

REQUEST FOR RECORDS RETENTION SCHEDULE

Hall of Records  
Commission

To be Submitted to the Records Management Division  
Hall of Records Commission

1. Requesting Agency <b>MONTGOMERY COUNTY DEPARTMENT OF FINANCE</b>	2. Division or Bureau of Requesting Agency <b>Director's Office</b>
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3. Authorization Requested (Check only one of the squares below).

<input type="checkbox"/> <b>A</b> Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.	<input checked="" type="checkbox"/> <b>B</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.	<input type="checkbox"/> <b>C</b> Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.
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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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**1. LEGAL OPINIONS**

Dates: 1950 - -  
Size: Letter-size  
Quantity: 1 file drawer  
File Arrangement: Chronological

This file contains the original opinions prepared by the County Attorney or the Attorney General on matters concerning taxes, assessments, bonds, and other (Legal opinions prepared in connection with bond issues are filed in the Bond File - Item 4 of this schedule). These opinions are constantly referred to and should be retained permanently.

RECOMMENDATION: RETAIN PERMANENTLY.

**2. FINANCIAL REPORTS, AUDITS, AND BUDGETS**

Dates: 1932 - -  
Quantity: 5 file drawers  
Annual Accumulation: Negligible  
File Arrangement: Chronological

This file is composed of the following records, printed or type-script: a) County budgets; b) Department of Finance Annual Financial Reports; c) Copies of Appropriation Resolutions; d) Official copies of reports of the external and internal auditors; e) Audits of the several Fire Departments by outside firms. One copy of each report should be retained permanently as the

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7. Agency, Division or Bureau Representative	Director of Finance	October 30, 1961
<i>Alvin X. Hancock</i> 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>11/6/1961</i> Date	<i>Nov 13 1961</i> Date
<i>Morris S. Rudolph</i> Archivist	<i>Andrew Stuchlik</i> Secretary

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(Continuation Sheet)

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official record; the remaining copies are considered non-record within the meaning of the statute governing non-record material (Annotated Code of Maryland, 1957 Ed., Art. 41, Sec. 179), and may be destroyed as soon as they cease to have administrative value to the operation of the office.

RECOMMENDATION: RETAIN PERMANENTLY ONE COPY OF EACH AUDIT, FINANCIAL REPORT, AND BUDGET.

3. GENERAL FILES

Dates: 1945 - -  
Quantity: 10 file drawers  
Annual Accumulation: 1 file drawer  
File Arrangement: By subject, then chronological  
Audit: Periodic internal audit; annual external audit

These files consist primarily of financial records, budgets, tax sales, Washington Suburban Sanitary Commission papers and miscellaneous financial statements, daily analysis of tax collections, daily tax receipts, and daily license collections which are later posted to the permanent books of account. Material having continuing legal or administrative value to the operation of the office should be retained until such value no longer exists.

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

4. BOND FILE

Dates: 1930 - -  
Size: Letter-size  
Quantity: 3 file drawers, 5 boxes  
File Arrangement: By bond issue

This file consists of materials relating to bond issues; included are correspondence, worksheets, bid cards, one for each bid, bids (Prospectus) and detailed reports for preparation of bond issues. Copies of the authorizing resolution and legal opinion on the bond issues are also contained in this file.

RECOMMENDATION: RETAIN IN CURRENT FILE WHILE BOND ISSUE IS ACTIVE, TRANSFER TO COUNTY RECORD CENTER FOR TEN YEARS; THEN DESTROY.

5. PERSONAL BOND FILE

Dates: 1930 - -  
Size: Letter  
Quantity: 1 file drawer, three transfiles  
File Arrangement: By name of bondee

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RECOMMENDATION: RETAIN IN CURRENT FILE WHILE BOND ISSUE IS ACTIVE, TRANSFER TO COUNTY RECORD CENTER FOR TEN YEARS; THEN DESTROY.	APPROVED BY SECRETARY OF PUBLIC WORKS
	NOV 13 1961 <i>Andrew Steubek, Jr.</i> SECRETARY

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(Continuation Sheet)

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**This file is composed of personal bonds of County employees and related papers including renewals, covering letters, warrants and vouchers showing payment.**

