

Treasurer

Record Title	Description	Retention	Classification	Comments	Schedule #
Abatement Details Printouts	These computer printouts list transactions concerning the abatement of property taxes. They are used for reference purposes. They include terminal number, operator, identification number, transaction code, Sidwell or serial number, year, taxes, penalty, fees, and interest.	Until superseded	Public	VAST B410	TR-001
Accounts Attached to Taxes	The report lists garbage fees due the county. They are certified by public works to be included on the tax bill. Data includes but is not limited to: identification number, property location, name, address, annual fees and refunds, fee dates, building code, parcel number, and balance due.	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-002
Alpha Index	This record is an index for cross referencing owners to the parcel number they own. It contains the owner's name, and the parcel number.	7 years	Public	Approved by GRAMPA 9/17/2003 Media: Microfilm/fiche	TR-003
Annual Final Settlement Working Papers	This record series include but is not limited to VAST 4718: Full Market Value by Tax District, VAST 6245: Certification Data in future data prior to rollover to SP, VAST 6248: Certification Data after Rollover from FD to SP. PRPB030: Personal Property Accounting Report, PPRPB46: MTD/YTD Personal Property Collections and Daily Collections by Cash Register, the TRIGL Reconciliations by Tax Category and TRIGL Reconciliation by Parcel.	5 Years	Public	Approved by GRAMPA 11/17/2011	TR-081
Apportionment Records	These records break down the general and special tax revenue by the portion due each tax district or tax entity. They itemize monies collected by category or type for distribution to the entities for balancing tax collections. Information includes but is not restricted to: tax district number, taxing entity, type, tax rate, tax percentage, principal amount, interest percentage, and the interest amount. The Apportionment programs are retained on the mainframe by Information Services.	5 years	Public	Approved by GRAMPA 9/17/2003	TR-004
Auditor Cash Register Report (TRGLCASH)	Report lists all cash register transactions run through the Auditor's office and posting to our general ledger.	7 Years	Public	Approved by GRAMPA 11/17/2011	TR-083
Automated Clearinghouse (ACH) Payment	This is a computer report created by the treasurer's office, providing electronic information to banks for automatic withdrawal from tax payers' accounts to the Salt Lake County Treasurer, for the pre-payment of taxes. Reports are generated twice a month from January through September for withdrawals on the 5th and 20th of the month. The report provides the date, tax category, parcel number, owner's/tax payer's name, the payment amount, and routing and account numbers from which the taxes are to be transferred.	In June of the sixth year (after May Tax Sale)	Private	Media: Paper Microfilm/fiche.	TR-005

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Bail Bond Release Files	These files contain detail for bail bonds refunded, electronically transferred (EFT), by the treasurer to individual courts. Information includes but is not limited to: date of transfer, transfer amount, telephone number of the court, fax number of the court, contact person, check amount, check number, total bail, inmate listing by jurisdiction, , receipt number, state judge's name, bail payer's name and address, and judgment.	3 years	Primary: Private Secondary: Controlled		TR-006
Bankruptcy Suspense Transaction Files (Bankruptcy Disbursements)	This series tracks the receipt and disbursement, from bankruptcy cases, of taxes paid. Taxes are for multiple taxing agencies and districts. These files contain copies of checks for payment of taxes (which include receipt numbers), disbursement installments listing, and copies of general ledger entries.	7 years	Public		TR-007
Beginning Reports	This report reflects prepayments balance and rolled into current tax data prior to printing tax notices, thus affecting the balance due. It also includes garbage fees (and any tax relief which will reduce garbage fee) attached to parcels in unincorporated county, certifications from motor vehicle special districts, and greenbelt. This results in the balance amount due at the beginning of the next tax collection period. The report includes but is not limited to the following reports: VAST 6248, VAST 4714, VAST B650, and VAST B611.	7 years	Public		TR-008
Board Letter Abatement Listing	When board letters are received, they are assigned a board letter number. These numbers are entered on the board letter listing to provide an index of the board letters rec. The list includes the board letter number, commission date, parcel number, the name of the person assigned the board letter, and the status of the board letter.	7 years	Public		TR-009
Board Letters	These files document the approval/denial of requests for tax abatement. The decisions are implemented by the treasurer's office. Actions include refunds, tax adjustments, and other settlements. Data includes name, address, years affected, data type, and the indexing unit number (board letter number, parcel number, or office number).	10 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Board Letters These files document the approval/denial of requests for tax abatement. The decisions are implemented by the treasurer's office. Actions include refunds, tax adjustments, and other settlements. Data includes name, address, years affected, data type, and the indexing unit number (board letter number, parcel number, or office number). 10 Years Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order Approved by GRAMPA 11/29/12	TR-010
Cancelled Checks and Bank Statements	These files contain bank statements; and cancelled checks form the treasurer's account. They are used for audit purposes. They include address of treasurer, check amounts, deposits, dates, balance, account	3 years	Primary: Public Secondary: Private		TR-011

