



Weber County
2380 Washington Blvd Ogden, Utah, 84401

Retention and Classification Policy – Weber County Assessor’s Office

Purpose – To establish a policy for the retention of records, and the classification if a record is public, protected, or private in compliance with GRAMA.

References – Utah Code Annotated 41-1a-116, 59-1-404, 59-2-705, 63G-2-101 thru 901, Weber County Ordinance Title 6 Chapter 16

Policy – Each record type as defined below will have its own retention and classification. If a record is requested that is not defined in this policy, it is subject to review of the records officer who is the department head or their representative.

Procedure for Providing Records – Assessor’s office personnel shall provide records to the public in accordance with Weber County Ordinance Title 6 Chapter 16.

APPRAISAL CARDS

Property appraisal cards contain detailed descriptions of each individual parcel of property within Weber County. These records track the history of each parcel and validate accurate property values over time. Each assessment folder contains the property address, parcel id number, a legal description of the property which contains the total acreage, and a description of the improvements. Description of the improvements may include the quality and size of buildings, sketches of improvements, description of the improvements, and photographs.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: Retain in office until copied to an electronic format and then transfer to storage.

Electronic: Retain in county files permanently.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Primary – Public

Secondary - Private (commercial data as defined in statute)



Weber County
2380 Washington Blvd Ogden, Utah, 84401

ASSESSMENT CERTIFICATE

This is a three part personal property tax notice for motor vehicles, trailers, campers, and boats. After payment of taxes and validation, notice becomes a vehicle receipt. This notice includes county name and year, name and address, make, model and valuation, and an indication of property type.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: Retain in Office for 3 years and then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Public

APPRAISAL WORKFILE

The appraisal workfile is a compilation of documents that may contain, but is not exclusive to supporting documentation, analysis, personal notes, report, and/or value conclusion for either an individual or mass appraisal.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Maintain a true copy of final value estimate reports and supporting documentation in accordance with Uniform Standards of Professional Appraisal Practice

DISPOSITION

Retain in agency custody

CLASSIFICATION

Protected



BANK ACCOUNT RECEIPTS

These are bank cashiers' slips showing the amount and date of deposit of monies into county accounts.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain in Office for 5 years and then destroy.

DISPOSITION

Retain in agency custody

CLASSIFICATION

Public

CAMPER REGISTRATIONS

This is a duplicate copy of the yearly camper registration form in accordance with UCA 59-2-330 (2000). It is used to document the payment of property tax. The form includes owner's name and address, model and identification number, name make and value of camper, tax paid, a statement of any liens or encumbrances, and owner's signature.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain 5 years then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Exempt

GREENBELT APPLICATION RECORDS

These application forms are used to request taxation under the Farmland Assessment Act which allows for the assessment of agricultural land on the basis of its productive value rather than its market value. The applications include the account number, change date, owner name and mailing address, lessee's name and mailing address if applicable, total acres, land serial numbers, legal description, owner signature, notary stamp, notary signature, and County Assessor signature.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain five (5) years after property is withdrawn from greenbelt status and then destroy if recorded with county recorder; permanent if not recorded

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Primary - Public

Secondary – Private (lease information, income tax forms)

GREENBELT ROLL-BACK RECORDS

These are records of a “roll back” tax assessed on land that has been withdrawn from greenbelt status. These records include a certificate of roll back tax lien and a computation sheet.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain 5 years then destroy.

DISPOSITION

Retain in agency custody

CLASSIFICATION

Public

GREENBELT WITHDRAWAL RECORDS

These forms are used to request the withdrawal of land from greenbelt status. They include the owner's name; owner's mailing address, total acres being withdrawn, land serial number(s), legal description, explanation of why the land is withdrawn, a notary stamp, notary signature, County Assessor Signature, and rollback calculation sheet.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain 5 years then destroy.

DISPOSITION

Retain in agency custody

CLASSIFICATION

Public



MOBILE HOME ASSESSMENT RECORDS

These are a five year record of tax assessments on mobile homes. They include the owner's name, taxing district, account number, address, make, model, location, vehicle information number, cost and percentage assessment, and a record of payment.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: None

Electronic: Six years or one year after removal from county then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Public

PERSONAL PROPERTY AUDITS

These are audits conducted on business personal property either by the Weber County Assessor's Office or the State Tax Commission. The results of the audits are reported to the county assessor. Information is usually more specific than that contained on the Personal Property Affidavits. The audits include the business name, address, account number, auditor's name, property type, supply list, equipment, cost, assessed value, and any additional comments.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Weber County Audits: Retain for 5 years and then destroy.

