

# Retention and Classification Report

**Agency:** Utah State Tax Commission. Property Tax Division (816)

Tax Commission Building  
210 North 1950 West  
Salt Lake City, UT 84134  
297-2200

**Records Officer:** Amy Hill

09848	Agricultural land questionnaires
09773	Annual agricultural land studies report
22324	Annual statistical reports
02357	Assessed valuations statistical studies
16510	Assessment certificates
16581	Assessment data reports
16574	Assessment sales ratio studies
06611	Assessment sales ratio study workpapers
14255	*Assessments made and corrected
16577	Assessor certification course materials
16578	Assessor certification training records
14253	*Assessor's returns of mining companies
12984	*Company assessment books
02353	*County board of equalization minute indexes
10709	County property assessment and administrative practices report
02318	County property tax assessment records
22921	County property tax standards of practice review files
14256	County supplemental reports
05216	*Farm property tax appraisal cards
09772	Farmland assessment audits
02315	*Grazing tax assessments register of state owned land
22378	Interim value and tax statistics reports
16576	International association of assessing officers course materials
02340	*Land patent certificates from Bureau of Land Management
04872	*Land study plat map book
82949	Natural resource general records
09771	Natural resource property tax appeal case files
02476	Natural resources annual property returns
02496	Natural resources assessment records
14266	Occupation tax and net proceeds returns

02446 \*Oregon Shortline Railroad company warranty deed and Federal  
17086 Personal property guides and schedule surveys  
10475 Personal property guides and schedules report  
08656 Personal property tax audit records  
82951 Property deeds  
07294 Property tax appraisal worksheets  
09955 Property tax assessment system  
02412 \*Property tax correspondence  
04119 Public utilities assessment records  
02480 Public utilities property tax returns  
14252 Public utility and natural resources recapitulations  
14251 \*Public utility annual reports  
14254 Railroad car mileage reports  
16509 \*Railroad property maps  
16580 Real property transfer survey files  
81394 \*Southern Pacific Land Company assessments  
09794 State land equity schedule  
06610 Tax rate certification files  
82950 Taxing area nomenclature records  
82952 Uranium mines property tax records

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9848

3

**TITLE:** Agricultural land questionnaires

**DATES:** 1980-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These questionnaires are filled out and completed by individuals who own and lease agricultural land in the state of Utah. UCA 59-2-508 (1990), gives the Tax Commission the authority to obtain this information to determine market value, amount of agricultural land in the state of Utah, and identify what the land is used for. The information contained on these questionnaires is included in the Annual agricultural land studies report, series 9773, which is permanent. The information includes name, address, income of owner, and property value.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 2 years and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the needs expressed by the Tax Commission to allow adequate time to compile the Annual agricultural land studies report.

**PRIMARY CLASSIFICATION:**

Private

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9773

3

**TITLE:** Annual agricultural land studies report

**DATES:** 1980-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These studies are used by the Tax Commission to determine market value and total acreage of agricultural land in the state of Utah, and also shows how the land is being used. UCA 59-2-508 (1990), gives the Tax Commission the authority to conduct these studies. These studies contain annual surveys, annual reports, and notes. The information includes land value of owner's property, and the use of the property. Also includes summaries and supporting documentation of agricultural land in the state of Utah.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 5 years and then erase.

**APPRAISAL:**

Historical

This disposition is based on the historical agricultural information contained in these studies.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9773

**TITLE:** Annual agricultural land studies report

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 22324

4

**TITLE:** Annual statistical reports

**DATES:** 1957-

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Any record, regardless of format, that is issued by a governmental entity for public distribution at the total or partial expense of that governmental entity. See Utah Code Section 9-7-101 8(a)(b) (2010) and 9-7-208 (2006)

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 07/01/1990.

**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 disposition is based on Utah State General Records Retention Schedule, Schedule 1, Item 25.

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2357

3

**TITLE:** Assessed valuations statistical studies

**DATES:** 1986-

**ARRANGEMENT:** Chronological by year thereunder alphabetical by county

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These unpublished reports of property tax adjusted values and tax rates after equalization, are submitted annually to the State Tax Commission by the counties and various taxing entities and districts. Includes date, county code, area code, tax rate, numbers and taxable values of all centrally assessed values (transportation and utilities), locally assessed values (residential, commercial, industrial, and agricultural real estate and mobile homes), relief values (veterans, blind, etc), and totals.

**RETENTION:**

Retain Permanent.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 03/01/1994.

**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 for 5 years and then transfer to State Archives with authority to weed.

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

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

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2357

**TITLE:** Assessed valuations statistical studies

(continued)

**APPRAISAL:**

Administrative Historical

This disposition is based on the historical statistical taxation information contained in these reports.

**PRIMARY CLASSIFICATION:**

Public



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16510

3

**TITLE:** Assessment certificates

**DATES:** 1970-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

These documents are prepared by the Property Tax Division for the Federal Census Bureau to certify and compare information submitted by cities and towns. They document whether the cities and towns have followed state statutes concerning property assessments. The information is submitted annually and records boundaries changed, incorporated, and/or dissolved.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 7 years and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the needs expressed by the agency to retain these assessments for the full property tax appraisal cycle.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16581

3

**TITLE:** Assessment data reports

**DATES:** 1984-

**ARRANGEMENT:** Chronological, thereunder alphabetical by company name

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These are questionnaire's filled out by property tax auditors. They are used to evaluate property and to establish tax liability. UCA 59-2-201(1990), specifies which properties are liable for this tax, and also that the tax liability will be "100% of the fair market value", of the property. These reports include the company name, address, account number, assets, description of real property, valuation and assessment; agents name, date and tax zone. They also contain a follow-up form and a real property transfer survey.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then destroy.

