

## Retention and Classification Report

**Agency:** Morgan County (Utah). County Treasurer (664)

Morgan County Courthouse  
48 West Young Street, P.O. Box 420  
Morgan, UT 84050  
801-845-4030

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

84322	*Annual financial statements
84323	Redemption certificates
83735	Tax assessment rolls
03979	Tax assessment rolls index
07146	*Tax sale records

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

**SERIES:** 84322

3

**TITLE:** Annual financial statements

**DATES:** 1977-1988.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 01/1985

**FORMAT MANAGEMENT:**

Paper: Retain in Office permanently or until microfilmed and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

**APPRAISAL:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 84323

3

**TITLE:** Redemption certificates

**DATES:** 1925-

**ARRANGEMENT:** Numerical by redemption certificate number

**DESCRIPTION:**

**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:** 01/1985

**FORMAT MANAGEMENT:**

Paper: Retain in Office permanently or 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).

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 83735

3

**TITLE:** Tax assessment rolls

**DATES:** 1881-

**ARRANGEMENT:** Chronological, thereunder numerical by serial number

**ANNUAL ACCUMULATION:** 0.30 cubic feet.

**DESCRIPTION:**

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

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 01/1985

**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 State Archives permanently with authority to weed.

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

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

**SERIES:** 83735

**TITLE:** Tax assessment rolls

(continued)

**APPRAISAL:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 3979

3

**TITLE:** Tax assessment rolls index

**DATES:** 1989-

**ARRANGEMENT:** Alphabetical by name of taxpayer

**DESCRIPTION:**

This index is a listing of all property owners in the county.  
"Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

**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 transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 7146

3

**TITLE:** Tax sale records

**DATES:** 1981-1983.

**ARRANGEMENT:** Numerical by serial number

**DESCRIPTION:**

These are records required to be prepared by county treasurers as the "official record of delinquent taxes in the same order as property appears in the assessment rolls" (UCA 59-2-1338(1) (1997)). They are required to include the name of the person to whom property is assessed; description of the delinquent parcel, and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll; the amount of delinquent taxes, penalties, and administrative costs; and the date of redemption and by whom the property is redeemed (UCA 59-2-1338 (1995)). The record shall provide space for "entering delinquent taxes assessed years against each parcel which remains unredeemed" (UCA 49-2-1338(2) (1995)).

**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 Office for 5 years and then destroy provided TAX SALE HELD.

Microfilm master: Retain in Office permanently.

**PRIMARY DESIGNATION:**

Public