

Tax Assessment

Record Title	Description	Retention	Classification	Comments	Schedule #
	Function: The database documents property and tax information for Salt Lake County and is used primarily by the county assessor, auditor, recorder, and treasurer.				
Assessment Rolls	Assessments are used by the county as a basis for determining the value of real estate and personal property in order to collect taxes from property owners. The county assessor determines the value of the property and gives the information to the treasurer to notify property owners and collect the taxes. The tax assessments show the following types of information: name and address of the property owner; legal description, value of the real estate and improvements; the associated personal property and its value, taxes levied by state, county, city, and schools; other tax funds, date and amount of taxes paid; and miscellaneous remarks.	Permanent	Public	Public - as per Council's decision on GRAMPA appeal. Nov 25, 2003	TX-003
Assessment Rolls Index	Assessments index are used by the county as a basis for determining the value of real estate and personal property in order to collect taxes from property owners. The county assessor determines the value of the property and gives the information to the treasurer to notify property owners and collect the taxes. The tax assessments show the following types of information: name and address of the property owner; legal description, value of the real estate and improvements; the associated personal property and its value, taxes levied by state, county, city, and schools; other tax funds, date and amount of taxes paid; and miscellaneous remarks.	Permanent	Public	Public - as per Council's decision on GRAMPA appeal. Nov 25, 2003	TX-004
Tax Roll	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 may include the following information date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.	Permanent	Public	Public - as per Council's decision on GRAMPA appeal. Nov 25, 2003	TX-001
Tax Roll Index	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 may include the property owner's name and reference number where listed in the tax roll.	Permanent	Public	Public - as per Council's decision on GRAMPA appeal. Nov 25, 2003	TX-002