

# 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

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:**

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:**

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.

Architectural drawings: Retain in State Archives permanently with authority to weed.

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

**SERIES:** 84177

**TITLE:** Tax assessment rolls

(continued)

**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

(continued)

**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