

## Retention and Classification Report

**Agency:** Sanpete County (Utah). County Auditor (2789)

160 North Main  
Manti, UT 84642

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

19804	Abatement card index
19805	Audit reports
19806	Board of Equalization minutes
20072	Tax deeds
20015	Tax sale minutes

**AGENCY:** Sanpete County (Utah). County Auditor

**SERIES:** 19804

1

**TITLE:** Abatement card index

**DATES:** 1989-

**ARRANGEMENT:** Alphabetical by name

**DESCRIPTION:**

This card index describes property held by applicants for tax abatements. It is used to reference information on persons receiving tax relief. Includes serial numbers, names of applicant, address, value of property exempt, amount of exemption, date of approval and approving initials.

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**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:** Sanpete County (Utah). County Auditor

**SERIES:** 19805

1

**TITLE:** Audit reports

**DATES:** 1956-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are reports prepared by external auditors examining and verifying the county's financial activities for the year. Includes statements of receipts and disbursements and established funds of the county.

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

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Microfilm duplicate: Retain in Office permanently.

**APPRAISAL:**

These records have administrative, fiscal, and/or historical value(s). Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Sanpete County (Utah). County Auditor

**SERIES:** 19806

1

**TITLE:** Board of Equalization minutes

**DATES:** 1901-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are the minutes of the Board of Equalization. The County Commission serves as the Board of Equalization determining tax relief measures in the county. The minute books are not a recording of the proceedings of the board meetings, but rather a list of the decisions affecting taxation (both abatements and increases) made by the board. It is used to document the tax abatements given by the board to the indigent, the aged, the disabled (and their widows), and veterans (and their widows). Includes the book, page, line numbers, and letters of the assessment roll, the name of the person, lots affected, a description of the property affected (block or section, plat, township, and range), the amount abated or increased (the assessed value of the estate, improvements, and personal property), the total amount abated, and any relevant remarks.

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**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.

**AGENCY:** Sanpete County (Utah). County Auditor

**SERIES:** 19806

**TITLE:** Board of Equalization minutes

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Sanpete County (Utah). County Auditor

**SERIES:** 20072

3

**TITLE:** Tax deeds

**DATES:** 1916-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These deeds are issued by the county auditor conveying property to purchasers of real property sold for delinquent taxes. "The county auditor may, in the name of the county, execute deeds conveying in fee simple all property sold at public sale to the purchaser and to attest this with the auditor's seal. Deeds issued by the county auditor . . . shall [include] the total amount of all the delinquent taxes, penalties, interest and administrative costs which were paid in for the execution and delivery of the deed, the year for which the property was assessed and sold to the county at preliminary sale, a full description of the property and the name of grantee, and when executed and delivered by the auditor" UCA 59-2-1351.1(9)(a) (1995)). The deed issued by the county auditor "shall be recorded by the county recorder" (UCA 59-2-1351.1(9)(c) (1995)).

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Deed records, GRS-735.

**AUTHORIZED:** 12-03-2018

**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.

**AGENCY:** Sanpete County (Utah). County Auditor

**SERIES:** 20072

**TITLE:** Tax deeds

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Sanpete County (Utah). County Auditor

**SERIES:** 20015

1

**TITLE:** Tax sale minutes

**DATES:** 1940-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are the minutes of the actual sale of real property at tax sales. Includes the date, time and place of sale, names of persons conducting the sale, description of proceedings, listing of properties sold, amount of taxes owed, purchase price, and name(s) of purchaser.

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Office permanently.