

# Retention and Classification Report

**Agency:** Sevier County (Utah). County Treasurer (885)

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## Records Officer

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

**SERIES:** 17638

3

**TITLE:** Accounts payable

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These records are used to pay county bills. They include copies of checks, invoices, purchase orders, and receiving reports. May also include correspondence with vendors and computer printouts.

**RETENTION:**

Retain for 4 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Accounts payable, GRS-74.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17640

3

**TITLE:** Accounts receivable

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These records consist of copies of accounts receivables prepared by counties to collect amounts owed by vendors, organizations, and citizens having accounts with county agencies.

**RETENTION:**

Retain for 4 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Accounts receivable, GRS-75.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17742

3

**TITLE:** Adjustment and refund records

**DATES:** 1980-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

These records document tax payment refunds and adjustments made by the county assessor or county commissioners for abatements, incorrect assessments, and overpayments. These records include a computer report listing the amount of refund or adjustment, name of person receiving, date approved and date entered on the computer and reasons and approval date by commission; and supporting data. In 1981, the records were computerized.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative, and/or fiscal value(s). This disposition is based on the administrative and fiscal needs expressed by the county treasurer to meet audit and tax requirements. The county commission minutes document all adjustments.

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

**SERIES:** 17742

**TITLE:** Adjustment and refund records

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17643

3

**TITLE:** Annual financial reports

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are statistical reports on the financial affairs of the entire county or a specific department. These reports usually include a statement on the value of all county owned property, and an accounting of all income and expenditures in relationship to the final budget.

**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 Audited financial statements, GRS-1857.

**AUTHORIZED:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office permanently.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17644

3

**TITLE:** Audit reports

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are reports prepared by external auditors examining and verifying the county's financial activities for the year. "The audit required for any fiscal year shall be completed within six calendar months after the close of the fiscal year" (UCA 51-2-2 (1995)). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1) (1995)).

**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 Financial audit reports, GRS-1846.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

Paper: 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.



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

**SERIES:** 17644

**TITLE:** Audit reports

(continued)

**PRIMARY DESIGNATION:**

Public UCA 51-2-3 (3) (2008)

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

**SERIES:** 17645

3

**TITLE:** Bank deposit books

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These books record county savings accounts. They include amounts, description of transaction, date, current balance, name of bank, and account numbers.

**RETENTION:**

Retain for 4 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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17646

3

**TITLE:** Bank statements

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are monthly statements showing the amount of money on deposit to the credit of the county showing date, name of bank, total deposit, withdrawals, and cash balance with interest on daily bank balances.

**RETENTION:**

Retain for 4 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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 13482

3

**TITLE:** Bond registers

**DATES:** 1923-1963.

**ARRANGEMENT:** none

**DESCRIPTION:**

These are registers used to record the redemption of coupons for county bonds.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Bonds, notes & interest payments, GRS-1801.

**AUTHORIZED:** 11-01-2014

**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 State Archives permanently with authority to weed.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 85245

4

**TITLE:** Cash books

**DATES:** s 1928.

**ARRANGEMENT:** none

**DESCRIPTION:**

Volumes that record payments received by the county treasurer to record cash flow for the office. Information includes date, payee, fees, purpose for payment, and amount.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).  
These records have temporary administrative and fiscal value and may be destroyed according to retention schedule.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17647

3

**TITLE:** Check copy files

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are carbon copies or photocopies of checks issued and are maintained solely as a quick reference source.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Check copy files, GRS-80.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17648

3

**TITLE:** Check registers

**DATES:** undated

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

**DESCRIPTION:**

These are multi-columnar records with chronologically arranged entries of checks. They usually include check numbers and amounts of debits or deposits per account.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Check registers, GRS-81.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17651

3

**TITLE:** Checkbook stubs

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are stubs from which checks or warrants have been removed upon issuance. They are used as a record of verification of disbursements of county funds. Includes check number, name of payee, amount, purpose, date drawn, and signature.

