

State assessed property sheets (GRS-391)

Utah General Retention Schedule

Description

These are appraisal sheets for property assessed by the state. The State Tax Commission assesses "all 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 in cases, as determined by the commission . . . , all machinery used in mining, all property or surfaced improvements upon or appurtenant to mines or mining claims" (UCA?59-2-201(1) ?(2009)). 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 and Disposition

Retain for 5 years, and then destroy records.

Categories

County
Treasurer

Effective

09/1991

Previous Schedule Number

CO-18-4