

Retention and Classification Report

Agency: Grand County (Utah). County Treasurer (3228)

Grand County Courthouse
125 East Center Street
Moab, UT 84532
435-259-1338

Records Officer: _____

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AGENCY: Grand County (Utah). County Treasurer

SERIES: 30763

3

TITLE: Bond records

DATES: 1898-1917.

ARRANGEMENT: Chronological by bond issuance date.

DESCRIPTION:

This series contains various bond records kept by the Grand County Treasurer. Records include bond coupons, promissory notes, and correspondence related to the issuance and management of the bonds. Many of the bond records reference county infrastructure projects such as the construction of a county court house and county jail.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Records contain information about the bonds issued to pay for county projects.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30763

TITLE: Bond records

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30165

3

TITLE: Bounty register

DATES: 1912-1920.

ARRANGEMENT: Chronological by date that bounty certificate was issued

DESCRIPTION:

These books document the payment of county and state bounties for the killing of various predators. To receive payment hunters completed appropriate forms and filed them with the county clerk. The clerk then issued "a certification under the seal of his office stating the number and kind of skins involved and stating the sum person entitled" (UCA 4-6-8 (1953)). The county clerk was also required to "keep a record in a bounty book of all county certificates issued by him" (UCA 4-6-11 (1953)). In 1975, the law was repealed and the responsibility was given to the Commissioner of Agriculture. Although these records are no longer created, they may still exist and should follow this schedule.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Bounty record and index, GRS-248.

AUTHORIZED: 05-12-2021

FORMAT MANAGEMENT:

APPRAISAL:

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

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30800

3

TITLE: Clerk's Account with Treasurer record book

DATES: 1890-1926.

ARRANGEMENT: Chronological by payment date.

DESCRIPTION:

This series contains account books of fees and expenses collected by County Clerk kept by the County Treasurer. Information includes date payment was received, by whom it was received and to whom an expense was paid out. Expenses may include fees for business licenses, county library and hospital expenses, a monies paid out for the county poor fund.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently.

APPRAISAL:

These records have historical value(s).

Record documents the process of running county services in the early twentieth century, including services that are no longer provided by the county, like a county hospital .

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30800

TITLE: Clerk's Account with Treasurer record book

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-310(2008).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30765

3

TITLE: Delinquent Tax notices

DATES: 1899-1922.

ARRANGEMENT: Roughly chronological.

DESCRIPTION:

This series contains delinquent tax notices compiled by the Grand County Treasurer listing those who failed to pay their taxes on time. The series also contains a public notice of a tax sale that would have been publicly posted noticing the sale of personal property of an individual to cover their delinquent taxes.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).
Records document the taxing function.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30782

3

TITLE: Historic accounting records

DATES: 1896-1920.

ARRANGEMENT: None.

DESCRIPTION:

This series contains records that would have been used by the Grand County Treasurer office in the course of doing daily business accounting. Records includes bank statements, checks, financial warrants and receipts.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Records document evidence of the day to day work of a county treasurer.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-310 (2008).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30157

3

TITLE: Historical delinquent tax records

DATES: 1897-1905.

ARRANGEMENT: Chronological by year, thereunder numerical by school district number.

DESCRIPTION:

These monthly reports list delinquent taxes within Grand 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 permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).
The records in this series have permanent historical value as representative documentation of the process of tracking delinquent property taxes.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30157

TITLE: Historical delinquent tax records

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2019).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30798

3

TITLE: Inheritance Tax and Lien book

DATES: 1909-1919.

ARRANGEMENT: Chronological by filing date.

DESCRIPTION:

This book records estates subject to inheritance taxes and real estate liens. Information in the record includes the name of the decedent, attorneys for the decedent, relatives, lists of personal property, the assessed value of the property and the amount of taxes paid. It also includes a list of real estate subject to lien and the dates of payments.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

This record includes records about individuals, locations of property and documents the taxing process in early twentieth century Utah.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30798

TITLE: Inheritance Tax and Lien book

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-310 (2008).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30779

3

TITLE: Juror and witness financial statements

DATES: 1902-1904.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains financial reports submitted to the Grand County Treasurer to request payments to jurors and witnesses serving in the county's various Justice Court precincts.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Provides evidence of the process of compensating jurors and witnesses.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30778

3

TITLE: School District tax records

DATES: 1892-1915.

ARRANGEMENT: Roughly chronological.

DESCRIPTION:

This series contains records collected by the Grand County Treasurer in the process of collecting taxes for school districts. Records include correspondence between local school boards and the Grand County Treasurer reporting decisions made on raising and collecting property taxes to pay for school bonds and expenses, and related receipts and reports.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Records document the full process of collecting school district taxes.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30778

TITLE: School District tax records

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30764

3

TITLE: State Road Commission correspondence

DATES: 1910-1916.

ARRANGEMENT: Roughly chronological.

DESCRIPTION:

This series contains correspondence and reports sent between the State Road Commission and the Grand County Treasurer. According to Utah State Law the County Treasurer was responsible for reporting to the State Road Commission the collection of any taxes collected for the maintenance of state roads within the county limits.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).
Records document an element of the tax collection process.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30820

3

TITLE: State Tax Commission assessments

DATES: 1963-1980.

ARRANGEMENT: Numerical thereunder chronological by date of assessment.

