

## 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
26961	Tax Assessment Index
83871	Tax assessment rolls
03709	Tax sale records

**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:** 08-27-2018

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 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:**

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:**

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:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 12-03-2018

**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