

Retention and Classification Report

Agency: Salt Lake County (Utah). County Collector (2740)

2001 South State Street
Salt Lake City, UT 84190
801-468-3400

Records Officer: _____

18189	*Corrected tax assessment rolls
19076	*Property tax collections register

AGENCY: Salt Lake County (Utah). County Collector

SERIES: 18189

4

TITLE: Corrected tax assessment rolls

DATES: 1859-1897.

ARRANGEMENT:

DESCRIPTION:

Assessment rolls are used to record the taxes paid on assessments of real and personal property in Salt Lake County. The property may be owned by individuals or businesses. The county assessor assessed the property value, and beginning in 1854 the county court (later known as the county commission) examined and corrected any assessments before turning the process over to the county collector to collect the moneys. The county collector collected taxes levied by the territory, county, school districts (beginning 1887), and cities (beginning 1893).

Every volume records the property owner's name and rough property location. In addition there are columns to record the total value of property, the amount of each category of taxes (county, territorial, school, etc.), total value of taxes, amount paid, usually date paid, and name of payer.

Initially the volumes were known in the law as "tax lists" or "abstract rolls." Beginning in 1880, this payment data was placed in the same volume as a copy of the original assessment data showing the quantity and value of real estate and improvements, livestock, and other personal property ranging from household furniture and tools to merchandise, stock, bonds, and bullion. Any abatements or remittances authorized by the county board of equalization also are shown. The term "abstract roll" was then replaced by the term "duplicate assessment roll" or "corrected assessment roll."

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in Agency Record Center permanently after being microfilmed.

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

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

Microfilm duplicate: Retain in Agency Record Center permanently.

AGENCY: Salt Lake County (Utah). County Collector

SERIES: 18189

TITLE: Corrected tax assessment rolls

(continued)

APPRAISAL:

These records have historical value(s).

This disposition is based on the use of these records in determining extent and value of property as well as illustrating early tax collection procedures.

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake County (Utah). County Collector

SERIES: 19076

4

TITLE: Property tax collections register

DATES: 1875-1879.

ARRANGEMENT: Geographically by ward, thereunder alphabetically by first letter of the individual's surname.

DESCRIPTION:

Property tax collections made in 1880 or later for amounts assessed in 1875 through 1879 are recorded in this register. Using an abstract roll book, the collector entered the individual's name; ward number or name; amount of tax assessed for each year from 1875 to 1879, inclusive; amount paid; date paid; and name of payer, sometimes with remarks. Not all assessments made in those years are recorded in this register. Apparently these are just for collections on past due accounts.

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