

# Retention and Classification Report

**Agency:** Tooele County (Utah). County Treasurer (1169)

Tooele County Courthouse  
47 South Main  
Tooele, UT 84074  
882-5550

## Records Officer

26397 \*Accounts receivable  
26398 \*Invoices  
84255 Tax assessment rolls  
09906 \*Tax assessment rolls index  
06048 \*Tax assessment rolls indexes  
84233 \*Tax sales records

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 26397

3

**TITLE:** Accounts receivable

**DATES:** 1922-1956.

**ARRANGEMENT:** chronological

**DESCRIPTION:**

These accounts receivable document payments received by the treasurer from all sources including taxes collected, funds from tax redemptions, and payments by individuals for any other purpose. The books also include check registers itemizing both debits and credits to the county treasurer's account.

**STATE RECORDS COMMITTEE STATUS:**

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

**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

These documents have outlived their fiscal or administrative usefulness, but may still be useful in understanding the economy in Tooele County during the depression.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 26398

3

**TITLE:** Invoices

**DATES:** 1918-1919.

**ARRANGEMENT:** Roughly chronological

**DESCRIPTION:**

These invoices were received by the county treasurer to be paid by the voucher warrant process. The invoices would have been presented to the county commission for payment authorization. The invoice files also include county roads employees' time sheets.

**STATE RECORDS COMMITTEE STATUS:**

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**FORMAT MANAGEMENT:**

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**APPRAISAL:**

Historical

These documents have outlived their fiscal or administrative usefulness, but may still be useful in understanding the economy in Tooele County during the depression.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 84255

3

**TITLE:** Tax assessment rolls

**DATES:** 1873-

**ARRANGEMENT:** Chronological by year.

**DESCRIPTION:**

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement" (UCA 59-2-326 (2003)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 09/01/1991.

**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 Office permanently.

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

Microfilm duplicate: Retain in Office permanently.

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

M-Disk: Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 9.

This series has permanent historical value as documentation of the work of the county assessor and treasurer and of the history of taxation in the county.

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 84255

**TITLE:** Tax assessment rolls

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 9906

3

**TITLE:** Tax assessment rolls index

**DATES:** 1940-1979.

**ARRANGEMENT:** Alphabetical by surname

**DESCRIPTION:**

This index is a listing of all property owners in the county. "Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 09/01/1991.

**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 Office until microfilmed and then destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Office permanently.

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 10.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 6048

3

**TITLE:** Tax assessment rolls indexes

**DATES:** 1875-1902.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

**RETENTION:**

Retain Permanent. In Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**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.

**AGENCY:** Tooele County (Utah). County Treasurer

**SERIES:** 84233

4

**TITLE:** Tax sales records

**DATES:** i 1886-1976.

**ARRANGEMENT:** Numerical by book number, thereunder alphanumerical by section, range, block, or lot

**DESCRIPTION:**

These are records which document the sale of property by the county treasurer's office for delinquent taxes. Property may be sold after 4 years of delinquency. Information includes name of person to whom property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

**STATE RECORDS COMMITTEE STATUS:**

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

**FORMAT MANAGEMENT:**

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Microfilm duplicate: For records beginning in 1886 through 1976.  
Retain in State Archives permanently.