

Retention and Classification Report

Agency: Davis County (Utah). County Auditor (1454)

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 Auditor

SERIES: 11633

3

TITLE: Abatement application files

DATES: 1993-

ARRANGEMENT: Chronological, thereunder alphabetical by surname

DESCRIPTION:

These records are used for granting exemption of property taxes for disability, aged, veteran status or extreme hardship. The actual numbers and types of abatements vary according to size of the auditor's office. These files contain applications forms completed by taxpayers requesting tax exemption of property tax. Includes applicant's name, address, birth date, age, social security number; the property serial number; name of county; a series of questions concerning financial situations; numbers of acres; computation of household income; the signatures of applicant and applicant's spouse; all necessary supporting documentation; and action taken. Since abatement records are historically valuable, the retention of these records is dependent upon which records are created by the office.

RETENTION:

Permanent. Retain for 13 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Tax abatement records, GRS-225.

AUTHORIZED: 12-04-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years 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.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11633

TITLE: Abatement application files

(continued)

PRIMARY DESIGNATION:

Private UCA 63G-2-302(1)

SECONDARY DESIGNATION(S):

Controlled

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 05/2020.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11635

1

TITLE: Abatement register

DATES: 1980-

ARRANGEMENT: Chronological, thereunder alphabetical by surname

DESCRIPTION:

This computer printout lists the names of persons receiving tax exemptions because of disability, age, veteran status, or extreme hardship. The register also lists all parcels to which abatement is applied and the amount of abatement, and status (widow, orphan, veteran, indigent, blind or disabled).

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Retain until superseded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:

Computer data files: Retain in Office until superseded or updated and then delete.

Paper: Retain in Office until superseded or updated and then destroy.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11636

3

TITLE: Accounts payable

DATES: 1940-

ARRANGEMENT: Chronological

DESCRIPTION:

These records support the agency's function to perform all countywide accounting services (Davis County Code 2.16.030 (2013)). Records document debits owed by the county and are used to ensure proper payment of services rendered to the county. Information includes billing organization, amount due, and date of payment.

RETENTION:

Retain for 4 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:

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

Paper: For records prior to and including 2018. Retain in Office for 4 years and then destroy.

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s). Legal appraisal is based on Utah Code 70A-2-725(1998).

AGENCY: Davis County (Utah). County Auditor

SERIES: 11636

TITLE: Accounts payable

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2020.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11637

1

TITLE: Accounts receivable

DATES: 1940-

ARRANGEMENT: Chronological

DESCRIPTION:

These records support the agency's function to perform all countywide accounting services (Davis County Code 2.16.030 (2013)). Records document credits owed to the county and are used to ensure proper receipt of services rendered by the county. Information includes person or organization billed, amount due, and receipt of payment.

RETENTION:

Retain for 4 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 4 years and then delete.

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

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s).
Legal appraisal is based on Utah Code 70A-2-725(1998).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2020.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11638

3

TITLE: Annual budget

DATES: 1900-

ARRANGEMENT: Chronological

DESCRIPTION:

Budget means a plan for financial operations for a fiscal period, embodying estimates for proposed expenditures for given purposes and the means of financing the expenditures" (UCA 17-36-3 (3) (2014). "On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget. A budget adopted in accordance with Subsection (1)(a) is, unless amended, in effect for the next fiscal period.. The budget officer shall certify a copy of the final budget, and of any subsequent budget amendment and file a copy with the state auditor not later than 30 days after the day on which the governing body adopts the budget. The budget officer shall file a certified copy of the budget in the office of the budget officer for inspection by the public during business hours. (UCA 17-36-15 (2012)).

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audited financial statements, GRS-1857.

AUTHORIZED: 12-03-2018

FORMAT MANAGEMENT:

Paper: Retain in Office permanently.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11638

TITLE: Annual budget

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11639

3

TITLE: Annual financial report

DATES: 1900-

ARRANGEMENT: Chronological

DESCRIPTION:

These are statistical reports on the financial affairs of the entire county or a specific department. These reports usually include a statement on the value of all county owned property, and an accounting of all income and expenditures in relationship to the final budget.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 12-03-2018

FORMAT MANAGEMENT:

Paper: Retain in Office permanently.

