# **Retention and Classification Report**

Agency: Salt Lake County (Utah). County Assessor (914)

Salt Lake County Government Center 2001 South State #N2300

Salt Lake City, UT 84190

Records Officer:

80086 Appraisal cards
10321 \*Militia eligibility rosters
18188 \*Tax assessment rolls

04239 Tax assessment rolls indexes

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AGENCY: Salt Lake County (Utah). County Assessor

SERIES: 80086 3

TITLE: Appraisal cards

**DATES:** 1981-

**ARRANGEMENT:** numerical by serial number

**DESCRIPTION:** 

These records contain the complete information on the appraisal and assessment of real property. The folders contain the taxpayer's name, property address, serial number, legal description including acreage, improvements (size, quality of building, list of taxable features of improvement and photographs of improvements), assessed valuations for land and improvements, notes regarding Board of Equalization adjustments, and factoring worksheets.

## **RETENTION:**

Permanent. Retain until administrative need ends

## **DISPOSITION:**

Transfer to Archives.

## **RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Assessor appraisal cards, GRS-201.

**AUTHORIZED:** 04-20-2018

## **FORMAT MANAGEMENT:**

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

## **PRIMARY DESIGNATION:**

**Public** 

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**AGENCY:** Salt Lake County (Utah). County Assessor

**SERIES**: 10321

TITLE: Militia eligibility rosters

DATES: 1895-1917.
ARRANGEMENT: None

**DESCRIPTION:** 

Each year the county assessor was to make a list of all persons eligible for enrollment in the militia who lived in the county, basically any male age 18-45. Copies were to be provided to the County Clerk and to the State Adjutant General. (There is the organized militia/National Guard and then this, the unorganized militia which does not require voluntary enrollment but does require more effort to pull together.) By WWI, the assessor was skipping the clerk and providing copies to the County Commission and to the Adj. General. By the 1933 compiled laws, the assessor is no longer listed as having this duty.

## **RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

## **FORMAT MANAGEMENT:**

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in State Archives permanently.

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AGENCY: Salt Lake County (Utah). County Assessor

SERIES: 18188 4

TITLE: Tax assessment rolls

**DATES:** 1853, 1858-1859, 1861-1897.

ARRANGEMENT: DESCRIPTION:

These volumes record the assessment of real and personal property in Salt Lake County for tax purposes. The county assessor determined the extent and value of property subject to taxes levied by the territory, county, school districts (beginning 1887), and cities (beginning 1893). Every volume records the property owner's name and rough property location. In addition there are columns to record the quantity and value of real estate and improvements, livestock, and other personal property ranging from household furniture and tools to merchandise, stock, bonds, and bullion. The particular columns change over the years as different items are subject to taxation or declared exempt. Beginning in 1880, the amount of tax for each entity is entered as well. Recapitulations, totaling amounts for each geographical segment and category, appear toward the back of the year's final book starting in 1873.

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

These records are in Archives' permanent custody.

#### **FORMAT MANAGEMENT:**

Paper: Retain in Agency Record Center permanently after being microfilmed.

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

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

Microfilm duplicate: Retain in Agency Record Center permanently.

## **APPRAISAL:**

These records have historical value(s).

This disposition is based on the historical value of the series in documenting the tax assessment process and individual personal and real property values in territorial Utah.

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AGENCY: Salt Lake County (Utah). County Assessor

**SERIES:** 18188

TITLE: Tax assessment rolls

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## **PRIMARY DESIGNATION:**

Public

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AGENCY: Salt Lake County (Utah). County Assessor

SERIES: 4239 3

TITLE: Tax assessment rolls indexes

**DATES**: 1898-

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

**DESCRIPTION:** 

The tax assessment rolls indexes were created by the county assessor in order to access the county tax assessments. The index books contain an alphabetically arranged indexing of the names of individuals whose tax record appears in the tax assessments. The indexes show the name of a property owner, followed by the book volumes, the pages and page lines (or entry numbers) for the associated property.

## **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 copy: Retain in State Records Center until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Agency Record Center permanently.

## **APPRAISAL:**

These records have historical value(s).

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AGENCY: Salt Lake County (Utah). County Assessor

**SERIES**: 4239

TITLE: Tax assessment rolls indexes

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## **PRIMARY DESIGNATION:**

Public