Retention and Classification Report

Agency: Duchesne County (Utah). County Treasurer (312)

Duchesne County Administrative Bldg
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Records Officer: _____

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AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26277 3
TITLE: Annual tax value and collection books
DATES: 1976-
ARRANGEMENT: Chronological by year and thereunder alphanumerical by taxing district and unit.
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

The Duchesne County treasurer creates an annual tax history which is a recap of the year's tax collection. The history provides total amounts by tax district, unit for property values, tax rates, charges, tax relief, collections, and balances to collect. Information in these books is used to provide figures which are reported to the State Tax Commission and to state schools.

RETENTION:

Permanent. Retain for 7 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 08/2006

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then transfer to State Archives with authority to weed.

APPRAISAL:

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

These records have historical value based on their importance in contributing to knowledge and understanding of the people and communities of our state.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26277
TITLE: Annual tax value and collection books

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82297 3
TITLE: Delinquent tax index
DATES: 1917-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 0.10 cubic feet.
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 for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

AUTHORIZED: 03-01-2016

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

These records have administrative value(s).

Information about who is delinquent in paying taxes is only of administrative value.

PRIMARY DESIGNATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 16399 3
TITLE: Ledgers of part payments on auditor tax deeds
DATES: 1914-
ARRANGEMENT: numerical by tax sale number
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These ledgers contain an application for partial payment for properties sold at tax sale. They include the name and address of purchaser, land description, serial number, years of taxes, date, name of person purchasing property, address, amount, receipt numbers, dates of payments, amount of payments, amount of payment on principal, interest; the balance of principal; total payment stamp and number of tax deed.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then destroy.

APPRAISAL:

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

these ledgers are completely obsolete and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 16401 3
TITLE: Monthly ledger of collections and warrants
DATES: 1914-
ARRANGEMENT: Chronological
DESCRIPTION:

These volumes serve as a cash book of county funds. They are ledger sheets containing the month and year; date; lists of persons and businesses making payments; receipt number; amount; bank deposits, amount of revenue sharing; listing of amounts by fund (general, road, library, sinking, etc.); and totals (balance forward and warrant redeemed).

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

These records have fiscal value(s).
this retention is based upon the basic three year audit period.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8422 1
TITLE: Monthly report
DATES: 1935-
ARRANGEMENT: numerical by month
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

these are monthly reports of all tax funds and general funds with bank reconciliation. The report includes the beginning and ending month amounts for apportioned accounts, unapportioned accounts, and county fund; tax remitted, collections, resources, deposits, receipts, warrants, and a certification by the county indicating report is a true and accurate statement of receipts and disbursements.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

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

this record only needs to be maintained for the basic three year audit period.

PRIMARY DESIGNATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80007 3
TITLE: Preliminary tax assessment roll printout
DATES: 1981-
ARRANGEMENT: Numerical by district.
ANNUAL ACCUMULATION: 5.00 cubic feet.
DESCRIPTION:

These printouts are received from the county assessor and are used only to check records of real estate sales. The printouts contain the same information as the tax roll, but is received prior to the receipt of the official roll. The printout lists all property assessed for the tax year and contains the serial number, district number, name and address, type of property, assessment code, market value, use code, taxable amount, number of acres, and property description.

RETENTION:

Retain until completion of publication or report

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 11/1987

FORMAT MANAGEMENT:

Paper: Retain in Office until official tax roll is received and then destroy.

APPRAISAL:

These records have administrative value(s).

This retention is based upon the administrative needs expressed by the office. Once the record copy of the Tax Roll has been received this printout has no value and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80007
TITLE: Preliminary tax assessment roll printout

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2019.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82409 3
TITLE: Redemption certificates
DATES: 1985-
ARRANGEMENT: Numerical by serial number
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These are duplicates of certificates issued for money received in payment of delinquent real property taxes. "The county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption" (UCA 59-2-1348 (1995)). Each includes account number, date issued, and serial number. Sometimes the certificate also provides owner's name, location, legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, and amount paid to redeem and date.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

AUTHORIZED: 12-03-2018

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 Office permanently.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82409
TITLE: Redemption certificates

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8407 3
TITLE: Report to county auditor of monthly redemptions
DATES: 1958-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These are the agency copy of a monthly report submitted to the county auditor on monies received for redemptions. The report includes month and year, year of delinquency, amount of delinquent tax, amount of penalty, cost of sale and ad, original tax and penalty, interest, redemption certificate, total of amounts, adjustments ordered by county board, and signature of the county treasurer.