**RETENTION:**

Retain for 4 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Checkbook stubs, GRS-82.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 17659

3

**TITLE:** Combined delinquent tax report

**DATES:** 1990-

**ARRANGEMENT:** Numerical by district number, thereunder numerical by serial number

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

This is a computer report of all delinquent property taxes for the past four years. It is used to add the information for the current year to delinquent years. It also includes 15 years of bankruptcies and property taxes under litigation. This report includes property owner's name and address, account and serial numbers, property description, lists delinquent years and the taxes owing, the amount paid, the balance due, the date of any payments, receipt number, district totals, and totals for all districts on paid and unpaid taxes for all years.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after information added to tax sale records and then destroy.

**APPRAISAL:**

These records have administrative value(s).

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

**SERIES:** 17659

**TITLE:** Combined delinquent tax report

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17630

3

**TITLE:** County clerk's bonds

**DATES:** 1900-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are the official bonds of the county clerk. "All official bonds shall be recorded in the office of the county recorder and then filed and kept in the office of the county clerk." The official bond of the county clerk after being recorded shall be filed and kept in the office of the county treasurer" (UCA 17-16-11 (1995)).

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule County clerk's bonds, GRS-388.

**AUTHORIZED:** 09-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years and then destroy.

**PRIMARY DESIGNATION:**

Public UCA 78-12-24 (2008)

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

**SERIES:** 17652

3

**TITLE:** Daily cash reports

**DATES:** undated

**ARRANGEMENT:**

**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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17738

3

**TITLE:** Daily transactional reports

**DATES:** 1981-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.40 cubic feet.

**DESCRIPTION:**

This daily report documents all monies received and deposited to the general fund or other designated funds. It is used to verify amounts were accurately added to the computer. It includes the date, name of person making payment, amount deposited, account number, fund deposited, and warrant receipt number.

**RETENTION:**

Retain for 1 year(s) after completion of publication or report

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after being reconciled with monthly reports and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 14754

3

**TITLE:** Delinquent new tax sales report

**DATES:** 1990-

**ARRANGEMENT:** Numerical by district, thereunder by serial number

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

This computer report documents all current year delinquent taxes. It is used to create new tax sale records. All current year and subsequent tax payments are recorded on this report. It includes property owner's name and address, account and serial numbers, property description, amount of taxes owing, and spaces for recording payments made, date paid, receipt number and person making payments.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 11/1996

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative value(s).  
This disposition is based on the administrative needs expressed by the office

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

**SERIES:** 14754

**TITLE:** Delinquent new tax sales report

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17632

3

**TITLE:** Delinquent tax listings

**DATES:** 1902-

**ARRANGEMENT:**

**DESCRIPTION:**

These monthly reports list delinquent taxes within the county. They are used for reference purposes. The reports include the account number, serial number, district number, owner's name, and amounts of delinquent taxes for the current and previous three years.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

Microfilm master: Retain in Archives for 3 years and then destroy.

Microfilm master: For records beginning in 1902 through 1902. Retain in State Archives permanently.

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 17653

3

**TITLE:** Deposit slips

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are bank cashiers' slips showing the amount and date of deposit of monies into county accounts.

**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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 14741

3

**TITLE:** Deposits daily transactional report

**DATES:** 1990-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

This computer report documents daily treasurer's collections and bank deposits. It is used to verify that information on computer is accurate with bank deposits. It is also used to determine whether initial collections balance with deposits before monies are posted to the general fund. The report includes the name of person paying taxes, all tax information, penalties and interest if due, check number or cash receipt number, transaction number and date, and payment totals with a breakdown of taxes and penalties and interest.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then destroy.

**APPRAISAL:**

These records have administrative value(s).  
This disposition is based on the administrative needs expressed by the county treasurer. These records are not audited.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17631

3

**TITLE:** Duplicate tax notices

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

This file contains "duplicates" tax notices which are sent to taxpayers. They are used for reference purposes. Each notice includes "the kind and value of property assessed to the taxpayer; the street address of the property, where applicable; and the amount of tax levied" (UCA 59-2-1317(2a) (1995)). The notice shall also "set out the aggregate amount of taxes to be paid for the state, county, city, town, school, and other purposes" (UCA 59-2-1317(2b) (1994)).

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Duplicate tax notices, GRS-389.