Computer magnetic storage media: Retain in Office for 5 years and then erase.

**APPRAISAL:**

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to retain these reports for the full 5 year property assessment period.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16581

**TITLE:** Assessment data reports

(continued)

**PRIMARY CLASSIFICATION:**

Protected Because of competitive disadvantage, as stated in UCA  
63G-2-305(2)(a) (1991).

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16574

3

**TITLE:** Assessment sales ratio studies

**DATES:** 1970-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These studies are used to evaluate the appraisal performance of taxable real property. They are used to publish the relationship between the assessed and market values of property to determine assessment sales ratios for each type of taxable real property within taxing districts.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 10 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until administrative need ends and then erase.

**APPRAISAL:**

Administrative Historical

This disposition is based on the historical value of these ratio studies. These studies and reports document Tax Commission's policy and procedures towards real and personal property assessment and valuation. They also contain economic information about property assessments within the state of Utah.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16574

**TITLE:** Assessment sales ratio studies

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 6611

3

**TITLE:** Assessment sales ratio study workpapers

**DATES:** i 1984-

**ARRANGEMENT:** Chronological, thereunder alphabetical by county

**ANNUAL ACCUMULATION:** 16.00 cubic feet.

**DESCRIPTION:**

These records document assessed values and actual sales prices of properties. UCA 59-2-704(1)(1990), requires the Tax Commission to conduct studies "of the relationship between the value shown on the assessment roll and the market value of the property to determine assessment-sales ratios for taxable real property." UAC R884-24-34P(1990), describes the use of appraisal information in conjunction with UCA 59-2-704(1990). Contains assessment data report, real property transfer survey, and copies of warranty deeds. Also includes name and address of buyer and seller of property; address of property sold; date of sale; sale price and down payment amount, type of sale (court order, sale between relatives, etc.); category of property (vacant land, residence, etc.); whether use of property changed; if personal property was included in sale; financing type; if real estate broker and/or agent was used; reasons why sale may have been less than fair market value; page in county where transaction was recorded; property serial number; and description of property.

**RETENTION:**

Retain 5 years.

**DISPOSITION:**

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 11/01/1986.

**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 for 2 years and then transfer to State

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 6611

**TITLE:** Assessment sales ratio study workpapers

(continued)

Records Center. Retain in State Records Center for 3 years and then destroy.

Computer data files: Retain in Office for 5 years and then erase.

**APPRAISAL:**

Administrative Legal

This disposition is based on work papers are valuable in the event of reassessment difficulties. A five year retention is deemed necessary.

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(13) (2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14255

3

**TITLE:** Assessments made and corrected

**DATES:** 1910-1935.

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Lists what schedules and total amounts for both initial and corrected appraisals on mines and utilities (including railroads). Gives the company and its assessment in each county.

**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.



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16577

3

**TITLE:** Assessor certification course materials

**DATES:** 1980-

**ARRANGEMENT:** Alphanumerical by course title

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These are course and training aids used by the Property Tax Division for instructing and certifying persons as property tax appraisers in the state of Utah. They contain manuals, instructions, case studies, worksheets, and other training material created by the Property Tax Division.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 10 years or until superseded and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the administrative needs expressed by the agency. The training materials are updated by the Property Tax Division. Therefore, once updated there is no further need for the older material. The Division's training polices are in series 16578, Assessor training records, which is permanent.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16578

3

**TITLE:** Assessor certification training records

**DATES:** 1960-

**ARRANGEMENT:** Alphabetical by name

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These records are created and maintained by the Property Tax Division and list the persons who are, or have been, certified to appraise personal property in the state of Utah. They contain copies of tests and scores, correspondence, training schedules, certificates, and other records. They also included name, address, social security number, class records, schedules, and permits earned towards recertification.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 30 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 10 years and then erase.

**APPRAISAL:**

Administrative Historical

This disposition is based on historical Property Tax Divisions polices and procedures for training and the certification of personal property assessors. Also based on the Tax Commissions need to retain the materials in office for thirty years before transferring them to the State Archives for permanent storage.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16578

**TITLE:** Assessor certification training records

(continued)

**PRIMARY CLASSIFICATION:**

Private

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14253

3

**TITLE:** Assessor's returns of mining companies

**DATES:** 1909-1950.

**ARRANGEMENT:** Chronological by year.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Reports or returns showing property listings and total value of property of mines in each county. Sent in by the county assessor to the state tax commission.

**RETENTION:**

Retain until microfilmed

**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:**

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 Records Center 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 State Archives permanently with authority to weed.

**APPRAISAL:**

Historical

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14253

**TITLE:** Assessor's returns of mining companies

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 12984

3

**TITLE:** Company assessment books

**DATES:** 1912-1914, 1935-1944.

**ARRANGEMENT:** chronological thereunder by company thereunder by county

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These two volumes show assessments and assessments for natural resource and utility companies. They show the assessment on each company and then how it is broken down, according to which schedules, for holdings in various counties.

**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.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2353

3

**TITLE:** County board of equalization minute indexes

**DATES:** 1933-1948.

**ARRANGEMENT:** Chronological, thereunder alphabetical by county

**TOTAL VOLUME:** 0.40 cubic feet.

**DESCRIPTION:**

These are indexes to hearings from various counties dealing with property tax issues. They contain the county name, property description, owner's name and address, and transcript page number.