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

Microfilm duplicate: Retain in Office permanently.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11642

3

TITLE: Assessed valuation register

DATES: 1941-

ARRANGEMENT: numerical by parcel number

DESCRIPTION:

This register lists all assessed valuations in the county. Includes the property serial number, name and address of owners, and assessed value of property. In some counties the assessor and treasurer maintain the record copy while auditor only has a copy.

RETENTION:

Retain for 2 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Assessed property valuation register, GRS-229.

AUTHORIZED: 04-03-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).
The Treasurer's Office maintains the permanent record copy (which is electronic). The Treasurer's office refers to this record as "Tax Assessment Rolls."

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 29691

3

TITLE: Audit committee meeting minutes

DATES: 2018 -

ARRANGEMENT: Chronological.

DESCRIPTION:

These records may include the discussion of current, past, or pending audits, information regarding specific audits being conducted, audit findings, audit techniques or procedures, management of internal controls and the identification of internal control weaknesses, potential violations of policy and procedure, risk assessment, recommendations for improvements, and proposals of new policies when necessary. These records may also contain testimonials from witnesses including past or present employees, audit investigators, or any other citizen with relevant information to offer.

RETENTION:

Retain for 2 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Internal committee records, GRS-1725.

AUTHORIZED: 12-01-2015

FORMAT MANAGEMENT:

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

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

APPRAISAL:

These records have administrative value(s).

AGENCY: Davis County (Utah). County Auditor

SERIES: 29691

TITLE: Audit committee meeting minutes

(continued)

PRIMARY DESIGNATION:

Protected

Utah Code 63G-2-305 (10)(12)(16)(2018)

AGENCY: Davis County (Utah). County Auditor

SERIES: 11297

1

TITLE: Bond and tax anticipation notes

DATES: 1882-

ARRANGEMENT: None

DESCRIPTION:

These are notes used by counties pursuant to an appropriation resolution for bonds in anticipation of payable ad valorem taxes and constitute a full obligation of the county, "the bond anticipation notes and the interest on them shall be secured by a pledge of the full faith and credit of the county" (UCA 11-14-19.5 (1995)).in "the manner and subject to conditions of the Utah Municipal Bond Act" (UCA 17-4-4 (1995)).

RETENTION:

Retain for 1 year(s) after resolution of issue

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 1 year after being redeemed and then destroy.

PRIMARY DESIGNATION:

Public UCA 51-7-10

AGENCY: Davis County (Utah). County Auditor

SERIES: 11298

3

TITLE: Bond issue files

DATES: 1882-

ARRANGEMENT: None

DESCRIPTION:

These files document the implementation of significant county bonds (i.e., revenue or special bonds), but not general obligation bonds. These files includes authorizations supporting financial data, contracts or sales agreements, destruction certificates, and sample copies of bonds sold as evidence of county indebtedness.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Bond official transcripts, GRS-1799.

AUTHORIZED: 12-01-2013

FORMAT MANAGEMENT:

Paper: Retain in Office permanently.

APPRAISAL:

These records have historical value(s).

The history of partnerships in the state may provide insight into lasting, short term, and failed partnerships. The disposition of permanent is based on the secondary historical value to researchers interested in business activities in Utah.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11298

TITLE: Bond issue files

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 29441

3

TITLE: Budget

DATES: 2009-

ARRANGEMENT: none

DESCRIPTION:

These records are used to document the intended appropriation of funds. Information may include budget requests, proposals, and reports documenting the status of appropriations.

RETENTION:

Retain until administrative need ends

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Budget records, GRS-1856.

AUTHORIZED: 12-17-2018

FORMAT MANAGEMENT:

APPRAISAL:

These records have fiscal value(s).

AGENCY: Davis County (Utah). County Auditor

SERIES: 11656

3

TITLE: Capital asset lists

DATES: 1980-

ARRANGEMENT: Chronological

DESCRIPTION:

These are listings of all county property (buildings and real estate), vehicles, equipment, and furniture. Information about the property listings includes description, cost, date purchased, location, name of vendor, and depreciation.

