

Retention and Classification Report

Agency: Utah State Tax Commission (1146)

Tax Commission Building
210 North 1950 West
Salt Lake City, UT 84134-0000
801-297-2200

Records Officer: _____

26745	Account support files
10366	Acknowledgment files
26586	Administrative correspondence
27946	Advisory opinions private letter rulings
02336	Annual reports
18157	Appeal hearing audio recordings
05535	*Cigarette and tobacco tax laws and regulations
84189	Closed appeal hearing transcript files
11672	Commission files
16525	Commission meeting minutes
05588	*Corporation franchise and income tax acts and regulations
16526	Executive calendars
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03608	Internal audit reports
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18158	Telephone bills
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27945	Waivers/offer-in-compromise deliberation closed meeting minu
27850	*Western pacific railroad blueprints

AGENCY: Utah State Tax Commission

SERIES: 26745

1

TITLE: Account support files

DATES: 2007-

ARRANGEMENT: Chronological by scan date

DESCRIPTION:

This series contains supporting documents for individual taxpayer's business and income tax accounts and are used to document the status of accounts over time. They may include the following: copies of tax returns, W2 forms, tax schedules, correspondence, change of address forms, account corrections, and extension applications.

RETENTION:

Retain for 15 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 15 years and then delete.

Paper: Retain in Agency Record Center for 3 months after being scanned or until administrative needs end and then destroy.

APPRAISAL:

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

PRIMARY DESIGNATION:

Private UCA 63G-2-302(1)

AGENCY: Utah State Tax Commission

SERIES: 10366

TITLE: Acknowledgment files

DATES: 1976-

ARRANGEMENT: Alphabetical by subject

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

Acknowledgment records, transmittal inquiries, and requests that have been referred elsewhere for reply.

RETENTION:

Retain for 3 month(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 11-30-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 months after acknowledgment and referral and then destroy.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private. Home address and telephone number.

3

AGENCY: Utah State Tax Commission

SERIES: 26586

3

TITLE: Administrative correspondence

DATES: 2007-

ARRANGEMENT: Chronological by date correspondence issued.

DESCRIPTION:

These records are business-related correspondence that is routine in nature and may include acknowledgment files and most day-to-day office and housekeeping correspondence as well as complex communications with taxpayers concerning confidential tax matters.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Local government routine administrative correspondence, GRS-1760.

AUTHORIZED: 07-12-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private. Utah Code 63G-2-302(2)(b) (2017)

AGENCY: Utah State Tax Commission

SERIES: 26586

TITLE: Administrative correspondence

(continued)

Exempt. Utah Code 59-1-403 and 404 (2017); 18 USC 2721

AGENCY: Utah State Tax Commission

SERIES: 27946

1

TITLE: Advisory opinions private letter rulings

DATES: 1982-

ARRANGEMENT: chronological by calendar year, thereunder numerical by private letter ruling number

ANNUAL ACCUMULATION: 0.40 cubic feet.

DESCRIPTION:

A private letter ruling is an informational statement of the commission's interpretation of statute or administrative rules and its application to a particular set of facts or circumstances. A private letter ruling typically addresses unusual or complex questions pertaining to a particular taxpayer.

RETENTION:

Permanent. Retain for 13 year(s)

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 Office for 3 years and then scan and transfer to Agency Record Center. Retain in Agency Record Center for 10 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 30 years and then delete.

APPRAISAL:

These records have historical value(s).

These records have ongoing evidentiary and research value.

AGENCY: Utah State Tax Commission

SERIES: 27946

TITLE: Advisory opinions private letter rulings

(continued)

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(1)(h), 63G-2-302(2)(b), 63G-2-302(2)(c),
63G-2-302(2)(d), 63G-2-301(2) 2014

SECONDARY DESIGNATION(S):

Protected. Utah Code 63G-2-304(11), 63G-2-304(16), 63G-2-304(51) 2014

AGENCY: Utah State Tax Commission

SERIES: 2336

3

TITLE: Annual reports

DATES: 1931-

ARRANGEMENT: Chronological.

