Retention and Classification Report

Agency: San Juan County (Utah). County Treasurer (3128)

PO Box 817
Monticello, UT 84535
435-587-3237

Records Officer

24094	Tax assessment rolls
24850	Tax sale records

AGENCY: San Juan County (Utah). County Treasurer

SERIES: 24094 3
TITLE: Tax assessment rolls
DATES:
ARRANGEMENT: Chronological
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 an affidavit (UCA 59-2-326 (1995)). 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 permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 9.

AUTHORIZED: 01/13/2003

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.

Microfilm duplicate: Retain in Office permanently.

Digital image: Retain in Office permanently.

AGENCY: San Juan County (Utah). County Treasurer

SERIES: 24094
TITLE: Tax assessment rolls

(continued)

APPRAISAL:

Administrative Fiscal Legal
Pursuant to UCA 59-2-326, the county treasurer is the custodian of the assessment rolls. The records are kept as a legal record of the land evaluation and tax history.

PRIMARY CLASSIFICATION:
Public

AGENCY: San Juan County (Utah). County Treasurer

SERIES: 24850 3
TITLE: Tax sale records
DATES: 1939-
ARRANGEMENT: Chronological, thereunder numerical by parcel identification number
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.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 14, Item 14.

AUTHORIZED: 05/18/2015

FORMAT MANAGEMENT:

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AGENCY: San Juan County (Utah). County Treasurer

SERIES: 24850
TITLE: Tax sale records

(continued)

APPRAISAL:

PRIMARY CLASSIFICATION:
Public