

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

1. Requesting Agency WORCESTER COUNTY	2. Division or Bureau of Requesting Agency TREASURER
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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. CASH RECEIPTS JOURNAL

Size: 18" x 24" x 3"
 Dates: 1920-1923, 1931 - -
 Quantity: 11 volumes, and 3 bundles (11)
 File Arrangement: Chronological
 Audit: Annual outside audit and State audit

This is a ledger-type record, posted weekly, showing receipts totals by accounts. The Cash Receipts Journal is posted from the Cash Receipts Book (Item 2).

RECOMMENDATION: RETAIN PERMANENTLY.

2. CASH RECEIPTS BOOK

Size: 10" x 12" x 1"
 Dates: 1920-1925, 1948 - -
 Quantity: 86 volumes, 2 cartons (9)
 File Arrangement: Chronological
 Annual Accumulation: 2 cubic feet
 Disposable Amount: 8 cubic feet
 Audit: Annual outside audit and State audit

When payments, other than taxes, are made, the Treasurer issues a receipt to the payee and retains the stub for weekly posting to the Cash Receipts Journal (Item 1). The receipts and stubs are serialized, showing the date, name of payee, explanation for the payment,

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7. Agency, Division or Bureau Representative

John Kristiansen County Treasurer *Oct 8, 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.
<i>10/10/57</i> Date <i>Morris S. Radoff</i> Archivist	<i>OCT 14 1957</i> Date <i>[Signature]</i> Secretary

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(Continuation Sheet)

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and the signature of the Treasurer.

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

3. CASH DISBURSEMENTS JOURNAL

Size: 18" x 24" x 3"
 Dates: 1921, 1924 - -
 Quantity: 12 volumes, and 2 bundles (10)
 File Arrangement: Chronological
 Audit: Annual outside audit and State audit

This is a daily record of cash disbursement- showing the name of the payee, voucher and check numbers, the amount paid and the bank of withdrawal. The Monthly Report (Item 4), compiled from totals from the Cash Disbursements Journal, is sent to the office of the Board of County Commissioners where postings are made to the General Ledger.

RECOMMENDATION: RETAIN PERMANENTLY.

4. MONTHLY REPORT

Size: 11" x 8 1/2"
 Dates: 1936 - -
 Quantity: 2 file drawers (3)
 File Arrangement: Chronological
 Audit: Annual outside audit and State audit
 Disposable Amount: 1/2 cubic foot

The Treasurer prepares a monthly report for the Board of County Commissioners showing totals of bank deposits by bank, income, miscellaneous income, and expenditures. The information contained in this report is posted to the General Ledger in the Office of the Board of County Commissioners, and then returned to the Treasurer's Office.

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

5. CURRENT CONTROL LEDGER

Size: 12" x 16" x 4"
 Dates: 1936 - -
 Quantity: 3 volumes, 1 bundle (2 w. r.)
 File Arrangement: By year and by district
 Audit: Annual outside audit and State audit

The Current Control Ledger shows the total taxes collected each month by district. Special projects are listed, one to a page, with

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SCHEDULE NO. C-93

PAGE NO. 3.

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the amount of collected taxes assignable to the project. Taxes in arrears are included as totals, by districts, in a separate section.

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

6. TAX ROLL BOOK

Size: 18" x 24" x 4"
 Dates: 1916-1917, 1922-1925, 1936 - -
 Annual Accumulation: 11 cubic feet
 Quantity: 218 volumes (218)
 File Arrangement: By year and district, then alphabetical by name
 Disposable Amount: 77 cubic feet
 Audit: Annual outside audit and State audit

This is the original sheet prepared for the Treasurer by the Board of County Commissioners, showing the tax account number, the name and address of the taxpayer, and a brief description of the property. The Treasurer enters the amount of taxes due and transfer information, where there is a change in property ownership. The tax bills are prepared from the Tax Roll Books. Tax payments are posted in the Tax Roll Book and totaled monthly for the Monthly Report (Item 4).

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

7. TAX BILLS (RECEIPTED)

Size: 4" x 6" pads
 Dates: 1933, 1937-1942, 1944- -
 Quantity: 1 1/2 cartons and 12 file drawers (30)
 File Arrangement: By district and name
 Disposable Amount: 28 cubic feet
 Audit: Annual outside audit and State audit

The Tax Bill is a printed form showing the Tax Levy year, the type of tax, a property index number, special tax code, the breakdown of the assessment, and the total tax due. When the bill is paid the Treasurer's copy is used to post to the Tax Roll Book and is stamped "Paid." It has no further value after being posted.

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

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SCHEDULE NO. **C-93**

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8. PUBLIC DRAINAGE ASSOCIATION TAX BILLS

Size: 5" x 8"
Dates: 1956 - -
Quantity: 2 file drawers
File Arrangement: Alphabetical
Audit: Annual outside audit

Public Drainage Associations, set up under supervision of the Board of County Commissioners, decide upon the amount of levy necessary for each project and the levy is established after consultation with the Board of County Commissioners. The Board of County Commissioners then prepares a Tax Drainage Bill for each person assessed and the Treasurer collects the taxes which are deposited in a special Drainage Fund. Payments from this fund are accounted for in the Public Drainage Tax Receipts Ledger (Item 11).

