

Retention and Classification Report

Agency: Summit County (Utah). County Treasurer (1518)

Summit County Courthouse
P.O. Box 128
Coalville, UT 84017
(435)336-3266

Records Officer: _____

83984 Tax assessment rolls

AGENCY: Summit County (Utah). County Treasurer

SERIES: 83984

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TITLE: Tax assessment rolls

DATES: i 1866-

ARRANGEMENT: Chronological.

DESCRIPTION:

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement" (UCA 59-2-326 (2003)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

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 Assessment roll records, GRS-734.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

Paper: For records prior to and including 1895. Retain in Office until microfilmed and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Paper: For records beginning in 1896 and continuing to the present. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Summit County (Utah). County Treasurer

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TITLE: Tax assessment rolls

(continued)

APPRAISAL:

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

Tax assessment rolls identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

PRIMARY DESIGNATION:

Public