

Retention and Classification Report

Agency: Rich County (Utah). County Treasurer (1482)

Rich County Courthouse
21 South Main, P.O. Box 186
Randolph, UT 84064

Records Officer: _____

05151	State assessed property sheets
83791	Tax assessment rolls
17841	Tax assessment rolls index

AGENCY: Rich County (Utah). County Treasurer

SERIES: 5151

3

TITLE: State assessed property sheets

DATES: 1938-

ARRANGEMENT: Chronological, thereunder numerical by serial number

ANNUAL ACCUMULATION: 0.50 cubic feet.

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 property must be apportioned among more than one county in the 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 not used for other than mining purposes); and all machinery used in mining, all property or surface improvements upon or appurtenant to mines or mining claims (UCA 59-2-201 [1990]). They are used by the county treasurer in the collection of property taxes owed to Rich County (UCA 59-2-1309 [1990]). The sheets include the sheet number, year, company name and address, legal description of real estate, description of improvements and personal property, and total value.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1990

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 County Treasurer and conversations with the State Tax Commission. The State Tax Commission maintains the record copy of

AGENCY: Rich County (Utah). County Treasurer

SERIES: 5151

TITLE: State assessed property sheets

(continued)

these records. The Record of Assessment (Series 08655) is scheduled permanently by the Property Tax Division of the State Tax Commission.

AGENCY: Rich County (Utah). County Treasurer

SERIES: 83791

4

TITLE: Tax assessment rolls

DATES: i 1900-

ARRANGEMENT: Chronological, thereunder numerical by serial number

DESCRIPTION:

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records payments of the tax. The assessment rolls show name and address of owner or pressor of property; legal description of the land and valuation of real estate; value of improvement; list of personal property and valud; amount of taxes distributed to various taxing units; total amounts of taxes; date of payment and remarks. Individuals tax rolls were divided into two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivded based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), buildings and other equipment. Public Utilities and Mines are teated seperately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed accordingly.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

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

Digital image: Retain in Office permanently.

AGENCY: Rich County (Utah). County Treasurer

SERIES: 83791

TITLE: Tax assessment rolls

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Rich County (Utah). County Treasurer

SERIES: 17841

3

TITLE: Tax assessment rolls index

DATES: 1900-

ARRANGEMENT: Chronological, thereunder alphabetical by surname

DESCRIPTION:

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

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:

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

PRIMARY DESIGNATION:

Public