

## Retention and Classification Report

**Agency:** Beaver County (Utah). County Treasurer (3127)

P.O. Box 432  
Beaver, UT 84713  
435-438-6410

**Records Officer:** \_\_\_\_\_

24075      Tax rolls

**AGENCY:** Beaver County (Utah). County Treasurer

**SERIES:** 24075

3

**TITLE:** Tax rolls

**DATES:** 1893-

**ARRANGEMENT:** Chronological, thereunder numerical by serial number

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**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:**

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:**

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.

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**APPRAISAL:**

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

Tax assessment rolls are historically valuable because they identify all property owners within a county.

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**SERIES:** 24075

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(continued)

**PRIMARY DESIGNATION:**

Public