

Retention and Classification Report

Agency: Weber County (Utah). County Treasurer (1308)

Weber Center
2380 Washington Blvd. #350
Ogden, UT 84401

Records Officer: _____

12612	Stephen Richardson notebook
06051	Tax assessment rolls

AGENCY: Weber County (Utah). County Treasurer

SERIES: 12612

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TITLE: Stephen Richardson notebook

DATES: ca.1890-1895

ARRANGEMENT: none

TOTAL VOLUME: 0.10 cubic feet.

DESCRIPTION:

Undated and unidentified ledger appears to be estimates made for the construction of various buildings. Though it is titled "German American Fire Insurance Company of St. Paul. Minn.," it contains an accounting of materials needed in the construction of buildings including the courthouse and schools. Includes the building name, number and sizes of needed materials, sorts and totals. Also includes ledger entries which may not be related.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1993

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

The records in this series have permanent historical value as documentation of the building industry in Utah in the late 19th century and of the history of Ogden. It is not a government record and should at some point be transferred to a more appropriate repository.

PRIMARY DESIGNATION:

Public

AGENCY: Weber County (Utah). County Treasurer

SERIES: 6051

4

TITLE: Tax assessment rolls

DATES: i 1869-

ARRANGEMENT: Chronological.

DESCRIPTION:

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records payment of the tax. The assessment rolls show name and address of owner or possessor of property; legal description of the land and valuation of real estate; value of improvement; list of personal property and value; amount of taxes distributed to various taxing units; total amount 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 subdivided based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), building and other equipment. Public Utilities and Mines are treated separately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed. 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

AGENCY: Weber County (Utah). County Treasurer

SERIES: 6051

TITLE: Tax assessment rolls

(continued)

provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

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.

PRIMARY DESIGNATION:

Public