

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: _____

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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: 10911

1

TITLE: Assessment certificate

DATES: 2010.

ARRANGEMENT:

DESCRIPTION:

This is a three-part personal property tax notice for motor vehicles, trailers and campers, and boats. After payment of taxes and validation, notice becomes a vehicle receipt. This notice includes county name and year, name and address, make, model and style, vehicle identification number, year of vehicle, assessed valuation, and an indication of property type.

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 destroy.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 10922

3

TITLE: Bank account receipts

DATES: to 2010.

ARRANGEMENT:

DESCRIPTION:

These are bank cashiers' slips showing the amount and date of deposit of monies into county accounts.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 23076

3

TITLE: Camper registrations

DATES: 1970-2010.

ARRANGEMENT: Alphabetical by city and owner's name

DESCRIPTION:

This is a duplicate copy of the yearly camper registration form in accordance with UCA 59-2-330 (2000). It is used to document the payment of property tax. The form includes owner's name and address, model and identification number, name, make and value of camper; tax paid; a statement of any liens or encumbrances; and owner's signature.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 01/2001

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Exempt UCA 41-1a-116(1) (2008)

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: 23074

3

TITLE: Motor vehicle monthly valuation lists

DATES: 1988-2010.

ARRANGEMENT: Chronological by vehicle model year, thereunder alphabetical by vehicle type and numerical by vehicle identification

DESCRIPTION:

This magnetic tape is sent by the State Tax Commission to the county assessor and printed monthly. It is used to check the valuations of all motor vehicles sent vehicle registration mailouts in Davis County. The corrections are entered into the computer system and the corrected tape is then returned to the State Tax Commission, Motor Vehicle Division. The listing includes vehicle model year, vehicle type, vehicle identification number, make and model, style, number of cylinders, license number, owner's name and addresses, valuation, and depreciated value.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 01/2001

FORMAT MANAGEMENT:

Computer magnetic storage media: Retain in Office until corrected and then return to the State Tax Commission.

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

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

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: 10916

3

TITLE: Personal property cards

DATES: 2010.

ARRANGEMENT:

DESCRIPTION:

These cards are a five-year record for each personal property account. Includes name and address, account number, tax district, assessed value, tax amount, date paid and receipt number, years in which the account was estimated because the taxpayer failed to file an affidavit, years in which the account was audited, and notations of partial payments made. Some counties use the cards as a tickler device to follow up on delinquent accounts. Also called Personal property blotter.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Personal property cards, GRS-210.

AUTHORIZED: 04-03-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 6 years and then destroy.

PRIMARY DESIGNATION:

Public

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: 10917

3

TITLE: Personal property tax notice

DATES: 2010.

ARRANGEMENT:

DESCRIPTION:

This is a notice sent to taxpayers for personal property taxes. It includes name, address, identification number, property description, quantity, taxable value, total personal property value, tax rate, tax amount, any interest due on taxes, total tax amount, balance due, and date payable. Upon payment of taxes and validation, the tax notice becomes the Personal property receipt.

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 3 years and then destroy.

PRIMARY DESIGNATION:

Public

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: 10919

3

TITLE: Refund records

DATES: 2010.

ARRANGEMENT:

DESCRIPTION:

These are forms used for refunds made for double or erroneous payments of personal property tax. The forms include value, rate and tax dollars in error. In some counties, the assessor does not issue refunds, but only recommends a refund to the county auditor. Such recommendations usually contain name, address, taxing district, year and make of vehicle, value and tax amount paid, reason for refund and amount refunded.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Personal property tax refund records, GRS-214.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

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

PRIMARY DESIGNATION:

Private

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: 11253

3

TITLE: Tax assessment rolls printout

DATES: undated.

ARRANGEMENT:

DESCRIPTION:

This is a summary of annual real property assessments and payments. It is used as a work sheet. This printout includes the assessments, payments, date, serial number, location and equalizations. The record copy of the tax rolls is maintained by the county 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 for 1 year and then destroy.

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