**RETENTION:**

Retain Permanent. 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 03/01/1992.

**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 disposition is based on the historical need to retain these indexes as a finding aid for the minutes.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2353

**TITLE:** County board of equalization minute indexes

(continued)

**PRIMARY CLASSIFICATION:**

Public



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 10709

3

**TITLE:** County property assessment and administrative practices report

**DATES:** 1991-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These reports document county practices concerning proper documentation pertaining to tax relief, exemptions, and adjustments of property values. They indicate tax rates, cumulative statistics, liens and subsequent sales of property for back taxes. They are used to identify county property tax assessment and administrative practices for compliance with the Tax Commission's adopted standards of practice.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1992.

**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 for 5 years and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the administrative needs expressed by the agency.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2318

3

**TITLE:** County property tax assessment records

**DATES:** 1928-

**ARRANGEMENT:** Chronological, thereunder alphabetical by county

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This is a record of property tax assessments conducted by counties. They contain name of county, valuations, assessments, collections, correspondence, and comparative summary reports. The Tax Commission no longer collects this information in this manner.

**RETENTION:**

Retain 7 years.

**DISPOSITION:**

Destroy.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 03/01/1992.

**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 Records Center for 7 years and then destroy.

Microfilm master: Retain in State Records Center for 7 years and then destroy.

Microfilm duplicate: Retain in Archives for 7 years and then destroy.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2318

**TITLE:** County property tax assessment records

(continued)

**APPRAISAL:**

Administrative

This disposition is based on the administrative needs expressed by the Tax Commission to retain these assessments for the full property tax appraisal period, which is seven years. This information is retained permanently in the counties.

**PRIMARY CLASSIFICATION:**

Private

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 22921

3

**TITLE:** County property tax standards of practice review files

**DATES:** 1999-

**ARRANGEMENT:** Alphabetical by county name, thereunder by county and year, thereunder chronological by year

**ANNUAL ACCUMULATION:** 4.00 cubic feet.

**DESCRIPTION:**

These records are used in conducting reviews of the Standards of Practice of various property tax procedures and records at the county level. The series contains work papers which include information developed through these reviews. The procedures and records reviewed include those of the county recorders, county auditors, county treasurers, and county assessors. The information is collected as part of the Tax Commission's statutory responsibility for oversight of the counties' property tax assessment and collection functions. An appropriate review is conducted with each affected county official and a formal document is available at the conclusion of the review.

**RETENTION:**

Retain 5 years.

**DISPOSITION:**

Destroy.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 08/01/2000.

**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 for 2 years and then transfer to Agency Record Center. Retain in Agency Record Center for 3 years and then destroy.

Computer data files: Retain in Office for 2 years and then transfer to Agency Record Center. Retain in Agency Record Center for 3 years and then delete.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 22921

**TITLE:** County property tax standards of practice review files

(continued)

**APPRAISAL:**

Administrative Fiscal Legal

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(14) and (15)(2008).

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14256

3

**TITLE:** County supplemental reports

**DATES:** 1958, 1979-1980, 1982-

**ARRANGEMENT:** Alphabetical by county

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

Any record, regardless of format, that is issued by a governmental entity for public distribution at the total or partial expense of that governmental entity. See Utah Code Section 9-7-101 8(a)(b) (2010) and 9-7-208 (2006)

**RETENTION:**

Retain 4 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 07/01/1990.

**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 for 2 years and then transfer to State Records Center. Retain in State Records Center for 2 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

Administrative Fiscal Historical This disposition is based on Utah State General Records Retention Schedule, Schedule 1, Item 25.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14256

**TITLE:** County supplemental reports

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 5216

4

**TITLE:** Farm property tax appraisal cards

**DATES:** 1952-1966.

**ARRANGEMENT:** Chronological, thereunder alphabetical by name

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series documents annual appraisals and adjustments of agricultural property. The cards contain appraisers' notes, size and description of property, type of products grown, owner's name and address, assessed value, appraisal, and property tax rate.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 01/01/1996.

**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:**

This disposition is based on the historical information about assessment and taxation of farm property in the state of Utah.

**PRIMARY CLASSIFICATION:**

Public



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9772

3

**TITLE:** Farmland assessment audits

**DATES:** 1986-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These audits document those individuals owning agricultural lands that have applied for a roll back of their property tax. These are eligibility and performance audits conducted by the Tax Commission to verify that counties are following provisions of the Farmland Assessment Act and that all agricultural lands on the greenbelt are indeed eligible. UCA 59-2-508(2) (1990), specifies that all owners applying for participation, are in effect, giving their consent to any audits and conditions as set forth by the Tax Commission and the county Assessor. These audits include the name, address, farm/owners income; property usage; descriptions; audit work papers, notes, correspondence, and a copy of the report sent to the corresponding county assessor.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 5 years and then destroy.

Computer data files: Retain in Office for 5 years and then erase.

Microfiche master: Retain in State Records Center for 5 years and then destroy.

Microfiche duplicate: Retain in State Records Center for 5 years and then destroy.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9772

**TITLE:** Farmland assessment audits

(continued)

**APPRAISAL:**

Administrative

This disposition is based on the administrative needs expressed by the Tax Commission to retain these audits for 5 years.