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	number, statement date, and cancelled checks (names, amount, date).				
Cashier Register Tapes	This is a copy of the actual register tape taken from the cash registers within the treasurer's office. The tapes show all entries made into the cash register. The tapes are used as a back-up reference to payments made to the treasurer. They are used in case an error is made in recording payments. The information on the tapes includes the date and time paid, the amount paid per transaction, the total payment made, and the machine number of the cash register on which the payment was made.	5 years	Public		TR-012
Certification Reconciliations	Includes certification reconciliations report 4518: Certified Data for Tax Period. This includes district, parcel, certified amount, Board Letter and Collected amount.	7 Years	Public	Approved by GRAMPA 11/17/2011	TR-085
Certifications, Sewer and Weed and Debris	Certifications are liens placed on properties for failure to pay fees for delinquencies within the various districts in Salt Lake County. Most districts certify monthly. Weed and Debris are certified by entities for weed clean-up, boarding of property, removal of hazardous material, etc. They are certified to the Treasurer's Office all year. They are billed on tax and certification notices.	In June of the 6th year (after May Tax Sale)	Public	Approved by GRAMPA 11/19/2009 Paper	TR-076
Change of Address	These records document address changes of property owners. This information is used to update the tax screens used for mailing tax notices. Information includes the owner's name, the mailing address, the parcel number, and the date of the change.	5 years or until the documents are scanned and indexed.	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-013
Check Backup for Cashier Change Fund	Includes pink copies of checks as well as cashier slips for reimbursement of the cash vault.	7 Years	Public	Approved by GRAMPA 11/17/2011	TR-086
Checks Returned to Sender	These are check s which were sent to the Treasurer's Office either by mistake or as payment on items already redeemed. They contain names, addresses, account numbers and telephone numbers	3 years	Protected UCA 63-2-305-51(i) the nature of the law, ordinance, rule, or order; and (ii) the individual complying with the law, ordinance, rule, or order.	Approved by GRAMPA 11/19/2009	TR-077
Closed Bankruptcy Case Files	These are closed bankruptcy case files which have been dismissed by the courts after completing the bankruptcy process. They contain information on claims by the county on the individual filing for bankruptcy. Files include notices, motions, orders, correspondence, and receipts.	7 Years	Private:	These records contain elements of personal as well as account information. Approved by GRAMPA 11/17/2011	TR-015
Closed Rollback Tax Files	These are closed files for property subject to "Rollback Tax". Rollback tax is applied to land which was	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless		TR-016

