

# Personal property tax refund records (GRS-214)

## Utah General Retention Schedule

### Description

These are forms used for refunds made for double or erroneous payments of personal property tax. The forms include value, rate and tax dollars in error. In some counties, the assessor does not issue refunds, but only recommends a refund to the county auditor. Such recommendations usually contain name, address, taxing district, year and make of vehicle, value and tax amount paid, reason for refund and amount refunded.

### Retention and Disposition

Retain for 3 years, and then destroy records.

### Appraisal

These records have fiscal value(s).

### Appraisal Note

Fiscal value is based on the need to maintain the records for financial audit or financial obligations.

### Categories

Assessor

### Effective

06/1991

### Previous Schedule Number

CO-11-14