

## Retention and Classification Report

**Agency:** Utah County (Utah). County Treasurer (1226)

Administration Building  
100 East Center Street, #1200  
Provo, UT 84606  
801-851-8265

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

30034	Cancelled sales certificate file
25464	Returned check collections and notices
13491	*School district account books
06049	Tax assessment rolls

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

**SERIES:** 30034

1

**TITLE:** Cancelled sales certificate file

**DATES:** 1924

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

This series contains Treasurer's Certificates of Sale for a piece of property sold to Utah County for delinquent taxes. There is a certificate for each year the taxes for the property was unpaid, from 1912 to 1922. The land had apparently been under contract for purchase from the State of Utah. Accompanying the certificates is a 1924 letter to the County Treasurer from the State Land Office indicating that the sales certificate for the property had been cancelled for non-payment.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have historical value(s).

This series has permanent historical value as representative documentation of the process of the sale of state lands and the tracking of non-payment of taxes.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 01/2018.

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

**SERIES:** 25464

3

**TITLE:** Returned check collections and notices

**DATES:** 1978-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These records document attempts to process and collect returned checks. They include bank notices notifying county treasurer of returned check (including date, reason, name account drawn, account number, reference number and amount, treasurer's name and account number) and a returned check notification (including date, debtor's name and address, account number, last activity amount, number of accounts assigned, and total dollar amount assigned).

**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:** 07/2004

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

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

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

**SERIES:** 25464

**TITLE:** Returned check collections and notices

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 13491

3

**TITLE:** School district account books

**DATES:** 1880-1887.

**ARRANGEMENT:** none

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

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

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

**SERIES:** 6049

4

**TITLE:** Tax assessment rolls

**DATES:** i 1865-

**ARRANGEMENT:** Chronological

**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 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 accordingly.

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

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