

Retention and Classification Report

Agency: Wasatch County (Utah). County Treasurer (1541)

Wasatch County Administration Bldg.
25 North Main
Heber City, UT 84032
435-654-3211

Records Officer: _____

20654	Alphabetical tax roll index
84146	*Claims allowance ledger
84151	General ledgers
20655	Numerical tax roll indexes
18149	Tax assessment rolls
84154	*Warrant registers

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 20654

3

TITLE: Alphabetical tax roll index

DATES: 1996-

ARRANGEMENT: Alphabetical by surname

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:

These records are in Archives' permanent custody.

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 with authority to weed.

Microfilm duplicate: Retain in Office permanently.

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 84146

3

TITLE: Claims allowance ledger

DATES: 1895-1911.

ARRANGEMENT: Numerical by claim number

TOTAL VOLUME: 0.20 cubic feet.

DESCRIPTION:

This ledger contains an accounting of claims received by the county treasurer. It includes: the number of the claim, date of claim, date of allowance, name of person making claim, purpose, amount, total, and date warrant cancelled. A small collection of loose claims and newspaper clippings have been filed inside the volume.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 07/1989

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

This retention is based on the County Treasurer's General Records Retention Schedule (1/86) and the administrative needs of the office. This volume is obsolete and should be destroyed.

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 84151

3

TITLE: General ledgers

DATES: 1898-1909; 1913-

ARRANGEMENT: Chronological

DESCRIPTION:

These ledgers provide an accounting of county funds. They include: date (year, month and date); name of payee; warrant number; amounts; and total balances for the general fund, poor fund, contingent fund, salary fund, juror and witness fund, reporters fund, county special fund, and school district funds (for all school districts in the county: Bench Creek, Buysville, Center, Charleston, Daniels Creek, Elkhorn, Heber, Midway, River Dale, Wallsburg, and Woodland school districts).

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Local government accounts payable and receivable records, GRS-106.

AUTHORIZED: 08-27-2018

FORMAT MANAGEMENT:

Paper: For records beginning in 1899 through 1909. Retain in Office for 5 years and then transfer to State Archives.

Paper: For records beginning in 1913 and continuing to the present. Retain in Office for 4 years and then destroy.

APPRAISAL:

These records have historical value(s).

The County Treasurer's General Records Retention Schedule indicates these records should be destroyed after 10 years. This retention is an attempt to sample the earliest volume to indicate the types of expenditures made by the county in the early part of this century.

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 84151

TITLE: General ledgers

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 20655

3

TITLE: Numerical tax roll indexes

DATES: 1995-

ARRANGEMENT: Numerical by serial number

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:

These records are in Archives' permanent custody.

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 with authority to weed.

Microfilm duplicate: Retain in Office permanently.

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 18149

3

TITLE: Tax assessment rolls

DATES: 1893-

ARRANGEMENT: Chronological, thereunder numerical by serial number

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:

Permanent. Retain for 1 year(s)

DISPOSITION:

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: For records beginning in 1893 through 2000. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: For records beginning in 1893 through 2000. Retain in Office permanently.

Computer data files: For records beginning in 2000 and continuing to the present. Retain in Office for 1 year and then transfer to State Archives with authority to weed.

Paper: For records beginning in 2000 through 2013. Retain in State Archives permanently with authority to weed.

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 18149

TITLE: Tax assessment rolls

(continued)

APPRAISAL:

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

Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 84154

3

TITLE: Warrant registers

DATES: 1899-1904.

ARRANGEMENT: Numerical by register number

DESCRIPTION:

These registers are numerical listings of check numbers of all checks issued by county. They include vendor number, name, date of payment, invoice number, and/or purchase number, account debit, description of expenditure, and amount.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 7 years and then destroy.

APPRAISAL:

This volume is obsolete and should be destroyed. This retention reflects the County Treasurer's General Records Retention Schedule.

PRIMARY DESIGNATION:

Public