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(13) (2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2315

3

**TITLE:** Grazing tax assessments register of state owned land

**DATES:** 1941.

**ARRANGEMENT:** Alphabetical by county, thereunder by company or individual's name

**TOTAL VOLUME:** 0.80 cubic feet.

**DESCRIPTION:**

This register lists individuals who have leased/patented land from the federal and/or state government, for the purpose of grazing live stock. Also includes the assessment for the leased/patented land for the privilege of using the state land. They contain the county name, number of acres, number of head grazing, owners name, assessment, valuation, and tax amount. The Tax Commission is no longer conducting assessments of state land, the Department of Natural Resources is handling these assessments.

**RETENTION:**

Retain Permanent. 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 03/01/1992.

**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 disposition is based on the historical tax assessment procedures of leased/patented state and federal land.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2315

**TITLE:** Grazing tax assessments register of state owned land

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 22378

3

**TITLE:** Interim value and tax statistics reports

**DATES:** 1989-

**ARRANGEMENT:** Chronological by date.

**TOTAL VOLUME:**

**DESCRIPTION:**

These reports contain interim statistical data for taxable value and taxes charged with information pertaining to real estate, land, buildings, personal property, taxes, utilities, and tax rates.

**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

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16576

3

**TITLE:** International association of assessing officers course material

**DATES:** 1980-

**ARRANGEMENT:** Alphanumerical by course title

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These are training aids used by the Property Tax Division for instructing and certifying persons as property tax appraisers in the state of Utah. They contain manuals, instructions, case studies, and other training material created by the International Association of Assessing Officers (IAAO).

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 10 years or until superseded and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the administrative needs expressed by the agency. The training materials are updated by the International Association of Assessing Officers. Therefore, once updated there is no further need for the older material. The Divisions training polices are in series 16578, Assessor training records, which is permanent.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2340

4

**TITLE:** Land patent certificates from Bureau of Land Management

**DATES:** 1954.

**ARRANGEMENT:** Numerical by certificate number

**TOTAL VOLUME:** 0.10 cubic feet.

**DESCRIPTION:**

Certificates of land patents issued by the Bureau of Land Management to ranchers for grazing privileges. For a short period of time the state Tax Commission retained copies of these certificates for taxation purposes. They contain the certificate number, year, legal description of land, terms of patent, and party's name.

**RETENTION:**

Retain Permanent. 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 01/01/1996.

**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:**

This disposition is based on the historical value to researchers interested in Bureau of Land Management activities and the taxation procedures of these government owned lands.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2340

**TITLE:** Land patent certificates from Bureau of Land Management

(continued)

**PRIMARY CLASSIFICATION:**

Public



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 4872

3

**TITLE:** Land study plat map book

**DATES:** ca. 1940.

**ARRANGEMENT:** Alphanumerical.

**TOTAL VOLUME:**

**DESCRIPTION:**

Working copy of county plat maps for Garfield, Kane, Piute and Washington counties. Shows assessed lands, patent lands, federal range, U.S. purchase, national forest, national parks, state land, private land, and unpatented homesteads.

**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 State Records Center until superseded and then destroy.

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 15, Item 17.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82949

3

**TITLE:** Natural resource general records

**DATES:** 1983-

**ARRANGEMENT:** Alphabetical by county

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These files contain information which is used by the Tax Commission to conduct audits of natural resource property. They also ensure that the property owner is complying with prior agreements made between the Tax Commission and property owner. They contain correspondence, studies and research concerning various projects throughout the state, budget and planning of these projects, and all working papers in regard to all natural resources and related operations, including mining. They include the names, addresses, and social security numbers of property owners.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 5 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

Computer data files: Retain in Office for 5 years and then delete.

**APPRAISAL:**

Administrative Fiscal

This disposition is based on the administrative need expressed by the Tax Commission. Although various counties have some of this information in their offices, the Property Tax Division makes notations and additions to the various materials sent to them for reference and taxation purposes.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82949

**TITLE:** Natural resource general records

(continued)

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305 (13)(2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9771

3

**TITLE:** Natural resource property tax appeal case files

**DATES:** 1980-

**ARRANGEMENT:** Chronological, thereunder alphabetical by company name

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These appeal files are created by the centrally assessed unit of the Tax Commission to deal with individuals and businesses that appeal their property tax assessments. UCA 59-2-1006 (1990), requires the county board of equalization to give notice to the Tax Commission of any property tax appeals. The Tax Commission will decide on the outcome of the appeal and convey the decision to the county auditor. If the appeal is not satisfied, the case file is sent to the appeals unit of the Tax Commission. These files contain the name and address of owner; property description; assessment information; audit work papers; property surveys and case notes.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 7 years and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the administrative need of the agency, allowing for the property tax appraisal cycle to be completed.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9771

**TITLE:** Natural resource property tax appeal case files

(continued)

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(13) (2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2476

4

**TITLE:** Natural resources annual property returns

**DATES:** i 1910-

**ARRANGEMENT:**

**ANNUAL ACCUMULATION:** 6.00 cubic feet.

**DESCRIPTION:**

Returns consist of notarized affidavits attesting to the validity of the accompanying schedules; property schedules detailing personal and, after 1919, real property; and by 1940, recapitulations summarizing the property schedules for each county or taxing district in which the company operated. Related correspondence or Tax Commission calculations are often stapled to the returns. From 1919 through 1937, net proceeds schedules for metalliferous mines showing gross yield minus certain deductions are part of this series. Profit and loss statements or ad valorem work sheets are present for most non-metalliferous extraction companies from the 1970s. The returns were submitted by natural resource extraction companies as the basis of assessment and apportionment of taxes by the Tax Commission. Natural resources assessed include metal mines (e.g. gold, silver, lead) and non-metal mines (e.g. coal, oil, gas, salt, etc.)