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	previously in agricultural use and was assessed and taxed under the Farm Assessment Act (FAA), which has changed its usage, or for any other reason which results in the property being withdrawn from the program. The owner then becomes subject to a rollback tax. The tax is a "lien" on the property until paid, and is due and payable at the time of the change in usage. These records contain the treasurer's control number, recorder's entry number, the owner's name and address, acreage, rollback taxes paid, applicable tax years, tax district, levy rate, taxable market value, taxable FAA value, market taxes, greenbelt taxes, certificate of release of lien, and receipt stamp for payment.		otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		
Collection Summaries (B 650-1)	This report details current and/or prepaid collections, by parcel number within each tax district, for each tax district. It is broken down into the following areas: Paid Under Protest (PUP), over payments, garbage, appendix, A&B books (state assessed properties, and prepayments. Each category is broken down into the number of transactions, the tax and penalty amounts for the current period, and the tax and penalty amounts for the year to date. This information is used to reconcile collections and resolve problems with imbalances. The summary page also reflects collections in all other special categories. It is used for apportionment of tax monies to the various entities.	5 years	Public		TR-017
Coupon Applications	These coupons document taxes paid via monthly installments. Payments are made by automated bank withdrawal or by check. They can be used to pre-pay taxes or to pay deferred taxes. Information includes the parcel number, owner's name and address, account information, and the desired payment plan.	5 years	Primary: Protected Secondary: Private UCA 63G-2-305-51(a) (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-018
Daily Bank Reports	Contains daily bank statements and Electronic Funds Transfers with associated documentation, These reports show account numbers, beginning balances, checks paid, ACH transactions, deposits, credit transfer, ledger balances, closing balances, and document the summary of the payment of taxes paid through off site financial institutions (Wells Fargo Bank). They include batch summary reports and register tapes. taxes paid through off site financial institutions (Wells Fargo Bank). They include batch summary reports and register tapes.	5 years	Primary: Public Secondary: Private	Approved by GRAMPA 11/19/2009	TR-075
Daily Cash Reports	This series contains inter-office forms and is used as a record of daily cash receipts for audit purposes. The	5 years	Public		TR-019

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	information recorded includes: date of transaction, deposits by account, deposits by agency, deposit slips, cash register tape, deposit bag numbers, total cash, total checks, and the total amount.				
Daily Investment Summaries	These are summaries of daily income and daily quote sheets prepared by the investment officer. They include quotation and identification of investments bought and sold.	6 years	Public	Approved by GRAMPA 11/17/2005.	TR-020
Deferrals	Deferrals are tax files whose delinquent status has been deferred beyond the May Tax Sale deadline (5 years), by the approval of the Tax Subcommittee and the County Council upon review.	5 years	Primary: Public Secondary: Private		TR-021
Delinquent Tax Lists	These bound volumes are a record of property tax delinquencies as of the end of the tax year. Prior to 1987, they were divided into "delinquent taxes volumes" which include first time delinquencies, and "subsequent taxes volume" which contained delinquencies from subsequent years. Property taxes are delinquent if unpaid or postmarked after November 30 unless that day falls on a weekend in which case they are delinquent the Tuesday after. The county treasurer is required to create a list of all delinquent taxes in accordance with UCA 59-2-1338 (1996). These books are used for reference purposes. They include a notarized affidavit of publication and newspaper clippings of the tax list by book number. Each book or assessment roll is listed numerically by parcel number (serial number prior to 1985) and contains the parcel number, recorded owner's name, tax district, category of tax, tax due, penalty, year delinquent, and whether it is subject to tax sale.	Permanent	Public		TR-022
Deposit and Cash Receipt Files	These files contain copies of deposit slips and cash receipts. They are duplicate verifications of departmental deposits and are used for accounting purposes. They include copies of deposit slips, copies of each cash receipts journal, copies of assorted bank receipts and monthly cash receipts identifying the account numbers, amount received and distributed, and monthly bank statements.	3 years	Public		TR-023
Detail Summary Report	This report chronicles all transactions made by the cashiers at the Salt Lake County Treasurer's Office, and those made at authorized offsite financial institutions. This includes collections and "back outs". It includes but is not limited to: the receipt number, receipt date, transaction number, parcel number, category code, document number, station number, amount tendered or backed out, and the cashier. These transactions impact the general ledger.	7 years	Public	Media: Microfilm/fiche	TR-024
Ending Reports	This report reflects all taxes collected through the penalty period, and prior to closing the rolls for the tax year. The balance collected when compared to the balance due, derived from the beginning report, will	7 years	Public		TR-025