These listings also include information when county property is disposed of either by public auction, competitive bidding, or destruction. Information about disposed property includes date, department name, description of item, value, disposition, and could include method, reason, condition, and value.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Fixed asset records, GRS-73.

AUTHORIZED: 04-20-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have fiscal value(s).

AGENCY: Davis County (Utah). County Auditor

SERIES: 11656

TITLE: Capital asset lists

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11883

3

TITLE: Circuit breaker reimbursement records

DATES: 1982-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

This is the circuit breaker reimbursement report submitted to the State Tax Commission showing abatements accompanied by a letter requesting reimbursement to the county. Indigent and elderly citizens may file for homeowner's credit with the county commission on or before May 1 of each year. Recorded information includes: serial number, name, tax, subtotals, and grand totals.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Reimbursement files, GRS-1833.

AUTHORIZED: 01-11-2019

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

The county commission "shall compile a list of claimants and the homeowner's credits granted to them for the purposes of obtaining payment from the General Fund for that portion of the claimant's liability for property taxes accrued represented by the credits granted. Upon certification by the [state tax] commission the payment shall be made to the county" (UCA 59-2-1206 (1992)).

AGENCY: Davis County (Utah). County Auditor
SERIES: 11883
TITLE: Circuit breaker reimbursement records

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 84732

3

TITLE: Comprehensive Annual Financial Report (CAFR)

DATES: 1977-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the official public financial reports of budget accounts and expenditures of all county agencies. The auditor is required within 180 days after the close of each fiscal year to "prepare and make available" to county commissioners an annual financial report (UCA 17-36-37) (1990). Copies of this report are filed with the state auditor.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audited financial statements, GRS-1857.

AUTHORIZED: 12-03-2018

FORMAT MANAGEMENT:

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

These records have fiscal value(s).

AGENCY: Davis County (Utah). County Auditor

SERIES: 84732

TITLE: Comprehensive Annual Financial Report (CAFR)

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11650

3

TITLE: Computer daily cash receipts

DATES: 1985-

ARRANGEMENT: Chronological

DESCRIPTION:

These are receipts issued for money received into county accounts from all sources. Includes date of payment, department, or fund to which money belongs, receipt number and amount paid.

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:

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

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11880

4

TITLE: Corrected assessment rolls

DATES: 1990-

ARRANGEMENT: Chronological, thereunder numerical by property tax number

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

Tax rolls of all property tax assessments within Davis County. Copy maintained by auditor for reference and to respond to questions and complaints. Permanent copy delivered to and maintained by the county treasurer (series 6030). Include date, serial number, property description, total evaluation, assessed valuation, total exemptions, value as corrected, and property tax amount due.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1993

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the office.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11880

TITLE: Corrected assessment rolls

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 26113

3

TITLE: Credit card reconciliations

DATES: 1991-

ARRANGEMENT: Alphabetically.

DESCRIPTION:

This series includes the reconciliation form, documentation, and monthly statements of credit card expenditures for Davis County. The information includes credit card number, name of card holder, address (personal and business), phone number (home and business), social security number, mother's maiden name, signature, department head signature, and all information related to credit card account and transactions.

RETENTION:

Retain for 4 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:

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

APPRAISAL:

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

PRIMARY DESIGNATION:

Private (UCA 63G-2-302)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2020.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11651

3

TITLE: Departments deposit slips

DATES: 1980-

ARRANGEMENT: Chronological

DESCRIPTION:

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

RETENTION:

Retain for 4 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.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11648

3

TITLE: Electronic check files

DATES: 1940-

ARRANGEMENT: Numerical by check number

DESCRIPTION:

These are digital images of checks issued and are maintained solely as a quick reference source.

RETENTION:

Retain for 1 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 1 year and then delete.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11654

3

TITLE: Equalization files

DATES: 1960-

ARRANGEMENT: Chronological

DESCRIPTION:

These files document the activities of the Board of Equalization. Records include copies of agenda, valuation notices, appraisal reports, notices of adjustment, and lists of appeals. These files also include documents originated by the taxpayer and county-generated working papers.

