

## Retention and Classification Report

**Agency:** Emery County (Utah). County Treasurer (341)

Emery County Courthouse  
75 East Main, P.O. Box 595  
Castle Dale, UT 84513

**Records Officer:** \_\_\_\_\_

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13080	Redemptions
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**AGENCY:** Emery County (Utah). County Treasurer

**SERIES:** 6191

3

**TITLE:** Index

**DATES:** 1980-1984.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

**RETENTION:**

Permanent. Retain for 1 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**AGENCY:** Emery County (Utah). County Treasurer

**SERIES:** 13080

3

**TITLE:** Redemptions

**DATES:** 1982-

**ARRANGEMENT:** none

**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 for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 12-03-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

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

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

**AGENCY:** Emery County (Utah). County Treasurer

**SERIES:** 13080

**TITLE:** Redemptions

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Emery County (Utah). County Treasurer

**SERIES:** 84043

4

**TITLE:** Tax assessment rolls

**DATES:** i 1883-1980.

**ARRANGEMENT:** Chronological

**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 AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**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.

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

**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:** Emery County (Utah). County Treasurer

**SERIES:** 13082

1

**TITLE:** Tax notices

**DATES:** 1981-

**ARRANGEMENT:** Chronological, thereunder by taxpayer's name

**DESCRIPTION:**

This file contains "duplicates" tax notices which are sent to taxpayers. They are used for reference purposes. Each notice includes "the kind and value of property assessed to the taxpayer; the street address of the property, where applicable; and the amount of tax levied" (UCA 59-2-1317(2a) (1995)). The notice shall also "set out the aggregate amount of taxes to be paid for the state, county, city, town, school, and other purposes" (UCA 59-2-1317(2) (1994)). In 2003, the office discontinued maintaining a duplicate paper copy of all tax notices and only maintains the tax notice on-line until it is superseded. The notices are backed up daily.

**RETENTION:**

Retain until superseded

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1980 through 2003. Retain in Office for 1 year and then destroy.

Microfilm master: For records beginning in 1980 through 1984. Retain in State Records Center for 1 year and then destroy.

Computer data files: For records beginning in 2004 and continuing to the present. Retain in Office until superseded by current year's tax notice and then delete.

**AGENCY:** Emery County (Utah). County Treasurer

**SERIES:** 13082

**TITLE:** Tax notices

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Emery County (Utah). County Treasurer

**SERIES:** 6399

4

**TITLE:** Tax sales records

**DATES:** i 1898-1982.

**ARRANGEMENT:** Numerical by book number, thereunder alphanumeric by section, range, block, or lot  
**DESCRIPTION:**

This is the record of property sold for delinquent taxes by the county treasurer's office. Information includes name of person to whom property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

Microfilm master: For records beginning in 1898 through 1982.  
Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1898 through 1982.  
Retain in State Archives permanently with authority to weed.

Paper: For records beginning in 1982 and continuing to the present. Retain in Office for 5 years and then destroy provided records have been recorded by county recorder.

**PRIMARY DESIGNATION:**

Public