**AUTHORIZED:** 09-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then destroy.

**PRIMARY DESIGNATION:**

Public UCA 59-2-1317(2)(a,b)

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

**SERIES:** 17743

3

**TITLE:** Fund 78 check report

**DATES:** 1981-

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

**ANNUAL ACCUMULATION:** 0.60 cubic feet.

**DESCRIPTION:**

This monthly computer report documents all written, redeemed, and outstanding checks. It includes check number, fund amount, the check amount, date written, date redeemed, whether check uncashed, person and address, vendor number and monthly check totals.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 13483

1

**TITLE:** General county account books

**DATES:** 1896-1918.

**ARRANGEMENT:** none

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**FORMAT MANAGEMENT:**

Microfilm master: For records beginning in 1896 through 1918.  
Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1896 through 1918.  
Retain in State Archives permanently with authority to weed.

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

**SERIES:** 13479

3

**TITLE:** General ledgers

**DATES:** 1911-

**ARRANGEMENT:** none

**DESCRIPTION:**

These are summaries showing the "amount of receipts from and disbursements of each department" (UCA 17-19-6 (1995)). May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

**RETENTION:**

Retain Permanently

**DISPOSITION:**

Permanent. May Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17654

3

**TITLE:** Interdepartmental billings

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are accounting documents that request the transfer of funds between departments for services rendered or materials purchased.

**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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17655

3

**TITLE:** Investment accounting daily sheets

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are summaries of daily incomes and daily quote sheets prepared by the investment officer. They include the quotation/identification of investments bought and sold.

**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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 17656

3

**TITLE:** Investment accounting monthly reports

**DATES:** 1965-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are monthly accounting reports. They include outstanding reports, amortization reports, and earning reports.

**RETENTION:**

Retain for 5 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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17739

3

**TITLE:** Monthly collection totals report

**DATES:** 1981-

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

**ANNUAL ACCUMULATION:** 0.80 cubic feet.

**DESCRIPTION:**

This monthly computer report lists all monies collected by the county treasurer and assessor and distributed in apportionment. It is only used for reference purposes and is not audited. It includes totals collected by district, divided by type (e.g., current taxes, delinquent taxes, advance payments, greenbelt rollbacks, fee in lieu, personal property), penalties and interest, adjustments, and refunds, and totals for all districts for a collective total.

**RETENTION:**

Retain for 2 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).  
This disposition is based on the administrative needs expressed by the county treasurer. These records are not normally audited.

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

**SERIES:** 17739

**TITLE:** Monthly collection totals report

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17741

3

**TITLE:** Monthly Fund 79 financial reports

**DATES:** 1981-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

This monthly computer report lists all county income and its distribution. It is used to balance all monies collected, deposited, and interest accrued. The report includes all monies collected, disbursements to all the various funds, investments and interest, the amount of the checks outstanding and the transaction reports.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative, and/or fiscal value(s). This disposition is based on the administrative and fiscal needs for maintaining records to meet tax requirements.

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

**SERIES:** 17741

**TITLE:** Monthly Fund 79 financial reports

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17740

3

**TITLE:** Monthly fund 78 financial report

**DATES:** 1981-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.40 cubic feet.

**DESCRIPTION:**

This monthly computer report documents all monies collected by the county treasurer and county assessor and distributed to other governmental entities. It is used to balance all monies deposited and interest accrued. This report includes cash receipted, investment interest, checks outstanding, disbursement of funds to the districts and other entities, net taxes collectible, taxes received and balances, the debits and credits from the ledger and transaction reports.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

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

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

**SERIES:** 17740

**TITLE:** Monthly fund 78 financial report

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17745

3

**TITLE:** Mortgage company lists

**DATES:** 1981-

**ARRANGEMENT:** Numerical by serial number and account number

**ANNUAL ACCUMULATION:** 0.40 cubic feet.

**DESCRIPTION:**

These records list mortgage companies authorized to receive property tax notices. It is used for sending tax notices. They include mortgage company name, address, number, and account numbers. The final report also lists the name of each person with their account, serial number, and tax amount.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year or until superseded and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 17744

3

**TITLE:** Mortgage company tax requests

**DATES:** 1981-

**ARRANGEMENT:** Alphabetical by company name

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These records document the payment of property taxes by mortgage companies. This information is also included in the Tax Roll. They include the mortgage company requests for tax notices, copies of tax payment checks, and duplicate tax payment receipts.