RETENTION:

Retain for 4 year(s)

DISPOSITION:

Destroy.

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.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected. 63G-2-305(51)

AGENCY: Davis County (Utah). County Auditor

SERIES: 11657

3

TITLE: General ledgers

DATES: 1885-

ARRANGEMENT: Chronological

DESCRIPTION:

These are summaries showing the "amount of receipts from and disbursements of each department" (UCA 17-19-6 (1990)). May also include accounting adjustments in the form of manual journal entries.

RETENTION:

Retain for 4 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:

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

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11619

3

TITLE: General obligation bond

DATES: 1882-

ARRANGEMENT: Chronological

DESCRIPTION:

These issued bonds are not payable solely from revenues other than those derived from ad valorem taxes. They constitute a full general obligation of the county for the prompt and punctual payment of principal and interest. The revenue derived from the sale of bonds shall be applied only to the purpose specified in the order of the county legislative body (UCA 17-17-1 (1995)).

RETENTION:

Retain for 1 year(s) after resolution of issue

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule General obligation bonds, GRS-57.

AUTHORIZED: 07-20-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year after being paid or cancelled and then destroy.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 28731

3

TITLE: Internal audit files

DATES: 2007-

ARRANGEMENT: Chronological.

DESCRIPTION:

These records support the agency's administrative function to evaluate the effectiveness of government by conducting an audit. Records document policy and procedure audits performed at the office, department, and agency level and are used to create the final report. Information may include personnel information and may be used in litigation proceedings or employee disciplinary actions.

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: 09/2015

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years after completion of audit and then destroy.

Computer data files: Retain in Office for 10 years after completion of audit and then delete.

APPRAISAL:

These records have administrative value(s).

RETENTION JUSTIFICATION:

10 year retention is based on advice from agency's auditor.

AGENCY: Davis County (Utah). County Auditor

SERIES: 28731

TITLE: Internal audit files

(continued)

PRIMARY DESIGNATION:

Protected Utah Code 63G-2-305(10)(2015)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Davis County (Utah). County Auditor

SERIES: 26722

3

TITLE: Internal audit final summary reports

DATES: 2007-

ARRANGEMENT: Chronological by year thereunder numerical by report number.

DESCRIPTION:

These records support the agency's administrative function to evaluate the effectiveness of government by conducting an audit. Records document initial findings and final recommendations for improving the implementation and compliance of policies and procedures in the audited area.

RETENTION:

Retain permanently

DISPOSITION:

May 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 permanently.

Computer data files: Retain in Office permanently.

APPRAISAL:

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

These records are of historical interest as they document the application of the agency's policies and procedures and provide insight into any structural or program changes as a result of the audit findings.

AGENCY: Davis County (Utah). County Auditor

SERIES: 26722

TITLE: Internal audit final summary reports

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 07/2015.

AGENCY: Davis County (Utah). County Auditor

SERIES: 84231

3

TITLE: May tax sale records

DATES: i 1912-

ARRANGEMENT: Numerical according to book number thereunder alphanumerical by section, range, block, or lot.

DESCRIPTION:

These records document the county auditor's sale of property for delinquent taxes. Property which has been delinquent for five years may be sold at the annual May Tax Sale. Information includes name of person to whom property was assessed, legal description of property, date of sale, amounts of taxes and penalties attached, total amount due, and name of person to whom property was sold.