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	provide the amount certified by the treasurer to the auditor as "delinquent". Current collections cease while tax collections are balanced with the taxes due. While current collections are being balanced, there is a short period during which the PIRD system is down to add newly delinquent parcels. Redemption begins as soon as PIRD is operational. At that time, "Final Reconciliation" (close of rolls) will take place. Once this is accomplished, redemption collection begins again. Prepayments are then processed continuously until tax season begins again. The ending report is generally created in the middle of January. The report includes but is not limited to the following computer reports: VAST 6248, VAST 4714, VAST B650, VAST B611, and the PIRD 220.				
Executive Correspondence	These files document executive correspondence of the Salt Lake County Treasurer. Information includes but is not limited to: correspondence, research information, policy decisions, memoranda, conference information, issues related to administration, reports, and directives.	Permanent	Public		TR-026
Facsimile Check Signer Authorization	These records document the use of facsimile signatures for signing checks issued by the Salt Lake County Treasurer's Office. They contain the sequence of check numbers signed, the total amount of the checks for each grouping, the grand total for all checks signed, the total number of checks, the signature of the individual completing the form, the machine starting and ending numbers, the machine count, the machine signature date, and the authorizing individual's initials and date. Also included are adding machine tapes of the check totals.	3 years	Public	Approved by GRAMPA 9/17/2003	TR-028
Final Reconciliation (Close of Rolls)	This report reflects the difference in amounts between the taxes due as reflected on the beginning report, and the taxes collected on the ending report. The difference is certified by the treasurer to the auditor as the amount of "Delinquent Taxes". The report consists of VAST 6248, VAST 4714, VAST B650, VAST B611, and the PIRD 220. Information in the report includes but is not limited to: tax district, parcel number, owner's name, taxes due, first year of delinquency, and the tax sale parcel number if applicable.	7 years	Public		TR-029
Final Settlement Apportionment Reports	The Final Settlement Apportionment Reports are the thousands of pages of tax levy, collection, relief, etc. data presented by tax roll and summarized by taxing entity produced in connection with annual final settlement with tax entities. The overall report of final settlement is included in the County's CAFR as supplementary information	5 years	Public UCA 59-2-1365	Approved by GRAMPA 11/19/2009	TR-079
Final Tax Reports	The Final Tax consists of the following reports: TAXRCPT, VAST603-1, VAST603-2, VAST604, VAST606, VAST608, VAST609-1, VAST 609-2, PIRDB611 and the VAST619. These reports deal with	5 years	Public	Approved by GRAMPA 1/28/2010.	TR-078

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	all transactions processed through the cash register (40-77). After the fore mentioned reports are reconciled the FINALTAX report is requested. Running the FINALTAX report posts payment to their respective general ledgers.				
Garbage Certification Printouts	These computer printouts list payment made for garbage pickup within the county. It was used as a reference to delinquent garbage payments. These printouts include serial number, identification number, name and address, legal description, and certified/pre-paid amount.	4 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-030
Garbage Fees	These records list garbage fees attached to parcels, for collection through the property tax process. Records contain but are not limited to: parcel number, fee amount, tax district number, abatement amount, total general tax, prepayment amount, collection amount, and balance due.	7 years	Primary: Public Secondary: Private		TR-031
Garbage Fees Attached to Taxes	This report list garbage fees due to Salt Lake County. They are certified by the Public Works Department to be included on the property tax notices. They include the identification number, property location, name address, annual fees and refunds, fee dates, building code, parcel number, and balance.	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Media: Microfilm/fiche	TR-032
General Ledger Cards (Journal Entries)	These cards serve as a back up to individual entries of transactions recorded in the general ledger. They are used to create an audit trail. They include the date, account numbers, involved in transaction, annotation, debit entry, and credit entry, also includes a number which is recorded on a "log sheet" identifying the date, entry number, and description.	3 years	Public		TR-033
General Ledger Month-to-Date Accounting Reports (GL Monthlies)	These monthly accounting reports are working records of the general ledger. They are used for audit purpose. They include balance sheets, general journal, and general ledger file dump printouts.	3 years	Public		TR-034
General Ledgers (Monthly)	These are the summaries showing the amount of receipts to and the disbursements from each account. They may also include documentation for subsidiary ledgers to the general ledger, and accounting adjustments in the form of general entries.	6 years	Public		TR-035