**RETENTION:**

Retain for 2 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17775

3

**TITLE:** Original tax notice

**DATES:** 1981-

**ARRANGEMENT:** Alphabetical by surname, thereunder numerical by serial number

**ANNUAL ACCUMULATION:** 1.50 cubic feet.

**DESCRIPTION:**

This is the hard copy of the property tax notice sent to property owners or mortgage holders. They are used for reference purposes. It includes name and address of owner or responsible individual or institution, serial and account numbers, breakdown of county, school district, assessing and collecting, the levies by which they are computed and individual amounts, and total tax.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17657

3

**TITLE:** Receipt books

**DATES:** undated

**ARRANGEMENT:**

**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:**

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:** 12-01-2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17774

3

**TITLE:** Receipts

**DATES:** undated

**ARRANGEMENT:** Numerical by receipt number

**DESCRIPTION:**

These are receipts issued for money received from the county assessor for fee in lieu, personal property taxes, and current taxes. Includes department or person's name, date received, amount, payment type, account number, serial number, and district or check number.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 13481

3

**TITLE:** Receipts and disbursements

**DATES:** 1938-1949.

**ARRANGEMENT:** none

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Microfilm master: For records beginning in 1891 through 1949.  
Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1891 through 1949.  
Retain in State Archives permanently with authority to weed.

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

**SERIES:** 17773

3

**TITLE:** Redeemed checks

**DATES:** 1860-

**ARRANGEMENT:** Numerical by check number

**DESCRIPTION:**

This is the actual redeemed check cut from the Treasurer's Fund. This fund makes disbursements from collected property taxes to different governmental entities (e.g., special districts, state and county assessing and collecting) and refunds for overpayments or double payments. The check includes date issued, to whom check written, purpose for payment, amount, and check redemption information.

**RETENTION:**

Retain for 4 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Warrant/check redeemed, GRS-99.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

**SECONDARY DESIGNATION(S):**

Private. UCA 63G-2-302 (1)(f) (2008)

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

**SERIES:** 13671

3

**TITLE:** Redemption certificates

**DATES:** 1980-

**ARRANGEMENT:**

**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 (1995)). 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:**

Retain for 5 year(s)

**DISPOSITION:**

Permanent. Transfer to Archives.

**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 Office for 5 years and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

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

**SERIES:** 13671

**TITLE:** Redemption certificates

(continued)

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 17634

3

**TITLE:** Returned tax notices

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

This file contains tax notices which were mailed to taxpayers, but were returned from the post office as undeliverable. They are used to document the mailing and nonreceipt of the original tax notices.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17633

3

**TITLE:** State assessed property sheets

**DATES:** 1940-

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

**DESCRIPTION:**

These are appraisal sheets for property assessed by the state. The State Tax Commission assesses "property which operates as a unit across county lines, if the value must be apportioned among more than one county or state; all property of public utilities; all operating property of an airline, air charter service, and air contract service; all geothermal fluids and geothermal resources; all mines and mining claims (except those used for property or surface improvement upon or appurtenant to mines or mining claims" (UCA 59-2-201(1) (1995)). They are used by the county treasurer in the collection of property taxes. The sheets include the sheet number, year, company name and address, legal descriptions of real estate, description of improvement and personal property, and total value.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule State assessed property sheets, GRS-391.

**AUTHORIZED:** 09-01-1991

**FORMAT MANAGEMENT:**

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

Microfilm master: Retain in Office for 5 years and then destroy.