**RETENTION:**

Retain 30 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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: For records beginning in 1985 and continuing to the present. Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 28 years and

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2476

**TITLE:** Natural resources annual property returns

(continued)

then transfer to State Archives.

Paper: For records beginning in 1910 through 1984. Retain in Office for 5 years or 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 for 30 years or until administrative need ends and then destroy.

Microfilm duplicate: For records prior to and including 1984. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

Historical

This disposition is based on the historical value of the financial and operational information contained in these returns. The information is a history of the mining companies in the State of Utah.

**PRIMARY CLASSIFICATION:**

Protected For 30 years. UCA 63G-2-305(2)(a) (1990) states that these records are protected because disclosure of information would allow a competitive disadvantage.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2496

4

**TITLE:** Natural resources assessment records

**DATES:** 1909-

**ARRANGEMENT:**

**ANNUAL ACCUMULATION:** 5.00 cubic feet.

**DESCRIPTION:**

Record books of property schedules produced to show the values at which the Tax Commission assessed natural resource extraction companies' property in counties and taxing districts. Includes: personal property, 1909-; real property, 1919-; certifications testifying to the validity of the information, 1909-1937; and recapitulations summarizing the total values of the holdings in each district for companies with holdings in multiple taxing districts, late 1930's-. Natural resource companies assessed include metal mines (e.g., gold, silver, lead, etc.) and non-metal mines (e.g., coal, oil, gas, salt, etc.) Missing volumes: S-Z, 1929; S-Z, 1930; U-Z, 1954.

**RETENTION:**

Retain 30 years

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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: For records beginning in 1985 and continuing to the present. Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 28 years and then transfer to State Archives.

Paper: For records beginning in 1909 through 1984. Retain in Office for 5 years and then microfilm and destroy provided microfilm has passed inspection.



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2496

**TITLE:** Natural resources assessment records

(continued)

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

Microfilm duplicate: Retain in Office for 30 years or until administrative need ends and then destroy.

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

**APPRAISAL:**

Historical

This disposition is based on the historical value of the financial and operational information contained in assessments. Although some of this information is duplicated from the return, which is also permanent, these assessments contain different information which was gathered from different sources. The combined information found in the return and the assessment record completes the history of mining companies in the State of Utah, and should be retained permanently.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14266

4

**TITLE:** Occupation tax and net proceeds returns

**DATES:** 1938-

**ARRANGEMENT:**

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

Occupation tax returns and net proceeds returns submitted by metalliferous mining companies (1938-), and oil and gas companies (1956-) to the Tax Commission as the basis for assessment of taxes. Both types of returns identify the mine or well owner and mines or wells involved. The occupation tax is based on the gross value of production. Net proceeds taxes are based on the value of mineral deposits, determined by calculating sales less business deductions over one or more years. The necessary information on production and sales and calculations are part of the respective returns.

The 1980 and 1984 occupation tax statements for both oil and gas and mines are missing. Starting in 1985 the individual volumes are labeled "Statements of Net Proceeds & 609 Variations."

**RETENTION:**

Retain for 10 years.

**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:**

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 Records Center for 10 years and then microfilm and destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in State Archives permanently with

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14266

**TITLE:** Occupation tax and net proceeds returns

(continued)

authority to weed.

**APPRAISAL:**

Historical

This disposition is based on the historical perspective provided on the mining, oil, and gas industries in Utah as well as on the functions of the Tax Commission.

**PRIMARY CLASSIFICATION:**

Protected for 30 years because of competitive disadvantage.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2446 3  
**TITLE:** Oregon Shortline Railroad company warranty deed and Federal Farm Loans summary report

**DATES:** 1931.

**ARRANGEMENT:** Alphanumerical

**TOTAL VOLUME:** 0.40 cubic feet.

**DESCRIPTION:**

These deeds and loan summary reports document land which is owned and used by the Oregon Shortline Railroad. They contain deeds and a summary loan report. The Tax Commission no longer adds to this record series as of 1931. The current warranty deed information is collected by the counties.

**RETENTION:**

Retain 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:**

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 disposition is based on the historical information about the Oregon Shortline Railroad Company. These records may have research value concerning railroad companies.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2446

**TITLE:** Oregon Shortline Railroad company warranty deed and Federal Farm Loans  
summary report

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 17086

3

**TITLE:** Personal property guides and schedule surveys

**DATES:** 1986-

**ARRANGEMENT:** Chronological, thereunder alphabetical by property name

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These are personal property valuations, schedules, and tax liability surveys. These surveys are used to compare the original cost of equipment with the sale price for taxation reasons. They are also used by the Tax Commission to set property values, tax liability, and abatements. They contain annual surveys conducted by the Tax Commission requesting businesses to provide information on the sale of used equipment, industry code, real and personal property schedules, and farm income. Information includes dealer name and address, buyer name and address, generic equipment name, sales invoice number and date, place where equipment was shipped to and from, how the purchase was financed, make and model of equipment, number and cost of units purchased, type of equipment used as a trade in, total sales price, and suggested list price or purchase price when new.

The information from these surveys is used to create the Personal property guides and schedules report, 10475.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1992.