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General Ledgers Year to Date	These ledgers record the movement of tax funds, during the year, within the various fund groups. The information contained in these ledgers includes the fund number, the account number, the transaction date, a description of the debit or credit, the debit or credit amount, the balance and the average daily balance. Also included are the total surplus and liability for each fund.	20 years	Primary: Public Secondary: Private	Approved by GRAMPA 9/17/2003 Private: Account number	TR-036
General Obligation Bonds	These are bonds issued which are not payable solely from revenues other than those derived from ad valorem taxes. They constitute a full general obligation of the county for the prompt and punctual payment of principal and interest. The revenue derived from the sale of bonds shall be applied only to the purpose specified in the order of the county legislative body.	Permanent	Public		TR-037
General Tax Collections	This series reflects the history of partial tax payments, which have increased sharply, and are not reflected on the general tax ledger. They are used to research payment histories. Data includes: parcel number, transaction number, receipt number, category code, posting date, cashier number, and machine number.	Originals: Permanent Duplicate: 5 years	Public		TR-038
Journal Entries	These entries list adjustments to an organization's credit and debit financial statements. They consist of journal vouchers and general ledger input forms. Information includes date of action, account number(s), annotation, debit and credit amounts, totals, date accepted, preparer's name and other supporting data.	5 Years	Public	Approved by GRAMPA 9/17/2003	TR-039
Machine 40 Listings	Machine 40 listings are lists of tax payments, primarily for multiple parcels, paid by check. This machine is used only during the "tax season" which is November and December. They provide a copy of the instrument of payment i.e. "in-lieu-of" payments and checks, the machine tape, copies of receipts, and a listing of parcels being paid.	7 years	Primary: Public Secondary: Private		TR-040
Magnetic Tape Payments (Mortgage Holder Files)	These computer generated records from mortgage companies provide a listing of tax payments paid by mortgage companies that are paid through electronic funds transfer. They are used to separate tax notice billings for mailing. They are also used to research payment of taxes. Records include loan number, parcel number, name and address, legal description, tax identification number, mortgage identification, state, county, batch sequence number, and tax bill number.	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-041
May Tax Sale Receipts	These files document the sale of real property for non-payment of taxes. The Tax Sale occurs in May of the fifth year of delinquency, after four years of non-payment of property taxes. They are used to record the sales of private properties ad bid. The information recorded includes the buyer's name and address, the	10 years	Primary: Public Secondary: Controlled UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home		TR-042

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	date, the amount received, the legal description, the parcel number, years delinquent, general taxes due, penalty rate, interest, administrative fees, the auditor's deed, the machine validation, and the receipt.		telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		
Monthly Account Reconciliations	This series contains the monthly reconciliations for individual general ledger accounts for a specific year. The reconciliations include bank statements, ledger details and other miscellaneous backup	7 Years	Private	These reports contain elements of private information on individuals. Approved by GRAMPA 11/17/2011	TR-080
Municipal Building Authority (MBA) Bonds	These bonds are established under the authority of the Utah Municipal Authority Act. Bonds may be issued and sold for the purpose of paying costs of acquiring, improving, or extending a building project. Bonds shall be fully negotiable for all purposes as shall be specified by the board of trustees of the building authority in the proceedings authorizing the bonds. Bonds may not mature over a longer period than the estimated useful life of the project which the bonds are financing.	Permanent	Public		TR-043
No-Roll Parcels (Dead Files)	These records include research, reversals, and re-application of pre-payments when the parcel number changes due to a change in the legal description (split, etc) and/or certification prepaid prior to the split being completed and the new parcels number being assign; Reports ordered from Information Services to provide apportionment data relative to the tax rolls before and after the new VTAD results in "no-roll" parcels; and spreadsheets tracking the apportioned and to be apportioned amounts per parcel, per roll for all impacted properties.	5 years	Public		TR-044
Off Site Batch Summary Reports	These records document the summary of the payment of taxes paid through off site financial institutions (Wells Fargo Bank). They include batch summary reports and register tapes. Information includes: Machine number, batch number, operator identification, check amount, number of checks in the batch, the stub amount, the number of stubs in the batch, and the account number. (AKA WFB Batch Summary Reports)	5 years	Primary: Public Secondary: Private		TR-045
Overpayment and Refund Reports	This computer generated report lists over payments and refunds due for tax, bail, and civil trust accounts. It is used as a working paper to initiate refunds for overpayments and to document other transactions. The report is divided into Board Ordered Refunds (L records), Refund Balance (R records), Credit Balance (T records), Post Settlement Credits (X records), and Civil Action Trust (A records). Information includes but is not limited to: parcel/document number, receipt number, receipt date, account number, Identification number, amount, check number, check date, check amount, balance, column totals, and adjustment amounts.	Maintain until superceded	Primary: Public Secondary: Private	Approved by GRAMPA 9/17/2003 Private: Account number, identification number	TR-046
Paid Under Protest	These files contain formal protests filed with the	1 year	Primary: Public Secondary: Private		TR-047

