

Retention and Classification Report

Agency: Washington County (Utah). County Treasurer (1326)

Administration Building
197 East Tabernacle
St. George, UT 84770

Records Officer

13433	Assessed property books
27345	Bank statements
26670	Cash receipts
26669	General ledger
13434	*Irrigation ledgers
28247	Mortgage and title company payments backup
27547	Postmarked tax payment envelopes
06960	Redemption certificates
23571	*State school lands ledger
26671	Tax adjustment files
06661	Tax assessment rolls and index
27400	Tax attachment records
08558	*Tax sale certificate books and index
06398	Tax sale records
27846	Title company and mortgage company check stubs

AGENCY: Washington County (Utah). County Treasurer

SERIES: 13433

1

TITLE: Assessed property books

DATES: 1978-

ARRANGEMENT: none

DESCRIPTION:

STATE RECORDS COMMITTEE STATUS:

This retention has not been approved by the State Records Committee.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27345

3

TITLE: Bank statements

DATES: 2005-

ARRANGEMENT: Chronological

DESCRIPTION:

These are monthly statements showing the amount of money on deposit to the credit of the county showing date, name of bank, total deposit, withdrawals, and cash balance with interest on daily bank balances.

RETENTION:

Retain 7 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years and then transfer to Agency Record Center. Retain in Agency Record Center for 5 years and then destroy.

APPRAISAL:

Administrative Fiscal This disposition is based on Utah County General Records Retention Schedule, Schedule 5, Item 6.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27345

TITLE: Bank statements

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 26670

3

TITLE: Cash receipts

DATES: 2004-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

The daily receipts of the treasurer's office list all payments made to the county from property taxes as well as all other sources. Each receipt includes a journal entry register report which lists the amount, account number, account name, and tender type. Bank deposit slips, the clerk's summary reports, and daily cashier totals tapes and detail reports are also filed with the receipts.

RETENTION:

Retain 7 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then transfer to Agency Record Center. Retain in Agency Record Center for 4 years and then destroy.

APPRAISAL:

Administrative Fiscal This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 7.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 26670

TITLE: Cash receipts

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 26669

3

TITLE: General ledger

DATES: 1980-

ARRANGEMENT: Chronological by year, thereunder numerical by account number.

ANNUAL ACCUMULATION:

DESCRIPTION:

These records are summaries showing the receipts from and disbursements of the tax collection accounts known as Fund 78. They record all transactions for preparation of financial statements and audits, and list all transactions and totals of each general ledger account.

RETENTION:

Retain 10 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then transfer to Agency Record Center. Retain in Agency Record Center for 5 years and then destroy.

APPRAISAL:

Administrative Fiscal This disposition is based on Utah County General Records Retention Schedule, Schedule 5, Item 12.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 26669

TITLE: General ledger

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 13434

3

TITLE: Irrigation ledgers

DATES: 1864-1888.

ARRANGEMENT: none

ANNUAL ACCUMULATION:

DESCRIPTION:

STATE RECORDS COMMITTEE STATUS:

This retention has not been approved by the State Records Committee.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

AGENCY: Washington County (Utah). County Treasurer

SERIES: 28247

3

TITLE: Mortgage and title company payments backup

DATES: 2000-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION:

DESCRIPTION:

These records are mortgage and title company reports, data and correspondence used for research purposes.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years and then transfer to Agency Record Center. Retain in Agency Record Center for 5 years and then destroy.

Compact disc: Retain in Office for 2 years and then transfer to Agency Record Center. Retain in Agency Record Center for 5 years and then destroy.

APPRAISAL:

Fiscal This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 7.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27547

3

TITLE: Postmarked tax payment envelopes

DATES: 2005-

ARRANGEMENT: Chronological by year; thereunder by month and day

ANNUAL ACCUMULATION:

DESCRIPTION:

These records contain postmarked envelopes received by the Washington County treasurer for payment of taxes owed. These records as used by the Washington County treasurer as proof of late payment.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 07/01/1990.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 2 years and then destroy.

APPRAISAL:

Administrative Fiscal This disposition is based on Utah State General Records Retention Schedule, Schedule 7, Item 1. Administrative, Fiscal

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 6960

3

TITLE: Redemption certificates

DATES: 1898-

ARRANGEMENT: Numerical by redemption certificate number

ANNUAL ACCUMULATION: 0.90 cubic feet.

DESCRIPTION:

RETENTION:

Retain until microfilmed

DISPOSITION:

Retain in agency custody.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 01/01/1986.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently.

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

Microfilm duplicate: Retain in Office permanently.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 23571

3

TITLE: State school lands ledger

DATES: 1898-1899.

ARRANGEMENT: Entry titles alphabetical; thereunder chronological.

