

## Retention and Classification Report

**Agency:** Piute County (Utah). County Treasurer (1525)

Piute County Courthouse  
550 North Main, P.O. Box 116  
Junction, UT 84740  
435-577-2505

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

13094	*Account books
19042	*Delinquent tax list
19023	*General ledger
85256	*Payroll register
13093	*Redemption certificates
11917	Tax assessment rolls
84051	*Tax sales records
85259	*Warrant register

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

**SERIES:** 13094

3

**TITLE:** Account books

**DATES:** 1899-1924.

**ARRANGEMENT:** none

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**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.

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

**SERIES:** 19042

3

**TITLE:** Delinquent tax list

**DATES:** 1899.

**ARRANGEMENT:** Chronological, thereunder numerical by book and page  
**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 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 until microfilmed and then transfer to State Archives with authority to weed.

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

**APPRAISAL:**

These records have historical value(s).  
This book is historical because it is dated 1899.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 19023

3

**TITLE:** General ledger

**DATES:** 1911-1925.

**ARRANGEMENT:** Chronological

**TOTAL VOLUME:** 0.20 cubic feet.

**DESCRIPTION:**

This ledger documents the revenues and disbursements of Piute County funds including school districts and indigent funding. It includes year, fund name, date, amounts received and disbursed, totals, and grand totals.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 05/1998

**FORMAT MANAGEMENT:**

Paper: Retain in State Archives permanently.

**APPRAISAL:**

These records have historical value(s).

This disposition is based on the record's secondary historical value in documenting expenditures for programs within Piute County.

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 85256

4

**TITLE:** Payroll register

**DATES:** i 1967-1971.

**ARRANGEMENT:** Chronological, thereunder alphabetical by surname 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 1967 through 1971. Retain in State Archives permanently.

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

**SERIES:** 13093

3

**TITLE:** Redemption certificates

**DATES:** 1939-1983.

**ARRANGEMENT:** none

**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 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 until microfilmed and then destroy provided microfilm has passed inspection.

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

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

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 11917

3

**TITLE:** Tax assessment rolls

**DATES:** 1901-

**ARRANGEMENT:** Chronological

**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 an affidavit (UCA 59-2-326 (1995)). 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:**

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.

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

Digital image: Retain in Office permanently.

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

**SERIES:** 11917

**TITLE:** Tax assessment rolls

(continued)

**APPRAISAL:**

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

Tax assessment rolls are historically valuable because they identify all property owners within a county.

**PRIMARY DESIGNATION:**

Public



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

**SERIES:** 84051

4

**TITLE:** Tax sales records

**DATES:** i 1903-1938.

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

This is the record of property sold for delinquent taxes by the county treasurer's office. 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:**

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 with authority to weed.

Microfilm duplicate: Retain in Office permanently and then destroy.

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

**SERIES:** 85259

4

**TITLE:** Warrant register

**DATES:** i 1897-1953.

**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 AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Microfilm duplicate: For records beginning in 1897 through 1953.  
Retain in State Records Center for 7 years and then destroy.