When originally created (1989), this series included reference to May tax sale information recorded in the tax assessment rolls, such as amounts of taxes due, penalties attached, names of persons to whom property was sold, and name and certificate number of redeemer if the property was redeemed. However, over time, as Davis County microfilmed permanent records, this series number, 84231, was used interchangeably with series 7137, which includes tax redemption certificates. For purposes of a historical record, May tax sales information is being preserved in redemption certificates (series 7137), in the county recorder's official records (series 71810), and in May tax sale minutes.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 05/2011

FORMAT MANAGEMENT:

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

AGENCY: Davis County (Utah). County Auditor

SERIES: 84231

TITLE: May tax sale records

(continued)

RETENTION JUSTIFICATION:

Series 84231 was created in 1989 and was under the jurisdiction of the Treasurer's Office, and later fell under the jurisdiction of the Auditor's Office. The description included, "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 if redeemed, date of redemption, name of redeemer, and redemption certification number." Records beginning in 1912 were listed as Tax Sale Records (and were also titled Tax Ledgers). At some point the record changed to include the preceding description. The records beginning 1912 were microfilmed and in 1989 only the Tax

PRIMARY DESIGNATION:

Private UCA 51-7-10, 63G-2-301(1)(g)

AGENCY: Davis County (Utah). County Auditor

SERIES: 11658

1

TITLE: May tax sales minutes

DATES: 1965-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the minutes of the actual sale of real property at tax sales. Includes the date, time and place of sale, names of persons conducting the sale, description of proceedings, listing of properties sold, amount of taxes owed, purchase price, and name(s) of purchaser.

RETENTION:

Retain permanently

DISPOSITION:

May 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 permanently.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11641

3

TITLE: Official County Levy records

DATES: 1980-

ARRANGEMENT:

DESCRIPTION:

These files contain various forms which report to the county auditor the official levies set by the county commission, city councils, school boards, and special district directors. Includes the names of the government entity, year, purpose of levy, legal authorization, mills levied, total levy, certification by taxing unit (date and authorizing signature), and certification by county auditor. Attached to these forms are all necessary back up information.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Official county levy records, GRS-228.

AUTHORIZED: 03-01-1991

FORMAT MANAGEMENT:

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

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

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 27310

1

TITLE: Pending distribution of unclaimed property reports

DATES: 1958-

ARRANGEMENT: Chronological by date entered

DESCRIPTION:

The county files a detailed report annually with the Division of Unclaimed Property. This record is used to track unclaimed property and to transfer funds and associated records to Unclaimed Property in accordance with UCA 78-44. The report includes the name, last known address (if available), and the amount of each unclaimed and uncashed check. Unclaimed checks are usually unclaimed reimbursements, refunds, and overpayments. Unclaimed property also include net proceeds (after taxes & incidentals) from the tax sales of real and personal property. Included property exceeds \$15.00. Once filed with the state these records will become part of series 9418. These files include unclaimed checks covering disbursements for county expenses. They include the check number, date, amount, purpose, and name of payee.

RETENTION:

Retain for 5 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: For records beginning in 1958 through 2009. Retain in Office for 1 year and then transfer to Division of Unclaimed Property.

Computer data files: For records beginning in 2010 and continuing to the present. Retain in Office for 5 years and then delete.

APPRAISAL:

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

Custody of these administrative records is passed to the Division of Unclaimed Property.

AGENCY: Davis County (Utah). County Auditor

SERIES: 27310

TITLE: Pending distribution of unclaimed property reports

(continued)

PRIMARY DESIGNATION:

Protected 63G-2-305(51)

AGENCY: Davis County (Utah). County Auditor

SERIES: 11644

1

TITLE: Property tax register

DATES: 1896-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the minutes of the Board of Equalization. The County Commission serves as the Board of Equalization determining tax relief measures in the county. The minute books are not a recording of the proceedings of the board meetings, but rather a list of the decisions affecting taxation (both abatements and increases) made by the board. It is used to document the tax abatements given by the board to the indigent, the aged, the disabled (and their widows), and veterans (and their widows). Includes the book, page, line numbers, and letters of the assessment roll, the name of the person, lots affected, a description of the property affected (block or section, plat, township, and range), the amount abated or increased (the assessed value of the estate, improvements, and personal property), the total amount abated, and any relevant remarks.

RETENTION:

Retain permanently

DISPOSITION:

May 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 permanently.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s). Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11644

TITLE: Property tax register

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 28674

3

TITLE: Requests for bid proposals

DATES: 2005-

ARRANGEMENT: Alphabetical by name of vendor

DESCRIPTION:

These records support the agency's function to perform county-wide accounting services (Davis County Code 2.16.030 (2013)). Records document project bid proposals submitted by private vendors and are used to make purchasing decisions for new equipment and systems. Information includes vendor contact information as well as proposed costs and advantages over similar equipment or programs. Confidentiality agreements may also be included.