**RECOMMENDATION: RETAIN FOR THE DURATION OF EMPLOYMENT AND FOR THREE YEARS THEREAFTER; THEN DESTROY.**

**6. TAX ANTICIPATION PAYMENT FILES**

**Dates: 1960 - -  
Quantity: 1 file drawer  
File Arrangement: Alphabetical**

**This file contains papers pertinent to the recently enacted Tax Anticipation Ordinance which permits pre-payment of taxes in installments and a small discount for so doing. Included are copies of the Ordinance, letters of instructions to the banks selling the certificates, and other related material.**

**RECOMMENDATION: RETAIN PERMANENTLY.**

**7. CORPORATION TAX CERTIFICATIONS**

**Dates: 1945 - -  
Quantity: 1 file drawer  
File Arrangement: Chronological**

**This file consists of State Tax Commission Form No. 203 (11" x 17") and is a certified list of corporations taxable in Montgomery County. (This certification, which lists the taxpayer's name, address and assessment, is forwarded to the County which does the collecting). The form is also used to prepare the tax bill and for the distribution of money received. It is necessary for audit purposes. Once the tax bills are prepared and the distribution is made, there is only occasional need for the certification.**

**RECOMMENDATION: RETAIN FOR FIVE YEARS; THEN DESTROY.**

**8. TAX COLLECTION SUMMARY**

**Dates: 1940 - -  
Quantity: 1 file drawer  
File Arrangement: Chronological  
Audit: Annual external audit; periodic internal audit**

**This unnumbered ledger sheet (11" x 11") is prepared monthly to summarize tax collections. The sheet is line numbered for date and shows type and amount of tax collected on each date. It is prepared from the Daily Analysis of Tax Collections from the office of Revenue and Disbursement. The summary is used as a monthly checkout made with IBM records and is necessary for audit.**

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

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<p>APPROVED BY BOARD OF PUBLIC WORKS</p> <p>NOV 13 1961</p> <p><i>Andrew Steubert, Jr.</i> SECRETARY</p>
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9. MONTHLY TAX ANALYSIS

Dates: 1940 - -  
Quantity: 1 file drawer  
File Arrangement: Chronological  
Audit: Annual external audit; periodic internal audit

This is a monthly statement of all tax collections and refunds. It is a two-page unnumbered form (8½" x 11") prepared from the Monthly Tax Collection Summary (Item 8) and the Tax Refunds and Overpayments, (Item 10). Information on this form is posted to the Ledger in the Bookkeeping Department.

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

10. TAX REFUNDS AND OVERPAYMENTS

Dates: 1940 - -  
Quantity: 2 file drawers  
File Arrangement: Chronological  
Audit: Annual external audit; periodic internal audit

This is a worksheet in columnar pad form and lists daily each refund or overpayment and shows distribution of same. This worksheet is used in preparing the Monthly Analysis for tax collections (Item 9). Filed with the worksheets are the pink copies of the refund voucher.

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

11. STATISTICAL WORKSHEETS

Dates: 1939 - -  
Size: 8½" x 11"  
Quantity: 4 file drawers  
File Arrangement: Alphabetical by subject

These worksheets relate to statistics concerning the various functions of the Department. The statistical studies or surveys are made on request. In summary form, these worksheets have some continuing value.

RECOMMENDATION: RETAIN THREE YEARS AFTER COMPLETION OF STUDY; THEN DESTROY.

<p>APPROVED BY</p> <p>BOARD OF PUBLIC WORKS</p> <p>NOV 13 1961</p> <p><i>Andrew Steadick, Jr.</i></p> <p>SECRETARY</p>
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**CORRESPONDENCE**

Dates: 1956 - -  
Quantity: 5 file drawers  
Annual Accumulation: 1 file drawer  
File Arrangement: Alphabetical by subject

This file contains correspondence with banks with which the County does business, the Board of Education, Financial Advisory Committee, professional organizations, audit firms, other County departments and the public. Also included are a chronological reading file, copies of internal audit reports, and correspondence concerning the Police Retirement Fund, and State Road and School Loans. - The recommendation below does not apply to folders marked "Permanent File" which are to be retained in the office.

RECOMMENDATION: RETAIN FIVE YEARS (THREE YEARS IN OFFICE AND TWO YEARS IN COUNTY RECORD CENTER); THEN DESTROY

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*Andrew Steubek, Jr.*  
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