

## 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

4

**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

**SERIES:** 83984

**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