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Correspondence	treasurer protesting the payment of taxes. Taxpayers are paying their taxes under protest. This record series includes name, address, letter, and attached envelope from taxpayer.				
Posting Summaries	This report provides details of the posting activity to the general ledger. The B 609-1 documents transactions within accounts of the different agencies serviced by the treasurer's office. Information included on the B 403 includes but is not limited to: receipt number, the collection code, parcel number, taxes, penalty, fees, interest, and total amount tendered. The information on the B 610 includes but is not limited to the general ledger number, general ledger name, work station, receipt number, document number, amount of transaction and the grand total.	5 years	Public		TR-048
Pre-Payment Detail (VAST B-611)	This report details the pre-payment made on property taxes. Information in the report includes but is not limited to the parcel number, amount, posting date, receipt date, category, classification, year, receipt number, work station, transaction number, comments, and the taxing district.	5 years	Public	Approved by GRAMPA 9/17/2003	TR-050
Purge List	This list documents property which has had taxes paid on delinquent taxes through the redemption process. They are used to reference payments made on property, and to research discrepancies in back payments. They include the parcel number, owner's name and address, legal description, date paid, receipt number, type of property, and dates of delinquent taxes. These lists are now only on microfiche.	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Media: Microfilm/fiche	TR-051
Redeemed Checks	These records are the actual county check from a check request. The check must be drawn on the County Treasurer in favor of all persons entitled thereto in payment of all claims and demands chargeable to the county, which have been legally examined and allowed and ordered paid by the county executive.	7 years	Primary: Public Secondary: Private		TR-052
Redemption Files	This is a list of delinquent accounts. It is now in microfiche format. Except for beginning and ending reports, these are working papers only. Data elements include the name and address, legal description, year of delinquency, tax due, penalty fees, and parcel number. The current report can be requested by category. Categories include General Property, Sewers, Weed & Debris, Greenbelt, A Book, and B Book Appendix. It is used to open rolls, close rolls, purge, and roll over.	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Media: Microfilm/fiche	TR-053
Research Requests	These records document research done by request.	5 years	Public		TR-054