RETENTION:

Retain for 6 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Request for proposal records, GRS-1991.

AUTHORIZED: 12-21-2018

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 6 years after decision and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).
These records are critical in aiding the County in making efficient and fair financial decisions in procuring services, products, etc.

AGENCY: Davis County (Utah). County Auditor

SERIES: 28674

TITLE: Requests for bid proposals

(continued)

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected. 63G-2-305(1),(2),(6)(2014)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2020.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11884

3

TITLE: Returned valuation notices

DATES: 1972-

ARRANGEMENT: Chronological, thereunder alphabetical by surname

DESCRIPTION:

This file contains valuation notices which were mailed to taxpayers, but were returned from the post office as undeliverable. They are used to document the mailing and non-receipt of the original tax notices.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

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

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

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11632

3

TITLE: Revenue bonds

DATES: 1882-

ARRANGEMENT: None

DESCRIPTION:

These bonds are issued by the county commission payable solely from revenues attributable to the extension and improvements to revenue producing facilities (UCA 17-12-1 (1995)).

RETENTION:

Retain for 1 year(s) after resolution of issue

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Bond official transcripts, GRS-1799.

AUTHORIZED: 12-01-2013

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year after being paid or cancelled and then destroy.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11318

3

TITLE: State assessed property sheets

DATES: 1941-

ARRANGEMENT: None

DESCRIPTION:

These are appraisal sheets for property assessed by the state. The State Tax Commission assesses "property which operates as a unit across county lines, if the value must be apportioned among more than one county or state; all property of public utilities; all operating property of an airline, air charter service, and air contract service; all geothermal fluids and geothermal resources; all mines and mining claims (except those used for property or surface improvement upon or appurtenant to mines or mining claims" (UCA 59-2-201(1) (1995)). They are used by the county treasurer in the collection of property taxes. The sheets include the sheet number, year, company name and address, legal descriptions of real estate, description of improvement and personal property, and total value.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State property assessment records, GRS-391.

AUTHORIZED: 04-03-2018

FORMAT MANAGEMENT:

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

AGENCY: Davis County (Utah). County Auditor

SERIES: 11318

TITLE: State assessed property sheets

(continued)

PRIMARY DESIGNATION:

Public UCA 51-7-10

AGENCY: Davis County (Utah). County Auditor

SERIES: 11660

3

TITLE: State Tax Commission report

DATES: 1975-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

Detailed reports on the assessed value of property within the county submitted in accordance with UCA 59-2-322 (1992), used by the Tax Commission to create a permanent annual report (series 2356)). Include: date, area, district name and number, centrally and locally assessed values and totals including breakdown of tax showing categories and taxable amounts for real estate, buildings, personal property, totals, total area, and fee in lieu of property.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1993

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the office.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11660

TITLE: State Tax Commission report

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11881

3

TITLE: State Treasurer deposit report

DATES: 1979-

ARRANGEMENT: Numerical by account number and file name

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These are C-500 deposit forms used as receipts for deposits to the State Treasurer's office. Information includes account number, collection period, organization name, amount, total remittance, name and telephone number of person preparing form, authorized agent's name, and date.

RETENTION:

Retain for 4 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1993

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have fiscal value(s).

This disposition is based on the administrative need expressed by the agency.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11663

3

TITLE: Tax distribution reports

DATES: 1980-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the monthly and yearly summary reports of appropriations of collected taxes by taxing districts.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Tax distribution reports, GRS-237.

AUTHORIZED: 03-01-1991

FORMAT MANAGEMENT:

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

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11885

3

TITLE: Tax exempt properties records

DATES: 1993-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These files include the original application and subsequent renewal forms. Applications that did not qualify for exemption are also included in these records.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1993

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).

This disposition is based on the administrative needs expressed by the office.

