Retention and Classification Report

Agency: Millard County (Utah). County Treasurer (1447)

Millard County Courthouse
50 South Main Street
Fillmore, UT 84631

Records Officer Sheri Dearden

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AGENCY: Millard County (Utah). County Treasurer

SERIES: 83461 3
TITLE: Allowance book
DATES: i 1900-1901.
ARRANGEMENT: Chronological
DESCRIPTION:

This single volume contains an accounting of claims received by the county treasurer. Recorded information includes the number of the claim, the date of the claim, the date of allowance, the name of the person or entity to whom payment was made, the name of the account, the amount, the total, and the date of the warrant.

RETENTION:

Retain 3 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1988

FORMAT MANAGEMENT:

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

APPRAISAL:

This retention is based on the County Treasurer's General Records Retention Schedule (1/10/86).

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83462 3
TITLE: Budget, revenues, and cash balance books
DATES: i 1959-1968.
ARRANGEMENT: Numerical by fund number, thereunder chronological

DESCRIPTION:

These two ledgers contain three accounting reports: the budget control account, the revenues report, and the cash and balance report. They were used for accounting and audit purposes.
The budget control account compared expenditures to approved budget amounts. Expenditures for the month were subtracted to arrive at the balance remaining in the account.
The revenues section contained the date, a code number, and the amount (monthly and year-to-date totals and a year-end balance) of all revenue sources.
The cash and balance book contained: the date, the amount of monthly receipts (credits), the amount of monthly warrants redeemed (debits), and the remaining balance.

RETENTION:

Retain 3 years.

DISPOSITION:
Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 03/1989

FORMAT MANAGEMENT:

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

APPRAISAL:
These volumes are obsolete and should be destroyed.

AGENCY: Millard County (Utah). County Treasurer

SERIES: 26782 1
TITLE: Delinquent tax list
DATES: 1899-1910.
ARRANGEMENT: Chronological by year.
DESCRIPTION:

The Millard County delinquent tax lists include the property owner's name, a legal description of the property, the property value, the amount of assessed taxes, an index to the tax assessment roll, and the date on which taxes were paid. At the end of the list the county treasurer swears that all taxes not marked paid have not yet been paid.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

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

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

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

APPRAISAL:

Historical
These tax lists contain historical information about property owners, property values, and tax payments for Millard County.

PRIMARY DESIGNATION:

Private

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83464 3
TITLE: Disbursement record
DATES: i 1901-1923; 1926-27.
ARRANGEMENT: Numerical by warrant number
DESCRIPTION:

These five volumes are a record of disbursements made from Millard County accounts by the county treasurer. They were used for auditing and accounting purposes. Recorded information includes the warrant number, the date issued, the name of the payee, the purpose of the disbursement or on which account drawn, the total amount of the warrant, a breakdown by fund and the total, and the date redeemed. Some warrant numbers are repeated. The first volume covers the period between 1901 and 1908, the second spans 1908-1914, the third spans 1914-1918, the fourth spans 1918-1921, and the fifth spans 1921-1923 and 1926-1927. Road disbursements are recorded in separate sections in the later two volumes. The listings in the 1918-1921 volume are recorded in reverse chronological order, from June 1921 to May 1920. Two volumes include recaps listed at the back. The 1914-1918 volume has a one-page book recap while the latest volume includes a more detailed recapitulation of warrants issued.

RETENTION:

Retain 3 years.

DISPOSITION:
Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 03/1989

FORMAT MANAGEMENT:

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

APPRAISAL:
This retention is based on County Treasurer General Records Retention Schedule (1/10/86).

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83467 3
TITLE: General accounts and public welfare warrants
DATES: i 1943-1950.
ARRANGEMENT: Alphabetical under the first letter of an individual's surname or the first word in the name of a corporation

DESCRIPTION:

These three volumes are ledgers for general county accounts and public welfare warrants. They were used for accounting and auditing purposes. Recorded information includes the name of the payee, the amount of the warrant, and the warrant number.

RETENTION:

Retain 7 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 03/1989

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then destroy.

APPRAISAL:

Based on the County Treasurers' General Records Retention Schedule (1/10/86), these books are obsolete and should be destroyed.

