Retention and Classification Report

Agency: Davis County (Utah). County Assessor (1453)

Davis Co. Administration Building
61 South Main Street, P.O. Box 618
Farmington, UT 84025

Records Officer: _____

10910	Appraisal cards
27943	Commercial property appraisal cards
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AGENCY: Davis County (Utah). County Assessor

SERIES: 10910 3
TITLE: Appraisal cards
DATES: 1900-
ARRANGEMENT: Numerical by parcel number
ANNUAL ACCUMULATION: 10.00 cubic feet.
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:

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

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: For records prior to and including 2016. Retain in Office permanently.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10910
TITLE: Appraisal cards

(continued)

APPRAISAL:

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

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected. UCA 63G-2-305(22)

AGENCY: Davis County (Utah). County Assessor

SERIES: 27943 3
TITLE: Commercial property appraisal cards
DATES: ca. 1945-
ARRANGEMENT: numerical by parcel number
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

Commercial property appraisal cards are used to assess values of real property for the purposes of collecting taxes. These records track the history of each parcel and validate accurate property values over time. Commercial valuation records or tax appraisal cards contain detailed descriptions of each individual parcel of property values over time. Each assessment folder contains the property address, the name of the commercial property, a serial number, a legal description of the property which includes the amount of acreage, and nature of improvements. Descriptions of improvements include the quality and size of buildings, lists of taxable features, sketches of improvements and photographs. These records provide ongoing assessed property valuations for land and improvements including notes about board of equalization adjustments. Many of these records include financial accounting, operating, sales, and income statements.

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 Assessor appraisal cards, GRS-201.

AUTHORIZED: 04-20-2018

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then microfilm and transfer to State Archives with authority to weed.

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

Microfilm master: Retain in State Archives permanently with

AGENCY: Davis County (Utah). County Assessor

SERIES: 27943
TITLE: Commercial property appraisal cards

(continued)

authority to weed.

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

APPRAISAL:

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

This record series is similar to residential appraisal cards. However, they also contain commercial information, as defined in the law, that falls under Utah Code 59-1-404 concerning confidentiality.

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Exempt. Utah Code 59-1-404 (confidential information)

AGENCY: Davis County (Utah). County Assessor

SERIES: 10912 3
TITLE: Greenbelt application records
DATES: 1971-
ARRANGEMENT:
DESCRIPTION:

The Utah Farmland Assessment Act (also called the Greenbelt Act) allows any owner of agricultural land to apply for assessment and taxation based upon its productive capability instead of the prevailing market value. These records include the application, production records, and the final notarized application. The applications include name, address, date of application, county, property serial number, complete legal description, signature of owner, notary seal and signature, and indication whether approved or denied. This application may also include lease information. These records are kept by the county assessor, copies are sent to the State Tax Commission.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Greenbelt applications, GRS-204.

AUTHORIZED: 08-09-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10912
TITLE: Greenbelt application records

(continued)

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private

AGENCY: Davis County (Utah). County Assessor

SERIES: 27726 3
TITLE: Greenbelt audit files
DATES: 2011-
ARRANGEMENT: Numerical by parcel number
DESCRIPTION:

These files will create updated records of greenbelt properties, and identify if they still qualify under greenbelt guidelines. Once audited, these parcels will be updated regularly. These files may include the greenbelt application, name, address, telephone number of property owner, correspondence, photos, field inspection report, FAA compliance report, appraisers' field notes, copies of tax return, and production records.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Greenbelt applications, GRS-204.

AUTHORIZED: 08-09-2019

FORMAT MANAGEMENT:

Paper: Retain in Office until inactive and then microfilm and transfer to State Archives with authority to weed.

Computer data files: Retain in Office until inactive and then microfilm and transfer to State Archives with authority to weed.

Photographs: Retain in Office until inactive and then microfilm and transfer to State Archives with authority to weed.

APPRAISAL:

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

AGENCY: Davis County (Utah). County Assessor

SERIES: 27726
TITLE: Greenbelt audit files

(continued)

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private

AGENCY: Davis County (Utah). County Assessor

SERIES: 10913 3
TITLE: Mobile home assessment records
DATES: 1989-
ARRANGEMENT:
DESCRIPTION:

These are a five-year record of tax assessments on mobile homes. They include the owner's name, taxing district, account number, address, make, model, location, vehicle identification number, cost and percentage of assessment, a record of payment and sometimes a picture of the unit (UCA 53-2-602 (1990)).