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	They include searches of payment/non-payment of taxes. Information includes the name of the individual requesting the information, supporting documents, and the parcel number(s) researched.				
Returned Check Files	These records are copies of checks returned to the treasurer's office for insufficient funds and "stop payments". They are maintained as a record of non-payment of taxes and fees. The files include copies of returned checks, (date, payee, payer, amount, and reason for return); and copies of receipts for tax/fee payments.	7 years	Private		TR-055
Returned Checks – Month End Reconciliations	Month end reconciliations of returned check re-deposits and bank reports.	7 Years	Protected	These records contain elements of personal as well as account information. Approved by GRAMPA 11/17/2011	TR-082
Returned Payments	Credit balance & duplicate payment checks returned to payer. These files include copies of checks that have been returned to payers on parcels that have no balance owing. Their checks were not cashed. Documents include copies of letters sent to the payer, copies of their checks and copies of any applicable computer screen prints.	7 Years	Protected	These records contain elements of personal as well as account information. Approved by GRAMPA 11/17/2011	TR-084
Segregations	These files document the splitting or segregation of taxes on parcels which have been divided and have delinquent taxes. Each new portion originating from the division is given a new parcel number. The original parcel number is listed in the "Dead" Tax Ledger, and ceases to exist. The split apportions the tax liability between the new parcels so the owners are aware of their taxes, and can clear delinquent taxes prior to tax sale. These files include but are not limited to the following information: old (dead) parcel number, new parcel numbers, and the legal description.	7 years	Public		TR-056
Special Improvement Certification Files	These are lists of delinquent taxes and fees sent by special improvement districts requesting the treasurer to collect taxes. These records are used for audit purposes. Records include Sewers (Sanitation), Weed & Debris, and Garbage. Information includes the parcel number, name & address, tax district code, legal description, category code, mortgage holder name, tax calculations, identification numbers, certification, register information, operator information, pre-payments, date, run number, penalty and balance due. Also includes reconciliation and distribution records and files.	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-057
Special Improvement Tax Notices	These notices reflect certified taxes due special districts and municipalities. Charges include any (Weed and Debris and Sewer etc.) special improvements taxes due. Data includes parcel number, name, address, valuation, taxing district, tax rate, effective date, amount, exemptions, credits, legal description, and total taxes.	Permanent	Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide	Media: Microfilm/fiche	TR-058

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Record Title	Description	Retention	Classification	Comments	Schedule #
			the information in order to comply with a law, ordinance, rule, or order of a government entity;		
State Assessments (A&B Books)	This series documents the central assessment of properties by the state, to levy taxes on railroads, utilities, and other entities which are spread over multiple taxing districts. The information includes: taxing districts, taxpayer's address, assessed value, date, state, county, and school taxes due.	Permanent	Public		TR-059
State Tax Commission Decisions (Court Orders)	This series is made up of court orders, issued by the Utah State Tax Commission, reflecting action to be taken, and information regarding various counties which may or may not impact Salt Lake County directly. They are filed by parcel number unless there are multiple parcels involved in which case they are filed alphabetically.	6 years	Public		TR-060
Tax Abatement Application Files	These are applications and supporting documents for abatement of taxes or tax relief. They are used to qualify individuals for different types of tax relief, i.e. circuit breaker, indigent relief, hardship relief, blind exemption, veteran's exemption, and deferrals. These files contain but are not limited to the following information: name, address, spouse's name, social security numbers, birth date, death date, financial statements, tax returns, social security information, copies of trusts, property parcel number, medical statements and records, and personal property information.	5 years	Primary: Private Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-061
Tax and Revenue Anticipation Notes (TRANS)	These notes are used for the county to borrow funds against anticipated taxes or other revenue for continued operation of county government. They mature at the end of the year they are issued.	6 years	Public		TR-062
Tax Ledgers	These records, found on microfiche and optical disc, document the tax history of property for the designated year. The record contains the parcel number, address of the owner, property location, legal description, land value, value of improvements, exemptions and reduction values, tax rate, attached charges, tax relief granted, total taxes due, collections, penalties, board letter amounts granted, tax class, tax district, mortgage holder number, and flags for tax sale, bankruptcy, amended notice, board of equalization, paid under protest, and appendix year. Collections only reflect payments made for that tax year, through the cut off date. They do not reflect all payments, but a total of payments. Collection information includes prepaid amounts, total payment, receipt and transaction numbers (for the last recorded transaction), receipt date, machine number and the run number.	Permanent	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Approved by GRAMPA 9/17/2003	TR-063
Tax Notices	This is a notice to the tax payer of taxes due. It includes the following data: taxing district, parcel number, tax year, name, address, property description and location,	Originals: 5 Years	Primary: Public Secondary: Protected UCA 63G-2-305(51)	Media: Microfilm/fiche Duplicate Reason for Protected: (51) unless otherwise classified as public under	TR-064