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83468 3
TITLE: General ledgers
DATES: i 1885-
ARRANGEMENT: Chronological
DESCRIPTION:

These three volumes contain an accounting of all disbursements and credits to Millard County accounts. They cover the period from 1885-1906 and 1919-1941. Recorded information in the two earliest volumes (1885-1906 and 1919-1923) include the name of the office, the year, the month, the purpose, disbursements, credits, and totals. Information included in the other volume includes the date, the fund, receipt numbers, disbursements, credits, totals, and subtotals.

RETENTION:

Retain 10 years.

DISPOSITION:
Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 12/1988

FORMAT MANAGEMENT:

Paper: For records beginning in 1885 through 1906. Retain in Office for 4 years and then transfer to State Archives with authority to weed.

Paper: For records beginning in 1919 through 1946. Retain in Office for 10 years and then destroy.

APPRAISAL:

Administrative Fiscal Historical
Although the County Treasurer's General Records Schedule indicates that ledgers may be destroyed after 10 years, the first volume will be maintained for historical purposes to document the actions of the office.

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83468
TITLE: General ledgers

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83466 3
TITLE: Journal entries
DATES: i 1923-1930.
ARRANGEMENT: Chronological
DESCRIPTION:

This book is a record of adjusted entries into the county's account books. It is used to adjust and balance the account books. It contains the date, the purpose of disbursement, the amount, total, and grand totals. (Pages 3-18, inclusive; pages 1 and 2 are missing.)
A five-page Stamp Account ledger appears on pages 150-54, inclusive.
A one-page Index to Furniture and Fixtures in the Court House appears on page 199. Following the index is an inventory listing for various county offices and officials. These inventory listings run intermittently through page 253.

RETENTION:

Retain 3 years.

DISPOSITION:
Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 03/1989

FORMAT MANAGEMENT:

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

APPRAISAL:
This volume is OBSOLETE and SHOULD BE DESTROYED. This retentio is based on the county auditor's general records retention schedule (5/14/87).

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83463 3
TITLE: Receipt books
DATES: i 1923-1946.
ARRANGEMENT: Chronological
DESCRIPTION:

RETENTION:

Retain 3 years.

DISPOSITION:
Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 12/1988

FORMAT MANAGEMENT:

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

APPRAISAL:
This retention is based on the County Treasurer's General Records Retention Schedule (1/10/86).

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83470 3
TITLE: Redemption certificates
DATES: i 1915-1923.
ARRANGEMENT: Numerical by redemption certificate number
DESCRIPTION:

These three volumes consist of recorded redemption certificates. Redemption certificates were issued for money received in payment of delinquent taxes on real property. Recorded information includes the redemption certificate number, the location (district) in which the property is located, the date, a legal description of the property boundaries (including subdivision, section or lot, block, range or plat, and number of acres), the name of the delinquent taxpayer, the amount of taxes owed, penalty and interest costs, the total amount due, the name of person redeeming the property through the payment of taxes, the date paid, the name of the county treasurer and deputy, and the date recorded. Two of the three books (volumes 2 and 3) are numbered on the spine. Volume 1 spans the period from 1915 to 1920, volume 2 encompasses 1920 to 1922, and volume 3 covers 1922 and 1923.

RETENTION:

Retain 10 years. Transfer to Archives.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1988

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years and then transfer to State Archives with authority to weed.

APPRAISAL:

Historical

This retention is based on both the historical value of the records and the County Treasurers' General Records Retention Schedule. These volumes are important historically to document

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83470
TITLE: Redemption certificates

(continued)

the redemption of property (on which delinquent taxes were due) prior to the tax sale.

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83465 3
TITLE: Road poll tax book
DATES: i 1910-1914.
ARRANGEMENT: Chronological, then grouped by city or town
DESCRIPTION:

The payment of the annual road poll tax is recorded in this single volume. Recorded information includes the year, the name of the city or town, the name of the men (ages 21 to 50) liable for payment of the two-dollar tax, and whether the assessed $2 had been collected. The annual road poll tax is specified in "Laws of Utah, 1909," Chapter 118, pp. 279-82.

RETENTION:

Retain 10 years. Transfer to Archives.

DISPOSITION:

Transfer to the State Archives permanently.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 03/1990

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years and then transfer to State Archives.

APPRAISAL:

Historical
Originally submitted as an unknown fee book, this volume was approved for destruction in March 1988 by the State Reocrds Committee. It has recently been fully identified as a road poll tax book, thus requiring its reappraisal. It has now been determined that this book warrants permanent preservation and has been resubmitted to change the original disposition of "destruction" to "transfer to the State Archives." Poll books are an important informational source. They document the development of roads.