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 until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).

These reports document the policies and activities of the agency.

AGENCY: Utah State Tax Commission

SERIES: 2336

TITLE: Annual reports

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 18157

3

TITLE: Appeal hearing audio recordings

DATES: 1990-

ARRANGEMENT: Chronological by hearing date, thereunder numerical by case number, thereunder alphabetical by appellant name

DESCRIPTION:

These are audio tape recordings of individuals and companies grieving proposed taxes. Information includes the appellant name, respondent, date, time, place of hearing, and decision.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1997

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency. The information is retained for litigation purposes, for future need.

PRIMARY DESIGNATION:

Private UCA 63G-2-302 (2008)

AGENCY: Utah State Tax Commission

SERIES: 18157

TITLE: Appeal hearing audio recordings

(continued)

SECONDARY DESIGNATION(S):

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

AGENCY: Utah State Tax Commission

SERIES: 5535

3

TITLE: Cigarette and tobacco tax laws and regulations

DATES: 1933-1977.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to cigarettes, tobacco and oleomargarine taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).

These records provide useful statistics that are compiled for the taxpayers of Utah.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 84189

3

TITLE: Closed appeal hearing transcript files

DATES: 1981-

ARRANGEMENT: chronological

ANNUAL ACCUMULATION: 0.90 cubic feet.

DESCRIPTION:

This is a record of verification of the proceedings of the appeals hearing. Includes appellant name and address, respondent, date, time, and place of hearing, transcripts of hearing, certification or transcript, signature, title, license number of the court recorder.

RETENTION:

Retain for 3 year(s) after case is closed

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 07/1989

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center provided case is closed. Retain in State Records Center for 2 years and then destroy.

APPRAISAL:

These records have administrative, and/or legal value(s).
This record is govern by UCA 59-2-1008.

PRIMARY DESIGNATION:

Private Appeals by individuals

AGENCY: Utah State Tax Commission

SERIES: 84189

TITLE: Closed appeal hearing transcript files

(continued)

SECONDARY DESIGNATION(S):

Exempt. UCA 59-1-103 (2008) and R861-1-12A (1D)(11) (1991)

Protected. Appeals by persons

AGENCY: Utah State Tax Commission

SERIES: 11672

4

TITLE: Commission files

DATES: 1961-

ARRANGEMENT: Alphabetical by subject, thereunder chronological.

ANNUAL ACCUMULATION: 10.00 cubic feet.

DESCRIPTION:

Commission files created by individual Tax Commissioners of the state Tax Commission. These are the working files used by the commissioners while serving as a Tax Commissioner. Includes correspondence, work reports, budgets, legislative, appeals, newspaper clippings, press releases, and publications.

RETENTION:

Permanent. Retain for 10 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: 01/1996

FORMAT MANAGEMENT:

Paper: Retain in Agency Record Center for 10 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the need for a ten-year retention.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 16525

3

TITLE: Commission meeting minutes

DATES: 1931-

ARRANGEMENT: Chronological by meeting date

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

Minutes of open and closed committee and board meetings as required by UCA 52-4-203 (2014), et seq. "Written minutes shall be kept of all open meetings" UCA 52-4-203 (2013). May include agenda, meeting minutes, transcripts, and other supporting documentation.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 10-28-2020

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 10 years and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office until administrative need ends.

Computer data files: Retain in Office for 5 years and then delete.

APPRAISAL:

These records have administrative, and/or historical value(s). This record series is governed by the 1988 General Retention Schedule under Section 1 - 5b, which states that this record will be kept in office for 3 years and then transferred to the State

AGENCY: Utah State Tax Commission

SERIES: 16525

TITLE: Commission meeting minutes

(continued)

Archives. Agency has requested to keep records in office for 10 years and then microfilm.