**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 for 1 year and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the administrative needs expressed by the agency. Previous decision was two years and then destroy.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 17086

**TITLE:** Personal property guides and schedule surveys

(continued)

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(13) (2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 10475

3

**TITLE:** Personal property guides and schedules report

**DATES:** 1986-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 5.00 cubic feet.

**DESCRIPTION:**

These reports document personal property valuations and tax liability. The reports are used to compare the original cost of equipment with the sale price, which is based on the original equipment survey. They are also used by the Tax Commission to set property values, tax liability, and abatements. Information includes survey data, businesses who have provided used equipment sales, industry codes, real and personal property, farm information, name and address of dealer, name and address of the buyer, generic equipment name, sales invoice number and date, where equipment was shipped to and from, how the purchase was financed, make and model of the equipment, number and cost of the units purchased, type of equipment used as a trade in, total sales price, and suggested list price or purchase price when new.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1992.

**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 for 7 years and then destroy.

Computer data files: Retain in Office for 7 years and then delete.

**APPRAISAL:**

Administrative Legal

This disposition is based on the property tax appraisal cycle.



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 10475

**TITLE:** Personal property guides and schedules report

(continued)

**PRIMARY CLASSIFICATION:**

Private

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 8656

3

**TITLE:** Personal property tax audit records

**DATES:** 1981-

**ARRANGEMENT:** Chronological, thereunder alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 5.00 cubic feet.

**DESCRIPTION:**

These records document personal property audits conducted by the Tax Commission. They include audit reports, audit workpapers, and copies of county taxpayer's accounting records. Information includes name and address of taxpayer, auditor's comments and date of audit, type of property involved (supplies, livestock, etc.), value of the property as assessed by the county, value of the property assessed by the audit, amount of revisions being appealed, checklist of audit activity, names and titles of contacts made by the auditor, assets including the quantity, year of manufacture, cost, total value, percentage of assessment, and assessed value.

**RETENTION:**

Retain for 7 years.

**DISPOSITION:**

Destroy.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 7 years and then destroy.

Computer data files: Retain in Office for 7 years and then erase.

Microfilm master: Retain in Office for 7 years and then destroy.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 8656

**TITLE:** Personal property tax audit records

(continued)

**APPRAISAL:**

Administrative Fiscal Legal

This disposition is based on the legal requirements of the Tax Commission to retain audits on taxpayers. This provides a compliance history for subsequent audits and ensures that the information is available should the taxpayer choose to appeal the audit results. The retention also coincides with the 7 year property tax cycle. Previous decision was five years and destroy.

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305 (13)(2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82951

3

**TITLE:** Property deeds

**DATES:** 1985-

**ARRANGEMENT:** Alphabetical by county

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These deeds document the current property description or any changes made in regards to the property. These property deeds are only from utility companies or from businesses who own property which crosses county lines. UCA 59-2-313(1990) requires the county assessors to furnish this information to the Tax Commission. These deeds and other tax information originate from the counties. Includes description of property, maps, plats, correspondence, claim cards, patents, trustee statements, and property transfer deeds, such as mineral notices of ownership. Also includes a legal description of the property; owners name and address; tax account number or social security number; tax assessments and tax collections.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 5 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

**APPRAISAL:**

Administrative Fiscal

This disposition is based on the administrative and audit needs of the Tax Commission. The Tax Commission has indicated that a 10 year retention will be sufficient to meet the property tax appraisal cycle, which is seven years, plus an audit period of three years.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82951

**TITLE:** Property deeds

(continued)

**PRIMARY CLASSIFICATION:**

Protected UCA 59-2-304(2)(10(13) (2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 7294

3

**TITLE:** Property tax appraisal worksheets

**DATES:** 1975-

**ARRANGEMENT:** Alphabetical by classification

**ANNUAL ACCUMULATION:** 6.00 cubic feet.

**DESCRIPTION:**

These worksheets summarize data about taxpayer's property so that an evaluation can be determined as to the amount of property tax that a taxpayer should be assessed. Official tax records are generated from these work sheets. This record includes property photographs, and taxpayer's financial and statistical data (excluding federal regulatory reports such as I.C.C., FERC, and F.C.C.) pertaining to the property - including the taxpayer's name, address, social security number and property details.

**RETENTION:**

Retain 10 years.

**DISPOSITION:**

Destroy.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 08/01/1996.

**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 for 10 years and then destroy.

Computer data files: Retain in Office for 10 years and then erase.

**APPRAISAL:**

Administrative

This disposition is based on the property tax appraisal and assessment cycle, which requires a 10 year retention. Previous decision was a 7 year retention.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 7294

**TITLE:** Property tax appraisal worksheets

(continued)

**PRIMARY CLASSIFICATION:**

Exempt UCA 59-2-206 and 59-1-403 (2008)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9955

3

**TITLE:** Property tax assessment system

**DATES:** 1986-

**ARRANGEMENT:** Alphabetical by taxpayer name, thereunder numerical by identifier

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This data system is a record of accounts for centrally assessed real and personal property. The information is gathered annually as required by UCA 59-2-(203-209) (1991) and UCA 59-2-(403-404) (1991). From the information the Tax Commission determines property values and tax liabilities. The system contains name, address, social security number, and tax account number of owner; property description; assessment values; payment and compliance history, and working notes.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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.

Computer data files: Retain in Office for 7 years and then delete.

**APPRAISAL:**

Administrative

This disposition is based on the needs expressed by the Tax Commission to retain the information on-line for the full property tax appraisal cycle. Some of the information contained in this system has historical value, but is duplicated in series 2496, Natural resource records and 4119, Public utility records, both of these series are permanent.



