

# 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
82753	Redemption certificates
81111	Tax assessment rolls
07394	Tax assessment rolls index

**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:**

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:** 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:**

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.

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**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:**

May Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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**AGENCY:** Box Elder County (Utah). County Treasurer

**SERIES:** 7394

**TITLE:** Tax assessment rolls index

(continued)

**APPRAISAL:**

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

**PRIMARY DESIGNATION:**

Public