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

9. DELINQUENT TAX JOURNAL

Size: 12" x 16" x 5"
Dates: 1910-13, 1916-1922, 1924-1928, 1931-1944, 1946 - -
Quantity: 29 volumes, and 11 bundles (29)
File Arrangement: By district and alphabetical by name
Audit: Annual outside audit and State audit

These journals contain one page for each delinquent taxpayer, showing the tax year or years of the delinquency, the taxable basis or assessment, and the amount of tax shared by the County and State. Payments, if made, are entered by date and show the amount of the payment and the receipt number. Sections are provided separately for delinquent Merchandise Tax, and Farms and Estates Personal Property Tax. Payments when made are posted to the Tax Roll Book, and to the Insolvency Register of the Board of County Commissioners.

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

10. TAX SALE RECORD

Size: 14" x 20" x 1"
Dates: 1920 - -
Quantity: 1 volume, 2 folders
File Arrangement: By levy year
Audit: Annual outside audit and State audit

This is a record of property sold at tax sales showing the district number and the names of the grantor and grantee, the date of the

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sale, the selling price, and the taxes and interest shared by the State and County.

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

11. PUBLIC DRAINAGE TAX RECEIPTS LEDGER

Size: 11" x 14" x 3"
Dates: 1944-1953, 1956 - -
Quantity: 1 volume, 2 card file drawers
File Arrangement: By title of ditch
Audit: Annual outside audit

This ledger shows under each ditch project, the name of the taxpayer, the levy year, the amount of ditch tax levied, the date of payment, the amount paid, and the interest. A card system was introduced in 1956 containing the same information appearing in the former record.

RECOMMENDATION: RETAIN PERMANENTLY.

12. PUBLIC DRAINAGE ASSOCIATION CASH RECEIPTS JOURNALS (Double Bridge Tax Ditch, Pine Ridge, and Goodwill)

Size: 12" x 18" x 1/2"
Dates: 1944-1945
Quantity: 1 volume
File Arrangement: Chronological
Annual Accumulation: Discontinued

This journal records the payment of ditch or drainage taxes by date, name of payee, district number, and amount. This journal applied only to the Double Bridge Tax Ditch, Pine Ridge, and Goodwill Tax Ditch.

RECOMMENDATION: RETAIN PERMANENTLY.

13. RETIRED BONDS AND COUPONS

Size: 3 1/2" x 9"
Dates: 1938 - -
Quantity: 1 carton and 3 bundles
File Arrangement: In series and by bond number
Disposable Amount: 1/2 cubic foot
Audit: Annual outside audit

This file contains canceled road and school bonds and coupons issued by the County under authority of the Board of County Commissioners. The bonds are stamped "paid" when retired. Complete information on the bonds is recorded in the Bond Register in the office of the

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Board of County Commissioners, retained permanently (Item 7, Schedule C-90).

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

14. INCREASE AND DECREASE IN ASSESSMENT NOTICES

Size: 3 1/2" x 9"
 Dates: 1947 - -
 Quantity: 60 bundles
 File Arrangement: By district and serial number
 Disposable Amount: 15 cubic feet
 Audit: Annual outside audit and State audit

The Increase and Decrease Notices are prepared by the Board of County Commissioners and show the date of the notice and of the hearing, in case of appeal; name and address of the taxpayer; district number; tax year; class of property; the amount of the assessment; and the county and State tax share. In cases of transfers of property the details of the transaction are recorded. Copies are deposited with the Treasurer and Supervisor of Assessments respectively for correction of the Tax Roll Book and Assessment Book. The recommendation below applies only to the Treasurer's copy.

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

15. LICENSE TAG ACCOUNT SHEETS

Size: 18" x 24"
 Dates: 1945 - -
 Quantity: 1 volume, 2 packages
 File Arrangement: Chronological
 Disposable Amount: 1 1/2 cubic feet
 Audit: Audited by the Department of Motor Vehicles.

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The License Tag Account Sheet is prepared in duplicate, listing the date the auto tag is issued, the tag number, name and address of the licensee, and the fee collected. The fees and original account sheets are forwarded to the Department of Motor Vehicles with the Auto License Application forms. The Department returns the County's share of fees to the Treasurer with the perforated Audit Stubs (Item 16) removed from the application forms. The duplicate account sheets are of no further value after the County's fees are received from the State.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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16. AUTO LICENSE AUDIT STUBS

Size: 1" x 4" stubs
 Dates: 1942 - -
 Quantity: 5 cartons, 1 bundle
 File Arrangement: Chronological
 Annual Accumulation: 2 cubic feet
 Disposable Amount: 12 cubic feet
 Audit: Audited by the Department of Motor Vehicles

The Audit Stubs are the perforated sections of the Auto License Application forms--returned by the Department of Motor Vehicles with the check for the County's apportioned share of license fees. The stubs are counted and multiplied by the County's unit share and the sum should equal the face value of the check. The stubs serve no further purpose after verifying the checks.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

17. ADMINISTRATIVE ACCOUNTING RECORDS

Dates: 1929-1940, 1944-1945, 1949 - -
 Quantity: 16 cartons, 8 bundles (office), 2 file drawers
 File Arrangement: Chronological
 Disposable Amount: 11 cubic feet
 Audit: Annual outside audit

These accounting records are composed of canceled checks and stubs, bank deposit books, slips and statements, adding machine tapes, and reconciliation and trial balance sheets.

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

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