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9955

**TITLE:** Property tax assessment system

(continued)

**PRIMARY CLASSIFICATION:**

Private

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2412

3

**TITLE:** Property tax correspondence

**DATES:** 1928-1939.

**ARRANGEMENT:** Chronological, thereunder alphabetical by county

**TOTAL VOLUME:** 2.10 cubic feet.

**DESCRIPTION:**

These are levies, agreements, and correspondence between the Tax Commission and the counties regarding property assessments and collection of property taxes. The Tax Commission no longer collects this correspondence in this manner.

**RETENTION:**

Retain 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 03/01/1992.

**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 disposition is based on the historical taxation information used by the Tax Commission concerning property assessments.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2412

**TITLE:** Property tax correspondence

(continued)

**PRIMARY CLASSIFICATION:**

Private

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 4119

4

**TITLE:** Public utilities assessment records

**DATES:** 1896-

**ARRANGEMENT:**

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These books contain property schedules and recapitulations showing the assessed valuation of public utility company property in each county or taxing district as determined by the Board of Equalization and after 1930 by the successor agency, the Tax Commission. These records also contain reports from railroad companies showing the mileage loaded and empty for the rail cars of private companies which travel on the railroad companies' tracks. Mileage is a basis of assessment for private car companies. Utility companies assessed here are those which operate across county lines. Utilities include transportation companies such as railroads, [rail] cars, automotive passenger companies, automotive freight companies, and airlines; power companies; oil and gas companies; water and other pipe line companies; telephone and telegraph companies; etc.

**RETENTION:**

Retain 30 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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: For records beginning in 1990 and continuing to the present. Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 28 years and then transfer to State Archives.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 4119

**TITLE:** Public utilities assessment records

(continued)

Paper: For records beginning in 1896 through 1989. Retain in Office for 5 years and then microfilm and destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Office for 30 years or until administrative need ends and then destroy.

Paper: For records beginning in 1896 through 1899. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

Historical

This disposition is based on the historical value of the financial and operational information contained in these assessments. Although some of this information is duplicated from the return, which is also permanent, these assessments contain different information which was gathered from different sources. Therefore the combined information found in the return and the assessment record would better complete the history of public utility companies in the State of Utah and should be retained permanently.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2480

4

**TITLE:** Public utilities property tax returns

**DATES:** 1892-

**ARRANGEMENT:**

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

Volumes of returns consisting of notarized affidavits, property schedules, and recapitulations submitted by public utilities as the basis of assessment and apportionment by the Tax Commission; related correspondence is often stapled to the returns. Utilities include transportation companies such as railroads, [rail] cars, automotive passenger companies, automotive freight companies, and airlines; power companies; oil and gas companies; water and other pipe line companies; telephone and telegraph companies; etc. Series created by the Board of Equalization prior to the creation of the Tax Commission in 1931.

**RETENTION:**

Retain 30 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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: For records beginning in 1985 and continuing to the present. Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 28 years and then transfer to State Archives.

Paper: For records beginning in 1900 through 1984. Retain in Office for 5 years and then microfilm and destroy provided microfilm has passed inspection.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 2480

**TITLE:** Public utilities property tax returns

(continued)

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

Microfilm duplicate: Retain in Office for 30 years or until administrative need ends and then destroy.

Paper: For records beginning in 1892 through 1899. Retain in State Archives permanently after microfilming.

Microfilm duplicate: For records prior to and including 1984. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

Historical

This disposition is based on the historical value of the financial and operational information contained in these returns. The information is a history of the public utility companies in the State of Utah, and should therefore be retained permanently.

**PRIMARY CLASSIFICATION:**

Protected For 30 years because of competitive disadvantage, as stated in UCA 63G-2-305(2)(a) (2008).

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14252

3

**TITLE:** Public utility and natural resources recapitulations

**DATES:** 1938-

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Total valuations for both public utility companies and natural resource companies. One section shows total values for each type of company. Other shows allocations to each county for each type of company. Also includes taxation codes.

**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

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY CLASSIFICATION:**

Public



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14251

3

**TITLE:** Public utility annual reports

**DATES:** 1935-1978.

**ARRANGEMENT:** Chronological, thereunder by title.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Reports from utility companies (railroads, airlines, express, power, gas, telephone, telegraph, water, pipelines, etc.) to the tax commission showing organizational structure, officers, stock, assets and debits, income, operating expenses, investment, depreciation, employee compensation, etc.

**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

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 14254

3

**TITLE:** Railroad car mileage reports

**DATES:** 1982-

**ARRANGEMENT:**

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Reports from railroad companies showing the mileage loaded and empty for the rail cars of private companies which travel on the railroad companies' tracks. Mileage is a basis of assessment for private car companies.

**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.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16509

3

**TITLE:** Railroad property maps

**DATES:** 1900-1975.

**ARRANGEMENT:** Alphabetical by company name

**TOTAL VOLUME:** 15.00 cubic feet.

**DESCRIPTION:**

These are property and right-of-way maps showing the property holdings of railroad companies. Although, no longer submitted, they are used as a reference tool to identify property ownership and when railroad holdings are sold.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 no longer administratively valuable and then microfilm and transfer to State Archives with authority to weed.

