

# 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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85263 \*Payroll register  
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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.

**RETENTION:**

Retain for 3 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:** 06-04-2018

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

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 AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Delinquent property tax records, GRS-733.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

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.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 3733

3

**TITLE:** Claims register

**DATES:** 1897-1931.

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Permanent. Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

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:**

Permanent. 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 permanently.

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

Microfilm duplicate: Retain in Office permanently.

**APPRAISAL:**

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



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

**SERIES:** 26961

**TITLE:** Tax Assessment Index

(continued)

**PRIMARY DESIGNATION:**

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 Permanently

**DISPOSITION:**

Permanent. 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 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.

Digital image: Retain in Office permanently.

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

**SERIES:** 83871

**TITLE:** Tax assessment rolls

(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:** 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 for 5 year(s)

**DISPOSITION:**

Permanent. Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 5 years and then transfer to State Archives.

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:**

These records have historical value(s).

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

**PRIMARY DESIGNATION:**

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)).

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have historical value(s).  
This index provides access to the Carbon County tax sale records.

**PRIMARY DESIGNATION:**

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.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Delinquent property tax records, GRS-733.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

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.

**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.

**PRIMARY DESIGNATION:**

Public