

Retention and Classification Report

Agency: Salt Lake County (Utah). County Treasurer (976)

Salt Lake County Government Center
2001 South State Street #N1200
Salt Lake City, UT 84190

Records Officer: _____

19505	Annual reports
04259	*Delinquent taxes register
18719	*Personal property collection register
04892	*Property sold and reported index
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AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 19505

1

TITLE: Annual reports

DATES: 1935-

ARRANGEMENT:

DESCRIPTION:

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently 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.

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 4259

3

TITLE: Delinquent taxes register

DATES: 1878-1882.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

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.

Microfilm duplicate: Retain in Agency Record Center permanently.

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 18719

3

TITLE: Personal property collection register

DATES: 1935-1950.

ARRANGEMENT: Chronological

DESCRIPTION:

Register showing amount collected daily at the treasurer's office and by each deputy treasurer.

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 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.

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 4892

3

TITLE: Property sold and reported index

DATES: 1890-1920.

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

Tax sale (the volume on film specifically says property sold to Salt Lake County) indexes by section or subdivision name.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Deed records, GRS-735.

AUTHORIZED: 12-03-2018

FORMAT MANAGEMENT:

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

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Agency Record Center permanently.

APPRAISAL:

These records have historical value(s).

The index has administrative and historic value and facilitates clerical management and access.

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 13307

3

TITLE: Property tax list

DATES: 1980-1981.

ARRANGEMENT: Chronological.

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 an affidavit (UCA 59-2-326 (1995)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

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:

Microfilm master: Retain in State Archives permanently.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 01/2016.

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 13316

3

TITLE: Sewer redemption receipts

DATES: 1960-1968.

ARRANGEMENT: Numerical.

DESCRIPTION:

These are redemption certificates documenting delinquent sewer charges.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently 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 fiscal value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2018.

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 13314

3

TITLE: Special improvement district ledgers

DATES: 1962-1973.

ARRANGEMENT: numerical

DESCRIPTION:

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently 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.

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 13315

3

TITLE: Tax apportionments

DATES: 1955-1962.

ARRANGEMENT: none

DESCRIPTION:

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 4351

3

TITLE: Tax assessment rolls

DATES: 1898-

ARRANGEMENT: Chronological by year, thereunder geographically

DESCRIPTION:

Tax assessments are used by the county treasurer as a basis for determining the value of real estate and personal property in order to collect taxes from property owners. The county assessor determines the value of the property and gives the information to the treasurer to notify property owners and collect the taxes. The tax assessments show the following: name and address of the property owner (not always the individual who lives in the home or uses the land); the legal description of the land; the value of the real estate; the value of improvements; the associated personal property and its value, including livestock and equipment; taxes levied by state, county, city, and schools; other tax funds, such as Tubercular Indemnity and Pest Eradication Funds; date and amount of taxes paid; and miscellaneous remarks.

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 until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office until use ends and then transfer to Agency Record Center. Retain in Agency Record Center permanently.

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 4351

TITLE: Tax assessment rolls

(continued)

Computer output microfiche master: For records beginning in 1975 and continuing to the present. Retain in Office for 10 years and then transfer to Agency Record Center. Retain in Agency Record Center permanently.

Computer output microfiche duplicate: For records beginning in 1975 and continuing to the present. Retain in Office until administrative use ends and then transfer to Agency Record Center. 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 Salt Lake County.

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 6044

3

TITLE: Tax assessment rolls index to mines

DATES: 1897-1909.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 7194

3

TITLE: Tax receipts

DATES: 1950-

ARRANGEMENT: Chronological by posting date, thereunder numerical by transaction number and receipt number

DESCRIPTION:

These receipts are issued for the payment of property taxes. They are used for verification that tax payments were received. There are two payment categories, those paid at the treasurer's office and those paid at banks authorized to accept prepayments. The receipt includes the receipt number, run number, and copy of the check.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Agency Record Center for 7 years and then destroy.

Microfilm duplicate: Retain in Office for 7 years and then destroy.

APPRAISAL:

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 7194

TITLE: Tax receipts

(continued)

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private. copies of personal checks

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 7150

3

TITLE: Tax sales files

DATES: 1961-

ARRANGEMENT: Numerical by year

DESCRIPTION:

These files document the sale of private property at bid. Tax sales occur in May of the fifth year after four years of non-payment of property taxes. They are used to reference the sale of real estate for delinquent taxes. These files include copies of tax sale records (which contain name and address to the owner, serial number, legal description, years due, taxes due, penalty, fee, interest, subtotal deed fee, and total); and the Auditor's Endorsement of Tax Deed Property (containing the date, to whom the deed is issued, legal description, and name and address of owner); copies of the County Treasurer's Temporary Receipts (containing name of person making payment, the amount, the parcel bid number, and the Deputy's signature, may also include the original receipt and cash Register tape); copies of the Statement of Delinquent Taxes (which include the name/address of owner, legal description, year, taxes due, penalty, total plus interest, advertising and sale fee, deeds and registration fee for delinquent years, and total); Treasurer's Office Receipts (which identify the date, person received of, amount, legal description, delinquent taxes, interest, subtotals, total and signature of Deputy); copies of Bid for Tax Deed (which include the legal description, signature of bidder, and name of person to make the deed to); notices (that have been returned as undeliverable to owner); Tax Sale List-Ad Number (which identifies the advertisement number and its corresponding serial/Sidwell number, name, PT, amount, AT, ST, and comment); receipts for publication of tax sale in newspaper; and Redemption Certificates (which include person received of, the amount, date, years delinquent and amounts, advertising and sale fee, redemption certificate fee, and total; and other assorted documents and working papers).

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 7150

TITLE: Tax sales files

(continued)

APPROVED: 03/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in Office permanently.

APPRAISAL:

These files are important to document the sale of property for delinquent taxes. They are not only administratively important, but are historically valuable for social and economic historians to view the full impact of property taxes on individual citizens and to examine the types of property sold for taxes.

AGENCY: Salt Lake County (Utah). County Treasurer

SERIES: 4226

3

TITLE: Tax sales record books

DATES: i 1893-

ARRANGEMENT: Numerical by book number thereunder alphanumerical by section, range, block, or lot
DESCRIPTION:

These are records which document the sale of property by the county treasurer's office for delinquent taxes. Property may be sold after 4 years of delinquency. Information includes name of person to whom property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years after being microfilmed and then transfer to Agency Record Center. Retain in Agency Record Center permanently.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Agency Record Center permanently.