

Retention and Classification Report

Agency: Morgan County (Utah). County Treasurer (664)

Morgan County Courthouse
48 West Young Street, P.O. Box 420
Morgan, UT 84050
829-6811, 31

Records Officer

84322 *Annual financial statements
84323 Redemption certificates
83735 *Tax assessment rolls
03979 Tax assessment rolls index
07146 *Tax sale records

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 84322

3

TITLE: Annual financial statements

DATES: 1977-1988.

ARRANGEMENT: Chronological

DESCRIPTION:

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 01/01/1985.

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 permanently or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

Administrative Historical

PRIMARY CLASSIFICATION:

Public

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 84323

3

TITLE: Redemption certificates

DATES: 1925-

ARRANGEMENT: Numerical by redemption certificate number

DESCRIPTION:

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 01/01/1985.

FORMAT MANAGEMENT:

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Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

Administrative Historical

PRIMARY CLASSIFICATION:

Public

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 83735

4

TITLE: Tax assessment rolls

DATES: i 1881-1987.

ARRANGEMENT: Chronological, thereunder numerical by serial number
DESCRIPTION:

The county treasurer records tax assessmentws given to individuals and businesses on a yearly basis, and then rcords payment of the tax. The assessment rolls show name and address of owner or posessor 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 vrious taxing units; total amount of taxes; date of payment and remarks. Individuals tax rolls werd divided into two ctegories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivide based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), buildings 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 4 years.

DISPOSITION:

Retain in agency custody.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 01/01/1985.

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.

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 83735

TITLE: Tax assessment rolls

(continued)

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

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

APPRAISAL:

Administrative Historical

PRIMARY CLASSIFICATION:

Public

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 3979

3

TITLE: Tax assessment rolls index

DATES: 1989-

ARRANGEMENT: Alphabetical by name of taxpayer

DESCRIPTION:

This index is a listing of all property owners in the county. "Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

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.

APPRAISAL:

This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 10.

PRIMARY CLASSIFICATION:

Public

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 7146

3

TITLE: Tax sale records

DATES: 1981-1983.

ARRANGEMENT: Numerical by serial number

DESCRIPTION:

These are records required to be prepared by county treasurers as the "official record of delinquent taxes in the same order as property appears in the assessment rolls" (UCA 59-2-1338(1) (1997)). They are required to include the name of the person to whom property is assessed; description of the delinquent parcel, and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll; the amount of delinquent taxes, penalties, and administrative costs; and the date of redemption and by whom the property is redeemed (UCA 59-2-1338 (1995)). The record shall provide space for "entering delinquent taxes assessed years against each parcel which remains unredeemed" (UCA 49-2-1338(2) (1995)).

RETENTION:

Retain permanently.

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 for 5 years and then destroy provided TAX SALE HELD.

Microfilm master: Retain in Office permanently.

AGENCY: Morgan County (Utah). County Treasurer

SERIES: 7146

TITLE: Tax sale records

(continued)

APPRAISAL:

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

PRIMARY CLASSIFICATION:

Public