Retention and Classification Report

Agency: Summit County (Utah). County Treasurer (1518)

Summit County Courthouse
P.O. Box 128
Coalville, UT 84017
(435)336-3266

Records Officer Helen Strachan

24436	*State assessed property sheets
83984	Tax assessment rolls
24435	*Tax roll indexes

AGENCY: Summit County (Utah). County Treasurer

SERIES: 24436 3
TITLE: State assessed property sheets
DATES: 1936-1986.
ARRANGEMENT: Chronological, thereunder by type (mining assessment, utilities, etc.)

DESCRIPTION:

These are appraisal sheets for property assessed by the state. The State Tax Commission assesses "property which operates as a unit across county lines, if the value must be apportioned among more than one county or state; all property of public utilities; all operating property of an airline, air charter service, and air contract service; all geothermal fluids and geothermal resources; all mines and mining claims (except those used for property or surface improvement upon or appurtenant to mines or mining claims" (UCA 59-2-201(1) (1995)). They are used by the county treasurer in the collection of property taxes. The sheets include the sheet number, year, company name and address, legal descriptions of real estate, description of improvement and personal property, and total value.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 10/2002

FORMAT MANAGEMENT:

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

AGENCY: Summit County (Utah). County Treasurer

SERIES: 24436
TITLE: State assessed property sheets

(continued)

APPRAISAL:

Administrative
This disposition is based solely on the records administrative needs. The County General Records Retention Schedule indicates these records should only be maintained "5 years and then destroyed." Summit County uses these records regularly because of extensively litigation concerning local mining activities. It would very inconvenient and costly to contact the State Tax Commission each time they have questions.

PRIMARY DESIGNATION:
Public

AGENCY: Summit County (Utah). County Treasurer

SERIES: 83984 4
TITLE: Tax assessment rolls
DATES: i 1866-
ARRANGEMENT: Chronological.
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.

RETENTION:

Retain permanently.

DISPOSITION:
Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:
Retention and disposition for this series is authorized by Archives general schedule CNT 33, Item 3.

AUTHORIZED: 05/02/2016

FORMAT MANAGEMENT:

Paper: For records prior to and including 1895. Retain in Office until microfilmed and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Paper: For records beginning in 1896 and continuing to the present. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Summit County (Utah). County Treasurer

SERIES: 83984
TITLE: Tax assessment rolls

(continued)

APPRAISAL:

Administrative Historical
Tax assessment rolls identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

PRIMARY DESIGNATION:
Public

AGENCY: Summit County (Utah). County Treasurer

SERIES: 24435 3
TITLE: Tax roll indexes
DATES: 1896-1978.
ARRANGEMENT: Alphabetical by surname
TOTAL VOLUME: 5.00 cubic feet.
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.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 10.

AUTHORIZED: 09/23/2002

FORMAT MANAGEMENT:

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Summit County (Utah). County Treasurer

SERIES: 24435
TITLE: Tax roll indexes

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PRIMARY DESIGNATION:
Public