

## Retention and Classification Report

**Agency:** Garfield County (Utah). County Treasurer (2264)

PO Box 77  
Panguitch, UT 84759  
435-676-1109

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

09933	Tax assessment rolls
20310	Tax assessment rolls indexes

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

**SERIES:** 9933

3

**TITLE:** Tax assessment rolls

**DATES:** 1881-1886; 1891; 1894-

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

**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 an affidavit (UCA 59-2-326 (1995)). 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: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Office permanently.

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

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

**SERIES:** 9933

**TITLE:** Tax assessment rolls

(continued)

**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

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

**SERIES:** 20310

3

**TITLE:** Tax assessment rolls indexes

**DATES:** 1895-

**ARRANGEMENT:** Alphabetical by surname

**DESCRIPTION:**

This index is a listing of all property owners in the county.  
"Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

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