RETENTION:

Retain for 1 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then destroy.

APPRAISAL:

These records have administrative value(s).

the record copy of this report is maintained by the county auditor. This copy needs only to be maintained for 1 year for the administrative needs of the office. All treasurer's copies are now obsolete and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8425 3
TITLE: State Auditor Remittance Letters
DATES: 1935 -
ARRANGEMENT: Numerical by year
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

these files contain copies of report forms sent to the State Auditor explaining remittances sent to State Treasurer. Form included the name of the county, date, amount of remittance, signature of the county treasurer, amounts of tax sale remittance, years, and total amounts; amount for predatory animal control and bounties; amount of taxes reported uncollectible; amounts of current taxes; amounts of fines and court reporter's fees. This form was discontinued in 1954.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

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

these forms need only have been maintained for a three year audit period. They are now obsolete and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26278 3
TITLE: State assessed appeals files
DATES: 1986-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

The Duchesne County treasurer maintains files which document refunds issued for overpayment of state assessed taxes. The Utah Tax Commission assesses taxes for entities whose property is in more than one county or state. These entities may appeal their assessed value to the Tax Commission. When the appeals are granted, tax refunds are handled by the county. State assessed appeals files include correspondence, orders to show cause, orders for refund, documentation of recalculation of taxes due, and evidence that refunds were issued.

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: 08/2006

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then destroy.

APPRAISAL:

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

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26278
TITLE: State assessed appeals files

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8423 3
TITLE: Statements to Taxing Units Books
DATES: 1953 -
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

these books contain reports sent to individual taxing districts with their apportionment check. These statements include a listing of all assessments; amount of relief; abatements made by the County Board of Equalization; amount of tax sale by county; amount of taxes on property sold to county; uncollectible taxes; amount of double assessments; refunds on erroneous taxes; amount remitted to taxing entity; check numbers and dates of payment; collections; total amount; and treasurer's signature.

RETENTION:

Permanent. Retain for 10 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years after being microfilmed and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Records Center for 10 years and then transfer to State Archives with authority to weed.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

These records have administrative value(s).

this retention is based upon the basic three year audit period.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 6042 4
TITLE: Tax assessment rolls
DATES: 1914-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.90 cubic feet.
DESCRIPTION:

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records 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 various taxing units; total amount of taxes; date of payment and remarks. Individuals tax rolls were divided into two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivided based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), building and other equipment. Public Utilities and Mines are treated separately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 09/1991

FORMAT MANAGEMENT:

Paper: For records beginning in 1914 through 1984. 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.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 6042
TITLE: Tax assessment rolls

(continued)

Paper: Retain in Office for 4 years and then microfilm and destroy provided microfilm has passed inspection.

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

PRIMARY DESIGNATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80003 3
TITLE: Tax assessment rolls index
DATES: 1920-
ARRANGEMENT: Alphabetical by name.
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These are an alphabetical indexes to the Tax Roll. They show the name and addresses of all Duchesne County property owners and their parcel numbers.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 11/1987

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.

APPRAISAL:

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

This retention is based upon the administrative needs expressed by the office and the County Treasurer General Schedule approved on January 10, 1986. Since the schedule does not indicate microfilming of the record the office requested that it be scheduled for their own office.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80003
TITLE: Tax assessment rolls index

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2019.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8 3
TITLE: Tax sale records
DATES: 1917-
ARRANGEMENT: Chronological, numerical by serial number.
ANNUAL ACCUMULATION: 0.60 cubic feet.
DESCRIPTION:

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 01/1986

FORMAT MANAGEMENT:

Paper: Retain in Office permanently after being microfilmed and then destroy provided microfilm has passed inspection.

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

Paper: For records beginning in 1960 and continuing to the present. Retain in State Archives until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

These records have historical value(s).

These are historical based on their importance in contributing substantially to knowledge and
understanding of the people and communities of our state.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8
TITLE: Tax sale records

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 16400 3
TITLE: Weeds control agreement and job spray
DATES: 1982-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These forms are used to bill customers for county spraying of weeds. They contain the name and location of property sprayed, description of property sprayed, type, amount, and cost of chemicals used, amount and cost of labor, and total cost; signature of farmer; date; name of witness; and check number.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

These records have fiscal value(s).

though these agreements have not been audited in the past, they should be maintained for the basic three year audit period.