Retention and Classification Report

Agency: Wayne County (Utah). County Treasurer (1522)

Wayne County Courthouse
18 South Main, P.O. Box 187
Loa, UT 84747
435-836-2765

Records Officer: _____

13452	Financial aid dead files
84087	Tax assessment rolls

AGENCY: Wayne County (Utah). County Treasurer

SERIES: 13452 3
TITLE: Financial aid dead files
DATES: undated
ARRANGEMENT: alphabetical by surname
DESCRIPTION:

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

AGENCY: Wayne County (Utah). County Treasurer

SERIES: 84087 4
TITLE: Tax assessment rolls
DATES: i 1893-
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 posessor 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 int two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivide based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), buildings and other equipment. Public Utilities and Mines are treated seperately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed accordingly.

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.

Microfilm duplicate: Retain in State Archives permanently with

AGENCY: Wayne County (Utah). County Treasurer

SERIES: 84087
TITLE: Tax assessment rolls

(continued)

authority to weed.

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