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

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

**APPRAISAL:**

Historical

This disposition is based on historical property tax information contained in these railroad maps. The agency has requested that these maps be retained in their office until no longer administratively valuable because they are used to research railroad companies property for the taxation of railroad property.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16509

**TITLE:** Railroad property maps

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16580

3

**TITLE:** Real property transfer survey files

**DATES:** 1985-

**ARRANGEMENT:** Chronological, thereunder numerical by internal control

**ANNUAL ACCUMULATION:** 15.00 cubic feet.

**DESCRIPTION:**

This survey documents centrally assessed property that is transferred, sold, exchanged or otherwise changes ownership each year. It contains a survey form, assessment data, reports, correspondence and work papers. It also includes owner information, reason for sale, amount of sale, business numbers, legal descriptions, inventory of personal property sold with real property and financing used.

Prior to January 1990 this series was filmed under its own series 16580, Real property survey files. After January 1990 this paper record series is being microfilmed in random order as part of record series 17051, Business tax microfilm.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1990.

**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 for 7 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 7 years and then destroy.

Microfilm duplicate: Retain in Office for 7 years and then destroy.

Computer data files: Retain in Office for 7 years and then erase.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 16580

**TITLE:** Real property transfer survey files

(continued)

**APPRAISAL:**

Administrative Fiscal

The Tax Commission has requested a total retention of seven years to monitor compliance. The audit period is established for five years. Counties can request sale and ownership verification for that period.

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(14) (2012)

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 81394

3

**TITLE:** Southern Pacific Land Company assessments

**DATES:** 1921.

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These files contain the assessments for the Southern Pacific Land Company. This was a land development company which was assessed by the State Tax Commission. These files contain the name of the company; name of county; fiscal year; a listing of patented lands providing description, section, township, range, and acres; and a notarized statement verifying the accuracy of the information.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 09/01/1988.

**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.

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

**APPRAISAL:**

Historical

These records have lost any administrative value they had many years ago. These files are important historically to document the development of Box Elder County.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9794

3

**TITLE:** State land equity schedule

**DATES:** 1930-

**ARRANGEMENT:** Chronological, thereunder alphabetical by county

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This is a record of state lands which have been purchased by municipalities. It shows how much equity has been accrued on the property. These schedules are used by the Tax Commission to remove properties from taxable lists to non-taxable lists when property is purchased by a municipality. If the property was sold by the municipality, it is placed back on the taxable property list. It is also used to assess equity between the date purchased to the time the property was sold. This is a way to calculate the net gain from the sale of the property. These schedules contain certificate number, legal description, name of previous owner, name of new owner, county where property is located, and purchase price and accrued equity of land.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 7 years and then destroy.

**APPRAISAL:**

Administrative

This disposition is based on the needs expressed by the Tax Commission to retain these schedules to track the value of state lands purchased for the period of 7 years.



**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 9794

**TITLE:** State land equity schedule

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 6610

4

**TITLE:** Tax rate certification files

**DATES:** 1980-

**ARRANGEMENT:** Chronological, thereunder alphabetical by county

**ANNUAL ACCUMULATION:** 14.00 cubic feet.

**DESCRIPTION:**

These records document the amount and purpose of levies fixed by governing bodies of cities, towns, school districts and special taxing districts. This information is then reviewed by the commission to ensure that levies are not fixed at amounts which are in excess of the maximum allowed by law. This activity is required under UCA 59-2-911 to 59-2-914(1990). Included in this record are copies of county levies, school levies, city levies, town levies, notification of certification results, work papers, certifications of budget, special district work sheets, county levy summaries, aggregate levies per 106% limit, proofs of publication, and school district levy summaries. Also included are assessed valuation by taxing entity, assessed valuation by tax rate, copies of budgets, and copies of resolution of adoption of budget.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1991.

**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 for 7 years or until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office for 7 years and then erase.

Microfilm master: Retain in State Records Center for 7 years and then destroy.

Microfilm duplicate: Retain in Office for 7 years and then destroy.

Microfilm duplicate: Retain in State Records Center for 7 years

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 6610

**TITLE:** Tax rate certification files

(continued)

and then destroy.

**APPRAISAL:**

Administrative Fiscal

This disposition is based on a 7 year retention period, which coincides with the delinquent property tax cycle, and ensures that if a case goes to court documentation would be available. Previous decision was based on 5 year retention would ensure that if a case goes to court documentation would be available.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82950

3

**TITLE:** Taxing area nomenclature records

**DATES:** 1950-

**ARRANGEMENT:** Alphabetical by city, county, or district

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

These files document the total taxing and annexation of property throughout the various counties. Includes county resolutions concerning property, boundary plats, city and surveyor certifications. Also includes specific parcel description to meet governmental inquiry purposes, official and notarized annexation documents, and all annexation plats pertaining to specific property within the file.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 06/01/1992.

**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 for 2 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

**APPRAISAL:**

Administrative Legal

This disposition is based on the needs expressed by the Tax Commission to retain these files for the full 7 year property tax appraisal cycle. However, because this information has historical value, the counties retain their copy permanently. Previous decision was two years in office, and three years in Records Center.

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82950

**TITLE:** Taxing area nomenclature records

(continued)

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Utah State Tax Commission. Property Tax Division

**SERIES:** 82952

3

**TITLE:** Uranium mines property tax records

**DATES:** 1960-

**ARRANGEMENT:** Alphabetical by mine name

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These are records of correspondence and other information between Uranium mines and the Tax Commission. The information includes property tax agreements, tax rates, property values and all other information concerning property taxation of uranium mines.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 12/01/1992.

**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 for 5 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

Administrative Fiscal Historical

This disposition is based on the historical value to researchers interested in the mining industry in Utah. The information is a history of uranium mines property taxation in the state of Utah. After thirty years the competitive disadvantage will be expired and should therefore be public.

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(2)(8) (2008)