

Retention and Classification Report

Agency: Emery County (Utah). County Treasurer (341)

Emery County Courthouse
75 East Main, P.O. Box 595
Castle Dale, UT 84513

Records Officer

06191 *Index
13080 Redemptions
84043 *Tax assessment rolls
13082 Tax notices
06399 *Tax sales records

AGENCY: Emery County (Utah). County Treasurer

SERIES: 6191

3

TITLE: Index

DATES: 1980-1984.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

RETENTION:

Retain Permanent. In Archives custody.

DISPOSITION:

Transfer to the State Archives with authority to weed.

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.

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13080

3

TITLE: Redemptions

DATES: 1982-

ARRANGEMENT: none

DESCRIPTION:

These are duplicates of certificates issued for money received in payment of delinquent real property taxes. "The county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption" (UCA 59-2-1348 (1995)). Each includes account number, date issued, and serial number. Sometimes the certificate also provides owner's name, location, legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, and amount paid to redeem and date.

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 for 5 years and then destroy.

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

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

APPRAISAL:

This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 5.

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13080

TITLE: Redemptions

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Emery County (Utah). County Treasurer

SERIES: 84043

4

TITLE: Tax assessment rolls

DATES: i 1883-1980.

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 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.

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 until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

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

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.

AGENCY: Emery County (Utah). County Treasurer

SERIES: 84043

TITLE: Tax assessment rolls

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13082

3

TITLE: Tax notices

DATES: 1981-

ARRANGEMENT: Chronological, thereunder by taxpayer's name

DESCRIPTION:

This file contains "duplicates" tax notices which are sent to taxpayers. They are used for reference purposes. Each notice includes "the kind and value of property assessed to the taxpayer; the street address of the property, where applicable; and the amount of tax levied" (UCA 59-2-1317(2a) (1995)). The notice shall also "set out the aggregate amount of taxes to be paid for the state, county, city, town, school, and other purposes" (UCA 59-2-1317(2) (1994)). In 2003, the office discontinued maintaining a duplicate paper copy of all tax notices and only maintains the tax notice on-line until it is superseded. The notices are backed up daily.

RETENTION:

Retain 1 year.

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: For records beginning in 1980 through 2003. Retain in Office for 1 year and then destroy.

Microfilm master: For records beginning in 1980 through 1984. Retain in State Records Center for 1 year and then destroy.

Computer data files: For records beginning in 2004 and continuing to the present. Retain in Office until superseded by current year's tax notice and then delete.

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13082

TITLE: Tax notices

(continued)

APPRAISAL:

This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 2.

PRIMARY CLASSIFICATION:

Public

AGENCY: Emery County (Utah). County Treasurer

SERIES: 6399

4

TITLE: Tax sales records

DATES: i 1898-1982.

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

DESCRIPTION:

This is the record of property sold for delinquent taxes by 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 certificate number.

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 master: For records beginning in 1898 through 1982. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1898 through 1982. Retain in State Archives permanently with authority to weed.

Paper: For records beginning in 1982 and continuing to the present. Retain in Office for 5 years and then destroy provided records have been recorded by county recorder.

APPRAISAL:

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

AGENCY: Emery County (Utah). County Treasurer

SERIES: 6399

TITLE: Tax sales records

(continued)

PRIMARY CLASSIFICATION:

Public