State Tax Commission Audits: Retain by State Tax Commission for 5 years then destroy. Duplicate copy retained by County Assessor's Office for 5 years then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Protected

PERSONAL PROPERTY CARDS

These cards are a five year record for each personal property account. Includes name and address, account number, tax district, assessed value, tax amount, date paid and receipt number, years in which the account was estimated because the taxpayer failed to file an affidavit, years in which the account was audited, and notations of partial payments made.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: None

Electronic: 5 years then destroy

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Protected

PERSONAL PROPERTY SIGNED STATEMENTS

These are forms sent to businesses to report personal property and returned to the county with computation of tax and return payment with form. Weber County also allows for the filing of the affidavit electronically through the Weber County Assessor's website. The affidavits include account number, taxable property location, equipment listing, trade fixtures, other personal equipment, acquisition price, rented and leased equipment listings, rent/lease payments, business license number, and sales tax number or taxpayer number.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain for 5 years and then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Protected

PERSONAL PROPERTY TAX NOTICE

This is the notice sent to taxpayers for personal property taxes. It includes name, address, identification number, property description, quantity, taxable value, total personal property value, tax rate, tax amount, any interest due on taxes, total tax amount, balance due, and date payable. Upon payment of taxes and validation, the tax notice becomes the personal property receipt.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain 5 years and then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Protected

REFUND ACCOUNTS

These are forms used for refunds made for double or erroneous payments of personal property tax. The forms include value, rate and tax dollars in error.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Retain 5 years and then destroy.

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Private

SALE RATIO REPORTS

This report contains information compiled from an annual survey of property sales conducted for or in conjunction with the State Tax Commission. It is used to verify the compliance with established level of assessment standards. Assessed values are compared to sales to develop an “assessment/sale ratio”. The sale ratio study consists of data on individual assessment/sale ratios together with statistical summaries and reports.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: none

Electronic: Retain for 2 years then destroy

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Private



Weber County
2380 Washington Blvd Ogden, Utah, 84401

TAX COLLECTION REPORTS

This is a report of personal property tax collections. The report includes account number, tax year, taxing district, business or farm name, date, time, receipt number, account, daily totals, and grand totals.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: Retain for 5 years then destroy

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Public

TAX RELEASES

This is a release form completed on motor vehicles or mobile home when a tax is not due or the property is exempt. It may also be referred to as a tax clearance. It is used mainly for income tax audits and tax sale information on vehicles that have been attached or secured to real property. A tax release must be completed before an auto dealer shifts inventory outside the county or a mobile home is moved out of the county as evidence of personal property tax payment.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: None

Electronic: Retain for 1 year then destroy

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Private

TAXABLE VALUE SUM REPORTS

Annual reports sent by the county assessor to the county auditor and State Tax Commission to report on taxable values. These are two separate reports: report of the sum of taxable values by the county assessor (TC-697) submitted annually (June 1), and the report of reappraisal and factoring (TC-714) submitted after a reappraisal and/or factoring. The report of the sum of taxable values (TC-697) includes taxing entity name, real, personal and state assessed property taxable values, and the net change from the prior year's taxable value. The Report of Reappraisal and Factoring includes county, year, taxing entity, change in taxable value from reappraisal, change in taxable value from factoring, and signed and dated certification of county assessor.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: none

Electronic: Retain for 2 years then destroy

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Public



Weber County
2380 Washington Blvd Ogden, Utah, 84401

TIME SHEETS

These are records which verify hours worked, sick leave, vacation, overtime, and holidays earned and taken by county employees.

RETENTION

Retentions in electronic format are also covered by this schedule. If a separate retention for electronic formats is not provided, follow the length of retention for the paper copy.

Paper: Retain for 3 years then destroy

DISPOSITION

Retain in agency custody.

CLASSIFICATION

Private



WEBER COUNTY ASSESSOR'S OFFICE RECORDS REQUEST FORM

Description of records sought (records must be described with reasonable specificity):

- I would like to inspect (view) the records.
- I would like to receive a copy of the records. I understand that I will be responsible for fees associated with copying charges or research charges as permitted by UCA 63G-2-203. I authorize costs of up to \$ _____.

If the records are not public, please explain why you believe you are entitled to access.

- I am the subject of the record.
- I am the person who provided the information.
- I am authorized to have access by the subject of the record or by the person who submitted the information. Documentation required by UCA 63G-2-202, is attached.
- Other. Please explain:

- I am requesting expedited response as permitted by UCA 63G-2-204 (3)(b). (Please attach information that shows your status as a member of the media and a statement that the records are required for a story for the broadcast or publication; or other information that demonstrates that you are entitled to expedited response.)

Requester's Name: _____

Mailing Address: _____

Daytime Telephone Number: _____ **Date:** ____ / ____ / ____

Signature: _____