Retention and Classification Report

Agency: Juab County (Utah). County Treasurer (561)

Juab County Courthouse
160 North Main
Nephi, UT 84648
435-623-3420

Records Officer: _____

84177	Tax assessment rolls
80634	Tax redemption certificates
80633	Tax sale records

AGENCY: Juab County (Utah). County Treasurer

SERIES: 84177   4
TITLE: Tax assessment rolls
DATES: i 1915-
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:

Retain permanently

DISPOSITION:
May Transfer to Archives.

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.

Architectural drawings: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, and/or historical value(s).
Tax assessment rolls identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

AGENCY: Juab County (Utah). County Treasurer

SERIES: 84177
TITLE: Tax assessment rolls

(continued)

PRIMARY DESIGNATION:
Public

AGENCY: Juab County (Utah). County Treasurer

SERIES: 80634   3
TITLE: Tax redemption certificates
DATES: 1982-
ARRANGEMENT: Numerical by serial number
DESCRIPTION:

These are duplicates of certificates issued for money received in the payment of delinquent real property taxes.

RETENTION:

Retain permanently

DISPOSITION:
May 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.

PRIMARY DESIGNATION:
Public

AGENCY: Juab County (Utah). County Treasurer

SERIES: 80633   4
TITLE: Tax sale records
DATES: i 1912-
ARRANGEMENT: Numerical according to book number thereunder alphanumerical by section, range, block, or lot.

DESCRIPTION:

These are records which document the sale of property by the county treasurer's office for delinquent taxes. Property may be sold after 4 years of delinquency. 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:

Permanent. Retain for 4 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in Office for 4 years after being 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 historical value(s).
Tax sale records have ongoing research value.

AGENCY: Juab County (Utah). County Treasurer

SERIES: 80633
TITLE: Tax sale records

(continued)

PRIMARY DESIGNATION:

    Public