Retention and Classification Report

Agency: Salt Lake City (Utah). City Assessor (1001)

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Records Officer

00250 *Business license registers
09855 *Letterbooks
04922 *Tax assessment rolls

AGENCY: Salt Lake City (Utah). City Assessor

SERIES: 250 3
TITLE: Business license registers
DATES: 1892-1926.
ARRANGEMENT: Alphabetical by type of license and then name.

DESCRIPTION:

These registers are used to record the issuance of licenses for persons or companies doing business in Salt Lake City in accordance with city ordinances. Prior to 1908, all licenses were recorded together. Three volumes are labeled "License Registers". The 1892-1893 volume contains the name, address, and name of company; amount collected, monthly columns listing amounts, and any remarks. The other two volumes (1906, 1906-1907) contain: the name, address, date, date former licenses expires, application (date, mailed, returned, basis of assessment); license (number, commencing date, date expired); date paid; columns for months (January through December) and amount paid. In 1908, the registers were separated by type of license: License A were liquor licenses, License B were Merchant's Licenses; and License C were miscellaneous licenses. There are four registers for A licenses (1908, 1910-1913; 1916-1917). They are labeled Assessor's Register for Liquor Licenses A" and except for columns which record payments by quarters rather than month contain the same information as the earlier licenses. There are nine registers for B license (1908- 1910, 1912-1917). Some are labeled "Register of Merchant's Licenses "B" while others are labeled "Assessor's Register of Merchant's Licenses". They contain the same information as the other volumes. There are nine C license volumes (1908-1915, 1917). Some are labeled "Register of Miscellaneous Licenses C" while others are "Assessor's Register of Miscellaneous License". They all contain the same information. There is also a single volume (1917-1925) labeled "License Register" which contains miscellaneous licenses.

RETENTION:

Retain in Archives custody.

DISPOSITION:

Transfer to the State Archives with authority to weed.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1988.

AGENCY: Salt Lake City (Utah). City Assessor

SERIES: 250
TITLE: Business license registers

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FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:
Historical

This retention is based on the historical significance of these records to document the development of business in Salt Lake City. They are prime research materials for both the community and family historian.

PRIMARY CLASSIFICATION:
Public

AGENCY: Salt Lake City (Utah). City Assessor

SERIES: 9855 3
TITLE: Letterbooks
DATES: 1908-1910.
ARRANGEMENT: Chronological
DESCRIPTION:

Letterbook containing bound copies of correspondence from the office of the city license assessor and collector.

STATE RECORDS COMMITTEE STATUS:

This retention has not been approved by the State Records Committee.

FORMAT MANAGEMENT:

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Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Historical

Letterbooks provide a convenient summary of the issues and actions of the county assessor during the early twentieth century when this information is relatively scarce.

PRIMARY CLASSIFICATION:

Public

AGENCY: Salt Lake City (Utah). City Assessor

SERIES: 4922 3
TITLE: Tax assessment rolls
DATES: 1856-1892.
ARRANGEMENT: Numerical by ward number, thereunder alphabetical by name.
DESCRIPTION:

These volumes record the assessment of real and personal property. They were used for taxing purposes. Individual city assessors assessed and collected property taxes within municipal boundaries. In 1892, the Territorial Legislature changed the law to require county assessors to assess property for city levied taxes (as well as the usual territorial and county taxes) in incorporated areas. All volumes are labeled Assessment Roll and contain the same information: ward number; name; description of real estate; lot number; block number; letter of plat; value of real estate; value of cattle; value of mules; value of vehicles; value of merchandise; value of stock on national banks; value of gold and silver; taxable credits of bonds; money loaned on hand or deposit; value of personal property; total value; amount of tax; amount remitted or abated by Board of Equalization; amount paid and when paid. There is one volume per year for 1856 to 1869 and 1861 to 1869. There are two volumes per year for: 1872 to 1892. One is labeled "original" and contains the initial assessments while the second is the "Duplicate" containing any corrections and listing all payments made on taxes. Volumes 1891 and 1892 are split into two volumes "East of Main Street" and "West of Main Street".

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1988.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Microfilm master: Retain in State Archives permanently with authority to weed.

Paper: Retain in Office for 10 years or until microfilmed and then transfer to State Archives with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with

AGENCY: Salt Lake City (Utah). City Assessor

SERIES: 4922
TITLE: Tax assessment rolls

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authority to weed.

APPRAISAL:
Historical

This retention is based on the fact that the "duplicate" volume is considered the official assessment roll because it recognizes any changes, corrections, all abatements, and the payments of the taxes. The "original" contains incomplete data and should be destroyed. This practice persists to the present with the county assessor's assessment roll scheduled for 4 years and the treasurer's tax roll as permanent (1/10/86).

PRIMARY CLASSIFICATION:
Public