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

**SERIES:** 17633

**TITLE:** State assessed property sheets

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17658

3

**TITLE:** Subsidiary ledger and journals

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are account books showing details of daily receipts and expenditures such as deposit payments amount, date, payee, purpose, fund credited or debited, and check number. They are used to provide backup documentation to the general ledger.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Subsidiary ledger and journals files, GRS-93.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 6046

4

**TITLE:** Tax assessment rolls

**DATES:** 1890-

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

**DESCRIPTION:**

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records payment of the tax. The assessment rolls show name and address of owner or possessor of property; legal description of the land and valuation of real estate; value of improvement; list of personal property and value; amount of taxes distributed to various taxing units; total amount of taxes; date of payment and remarks. Individuals tax rolls were divided into two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivided based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), building and other equipment. Public Utilities and Mines are treated separately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed

**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 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.

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

**SERIES:** 6046

**TITLE:** Tax assessment rolls

(continued)

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

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

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

**APPRAISAL:**

These records have legal value(s).

These records document individual and businesses yearly county tax assessments. Reports include names, addresses, land and property value which are valuable for research.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 13466

3

**TITLE:** Tax assessment rolls indexes

**DATES:** 1890-

**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:**

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 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:** Sevier County (Utah). County Treasurer

**SERIES:** 17636

3

**TITLE:** Tax distribution reports

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are monthly and yearly summary reports of appropriations of collected taxes by taxing districts.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 17635

3

**TITLE:** Tax receipts

**DATES:** 1950-

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

**DESCRIPTION:**

These are receipts issued for the payment of taxes. They include receipt number, date of payment, parcel number, owner's name, current or delinquent tax payment, and amount paid.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Tax redemption records, GRS-732.

**AUTHORIZED:** 03-01-2016

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public UCA 78-12-5(2)

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

**SERIES:** 17637

3

**TITLE:** Tax sale reports

**DATES:** undated

**ARRANGEMENT:**

**DESCRIPTION:**

These are reports submitted to the county auditor by the county treasurer upon the completion of the preliminary tax sale. They are used to notify auditor of its completion and to certify previous year's delinquent tax for property not sold "because it is still held by the county under preliminary sale for the delinquent taxes for preceding year." The report includes "the year of the original sale and book, page, and line numbers, or property serial number of the entry in the original tax sale record (UCA 59-2-1344 (1994))." In 1995, the statutory provisions creating this report were repealed.

**RETENTION:**

Retain for 4 year(s)

**DISPOSITION:**

Destroy.

**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 4 years and then destroy.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 84232

4

**TITLE:** Tax sales records

**DATES:** i 1936-1976.

**ARRANGEMENT:** Numerical by book number, thereunder alphanumerical by section, range, block, or lot

**DESCRIPTION:**

These are records which document the sale of property by the county treasurer's office for delinquent taxes. Property may be sold after 4 years of delinquency. 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 AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Microfilm duplicate: For records beginning in 1936 through 1976. Retain in State Archives permanently.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 11262

3

**TITLE:** Trial balance book

**DATES:** 1956-1960.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

The treasurer used this pre-printed book, called "Raymond Labor-Saving Trial Balance with Recapitulation Pages", as a preliminary ledger for various tax accounts. Information for each year is recorded under the following column headings: line number; ledger folio; titles of accounts; and debits and credits for each month. The balances at the bottom of each page are carried to the recapitulation pages. Stamped inside the front cover is the name B.M. Ainsworth, County Treasurer.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Subsidiary ledger and journals files, GRS-93.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 85266

3

**TITLE:** Warrant register

**DATES:** i 1926-

**ARRANGEMENT:** none

**DESCRIPTION:**

A numerical listing of checks or warrants issued by each department within the office. Information includes vendor number, name, date of payment, invoice number (or purchase number), account debit, description of expenditure, and amount of check, and authorizing signatures. This register documents the payment of any bills or other expenses.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Warrant/check registers, GRS-100.

**AUTHORIZED:** 06-01-1991

**FORMAT MANAGEMENT:**

Microfilm duplicate: For records beginning in 1926 through 1932. Retain in State Records Center for 7 years and then destroy.

Paper: For records beginning in 1932 and continuing to the present. Retain in Office for 7 years and then destroy.

Microfilm master: For records beginning in 1926 through 1932. Retain in Archives for 7 years and then destroy.

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

**SERIES:** 85266

**TITLE:** Warrant register

(continued)

**PRIMARY DESIGNATION:**

Public