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11669

4

TITLE: Taxable value sum reports

DATES: 1935-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

Annual reports sent by the county assessor to the county auditor and State Tax Commission to report on taxable values. These are two separate reports: report of the sum of taxable values by the county assessor (TC-697) submitted annually (June 1), and the report of reappraisal and factoring (TC-714) submitted after a reappraisal and factoring. Includes: county, year, taxing entity name, real, personal and centrally assessed property, total sum of taxable values, and signed and dated certification by county assessor. The Report of Reappraisal and Factoring includes county, year, taxing entity, increase or decrease in taxable value from reappraisal, increase or decrease in taxable value from factoring, and signed and dated certification of county assessor.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1993

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 department.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11669

TITLE: Taxable value sum reports

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11882

4

TITLE: Taxing entities proposed tax rate report

DATES: 1923-

ARRANGEMENT: Chronological, thereunder alphabetical by entity

ANNUAL ACCUMULATION: 6.00 cubic feet.

DESCRIPTION:

Report forms submitted by individual taxing entities to the county auditor, reporting on desired tax levies for property taxes. Information is computed, compiled, sent to the State Tax Commission on computer disk and retained permanently (series 6610). Includes proposed tax rate worksheet (year, county, taxing entity, purpose of levy, value on tax rolls, adjustments, sum of evaluations, percentage of taxes collected (preceeding five years average), adjusted sum of valuations, proposed tax rate, signed and dated certifications by taxing entity's authorized agent, and county auditor), a tax rate summary, a certified tax rate worksheet, and a budget affidavit.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1993

FORMAT MANAGEMENT:

Paper copy: Retain in Office for 7 years and then destroy.

Computer data files: Retain in Office for 7 years and then delete.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the department.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11882

TITLE: Taxing entities proposed tax rate report

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11665

3

TITLE: Tentative budget working files

DATES: 1981-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These records support the agency's function to perform all countywide accounting services (Davis County Code 2.16.030 (2013)). Records document the county's tentative budget for the upcoming fiscal year (Utah Code 17-36-10 (2012)). Information includes projected expenditures and income.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Budget records, GRS-1856.

AUTHORIZED: 12-17-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 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 08/2015.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11666

3

TITLE: Travel reimbursement files

DATES: 1980-

ARRANGEMENT: Chronological

DESCRIPTION:

These records support the agency's function to perform all countywide accounting services (Davis County Code 2.16.030 (2013)). These records document the reimbursement of employees for authorized travel. Information includes initial travel requests and authorizations as well as travel details and costs.

RETENTION:

Retain for 4 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:

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

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

APPRAISAL:

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

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2020.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11668

4

TITLE: Valuation notices

DATES: 1975-

ARRANGEMENT: Chronological, thereunder numerical by tax identification number

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

Notices are mailed by the county auditor to "all owners of real estate" on or before July 22 of each year prior to the proposed increase of tax revenues (UCA 59-2-919(4)(1992)), to notify property owners of their proposed valuations. Information includes: year, tax district and serial number, property type, location, current and previous market values, name and address of owner, tax amounts for taxing entities if proposed budget adopted and no budget change made, date, time, and location of public budget meeting, total property tax, and explanation and instruction sheet explaining evaluation.

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:

Computer data files: Retain in Office for 1 year and then delete.

APPRAISAL:

These records have fiscal value(s).

This disposition is based on the administrative needs expressed by the office.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11668

TITLE: Valuation notices

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Davis County (Utah). County Auditor

SERIES: 11664

4

TITLE: Value and tax rate report

DATES: 1975-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

Report of property tax adjusted values and tax rates after equalization, submitted to the State Tax Commission by March 1 of the following year. Includes date, county code, area code, tax rate, numbers and taxable values of all centrally assessed values (transportation and utilities), locally assessed values (residential, commercial, industrial, and agricultural real estate and mobile homes), relief values (veterans, blind, etc), and totals.

RETENTION:

Retain for 4 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 06/1993

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the department.

AGENCY: Davis County (Utah). County Auditor

SERIES: 11664

TITLE: Value and tax rate report

(continued)

PRIMARY DESIGNATION:

Public