ANNUAL ACCUMULATION:

DESCRIPTION:

This book, entitled "State School Lands" ledger is an accounting ledger of school lands moneys. Only a few pages have been filled out, and these apply only to Sep 1898-Apr 1899. The ledger accounts for notes and interest received on sale of school lands, fees for issuing certificates, and interest on state land notes. Some pages deal with money paid to the State Treasurer and the State Land Board. According to Utah Law, the county treasurer was responsible, under the direction of the county superintendent, to account for all public school moneys (Laws of Utah 1896, Article XI, sec 95).

STATE RECORDS COMMITTEE STATUS:

This retention has not been approved by the State Records Committee.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Historical

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 26671

3

TITLE: Tax adjustment files

DATES: 2002-

ARRANGEMENT: Chronological by year, thereunder numerical by tax adjustment number.

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

Tax adjustment files list corrections and adjustments made to real property tax accounts. These adjustments include greenbelt reductions, administrative adjustments, payment errors, and segregations. The files include copies of the checks as well as backup documentation from the assessor's office, the commission, and other entities requesting correction or adjustment to the tax accounts.

RETENTION:

Retain 7 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then transfer to Agency Record Center. Retain in Agency Record Center for 2 years and then destroy.

APPRAISAL:

Administrative Fiscal This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 7.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 26671

TITLE: Tax adjustment files

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 6661

3

TITLE: Tax assessment rolls and index

DATES: 1981-

ARRANGEMENT: Chronological, thereunder numerical by tax district and then by account number

ANNUAL ACCUMULATION: 4.00 cubic feet.

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:

Retain Permanent.

DISPOSITION:

Transfer to the State Archives with authority to weed.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 4 years after being microfilmed and then destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Agency Record Center permanently.

Digital image: Retain in Office until administrative need ends and then delete provided microfilm has passed inspection.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 6661

TITLE: Tax assessment rolls and index

(continued)

APPRAISAL:

Administrative Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 9.

Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27400

3

TITLE: Tax attachment records

DATES: 2003-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION:

DESCRIPTION:

These are records of additional changes attached to real property taxes as special taxes. They document changes to the amount of taxes billed. Records include requests for attachment and detail lists from various entities such as the Washington County Water Conservancy District, other special service districts, fire districts, and solid waste, as well as notices from the assessor's office for delinquent assessments, fees, roll back taxes, delinquent personal property taxes, and escaped taxes.

RETENTION:

Retain 7 years

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then transfer to Agency Record Center. Retain in Agency Record Center for 4 years and then destroy.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27400

TITLE: Tax attachment records

(continued)

APPRAISAL:

Administrative Fiscal This disposition is based on Utah County
General Records Retention Schedule, Schedule 11, Item 5.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 8558

3

TITLE: Tax sale certificate books and index

DATES: 1896-1926.

ARRANGEMENT: Numerical by certificate number.

ANNUAL ACCUMULATION:

DESCRIPTION:

These are records required to be created by county treasurers as a "record of delinquent taxes in the same order as property sold appears in the assessment rolls" (UCA 59-2-1338 (1995)). They are required to include the name of the person to whom property is assessed; description of the tract sold, and a reference to the book, page and line where, or serial number under which the same was listed in the assessment roll; the amount of tax penalty and cost for the which the property was sold at preliminary tax sale; the date of redemption and by whom redeemed; and delinquent taxes assessed in subsequent years against each tract sold at preliminary sale and remaining unredeemed (UCA 59-2-1338 (1995)).

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 10/01/1995.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 8558

TITLE: Tax sale certificate books and index

(continued)

APPRAISAL:

Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 11.

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 6398

4

TITLE: Tax sale records

DATES: i 1883-

ARRANGEMENT: Numerical by book number, thereunder alphanumerical by section, range, block, or lot

ANNUAL ACCUMULATION:

DESCRIPTION:

These are records which document the sale of property by the county treasurer's office for delinquent taxes. Property may be sold after 4 years of delinquency. Information includes name of person to whom property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

RETENTION:

Retain Archives custody

DISPOSITION:

Transfer to the State Archives with authority to weed.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 10/01/1995.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Microfilm duplicate: For records beginning in 1896 and continuing to the present. Retain in State Archives permanently.

Paper: Retain in State Archives permanently with authority to weed.

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

AGENCY: Washington County (Utah). County Treasurer

SERIES: 6398

TITLE: Tax sale records

(continued)

APPRAISAL:

Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 11.

This series has historical value because it provides evidence of early tax practices.

PRIMARY CLASSIFICATION:

Public

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27846

3

TITLE: Title company and mortgage company check stubs

DATES: 2006-

ARRANGEMENT: chronological

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

Records in this series consist of stubs from checks received in payment of taxes from title companies and mortgage companies. These stubs are used for back up information of payment of taxes. Check stubs includes parcel(s) paid and detail of payments.

RETENTION:

Retain 7 years

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

APPRAISAL:

Fiscal This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 7.

AGENCY: Washington County (Utah). County Treasurer

SERIES: 27846

TITLE: Title company and mortgage company check stubs

(continued)

PRIMARY CLASSIFICATION:

Public