PRIMARY DESIGNATION:

Public	Upon request from the general public a set of minutes will be edited, reviewed and provided.
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SECONDARY DESIGNATION(S):

Private.	UCA 63G-2-302
Protected.	UCA 63G-2-305(31); UCA 52-4-206(5)

AGENCY: Utah State Tax Commission

SERIES: 5588

3

TITLE: Corporation franchise and income tax acts and regulations

DATES: 1935-1984.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to corporation franchise and income taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

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).

These records document the policies, procedures, and function of the Tax Commission.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 16526

3

TITLE: Executive calendars

DATES: 1978-

ARRANGEMENT: Alphabetical by subject

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

Records containing substantive information relating to the official activities of high-level officials which is not incorporated into memoranda, reports, correspondence, or other records included in the official files. Includes calendars, appointment books, schedules, logs, diaries, and other records documenting meetings, appointments, telephone calls, trips, visits, and other activities of the state employees. See Daily Activity Schedules.

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 Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 8 years and then transfer to State Archives with authority to weed.

APPRAISAL:

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private. If used as part of attorney work product.

AGENCY: Utah State Tax Commission

SERIES: 26686

3

TITLE: Executive correspondence

DATES: 1931-

ARRANGEMENT: Chronological by date

DESCRIPTION:

These records support the agency's function to collect state tax revenues and supervise the administration of the general property tax that provides revenue for the operation of local governments in Utah (Utah Code 59-1-210 (2010)). Records document the executive decision-making and directives of the director and other executives within the agency, and include correspondence and related materials.

RETENTION:

Permanent. Retain for 5 year(s) after separation

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State agency executive correspondence, GRS-1758.

AUTHORIZED: 07-12-2018

FORMAT MANAGEMENT:

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

Computer data files: Retain in Office for 5 years after separation and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative value(s).

These records have historical value as they provide information about public service and the course of the agency through time.

AGENCY: Utah State Tax Commission

SERIES: 26686

TITLE: Executive correspondence

(continued)

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private. Utah Code 63G-2-302(1)(l), 63G-2-302(2)(b) (2017)

Protected. Utah Code 63G-2-305(17), 63G-2-305(22), 63G-2-305(33) (2017)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2017.

AGENCY: Utah State Tax Commission

SERIES: 16981

3

TITLE: Gross collections, refunds, and net collections report

DATES: 1952-

ARRANGEMENT: Chronological.

DESCRIPTION:

This report is a breakdown of revenues collected from all sources by the state. It is used to help the state project the annual revenues for budget purposes and to make any mid-year spending adjustments. In 1976, this report and the Report of Collections and Assessments were combined into one report. This record includes the period of the report, the funding source (transportation fund, temporary permit fees, etc.), and for each source for the current period and the previous period the amount of gross collection, refunds, and net collections.

This report is added to monthly as part of a computer spread sheet program. At the end of each quarter, this report becomes the quarterly report. At the end of each year this report becomes the annual report.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 03/1987

FORMAT MANAGEMENT:

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

Paper copy: Retain in Office until no longer administratively valuable and then destroy.

Computer data files: Retain in Office until updated and then delete.

AGENCY: Utah State Tax Commission

SERIES: 16981

TITLE: Gross collections, refunds, and net collections report

(continued)

APPRAISAL:

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

This disposition is based on the historical value of these reports. This information has research value for economic historians and economists who wish to chart collection changes within the state Tax Commission. The data system is used to produce the paper copies of the reports for distribution and has no further use once that has been done.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 5580

3

TITLE: Individual income tax act and regulations

DATES: 1951-1977.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to individual incomes taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical, and/or legal value(s).
Documents provisions related to citizen's income tax.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 5564

3

TITLE: Inheritance tax laws and regulations

DATES: 1935-1985.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to inheritance taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).
Details policies and procedures of tax laws.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 3608

3

TITLE: Internal audit reports

DATES: i 1941-

ARRANGEMENT: Chronological, thereunder alphabetical by Tax Commission Division

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These are reports prepared by auditors for entities by examining and verifying the entities' financial activities for the year.

RETENTION:

Permanent. Retain for 3 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then transfer to State Archives with authority to weed.

