

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 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 possessor 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 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 separately, 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