

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
801-297-2200

Records Officer: _____

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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.

RETENTION:

Retain for 2 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Working files, GRS-1684.

AUTHORIZED: 12-20-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years and then destroy.

APPRAISAL:

These records have administrative value(s).

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 9848

TITLE: Agricultural land questionnaires

(continued)

PRIMARY DESIGNATION:

Private

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

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.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have historical value(s).
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 DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 22324

4

TITLE: Annual statistical reports

DATES: 1957-

ARRANGEMENT: Chronological by date.

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 AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

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

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

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:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 03/1994

FORMAT MANAGEMENT:

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:

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

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

PRIMARY DESIGNATION:

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then destroy.

APPRAISAL:

These records have administrative value(s).

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 16510

TITLE: Assessment certificates

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 16581

3

TITLE: Assessment data reports

DATES: 1984-

ARRANGEMENT: Chronological, thereunder alphabetical by company name.

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.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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:

These records have administrative, and/or fiscal value(s). 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 DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

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.

RETENTION:

Permanent. Retain for 10 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1992

FORMAT MANAGEMENT:

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:

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

Public

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 6611

3

TITLE: Assessment sales ratio study work papers

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 for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 11/1986

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years and then transfer to State 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.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 6611

TITLE: Assessment sales ratio study work papers

(continued)

APPRAISAL:

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

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

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

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.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years or until superseded and then destroy.

APPRAISAL:

These records have administrative value(s).

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 policies are in series 16578, Assessor training records, which is permanent.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 16577

TITLE: Assessor certification course materials

(continued)

PRIMARY DESIGNATION:

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.

RETENTION:

Permanent. Retain for 30 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1992

FORMAT MANAGEMENT:

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:

These records have administrative, and/or historical value(s). This disposition is based on historical Property Tax Divisions policies 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 DESIGNATION:

Private

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.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then destroy.

APPRAISAL:

These records have administrative value(s).

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 10709

TITLE: County property assessment and administrative practices report

(continued)

PRIMARY DESIGNATION:

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

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:

Permanent. Retain for 7 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 7 years and then 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:

These records have administrative value(s).

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.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2318

TITLE: County property tax assessment records

(continued)

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(1)(z)(2020)

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.

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 for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 08/2000

FORMAT MANAGEMENT:

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:

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

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

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:

Permanent. Retain for 4 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

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:

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

PRIMARY DESIGNATION:

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.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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:

These records have administrative value(s).

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 22378

3

TITLE: Interim value and tax statistics reports

DATES: 1989-

ARRANGEMENT: Chronological by date.

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.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

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

PRIMARY DESIGNATION:

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).

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years or until superseded and then destroy.

APPRAISAL:

These records have administrative value(s).

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.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 16576

TITLE: International association of assessing officers course material

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

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.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1992

FORMAT MANAGEMENT:

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.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 82949

TITLE: Natural resource general records

(continued)

APPRAISAL:

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

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.

PRIMARY DESIGNATION:

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then destroy.

APPRAISAL:

These records have administrative value(s).

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 DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2476

4

TITLE: Natural resources annual property returns

DATES: i 1910-

ARRANGEMENT: Chronological by date, thereunder alphabetical by subject.

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:

Permanent. Retain for 30 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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 1910 through 1984. Retain in

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2476

TITLE: Natural resources annual property returns

(continued)

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:

These records have historical value(s).

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 DESIGNATION:

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.

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2496

4

TITLE: Natural resources assessment records

DATES: 1909-

ARRANGEMENT: Chronological by date, thereunder alphabetical by subject.

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:

Permanent. Retain for 30 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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.

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2496

TITLE: Natural resources assessment records

(continued)

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:

These records have historical value(s).

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 DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 14266

4

TITLE: Occupation tax and net proceeds returns

DATES: 1938-

ARRANGEMENT: Chronological by date.

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:

Permanent. Retain for 10 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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 authority to weed.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 14266

TITLE: Occupation tax and net proceeds returns

(continued)

APPRAISAL:

These records have historical value(s).

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 DESIGNATION:

Protected for 30 years because of competitive disadvantage.

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

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.

RETENTION:

Retain for 1 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then destroy.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 17086

TITLE: Personal property guides and schedule surveys

(continued)

APPRAISAL:

These records have administrative value(s).

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

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then destroy.

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 10475

TITLE: Personal property guides and schedules report

(continued)

APPRAISAL:

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

This disposition is based on the property tax appraisal cycle.

PRIMARY DESIGNATION:

Private

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 8656

1

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 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

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.

APPRAISAL:

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

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.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 8656

TITLE: Personal property tax audit records

(continued)

PRIMARY DESIGNATION:

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 30147

3

TITLE: Plat maps

DATES: 1900-1970

ARRANGEMENT: Chronological by map number.

DESCRIPTION:

Plat maps

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule
Recorded surveys and index, GRS-384.

AUTHORIZED: 01-30-2019

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then
transfer to State Archives with authority to weed.

APPRAISAL:

These records have historical value(s).

These records are considered historical because they provide
documentation of government property and business.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2021.

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.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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:

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 82951

TITLE: Property deeds

(continued)

appraisal cycle, which is seven years, plus an audit period of three years.

PRIMARY DESIGNATION:

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 for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 08/1996

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years and then destroy.

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

APPRAISAL:

These records have administrative value(s).

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 DESIGNATION:

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.

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1992

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

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 DESIGNATION:

Private

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 4119

4

TITLE: Public utilities assessment records

DATES: 1896-

ARRANGEMENT: Chronological by date.

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:

Permanent. Retain for 30 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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.

Paper: For records beginning in 1900 through 1989. 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: 4119

TITLE: Public utilities 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.

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

APPRAISAL:

These records have historical value(s).

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 DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 03/2015.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2480

4

TITLE: Public utilities property tax returns

DATES: 1892-

ARRANGEMENT: Chronological by date, thereunder alphabetical by subject.

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:

Permanent. Retain for 30 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

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.

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 2480

TITLE: Public utilities property tax returns

(continued)

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:

These records have historical value(s).

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 DESIGNATION:

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

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 14252

3

TITLE: Public utility and natural resources recapitulations

DATES: 1938-

ARRANGEMENT: Chronological by date.

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.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

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

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 14254

1

TITLE: Railroad car mileage reports

DATES: 1982-

ARRANGEMENT: Chronological.

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.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

PRIMARY DESIGNATION:

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1990

FORMAT MANAGEMENT:

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:

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

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 DESIGNATION:

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 9794

3

TITLE: State land equity schedule

DATES: 1930-

ARRANGEMENT: Chronological, thereunder alphabetical by county

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then destroy.

APPRAISAL:

These records have administrative value(s).

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 DESIGNATION:

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1991

FORMAT MANAGEMENT:

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

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 6610

TITLE: Tax rate certification files

(continued)

destroy.

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

APPRAISAL:

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

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.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1992

FORMAT MANAGEMENT:

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:

These records have administrative, and/or legal value(s). 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 DESIGNATION:

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.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

APPRAISAL:

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

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.

AGENCY: Utah State Tax Commission. Property Tax Division

SERIES: 82952

TITLE: Uranium mines property tax records

(continued)

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.