# **Retention and Classification Report**

Agency:	Cache County (Utah). County Treasurer (134
	179 North Main, #201 Logan, UT 84321
Records Officer:	
83783	Tax assessment rolls

## **Utah State Archives**

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AGENCY: Cache County (Utah). County Treasurer

SERIES: 83783 3

TITLE: Tax assessment rolls

**DATES**: 1869-

**ARRANGEMENT:** Chronological by time period, thereunder alphanumerical by parcel number.

**DESCRIPTION:** 

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

#### **RETENTION:**

Retain permanently

#### **DISPOSITION:**

May Transfer to Archives.

#### **RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Assessment roll records, GRS-734.

**AUTHORIZED:** 03-01-2016

## **FORMAT MANAGEMENT:**

Paper: Retain in Office permanently or until administrative need ends and then transfer to State Archives.

Microfilm master: Retain in State Archives permanently.

#### **APPRAISAL:**

These records have administrative, and/or historical value(s).

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

# **Utah State Archives**

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(continued)

## **PRIMARY DESIGNATION:**

Public

# **REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 03/2023.