease in an assessment of property the Supervisor of Assessments forwards notice of the change to the Treasurer so that the necessary adjustment may be made in the Tax Roll Books. The notices show the name and address of the taxpayer, the date and levy year, the district number, a description of the property, the assessment, and the State and County tax share.

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

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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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4. INSOLVENCY REGISTER

Size: 14" x 18" x 2"
 Dates: 1866, 1895, 1909-1914, 1919-1931, 1936 - -
 Quantity: 8 volumes
 File Arrangement: Chronological
 Audit: Annual outside audit and State audit
 Disposable Amount: 2 cubic feet
 Index: Thumb index - by district

This is a record of the insolvencies allowed the Treasurer by the Board of County Commissioners showing the name of the Treasurer, the levy year and district, the names of the insolvent taxpayers, and the amounts of the insolvencies.

The Treasurer is charged with the amount of the levy upon each taxpayer until officially released by action of the Board of County Commissioners. When taxes are uncollectible the account may be declared insolvent by action of the Board, and the Treasurer is thus freed from the obligation of collection of the tax. The action of the Board is reported in its Minutes, a record permanently retained.

RECOMMENDATION: RETAIN FOR SIX YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

5. TAX SALE PAPERS

Size: 9" x 14" x 3"
 Dates: 1947 - -
 Quantity: 1 binder
 File Arrangement: Chronological
 Audit: Annual outside audit and State audit

This loose-leaf binder contains miscellaneous papers relating to tax sales and redemptions including copies of court orders, correspondence, and copies of tax notices. The information appearing in or derived from this file is recorded in the Tax Sales Ledger, which is permanently retained.

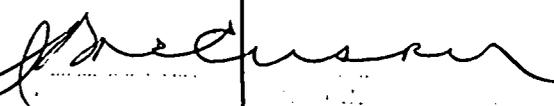
RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

6. BOND AND COUPON FILE

Size: 4" x 10"
 Dates: 1931 - -
 Quantity: 25 document files
 File Arrangement: Chronological - by series
 Audit: Annual outside audit and State audit

This file contains retired road and school bonds and coupons. - The

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REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)SCHEDULE
NO. C-102PAGE
NO. 4

4. Item	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.
7.	<p>bonds and transactions relating to them are recorded in the Bond Ledger, a final book of entry (Schedule C-10, Item 1).</p> <p>RECOMMENDATION: RETAIN UNTIL CANCELED AND FOR THREE YEARS THEREAFTER, OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.</p> <p><u>LICENSE TAG ACCOUNT (MOTOR VEHICLES)</u></p> <p>Size: 18" x 24" sheets Dates: 1944 - - Quantity: 9 volumes, 6 bundles File Arrangement: Chronological Disposable Amount: 4 cubic feet Audit: Annual outside audit and audit in the Department of Motor Vehicles</p> <p>Payments for motor vehicle licenses are entered on the License Tag Account sheets, prepared in duplicate, showing the date of issue, the tag number, the name and address of the licensee, and the amount of fee collected. The fees and the original account sheets are forwarded to the Department of Motor Vehicles, with the Auto License Application forms stamped with the numbers of the licenses issued. The Registration Cards have been detached from the Auto License Application forms and given to the licensees with the tags. The Department of Motor Vehicles computes the County's share of fees collected and returns the Auto Audit Stubs (Item 8) detached from the Auto License Application, with the check for the computed County share of fees.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">APPROVED HALL OF RECORDS COMMISSION</p>
8.	<p><u>AUTO LICENSE AUDIT STUBS</u></p> <p>Size: 1" x 4" Dates: 1947 - - Quantity: 4 cartons File Arrangement: Chronological Disposable Amount: 3 cubic feet Audit: In Department of Motor Vehicles</p> <p>The Audit Stubs are the perforated sections of the Auto License Application 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 counted and multiplied by the County's unit share of fees and the sum should equal the amount of the check. The stubs have no further value after verifying the face value of the check.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY BY BURNING.</p>	<p style="text-align: right;"><i>[Signature]</i></p>

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)SCHEDULE
NO. C-103PAGE
NO. 5.

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.	
9.	<p><u>DOG LICENSE RECEIPTS</u></p> <p>Size: 8½" x 13" Dates: 1930 - - Quantity: 55 volumes, 1 carton File Arrangement: By receipt number Annual Accumulation: ½ cubic foot Disposable Amount: 11 cubic feet Audit: Annual outside audit</p> <p>The duplicate of the dog license receipt remains in the book and shows the serial number, date, the license number and amount received, the name and address of the owner, the breed, color and sex of the dog, the dog's name, and the signature of the Treasurer. There are three receipts to a page. Licenses are renewable annually.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.</p>	APPROVED HALL OF RECORDS COMMISSION	
10.	<p><u>GENERAL CORRESPONDENCE</u></p> <p>Size: 8½" x 11" Dates: 1947 - - Quantity: 12 cartons, 3 file drawers (7.5 cubic feet) Annual Accumulation: ½ cubic foot Disposable Amount: 5 cubic feet</p> <p>This file is composed of correspondence relating to tax matters, forms, filing of returns, tax sales, and transfers.</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY BY BURNING.</p>		
11.	<p><u>ADMINISTRATIVE ACCOUNTING AND BANKING RECORDS</u></p> <p>Dates: 1930 - - Quantity: 19 volumes, 25 cartons, 29 document files (total 80 cubic feet) File Arrangement: Chronological Annual Accumulation: 3 cubic feet Disposable Amount: 70 cubic feet Audit: Annual outside audit and Stat's audit</p> <p>These records are composed of miscellaneous papers used to compile and transfer accounting data to the Cash Receipts and Disbursements Journals. They are:</p>		

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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Paid invoices and bills, and receipts
 Banking records, including check books and stubs, canceled checks and bank statements, deposit slips and bank books
 State Treasurer's warrants
 Copies of Reports to the Board of County Commissioners and to the State Comptroller
 Adding machine tapes and paid tax bills

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

12. MISCELLANEOUS RECEIPT BOOKS

Size: 12" x 14" x 1"
 Dates: 1949 - -
 Quantity: 26 volumes, 2 cartons
 File Arrangement: Chronological by serial number
 Annual Accumulation: 1/2 cubic foot
 Disposable Amount: 2 cubic feet
 Audit: Annual outside audit and State audit

Since 1949 Tax Receipts have been machine-prepared with the Tax Roll Books and Tax Bills. However, the old series of Tax Receipt Books have continued in use for miscellaneous and part-payment tax receipts.

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

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 HALL OF RECORDS COMMISSION

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