

1. Requesting Agency
MONTGOMERY COUNTY DEPARTMENT OF FINANCE

2. Division or Bureau of Requesting Agency
DIVISION OF REVENUE AND DISBURSEMENT

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 CERTIFICATION**
This unnumbered form (8 1/2" x 14") is issued in duplicate on application for certification of payment or non-payment of ordinary taxes on property. The form provides space for certification for 10 years on both full and partial levies. This certification does not include town or city taxes. A fee is charged for certification and in connection with this, a tax certification bill is issued (see Item 2 this schedule). The original is given to the person applying for certification and the copy is retained by the Division of Revenue and Disbursement. Material in this file occupies 32 linear inches (2 cubic feet) for the period May 1953 to date. The annual rate of accumulation is 3 cubic feet.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

2. **TAX CERTIFICATION BILL**
This is a pre-numbered form (5 1/2" x 8 1/2") used for billing of fees charged by the County in certifying payment or non-payment of taxes on real property. This form is prepared in triplicate and is distributed as follows:

Original (White) To Payor
1st Copy (Blue) Retained by Division of Revenue and Disbursement as a cross reference index.
2nd Copy (Yellow) Retained by Division of Revenue and Disbursement for audit purposes.

The recommendation for this item is concerned with the 2nd copy (yellow) only. The 1st copy (blue) is to be considered as non record within the meaning of the statute governing non-record materials (Art. 41, Sec. 155, Annotated Code of 1951).

RECOMMENDATION: NON-RECORD - YELLOW

*Approved
Hall of Records
Commission*

*Approval
Hall of Records
Commission*

7. Agency, Division or Bureau Representative
Alex H. Hancock DIRECTOR OF FINANCE JUNE 1, 1954
Signature Title Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.
June 9, 1954 *Morris S. Rudoff*
Date Archivist

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.
JUL 12 1954 *J. Melusker*
Date Secretary

EST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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.
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The forms are filed by date paid and occupy 3 linear inches for the period July 1953 to date. The annual rate of accumulation is 6 to 8 linear inches (less than 1/2 cubic foot).

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

TAX SALE RECEIPT

This is an unnumbered form (7" x 11") prepared in original only at the end of each tax payment period for delinquent accounts. Information on this form includes name, description of property, delinquent tax, interest and other charges. It is used as a basis for preparing the Tax Sale Docket (See Item 1, Schedule No. C-15). The forms are maintained in loose-leaf binders and are used at the tax sales to record sale data. They are receipted on the cash register to record payment of delinquent taxes by purchaser. The material is filed by Election District and sub-division and alphabetically therein. The binders occupy approximately 42 linear inches (2 cubic feet) in the office area. An unknown accumulation for approximately 20 years is stored in the old Courthouse. The annual rate of accumulation is 1 cubic foot.

RECOMMENDATION. RETAIN FOR THREE YEARS AFTER PREPARATION OF TAX SALE DOCKET AND THEN DESTROY.

CHECK REGISTER

The Check Register, which measures 14" x 17", is prepared daily in duplicate. The original of this form is the Voucher Register, the duplicate is the Check Register. The Voucher Register is sent to the Division of Accounts where it is retained permanently (see Schedule No. C-8, Item 2). The recommendation for this item applies only to the duplicate copy or Check Register.

The Check Register indicates the bank from which the funds are withdrawn, the total drawn on each bank daily, the voucher number, amount to whom paid, purpose, check number and budget account number. The Register is used in preparing the daily Cash Balance Ledger and is used in making monthly bank reconciliations of canceled checks and bank accounts. The Register is also necessary for the external audit. It is filed chronologically and occupies 1 1/2 cubic feet in the office area for the period 1952 to date. There is an unknown accumulation of these registers stored in the old Courthouse. The annual rate of accumulation is 6 linear inches.

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

BANK DEPOSIT SLIPS

This is a bank form (3" x 5" and 3" x 6" adding machine type, issued by the bank for funds deposited. The slips are filed chronologically and occupy 12 linear inches for the period April 1953 to date. They are necessary for the external audit. Earlier bank slips

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APPROVED BY
BOARD OF PUBLIC WORKS

Date JUL 12 1954

[Signature]
Secretary

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Hall of Records
Commission*

EST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. m
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.

are stored in the old Courthouse. The annual rate of accumulation is 15 linear inches.

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

6.

BOND AND INTEREST COUPONS

When bonds are issued the Division of Revenue and Disbursement records the amount and name of the bank through which they are issued. Cash deposits are made by the County in the various banks authorized to redeem interest coupons. When interest is paid, coupons are used for tabulating the Bond and Interest Ledger (see Item 3, Schedule No. C-15). The coupons are filed by year and by individual bond issue therein and occupy 18 drawers 12" x 4" x 24" (18 cubic feet) for the period 1947 to date. There is an unknown accumulation for earlier years stored in the old Courthouse. The annual rate of accumulation is 4 1/2 cubic feet.

RECOMMENDATION: RETAIN FOR THREE YEARS AFTER PAYMENT OF ALL INTEREST COUPONS AND REDEMPTION OF BONDS, AND THEN DESTROY.

7.

DAILY SUMMARY CASH BALANCE LEDGER

This unnumbered 15" x 21" form is used to summarize all daily cash transactions. The cash receipts are listed by type and by bank. The ledger sheet is prepared from a breakdown of cash receipts (filed with the blue copy of miscellaneous receipts - see Schedule No. C-7, Item 1), made at time deposit is prepared; and from the Check Register. The ledger is used in making monthly bank reconciliations and is necessary for audit. It is filed by date and occupies 1/2 cubic foot for the period 1952 to date. There is an unknown accumulation of earlier years stored in the old Courthouse. The annual rate of accumulation is 1 to 2 linear inches.

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

8.

CASH RECEIPTS

This is an unnumbered form (4" x 8") prepared in duplicate for daily receipts of cash by fund. The original of this form is sent to the Bookkeeping Department of the Division of Accounts. The copy is retained by the Division of Revenue and Disbursement and is filed with the blue copy of the miscellaneous receipts (see Schedule No. C-7, Item 1). It is used to check the total of money received and in the preparation of the Daily Summary Cash Balance Ledger. The receipts are necessary for audit. Information shown on the cash receipt is retained permanently on the Cash Receipt Tabulation in the Division of Accounts (see Schedule No. C-8, Item 3).

The recommendation for this item applies only to the copy retained by the Division of Revenue and Disbursement.

The receipts are filed chronologically and occupy 4 linear inches in the office area for the period July 1952 to date. There is an

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Date.....Jul. 12. 1954
[Signature]
Secretary



TEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

Item No.	<p>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.</p>	<p>6. Recommendation of Hall of Records and Board of Public Works.</p>
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unknown accumulation for earlier years stored in the old Courthouse. The annual rate of accumulation is 2 to 3 linear inches.

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

9. CORRESPONDENCE (DIVISION OF REVENUE AND DISBURSEMENT)

The material in this file consists of correspondence (generally 8 1/2" x 11") with individuals and mortgage loan companies relative to tax collections on real property. The material is filed by name of correspondent and occupies 3 drawers (1 1/2 cubic feet) for the period 1949 to date. The annual rate of accumulation is 1 1/2 cubic feet.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

*Approved
Hall of Records
Commission*

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Date.....JUL 12 1954

J. Mc... ..
Secretary