DESCRIPTION:

The following series contains tax assessments compiled by the Utah Tax Commission for public utility properties located within Grand County. Each assessment includes a notice from the the tax commission stating that the records are compiled in accordance with Utah Code 59-6-1, Utah Code Annotated 1953 and comprise an assessment of the property of mines and public utilities, and that the county was to make this record part of the county assessment rolls for a given year. Information in the records includes; name of the company being assessed, address and taxing district. Record also includes a description of the property and assessed value.

RETENTION:

Retain permanently

DISPOSITION:

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 State Archives permanently.

APPRAISAL:

These records have historical value(s).

These records have historical value based on their importance for documenting legal status, rights and obligations of individuals, groups, organizations, and governmental bodies despite the passage of time.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30820

TITLE: State Tax Commission assessments

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30762

3

TITLE: State Treasurer tax receipts

DATES: 1909-1916.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains receipts from the office of the State Treasurer to the Grand County Treasurer confirming the they received tax monies collected by the county.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Document the relationship between the state and county in the process of collecting taxes.

PRIMARY DESIGNATION:

Public

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30821

3

TITLE: Tax assessment roll index

DATES: 1956, 1977.

ARRANGEMENT: Chronological, thereunder alphabetical by last name.

DESCRIPTION:

This series contains alphabetical indexes for Grand County tax assessments. The records include the last and first name of a person, or name of business, and a corresponding numerical identifier.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

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 for 15 years and then transfer to State Archives.

APPRAISAL:

These records have historical value(s).

Records help facilitate access to permanent tax assessment roll records series.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 25499

3

TITLE: Tax assessment rolls

DATES: 1890-1996

ARRANGEMENT: Chronological by year, thereunder numerical by parcel 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:

Permanent. Retain until administrative need ends

DISPOSITION:

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 or until administrative need ends and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently.

APPRAISAL:

These records have historical value(s).

The records in this series have permanent historical value as documentation of the collection of taxes in the county and of property holders in the county over time.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 25499

TITLE: Tax assessment rolls

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30783

3

TITLE: Tax collection receipts

DATES: 1891-1915.

ARRANGEMENT: Roughly chronological.

DESCRIPTION:

This series contain receipts collected as a result of the Grand County Treasurers role in tax collection.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Records provide evidence of the taxing function of the county treasurer.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-310 (2008).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30143

3

TITLE: Tax sale records

DATES: 1899-1998.

ARRANGEMENT: Generally chronological by sale or redemption date.

DESCRIPTION:

These are records required to be prepared by county treasurers. They may 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.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

The records in this series have permanent historical value as representative documentation of the tax sale and redemption process.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30143

TITLE: Tax sale records

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30822

3

TITLE: Tax sale redemption certificates

DATES: 1939-1953.

ARRANGEMENT: Chronological

DESCRIPTION:

This series contains the Grand County Treasurer's copy of tax sale redemption certificates. The certificates document when a property owner paid their delinquent tax to redeem their property, and the certificate is signed by the county treasurer. Information in the records includes the name of the person paying to redeem property and the property description.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).
Records provide evidence of the taxation process.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2023).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30761

3

TITLE: Transient stock records

DATES: 1900-1919.

ARRANGEMENT: Chronological.

DESCRIPTION:

This series contains records submitted to the county treasurer in regards to tax payments paid by stock grazers filed with the Grand County as required by Utah law Transient stock indicate that livestock is permitted to graze outside of the county of origin, and were assessed taxes by county assessor in the livestock's county of origin. Certificates were provided to the stock-grazer proving that they had been allowed to graze their stock for a period of time outside of the county in which they were charged a tax. Any livestock that were grazed in Grand County by a rancher located outside of the county for longer than the prescribed period were subject to additional tax by Grand County

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).
Provide evidence of a taxing process.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30761

TITLE: Transient stock records

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30806

3

TITLE: Treasurer's tax account book

DATES: 1897-1916.

ARRANGEMENT: Chronological by date paid.

DESCRIPTION:

This series contains the tax account book of the Grand County Treasurer, which documents the taxes collected by the County Assessor and paid to the County Treasurer. Information in the record includes tax sales, tax sale redemptions, and subsequent taxes collected. Record documents date taxes were paid, amount paid, receipt number, name of person paying, their address, the amount of taxes applied to the state tax, county tax, school tax and special school tax for districts one and two. Record also includes any remarks, which were typically the name of the person who paid the tax.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Records document the tax collection process and include individual information about tax payers.

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30806

TITLE: Treasurer's tax account book

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-310 (2008).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30799

3

TITLE: Treasurers Account Book

DATES: 1909-1923.

ARRANGEMENT: By account, thereunder chronological by payment date.

DESCRIPTION:

This series contains records of accounts kept by the Treasurer for various county functions, including school tax collection and road supervision. Information in the book includes when a payment was received, from whom, when it was paid out and to whom, the amount paid in bills and cents.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have historical value(s).

Record contains information about how a county performed business in the early twentieth century.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-310(2008).

AGENCY: Grand County (Utah). County Treasurer

SERIES: 30158

3

TITLE: Warrant registers

DATES: 1923-1958.

ARRANGEMENT: Chronological thereunder numerical by warrant number.

DESCRIPTION:

These registers checks issued by Grand County. They include the date of payment, to whom the check was issued, the account name, warrant number, amount, and date redeemed.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

Paper: For records beginning in 1923 through 1958. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

This series has permanent historical value as representative documentation of financial operation of the county.

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2)(2019)