# Retention and Classification Report

**Agency:** Juab County (Utah). County Treasurer (561)

Juab County Courthouse
160 North Main
Nephi, UT 84648
435-623-3420

**Records Officer**

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|---|---|
| 84177 | Tax assessment rolls |
| 80634 | Tax redemption certificates |
| 80633 | Tax sale records |

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

**SERIES:** 84177 4
**TITLE:** Tax assessment rolls
**DATES:** i 1915-
**ARRANGEMENT:** Chronological
**DESCRIPTION:**

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records payment of teh tax. The assessment rolls show name and address of owner or poserssor of property; legal description of the land and valuation of real estate; value of improvement; list of personal property and value; amount of taxes distributed to various taxing units; total amount of taxes; date of payment and remarks. Individuals tax rolls were divided into two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivided based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), building and other equipment. Public Utilities and Mines are treated seperately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed accordingly.

**RETENTION:**

Retain permanent

**DISPOSITION:**

Retain in agency custody.

**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.

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

**SERIES:** 84177
**TITLE:** Tax assessment rolls

(continued)

Architectural drawings: 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 identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 80634 3
**TITLE:** Tax redemption certificates
**DATES:** 1982-
**ARRANGEMENT:** Numerical by serial number
**DESCRIPTION:**

These are duplicates of certificates issued for money received in the payment of delinquent real property taxes.

**RETENTION:**

Retain until microfilmed.

**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.

**APPRAISAL:**

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

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

**SERIES:** 80634
**TITLE:** Tax redemption certificates

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**PRIMARY CLASSIFICATION:**
Public

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

**SERIES:** 80633 4
**TITLE:** Tax sale records
**DATES:** i 1912-
**ARRANGEMENT:** Numerical according to book number thereunder alphanumerical by section, range, block, or lot.
**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.

**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 Office for 4 years after being 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:**

Historical

Tax sale records have ongoing research value.

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

**SERIES:** 80633
**TITLE:** Tax sale records

(continued)

**PRIMARY CLASSIFICATION:**
Public