

Retention and Classification Report

Agency: Tooele County (Utah). County Treasurer (1169)

Tooele County Courthouse
47 South Main
Tooele, UT 84074
435-882-5550

Records Officer: _____

26397	*Accounts receivable
26398	*Invoices
84255	Tax assessment rolls
09906	*Tax assessment rolls index
06048	*Tax assessment rolls indexes
84233	*Tax sales records

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 26397

3

TITLE: Accounts receivable

DATES: 1922-1956.

ARRANGEMENT: chronological

DESCRIPTION:

These accounts receivable document payments received by the treasurer from all sources including taxes collected, funds from tax redemptions, and payments by individuals for any other purpose. The books also include check registers itemizing both debits and credits to the county treasurer's account.

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 documents have outlived their fiscal or administrative usefulness, but may still be useful in understanding the economy in Tooele County during the depression.

PRIMARY DESIGNATION:

Public

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 26398

TITLE: Invoices

DATES: 1918-1919.

ARRANGEMENT: Roughly chronological

DESCRIPTION:

These invoices were received by the county treasurer to be paid by the voucher warrant process. The invoices would have been presented to the county commission for payment authorization. The invoice files also include county roads employees' time sheets.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

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PRIMARY DESIGNATION:

Public

3

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 84255

3

TITLE: Tax assessment rolls

DATES: 1873-

ARRANGEMENT: Chronological by year.

DESCRIPTION:

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

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

Error - Format Type is invalid.

Paper: Retain in Office permanently.

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

Microfilm duplicate: Retain in Office permanently.

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

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 84255

TITLE: Tax assessment rolls

(continued)

APPRAISAL:

These records have historical value(s).

This series has permanent historical value as documentation of the work of the county assessor and treasurer and of the history of taxation in the county.

PRIMARY DESIGNATION:

Public

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 9906

3

TITLE: Tax assessment rolls index

DATES: 1940-1979.

ARRANGEMENT: Alphabetical by surname

DESCRIPTION:

This index is a listing of all property owners in the county.
"Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

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 permanently.

PRIMARY DESIGNATION:

Public

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 6048

3

TITLE: Tax assessment rolls indexes

DATES: 1875-1902.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

RETENTION:

Permanent. Retain for 1 year(s)

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.

AGENCY: Tooele County (Utah). County Treasurer

SERIES: 84233

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TITLE: Tax sales records

DATES: i 1886-1976.

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 AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Microfilm duplicate: For records beginning in 1886 through 1976.
Retain in State Archives permanently.