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83465
TITLE: Road poll tax book

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83469 3
TITLE: Road warrant books
DATES: i 1943-1950.
ARRANGEMENT: Alphabetical by the first letter of the surname or the first letter of the company/agency name
DESCRIPTION:

These three books provide an accounting of monies paid for road improvement. They are used for accounting and audit purposes. Recorded information includes the name of the person, company, or government agency, the amount paid, and the receipt number.

RETENTION:

Retain 3 years.

DISPOSITION:
Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 03/1989

FORMAT MANAGEMENT:

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

APPRAISAL:

Administrative Fiscal
These volumes are obsolete and should be destroyed.

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 25458 3
TITLE: Tax assessment rolls
DATES: 1880-
ARRANGEMENT: Chronological by year, thereunder numerical by tax district and parcel number
ANNUAL ACCUMULATION: 100.00 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 30 years.

DISPOSITION:
Transfer to the State Archives permanently.

RETENTION AND DISPOSITION AUTHORIZATION:
Retention and disposition for this series is authorized by Archives general schedule CNT 33, Item 3.

AUTHORIZED: 05/02/2016

FORMAT MANAGEMENT:

Paper: For records beginning in 1991 and continuing to the present. Retain in Office until digitized and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Paper: For records beginning in 1948 through 1990. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: For records beginning in 1990 and continuing to the present. Retain in Office permanently.

AGENCY: Millard County (Utah). County Treasurer

SERIES: 25458
TITLE: Tax assessment rolls

(continued)

APPRAISAL:

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

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83673 4
TITLE: Tax sale records
DATES: i 1897-1981.
ARRANGEMENT: Numerical by book number, thereunder by section, range, block or lot.
ANNUAL ACCUMULATION:
DESCRIPTION:

This is the record of property sold for delinquent taxes through the county treasurer's office. 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 cretificate number.

RETENTION:

Retain Archives custody.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

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

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

Paper: Retain in State Archives permanently after microfilming.

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

APPRAISAL:

Historical

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83673
TITLE: Tax sale records

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83472 3
TITLE: Victory tax report/withholding tax report
DATES: i 1943-1948.
ARRANGEMENT: chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

This single volume has been titled "Victory Tax Report". A "Register of Deaths" was converted into a ledger in order to record withholding deductions for the so-called Victory Tax, a temporary income tax over and above the standard income tax, imposed to finance the United States's war effort during World War II. The Victory Tax for Individuals was implemented by the Revenue Act of 1942 (Public Law 753). It began in January 1943 and remained in effect until repealed by act of Congress in May 1944. Victory Tax withholding data for calendar year 1943 is recorded on pages 1 and 3 of the 49-page ledger. The pay-as-you-go income tax bill (Public Law 68, Current Tax Payment Act of 1943) also went into effect in 1943. Beginning July 1, wage and salary earners were subject to a paycheck withholding tax. Withholding information for mid-1943 through January 1948 is recorded on page 2, and pages 4 through 11.
The "Victory Tax Report" and "Withholding Tax" sections each list the name of the employee, the amount of the monthly deduction, quarterly totals, and a grand total for the calendar year.
Notations such as "General Fund", "Road Fund", "Road Account", and "General Payroll" also appear in the ledger, but it is not clear what these indicate. Presumably the employees listed were paid through highway and general accounts.

RETENTION:

Retain Archives custody.

DISPOSITION:
Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:
These records are in Archives' permanent custody.

APPROVED: 12/1988

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83472
TITLE: Victory tax report/withholding tax report

(continued)

weed.

APPRAISAL:

Historical

This volume documents an important aspect of Utah and United States history, the implementation of a victory tax and a witholding/income tax in conjunction with World War II.

PRIMARY DESIGNATION:
Public

AGENCY: Millard County (Utah). County Treasurer

SERIES: 83471 3
TITLE: Warrant registers
DATES: 1928-1959.
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

These registers are numerical listings of check numbers of all checks issued by county. They include vendor number, name, date of payment, invoice number, and/or purchase number, account debit, description of expenditure, and amount.

RETENTION:

Retain 7 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 11/07/1988

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 7 years and then destroy.

APPRAISAL:

Administrative Fiscal
This retention is based on the County Treasurer General Records Retention Schedule (1/10/86). These records are OBSOLETE and should be DESTROYED.

PRIMARY DESIGNATION:

Public