RETENTION:

Retain for 6 year(s) or until separation

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Mobile home assessment records, GRS-207.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 6 years or until 1 year after removal from county and then destroy.

Computer data files: Retain in Office for 6 years or until 1 year after removal from county and then delete..

APPRAISAL:

These records have fiscal value(s).

These records are used for taxing purposes.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10913
TITLE: Mobile home assessment records

(continued)

PRIMARY DESIGNATION:

Exempt	Utah Code 41-1a-116; and Driver's Privacy Protection Act of 1994, 18 U.S.C. Chapter 123

AGENCY: Davis County (Utah). County Assessor

SERIES: 10915 3
TITLE: Personal property audits
DATES: 2003-
ARRANGEMENT: chronological by year, thereunder numerical by sequential account number
DESCRIPTION:

These are audits conducted on personal property by the State Tax Commission. Information is usually more specific than that contained on the Personal Property Affidavits. The audits include the business name, address, serial number, auditor's name,property type, supply list, equipment, cost, assessed value and any additional comments.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Personal property audits, GRS-209.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then destroy.

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

APPRAISAL:

These records have administrative value(s).

The record copy is retained by the State Tax Commission. The county assessor maintains a duplicate copy. County employees say their administrative need for these copies is longer than 5 years as they regularly refer to the record for up to 10 years.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10915
TITLE: Personal property audits

(continued)

PRIMARY DESIGNATION:

Exempt UCA 59-2-705

AGENCY: Davis County (Utah). County Assessor

SERIES: 10914 3
TITLE: Personal property signed statements
DATES: 1970-
ARRANGEMENT: Chronological, thereunder numerical by sequential number.
DESCRIPTION:

These are forms sent to businesses to report personal property. In some counties the form is returned to the county assessor for computation of tax, in others, taxpayer computes his own taxes and return payment with form. The affidavits include serial number, taxable property location, equipment listing, trade fixtures, other personal equipment, purchase price, rented and leased equipment listings, rent/lease payments, business license number, and sales tax number or taxpayer number.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Personal property and vehicle tax notice, GRS-211.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years after scanned and then destroy.

Computer data files: Retain in Office for 3 years and then delete.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10914
TITLE: Personal property signed statements

(continued)

PRIMARY DESIGNATION:

Protected

AGENCY: Davis County (Utah). County Assessor

SERIES: 10918 1
TITLE: Plat maps
DATES: undated
ARRANGEMENT:
DESCRIPTION:

These are copies of county recorders plats of property within the county. "The assessor shall keep in a map book a plat of the various parcels within any county, city or town, and identify for each parcel the name of the person to whom it is assessed" (UCA 59-2-312 (1990)). These plats must comply with prescribed minimum standards (UCA 59-2-317 (1990)).

RETENTION:

Retain until superseded

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 until superseded and then destroy.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 10920 3
TITLE: Sales ratio reports
DATES: undated
ARRANGEMENT:
DESCRIPTION:

This computer report contains information compiled from the annual survey of property sales conducted by the State Tax Commission and in some cases local assessors. It is used to verify the accuracy of the assessment level. Sales are compared with the respective assessed valuations. The sales ratio study consists of data on individual sales data together with statistical summaries and reports. The data is normally compiled on magnetic tape.

RETENTION:

Retain for 2 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Sales ratio reports, GRS-215.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years and then destroy.

Computer data files: Retain in Office for 2 years and then delete.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 11320 3
TITLE: Tax notices and collection
DATES: 1900-
ARRANGEMENT: Chronological, thereunder numerical by account number
DESCRIPTION:

This is a report of personal property tax collections. The report includes account number, tax year, taxing district, business or farm name, date, time, receipt number, amount, daily totals, and grand totals.

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 accounts payable and receivable records, GRS-106.

AUTHORIZED: 08-27-2018

FORMAT MANAGEMENT:

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

Computer data files: Retain in Office for 4 years and then delete.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 10921 3
TITLE: Tax releases
DATES: undated
ARRANGEMENT:
DESCRIPTION:

This is a release form completed on mobile homes when a tax is not due or the property is exempt. It may also be referred to as a tax clearance. It is used mainly for income tax audits and tax sale information on mobile homes that have been attached or secured to real property. A tax release must be completed before a mobile home is moved out of the county as evidence of personal property tax payment.

RETENTION:

Retain for 1 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Transitory tracking records, GRS-1720.

AUTHORIZED: 03-09-2021

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then destroy.

PRIMARY DESIGNATION:

Private