

# Retention and Classification Report

**Agency:** Carbon County (Utah). County Treasurer (238)

Carbon County Courthouse  
120 East Main  
Price, UT 84501  
435-637-4700

## Records Officer

03724 Cashbooks  
06342 \*Certificate of sale  
03985 \*Claims and receipts  
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**AGENCY:** Carbon County (Utah). County Treasurer

**SERIES:** 3724

3

**TITLE:** Cashbooks

**DATES:** 1915-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These reports provide a daily record of cash balances, receipts, and disbursements.

**STATE RECORDS COMMITTEE STATUS:**

This retention has not been approved by the State Records Committee.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Records Center for 3 years and then destroy.

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 5, Item 10.

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 6342

3

**TITLE:** Certificate of sale

**DATES:** 1933.

**ARRANGEMENT:** Chronological, thereunder numerical by certificate number

**DESCRIPTION:**

These records certify properties to be sold for delinquent property taxes. They include date, property owner's name, property's legal description, years delinquent, taxes delinquent, and penalties owed, dated, signature of county treasurer, tax sale stub (purchaser, information on book and page sale recorded, taxes and penalties owed).

**RETENTION:**

Retain 5 years.

**DISPOSITION:**

Destroy.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 10/01/1995.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 11.

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

**SERIES:** 6342

**TITLE:** Certificate of sale

(continued)

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 3985

3

**TITLE:** Claims and receipts

**DATES:** 1897-1931.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

These are receipts issued for money received into county accounts from all sources. Includes date of payment, department, or fund to which money belongs, receipt number and amount paid.

**STATE RECORDS COMMITTEE STATUS:**

This retention has not been approved by the State Records Committee.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Records Center for 3 years and then destroy.

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 5, Item 17.

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 3733

3

**TITLE:** Claims register

**DATES:** 1897-1931.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

**STATE RECORDS COMMITTEE STATUS:**

This retention has not been approved by the State Records Committee.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

**SERIES:** 85263

4

**TITLE:** Payroll register

**DATES:** i 1919-1922.

**ARRANGEMENT:** Chronological by date of pay period, thereunder alphabetical by last name of employee

**DESCRIPTION:**

Each employee is placed on a payroll register which records the amount of their earnings within a given pay period. The information is broken down into several categories that show federal or state taxes withheld, worker compensation, social security, and other payroll deductions. The record also reflects the net payment to the employee. The register functions as central control for expended payroll funds.

**STATE RECORDS COMMITTEE STATUS:**

This retention has not been approved by the State Records Committee.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Microfilm duplicate: For records beginning in 1919 through 1922.  
Retain in State Archives permanently.

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

**SERIES:** 3737

3

**TITLE:** Road and bridge invoices

**DATES:** 1920-1921.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

These records document the procurement of goods and services for the county. They usually include the date, number of items received, descriptions of items, invoice number, purchase order number, vendor, unit and total price of goods. Invoices are usually part of the Accounts payable files or purchase order files.

**STATE RECORDS COMMITTEE STATUS:**

This retention has not been approved by the State Records Committee.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Records Center for 4 years and then destroy.

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 9, Item 1.

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 26961

3

**TITLE:** Tax Assessment Index

**DATES:** 2008-

**ARRANGEMENT:** Alphabetical by surname

**DESCRIPTION:**

This index is a listing of all property owners in the county and is used to access the final tax assessment rolls. The index includes the property owner's names and parcel numbers. This index is a listing of all property owners in the county. The index includes the property owner's name and reference number where listed in the tax roll.

**RETENTION:**

Retain permanently

**DISPOSITION:**

Retain in agency custody.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 09/01/1991.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently.

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

Microfilm duplicate: Retain in Office permanently.

**APPRAISAL:**

Administrative Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 10.

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

**SERIES:** 26961

**TITLE:** Tax Assessment Index

(continued)

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 83871

4

**TITLE:** Tax assessment rolls

**DATES:** i 1898-

**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:**

Retain permanent

**DISPOSITION:**

Retain in agency custody.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 09/01/1991.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

Microfilm duplicate: Retain in Office permanently.

Microfilm master: Retain in State Archives permanently.

Microfiche duplicate: Retain in Office permanently.

Microfiche master: Retain in State Archives permanently.

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

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

**SERIES:** 83871

**TITLE:** Tax assessment rolls

(continued)

Digital image: Retain in Office permanently.

**APPRAISAL:**

Administrative Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 9.

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 CLASSIFICATION:**

Public

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

**SERIES:** 3709

4

**TITLE:** Tax sale records

**DATES:** i 1898-1900; 1923-1979; 1997-

**ARRANGEMENT:** Numerical according to book number, thereunder alphabetical by section.

**DESCRIPTION:**

This is the record of property sold for delinquent taxes by the county treasurer's office. Information includes name of person to who 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; 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:**

Retain permanently.

**DISPOSITION:**

Retain in agency custody.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 10/01/1995.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Microfiche master: Retain in State Archives permanently.

Microfiche duplicate: Retain in Office permanently.

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

**SERIES:** 3709

**TITLE:** Tax sale records

(continued)

**APPRAISAL:**

Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 11.

These records document property ownership and are essential in protecting individuals rights.

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 3714

3

**TITLE:** Tax sale records index

**DATES:** Unknown

**ARRANGEMENT:** Alphanumerical.

**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) (2003)). 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 (2003)). The record shall provide space for "entering delinquent taxes assessed years against each parcel which remains unredeemed" (UCA 49-2-1338(2) (2003)).

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 10/01/1995.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

**APPRAISAL:**

Historical This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 11.

This index provides access to the Carbon County tax sale records.

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

**SERIES:** 3714

**TITLE:** Tax sale records index

(continued)

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 3718

3

**TITLE:** Tax sale redemption registers

**DATES:** 1910-1928; 1941.

**ARRANGEMENT:** Alphanumerical.

**DESCRIPTION:**

These are duplicates of certificates issued for money received in payment of delinquent real property taxes. "The county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption" (UCA 59-2-1348 (2003)). Each includes account number, date issued, and serial number. Sometimes the certificate also provides owner's name, location, legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, and amount paid to redeem and date.

**STATE RECORDS COMMITTEE STATUS:**

This retention was approved by the State Records Committee on 10/01/1995.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 18, Item 5.

**PRIMARY CLASSIFICATION:**

Public

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

**SERIES:** 3721

3

**TITLE:** Warrant registers

**DATES:** 1894-1934

**ARRANGEMENT:** Alphanumerical

**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.

**STATE RECORDS COMMITTEE STATUS:**

This retention has not been approved by the State Records Committee.

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

**APPRAISAL:**

This disposition is based on Utah County General Records Retention Schedule, Schedule 5, Item 28.

**PRIMARY CLASSIFICATION:**

Public