

## Retention and Classification Report

**Agency:** Weber County (Utah). Board of Equalization (1293)

Weber Center, Suite 320  
2380 Washington Blvd.  
Ogden, UT 84401

**Records Officer:** \_\_\_\_\_

22353	*Abatement decision books
83903	*Abatement records
05307	*Administrative records
23126	Appeals and denial files
22846	Charitable organizations tax exemption files
22354	*Minute book indexes
83902	*Minute books

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 22353

3

**TITLE:** Abatement decision books

**DATES:** 1946-1962.

**ARRANGEMENT:** Alphabetical by first letter of surname, thereunder chronological by decision date

**TOTAL VOLUME:** 0.40 cubic feet.

**DESCRIPTION:**

These books document the abatement decisions of the Board of Equalization. The county commission serves as the Board of Equalization to determine tax relief (i.e., indigent, the aged, disabled, and veterans). These books include year, date approved, abatement serial number, name of person receiving the abatement, and percentage of tax relief granted.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 02/2000

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 10 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 value of these records to document the abatements granted in Weber County.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 83903

3

**TITLE:** Abatement records

**DATES:** 1929-1931; 1938-1941; 1944-1957.

**ARRANGEMENT:** Alphabetical by letter

**DESCRIPTION:**

These books record the abatement decisions of the Weber County Board of Equalization. The county commission serves as the Board of Equalization to determine tax relief for the indigent, the aged, disabled, and veterans. The books contain: serial number, amount of abatement remitted, and purpose of abatement.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1989

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have historical value(s).

This retention is based on the county auditor general records retention schedule (6/86) and the historical value of these records.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 5307

3

**TITLE:** Administrative records

**DATES:** 1903-1905.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 23126

3

**TITLE:** Appeals and denial files

**DATES:** ca. 1983-

**ARRANGEMENT:** Chronological, thereunder by appeal number

**ANNUAL ACCUMULATION:** 4.00 cubic feet.

**DESCRIPTION:**

These files document the activities of the Board of Equalization which determines the property tax relief (abatement) in the county for the indigent, the aged, the disabled (and their veterans, and veterans (and their widows). Includes a list of appeals, notice of adjustment, valuation notices, land serial number, dates, property number, address, appraisal reports, the amount abated or increased, letter of denial (if applicable), and appeal to the state tax commission if applicable.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Board of Equalization records, GRS-234.

**AUTHORIZED:** 05-18-2021

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 22846

3

**TITLE:** Charitable organizations tax exemption files

**DATES:** ca. 1946-

**ARRANGEMENT:** Chronological, thereunder alphabetical by organization's name

**ANNUAL ACCUMULATION:** 0.10 cubic feet.

**DESCRIPTION:**

These files document charitable organizations receiving property tax exemptions. They include the affidavit for exemption submitted by religious and charitable organizations and the Board of Equalization's decision letter. The files include the land serial number, taxable year, name of organization and authorized persons, address, nature and use of property, and reasons for requesting exemptions.

**RETENTION:**

Permanent. Retain for 7 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:** 10/2000

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

These records have administrative, and/or historical value(s). This disposition is based on the record's secondary historical value of documenting the granting of property tax exemptions to charities operating in Weber County.

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 22846

**TITLE:** Charitable organizations tax exemption files

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Weber County (Utah). Board of Equalization

**SERIES:** 22354

1

**TITLE:** Minute book indexes

**DATES:** 1905; 1916-1920.

**ARRANGEMENT:** Chronological, thereunder alphabetical by first letter.

**TOTAL VOLUME:** 0.10 cubic feet.

**DESCRIPTION:**

These books index the Board of Equalization minutes (Series 83902). The county commission serves as the Board of Equalization and meets only to determine tax relief for the indigent, the aged, the disabled, and veterans. These books include notice number; name; book, page, line of the assessment roll; and amount of tax abated

**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 10 years and then transfer to State Archives 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:** Weber County (Utah). Board of Equalization

**SERIES:** 83902

3

**TITLE:** Minute books

**DATES:** 1907-1921.

**ARRANGEMENT:** Chronological thereunder numerical book, page, and line number.

**DESCRIPTION:**

These books contain decisions on abating property taxes by the Board of Equalization. Though these book are entitled minutes, they contain only decisions of the board. The county commission serves as the Board of Equalization and meets only to determine tax relief for the indigent, the aged, the disabled, and veterans. They transact no other business. Information recorded in these books includes: date of meeting, book, page, line number in assessment roll; name of taxpayer, lots, description of property (block or section, plat, township and range); value of real estate; amount abated (value of improvements, value of personal property), total abated; and remarks (usually indicates purpose for abatement or if request was denied).

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1989

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have historical value(s).

This retention is based on the county auditor general records retention schedule (6/86) and the historical value of these records to document tax relief efforts in Weber County.

**PRIMARY DESIGNATION:**

Public