Retention and Classification Report

Agency: Box Elder County (Utah). County Treasurer (95)

Box Elder County Courthouse
01 South Main Street
Brigham City, UT 84302
435-538-0349

Records Officer

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AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 13134 3
TITLE: Delinquent tax records
DATES: 1898-
ARRANGEMENT: none
DESCRIPTION:

These monthly reports list delinquent taxes within the county. They are used for reference purposes. The reports include the account number, serial number, district number, owner's name, and amounts of delinquent taxes for the current and previous three years.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 04/2016

FORMAT MANAGEMENT:

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

PRIMARY DESIGNATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 85257 4
TITLE: Receipts
DATES: i 1901-1902.
ARRANGEMENT: Chronological according to receipt number

DESCRIPTION:

Money collected by the county is acknowledged by a receipt which lists the name of the person making the payment, date, and the amount received. Revenue is generated by the collection of taxes, cemetery fees, business license fees, and county fines or penalties.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Microfilm duplicate: For records beginning in 1901 through 1902. Retain in State Archives permanently.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82753 3
TITLE: Redemption certificates
DATES: ca. 1896-
ARRANGEMENT: none
DESCRIPTION:

These are certificates issued for monies received in payment of delinquent real property taxes. This record series is composed of two different types of redemption certificates: 1) 1896-1923 contain copies of Tax Sale Deeds (contains name of owner, amounts of taxes, property description); cash register receipts; Tax Sale Certificates; address cards; and have the notation "not sold" on the back of the forms; and 2) 1942-1945 are actual certificates containing the name of the owner, years delinquent; taxes owed and paid; penalty; interest; totals; and signature of county treasurer.

RETENTION:

Retain 5 years

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 06/1988

FORMAT MANAGEMENT:

Paper: For records beginning in 1896 through 1923. Retain in Office for 5 years and then transfer to State Archives with authority to weed.

Paper: For records beginning in 1924 and continuing to the present. Retain in Office for 5 years and then destroy.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82753
TITLE: Redemption certificates

(continued)

APPRAISAL:

Administrative Historical
The County Treasurer General Records Retention Schedule (1/10/88) indicates that redemption certificates should be destroyed after 5 years. This retention is applied to those certificates from l942 to 1945 because they are only a receipt and have been determined not to have historical value. Those 1896-1923 are entirely different and contain information not available elsewhere. They document the process of selling property for taxes and owners redemption at the last possible moment.

PRIMARY DESIGNATION:
Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 81111 3
TITLE: Tax assessment rolls
DATES: 1887-
ARRANGEMENT: Chronological, thereunder numerical by serial number.
ANNUAL ACCUMULATION: 4.70 cubic feet.
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 permanently.

DISPOSITION:
Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:
Retention and disposition for this series is authorized by Archives general schedule CNT 33, Item 3.

AUTHORIZED: 05/02/2016

FORMAT MANAGEMENT:

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.

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 State Archives permanently.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 81111
TITLE: Tax assessment rolls

(continued)

APPRAISAL:

Administrative Historical
Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY DESIGNATION:
Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 7394 3
TITLE: Tax assessment rolls index
DATES: 1894-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 2.20 cubic feet.
DESCRIPTION:

these are alphabetical listings of all property owners in Box Elder County showing the reference number where they are listed in the tax roll.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 33, Item 3.

AUTHORIZED: 05/02/2016

FORMAT MANAGEMENT:

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.

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.

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

APPRAISAL:

Administrative Historical
Tax assessment rolls are historically valuable because they identify all property owners within a county.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 7394
TITLE: Tax assessment rolls index

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82965 3
TITLE: Tax collections registers
DATES: 1897-1924.
ARRANGEMENT: Chronological, thereunder numerical by receipt number
ANNUAL ACCUMULATION:
DESCRIPTION:

This is a report of personal property tax collections. The report includes account number, tax year, taxing district, business or farm name, date, time, receipt number, amount, daily totals, and grand totals.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 06/06/1988

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 2 years and then destroy.

APPRAISAL:

Historical
This retention is based upon the historical value of these records to document the collection and distribution of tax dollars. These are maintained as a sample of the records maintained at that time.

PRIMARY DESIGNATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82988 4
TITLE: Tax sale record book
DATES: i 1894-1969.
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

This volume contains a record of properties sold at tax sale and those redeemed prior to the sale. It includes date of sale; name of buyer; to whom assessed; assessment roll page and line numbers; description of property sold; assessed taxes; to who sold; redemption fund; and any remarks.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 09/1988

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Historical
This retention is based upon the historical value of the records since they document the activities and expenditures of the County Treasurer.

PRIMARY DESIGNATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 6286 3
TITLE: Tax sale records
DATES: 1961-1962; 1971-1980.
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

These are the recorded tax deeds issued by the county auditor conveying property to purchaser of real property sold for delinquent taxes (UCA 59-2-1351.1(9)(c) (2003)) and records for property not sold (UCA 59-2-1351.3(1) (2003)). The tax sale record "shall become a part of the official records of the recorder and is considered to have been recorded by the recorder" (UCA 59-2-1351.3 (2003)).

RETENTION:

Retain Permanent. In Archives custody.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 15, Item 25.

AUTHORIZED: //

FORMAT MANAGEMENT:

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 State Archives permanently with authority to weed.

APPRAISAL:

Administrative Historical
These records help document property ownership.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 6286
TITLE: Tax sale records

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 6323 3
TITLE: Tax sale redemptions
DATES: 1903-1934.
ARRANGEMENT: Numerical by certificate number
ANNUAL ACCUMULATION:
DESCRIPTION:

These registers documents properties redeemed prior to being sold or delinquent property taxes. They include certificate number, date redeemed, name of person redeeming property, recordation information (book, page, line), total taxes and penalties paid, and a listing by year amount of taxes and penalties owed and paid.

RETENTION:

Retain 5 years.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 5.

AUTHORIZED: //

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently.

Microfilm master: Retain in State Archives permanently.

APPRAISAL:

Administrative Historical
These records help document property ownership.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 6323
TITLE: Tax sale redemptions

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82989 3
TITLE: Warrant registers
DATES: 1897-1904.
ARRANGEMENT: Numerical by warrant number
ANNUAL ACCUMULATION:
DESCRIPTION:

These registers are numerical listings of check numbers of all checks issued by county. They include vendor number, name, date of payment, invoice number, and/or purchase number, account debit, description of expenditure, and amount.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 06/15/1988

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 7 years and then destroy.

APPRAISAL:

Historical
This retention is based upon the historical value of these records.

PRIMARY DESIGNATION:

Public