Retention and Classification Report

Agency: Iron County (Utah). County Treasurer (1473)

P.O. Box 369
68 South 100 East
Parowan, UT 84761
435-477-3375

Records Officer: _____

06352	Assessment books
26267	Bankruptcy files
10823	Tax assessment rolls index
83753	Tax sale records

AGENCY: Iron County (Utah). County Treasurer

SERIES: 6352 4
TITLE: Assessment books
DATES: i 1874-
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 scanned and then transfer to State Archives with authority to weed.

Microfilm master: Retain in Archives permanently.

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

Microfilm duplicate: Retain in Office permanently.

Digital image: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

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

AGENCY: Iron County (Utah). County Treasurer

SERIES: 6352
TITLE: Assessment books

(continued)

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.

PRIMARY DESIGNATION:

Public

AGENCY: Iron County (Utah). County Treasurer

SERIES: 26267 3
TITLE: Bankruptcy files
DATES: 1986-
ARRANGEMENT: Alphabetical by surname
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

These files document Iron County taxpayers who declared bankruptcy. They are used to determine whether the county is owed money and the amount owed. A proof of claim is filed if the county is owed money. The files include copies of bankruptcy notices, proofs of claims, plans, reorganizations, dismissals and discharges. The county treasurer's files may be incomplete, but the courts maintain the official bankruptcy files.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 08/2006

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years after dismissal and then destroy.

APPRAISAL:

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

AGENCY: Iron County (Utah). County Treasurer

SERIES: 10823 3
TITLE: Tax assessment rolls index
DATES: 1905-
ARRANGEMENT: Alphabetical by name
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 destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

PRIMARY DESIGNATION:

Public

AGENCY: Iron County (Utah). County Treasurer

SERIES: 83753 4
TITLE: Tax sale records
DATES: i 1971-
ARRANGEMENT: Chronological, thereunder numerical by serial number.
DESCRIPTION:

This is the record of property sold for delinquent taxes by the county tresurer'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:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 03/1989

FORMAT MANAGEMENT:

Microfilm master: Retain in State Archives permanently.

Paper: Retain in Office for 5 years and then microfilm and destroy provided microfilm has passed inspection.

Microfilm duplicate: Retain in Office permanently.

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

AGENCY: Iron County (Utah). County Treasurer

SERIES: 83753
TITLE: Tax sale records

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PRIMARY DESIGNATION:

Public