

## Retention and Classification Report

**Agency:** Wasatch County (Utah). County Treasurer (1541)

Wasatch County Administration Bldg.  
25 North Main  
Heber City, UT 84032  
435-654-3211

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

20654	Alphabetical tax roll index
84151	General ledgers
20655	Numerical tax roll indexes
18149	Tax assessment rolls

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

**SERIES:** 20654

3

**TITLE:** Alphabetical tax roll index

**DATES:** 1996-

**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.

**RETENTION:**

Retain permanently

**DISPOSITION:**

May Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed and then transfer to State Archives with authority to weed.

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

Microfilm duplicate: Retain in Office permanently.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 84151

3

**TITLE:** General ledgers

**DATES:** 1898-1909; 1913-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These ledgers provide an accounting of county funds. They include: date (year, month and date); name of payee; warrant number; amounts; and total balances for the general fund, poor fund, contingent fund, salary fund, juror and witness fund, reporters fund, county special fund, and school district funds (for all school districts in the county: Bench Creek, Buysville, Center, Charleston, Daniels Creek, Elkhorn, Heber, Midway, River Dale, Wallsburg, and Woodland school districts).

**RETENTION:**

Retain for 10 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Local government accounts payable and receivable records, GRS-106.

**AUTHORIZED:** 08-27-2018

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1899 through 1909. Retain in Office for 5 years and then transfer to State Archives.

Paper: For records beginning in 1913 and continuing to the present. Retain in Office for 4 years and then destroy.

**APPRAISAL:**

These records have historical value(s).

The County Treasurer's General Records Retention Schedule indicates these records should be destroyed after 10 years. This retention is an attempt to sample the earliest volume to indicate the types of expenditures made by the county in the early part of this century.

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

**SERIES:** 84151

**TITLE:** General ledgers

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 20655

3

**TITLE:** Numerical tax roll indexes

**DATES:** 1995-

**ARRANGEMENT:** Numerical by serial number

**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.

**RETENTION:**

Retain permanently

**DISPOSITION:**

May Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed and then transfer to State Archives with authority to weed.

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

Microfilm duplicate: Retain in Office permanently.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 18149

3

**TITLE:** Tax assessment rolls

**DATES:** 1893-

**ARRANGEMENT:** Chronological, thereunder numerical by serial 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 a signed statement" (UCA 59-2-326 (2003)). 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 for 1 year(s)

**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: For records beginning in 1893 through 2000. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: For records beginning in 1893 through 2000. Retain in Office permanently.

Computer data files: For records beginning in 2000 and continuing to the present. Retain in Office for 1 year and then transfer to State Archives with authority to weed.

Paper: For records beginning in 2000 through 2013. Retain in State Archives permanently with authority to weed.

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

**SERIES:** 18149

**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