APPRAISAL:

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

PRIMARY DESIGNATION:

Protected UCA63G-2-305(13) (2008)

AGENCY: Utah State Tax Commission

SERIES: 3609

3

TITLE: Internal audit working papers

DATES: i 1975-

ARRANGEMENT: Chronological, thereunder alphabetical by division

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These records contain working papers used by the Tax Commission's internal audit section while conducting an audit of the various tax units, divisions, operations and systems. They include audit information, notes and copies of individual/business tax returns, evaluations, workpapers, and draft and final reports.

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: 09/1998

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency. Previous approved retention was three years after audit.

AGENCY: Utah State Tax Commission

SERIES: 3609

TITLE: Internal audit working papers

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) (2008)

AGENCY: Utah State Tax Commission

SERIES: 10367

1

TITLE: Internal correspondence

DATES: 1977-2007.

ARRANGEMENT: Chronological

DESCRIPTION:

Business-related messages that document work accomplished, transactions made, or actions taken. These records do not offer unique information about agency functions, programs, or policies, though they may cite them. These records may originate on paper, electronic mail, or other media.

RETENTION:

Retain for 2 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 2 years and then destroy.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2016.

AGENCY: Utah State Tax Commission

SERIES: 2170

3

TITLE: Minute books

DATES: 1931-1981.

ARRANGEMENT: Chronological.

DESCRIPTION:

These minute books are comprised of three separate sections each: daily minutes, board of equalization minutes, and hearing minutes.

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 historical value(s).

These records record the decisions, policies, and function of the agency.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2017.

AGENCY: Utah State Tax Commission

SERIES: 5547

3

TITLE: Motor fuels tax laws and regulations

DATES: 1935-1977.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to motor fuels taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).

Provides data specifically for Utah taxpayers.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 5575

3

TITLE: Motor vehicle laws and regulations

DATES: 1921-1979.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to motor vehicles. These are compiled from state laws and agency regulations for the convenience of taxpayers.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).

Reports prepared for taxpayers that details laws and regulations.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 22356

3

TITLE: Property appraisal manuals

DATES: 1955-1962.

ARRANGEMENT: Chronological.

DESCRIPTION:

The purpose of these manuals is to provide basic methods and values for use in the appraisal of buildings. The reports contain appraisal information pertaining to residential buildings, improvements to residences, agricultural buildings, commercial buildings, improvements to commercial buildings and partially completed buildings.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently 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.

APPRAISAL:

These records have historical value(s).

These records document the policies, procedures, and function of the Tax Commission.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 5636

3

TITLE: Property tax laws and regulations

DATES: 1935-1976.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to property taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

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).

These records document the policies, procedures, and function of the Tax Commission.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 2411

3

TITLE: Property tax manuals

DATES: 1938-1970.

ARRANGEMENT: Chronological.

DESCRIPTION:

These manuals provide answers to the most common situations faced by property tax administrators. The manuals contain information pertaining to ad valorem tax base; assessment and equalization; levy of taxes; collection of taxes and charges; boards, commissions, and officers who administer the property tax; and opinions of the Attorney General and decisions of the Supreme Court of Utah.

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).

These manuals document the policies, procedures, and function of the State Tax Commission.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 26696

1

TITLE: Property tax utility appeals case files

DATES: 1995-

ARRANGEMENT: Alphabetical by name

DESCRIPTION:

These files are created by the Property Tax Utilities section of the Tax Commission to deal with individuals and businesses that appeal their property tax assessments are used by the Commission to determine the outcome of the appeal. These decisions are then conveyed 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 the property owner, a description of the property, 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 is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then transfer to Agency Record Center. Retain in Agency Record Center for 4 years and then destroy.

APPRAISAL:

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

These records are created and maintained according to UCA 59-2-1006.

AGENCY: Utah State Tax Commission

SERIES: 26696

TITLE: Property tax utility appeals case files

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(7)

AGENCY: Utah State Tax Commission

SERIES: 2354

4

TITLE: Publications

DATES: 1939-

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:

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 Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).