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Record Title	Description	Retention	Classification	Comments	Schedule #
	tax rates, effective rate, total tax rate, itemized tax totals, credits, and total taxes due.			Section 63G-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity; and (b) the subject of the record has a reasonable expectation that this information will be kept confidential due to: (i) the nature of the law, ordinance, rule, or order; and (ii) the individual complying with the law, ordinance, rule, or order. Approved by GRAMPA 11/17/2011	
Tax Payment Correspondence Files (Courtesy Letters)	These files are correspondence from the Salt Lake County Treasurer to taxpayers concerning delinquent taxes. They serve as a reminder to the taxpayer that there are overdue taxes. Information includes the parcel number, owner's name and address, property address, tax type, legal description, years delinquent taxes, penalties, interest period, interest rate, amount of interest to date, subtotal for each year, total of all delinquencies, and the due date to avoid further interest.	6 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-066
Tax Receipts (Payment Stubs)	These are receipts issued for payment of taxes. There are two types, those paid in the treasurer's office, and those paid off site at banks which have been authorized to accept payments. They show the receipt number, run number, and the microfilm contains copies of the instrument used to pay the taxes. Checks may contain private information and as such are classified private.	5 years - Both Originals & Duplicate	Primary: Public Secondary: Private/Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Media: Paper Microfilm/fiche	TR-067
Tax Redemption Certificates	These records are the Treasurer's redemption certificates. They are receipts made upon redemption of delinquent taxes. They are used to verify the payment of delinquent taxes. Information on the certificates includes but is not limited to: parcel number, tax category, owner's name, date, address, legal description, year taxes were due, receipt number, machine number, cashier's name, and the amount of the payment.	10 years	Primary: Public Secondary: Private/Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;	Media: Paper, Digital Imaging	TR-068
Truth In Taxes (Valuation Notices)	This is a notice of valuation and tax change. It notifies the property owner of the changes in the values of his property based on the appraisal process and itemizes	7 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under	Media: Microfilm/fiche Duplicate	TR-069

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Record Title	Description	Retention	Classification	Comments	Schedule #
	the past and current tax years. Data Includes the parcel number, tax year, owner's name and address, property location, type property, previous and current value, taxing entities, taxes due the entity, and total projected taxes due. This record is not a tax bill but an estimate of what taxes are proposed to be.		Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		
Valuation Notices Returned	These are Truth in Taxes Notices returned to the county by the U.S. Postal System as undeliverable. They are maintained to document the attempt to contact tax payer in the event the property ends up on the tax sale listing.	6 years	Primary: Public Secondary: Protected UCA 63G-2-305-51(a). (51) unless otherwise classified as public under Section 63-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if: (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity;		TR-070
Warrant Register (LGFS 0331)	These computer printouts are entitled "General Warrant Register Fund Expenditure Totals" and "General Warrant Register for Cash Disbursed for (week)." They are used for office reference and as an aid in balancing department accounts. The information includes the fund number, payee, amount, warrant date, organization number, vendor code, vendor name, purchase order number, and warrant number.	7 years	Public		TR-071
Warrants (Pink & Yellow Check Copies)	These are copies of warrants or checks. They are maintained for reference and a record of distribution. The information includes the payee, payer, date, amount, account number, identification number, and an explanation of the reason for the draft of a warrant.	Pink Copy - 5 years Yellow Copy - 1 year	Public	Media: Paper Microfilm/fiche	TR-072
Wire Transfers	These are financial documentation of wire transfers used in lieu of checks, deposits, warrants, etc. It also includes correspondence authorizing and confirming transfers. Confirmations include fax confirmations, wire confirmations, as well as written confirmation.	7 years	Primary: Public Secondary: Private	Vital Record Duplicate	TR-073
Working Papers	These are various computer printouts containing information on tax collections. They are used within the office as working copies.	2 years	Public		TR-074