

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

13134 Delinquent tax records
85257 *Receipts
82753 Redemption certificates
81111 Tax assessment rolls
07394 Tax assessment rolls index
82965 *Tax collections registers
82988 *Tax sale record book
06286 *Tax sale records
06323 *Tax sale redemptions
82989 *Warrant registers

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:

Retain Permanently

DISPOSITION:

Permanent. May Transfer to Archives.

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:

Retain Permanently

DISPOSITION:

Permanent. Transfer to Archives.

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 for 5 year(s)

DISPOSITION:

Destroy.

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.

APPRAISAL:

These records have administrative, and/or historical value(s). 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

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82753

TITLE: Redemption certificates

(continued)

1942 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:

Permanent. May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Assessment roll records, GRS-734.

AUTHORIZED: 03-01-2016

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:

These records have administrative, and/or historical value(s).
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:

Retain Permanently

DISPOSITION:

Permanent. May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Assessment roll records, GRS-734.

AUTHORIZED: 03-01-2016

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.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 7394

TITLE: Tax assessment rolls index

(continued)

APPRAISAL:

These records have administrative, and/or historical value(s).
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: 82965

3

TITLE: Tax collections registers

DATES: 1897-1924.

ARRANGEMENT: Chronological, thereunder numerical by receipt number

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:

Retain for 2 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

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

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:

These records have historical value(s).
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

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 Permanently

DISPOSITION:

Permanent. Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Deed records, GRS-735.

AUTHORIZED: 03-01-2016

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:

These records have administrative, and/or historical value(s). 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

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 for 3 year(s) - 7 years

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Delinquent property tax records, GRS-733.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently.

Microfilm master: Retain in State Archives permanently.

APPRAISAL:

These records have administrative, and/or historical value(s).
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

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:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 06-01-1991

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).
This retention is based upon the historical value of these records.

PRIMARY DESIGNATION:

Public