This disposition is based on the historical taxation information and assessment procedures used by the Board of Equalization and the State Tax Commission.

AGENCY: Utah State Tax Commission

SERIES: 2354

TITLE: Publications

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission

SERIES: 22355

3

TITLE: Sales and use tax acts and regulations

DATES: 1936-1977.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains laws and regulations pertaining to sales and use taxes. These are compiled from state laws and agency regulations for the convenience of taxpayers.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently after microfilming.

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

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

APPRAISAL:

These records have historical value(s).

These records document the policies, procedures, and function of the Tax Commission.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 27944

3

TITLE: State Farmland Evaluation Advisory Committee meeting minutes and recordings

DATES: 1 January 2011-

ARRANGEMENT: chronological by meeting date

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

This is a record of the official State Farmland Evaluation Advisory Committee meeting minutes. Records include meeting agenda, meeting materials, recordings and related records documenting the accomplishments of the boards and the committees. These are the original minutes.

RETENTION:

Permanent. Retain for 10 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Open meeting minutes & supplementary materials, GRS-1709.

AUTHORIZED: 10-28-2020

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then scan and transfer to Agency Record Center. Retain in Agency Record Center for 10 years and then transfer to State Archives with authority to weed.

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

APPRAISAL:

These records have historical value(s).

Minutes provide ongoing evidentiary and research value.

AGENCY: Utah State Tax Commission

SERIES: 27944

TITLE: State Farmland Evaluation Advisory Committee meeting minutes and recordings

(continued)

PRIMARY DESIGNATION:

Public Utah Code 52-4-203(4)

SECONDARY DESIGNATION(S):

Protected. transcripts, minutes, or reports of the closed portion of a meeting of a public body except as provided in Section 52-4-206 (Utah Code 63G-2-305(31))

AGENCY: Utah State Tax Commission

SERIES: 16559

TITLE: Tax appeals

DATES: 1934-

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayer name

ANNUAL ACCUMULATION: 30.00 cubic feet.

DESCRIPTION:

These records document an individual's request to appeal a tax decision pursuant to Utah Code 59-1-502.5 and Utah Code 63G-4-201 (see Utah Administrative Code, Rule 861-1A-22) and supporting documentation. They include the requestor documentation stating the reason for the appeal, appeal number, serial number, date received, appellant's name and address, attorney's name and address, owner's name, assessed value, market value, County Board of Equalization decision assessed for real estate, improvements, personal property, comments, appraiser's name, property location, tax relief eligibility, pleadings papers, hearing date, Commission decision date, outcome of decision, correspondence, transcripts of appeal hearings, appeal notices, exhibits, photographs, journal entries, audits, recordings, and other supporting documentation.

RETENTION:

Retain for 10 year(s) after case is closed

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/2011

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year after case is closed and then transfer to Agency Record Center. Retain in Agency Record Center for 10 years and then destroy.

Computer data files: Retain in Office for 10 years after appeal is closed and then erase.

Digital image: Retain in Office for 10 years after after case is closed and then delete.

AGENCY: Utah State Tax Commission

SERIES: 16559

TITLE: Tax appeals

(continued)

Sound recordings: Retain in Office for 5 years and then erase.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Private UCA 63G-2-302(2) (2008), Appeals by individuals.

SECONDARY DESIGNATION(S):

Protected. UCA 63G-2-305(2) (1991), Appeals by businesses.

AGENCY: Utah State Tax Commission

SERIES: 22397

3

TITLE: Tax bulletins

DATES: 1989-

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains brief newsletters with information pertaining to tax rates, new or amended legislation, or general tax information.

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

SERIES: 2322

3

TITLE: Tax settlement compromise register

DATES: 1931-1935.

ARRANGEMENT: Chronological.

TOTAL VOLUME: 0.60 cubic feet.

DESCRIPTION:

This is a record of settlement of tax appeals and the decision rendered. Recorded information includes: name, address, location of property, type of property, area, total taxes, recommendation of county commission, date, and final action taken by the state tax commission.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 03/1992

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

This disposition is based on the historical taxation information used by the Tax Commission concerning tax appeal decisions.

PRIMARY DESIGNATION:

Private

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2017.

AGENCY: Utah State Tax Commission

SERIES: 5540

3

TITLE: Tax Topics newsletters

DATES: 1963-

ARRANGEMENT: Chronological

DESCRIPTION:

This series contains bimonthly newsletters with information pertaining to current agency activities, executive director messages, tax news, tax appeals and rulings, administrative rules, workshops, and forms.

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 Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative, and/or historical value(s).
This disposition is based on the value of these newsletters in documenting trends and changes in taxes and tax laws over the years.

PRIMARY DESIGNATION:

Public

AGENCY: Utah State Tax Commission

SERIES: 18158

3

TITLE: Telephone bills

DATES: 1989-

ARRANGEMENT: Chronological.

DESCRIPTION:

Bills which document calls made from state offices and state cellular phones. Bills also include the number called and the length, time, and date of phone call.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State government accounts payable and receivable records, GRS-1854.

AUTHORIZED: 02-11-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 6 years and then destroy.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Private

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2019.

AGENCY: Utah State Tax Commission

SERIES: 27297

3

TITLE: Tobacco master settlement agreement files

DATES: 2002-

ARRANGEMENT: Alphabetical by manufacturer.

DESCRIPTION:

Records used as posting and control media, subsidiary to the general and allotment ledgers, and not elsewhere covered in this schedule.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State government accounts payable and receivable records, GRS-1854.

AUTHORIZED: 02-11-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 6 years and then destroy.

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s).
These records have fiscal and legal value pursuant to UCA 59-2, UCA 59-14-212, and UCA 59-14-214.

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) 2008

AGENCY: Utah State Tax Commission

SERIES: 27297

TITLE: Tobacco master settlement agreement files

(continued)

SECONDARY DESIGNATION(S):

Private. UCA 63G-2-302(2)(d) 2008

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 05/2019.

AGENCY: Utah State Tax Commission

SERIES: 27945

3

TITLE: Waivers/offer-in-compromise deliberation closed meeting minutes and recordings

DATES: 1 January 2011-

ARRANGEMENT: chronological by meeting date

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

This is a record of the official Tax Commission closed meeting minutes. Documents include meeting agenda, reports, meeting materials, records, and related records documenting the accomplishments of the boards and the committees. These are the original closed minutes.

RETENTION:

Permanent. Retain for 10 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Closed meeting records, GRS-1710.

AUTHORIZED: 11-14-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then scan and transfer to Agency Record Center. Retain in Agency Record Center for 10 years and then transfer to State Archives with authority to weed.

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

APPRAISAL:

These records have historical value(s).

Minutes provide ongoing evidentiary and research value.

AGENCY: Utah State Tax Commission

SERIES: 27945

TITLE: Waivers/offer-in-compromise deliberation closed meeting minutes and recordings

(continued)

PRIMARY DESIGNATION:

Private

Utah Code 59-1-403 (3)(o)(iii)(A)--name, address, Social Security number or taxpayer identification number; Utah Code 59-1-405 and R861-1A-45(xvii)--closed meetings

SECONDARY DESIGNATION(S):

Protected.

Utah Code 59-1-405(2)and R861-1A-45(xvii)

AGENCY: Utah State Tax Commission

SERIES: 27850

3

TITLE: Western pacific railroad blueprints

DATES: 1906.

ARRANGEMENT:

DESCRIPTION:

Cartographic records which contain the officially designated record copy of maps created by an agency. These records document unique cartographic information about the state of Utah. They may include maps, charts, aerial photographs, globes, models, and raised relief maps these are a graphic representation of the earth's surface drawn to scale.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Cartographic records, GRS-1747.

AUTHORIZED: 11-27-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

This series documents the railroad line from Salt Lake City to Wendover and has permanent historical value.

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2017.