NPS Form 10-900
(7-81)

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EXP. 12/31/84

United States Department of the Interior
National Park Service

National Register of Historic Places Inventory—Nomination Form

For NPS use only
received
date entered

See instructions in *How to Complete National Register Forms*
Type all entries—complete applicable sections

1. Name

historic

and/or common Tithing Offices and Granaries of the Mormon Church Thematic Resources

2. Location

street & number See individual structure/site forms ___ not for publication

city, town ___ vicinity of congressional district

state code county code

3. Classification - See individual structure/site forms

Category	Ownership	Status	Present Use	
___ district	___ public	___ occupied	___ agriculture	___ museum
___ building(s)	___ private	___ unoccupied	___ commercial	___ park
___ structure	___ both	___ work in progress	___ educational	___ private residence
___ site	**Public Acquisition**	**Accessible**	___ entertainment	___ religious
___ object	___ in process	___ yes: restricted	___ government	___ scientific
	___ being considered	___ yes: unrestricted	___ industrial	___ transportation
		___ no	___ military	___ other:

4. Owner of Property

name See individual structure/site forms

street & number

city, town ___ vicinity of state

5. Location of Legal Description

courthouse, registry of deeds, etc. See individual structure/site forms

street & number

city, town state

6. Representation in Existing Surveys

title See individual structure/site forms has this property been determined eligible? ___ yes X no

date ___ federal ___ state ___ county ___ local

depository for survey records

city, town state

7. Description

See individual structure/site forms for specific information on each building.

Condition		Check one	Check one
___ excellent	___ deteriorated	___ unaltered	___ original site
___ good	___ ruins	___ altered	___ moved date _____
___ fair	___ unexposed		

Describe the present and original (if known) physical appearance

Architectural Overview

Utah's tithing buildings can be divided into three major categories: those that were built prior to the turn of the century, those that were built after the turn of the century, and those that were built specifically as granaries. Within each category the style and design of the tithing offices reflect current trends in Utah architecture at the time that each tithing building was constructed. The earliest tithing offices are individualized efforts, much like the residences of the period, and contrast with the standard types of tithing offices built after the turn of the century. Stylistically the earliest tithing offices such as those at Escalante, Leeds, Kanosh, Pine Valley, Parowan, Paradise, Santaquin, and Vernal reflect the Greek Revival influence in that they generally have boxed cornices which return on the gable ends, and are temple-form buildings. Four of the eight early tithing offices were built of stone, a building material that was fairly common prior to 1890, but was used less frequently after the production of brick became firmly established. The Lewiston Tithing Office, also built just before the turn of the century, is an Italianate box, a common late nineteenth century residential house type. The Italianate box, a favored middle class house type in urban areas such as Salt Lake City and Ogden, was built only rarely in the rural areas of Utah. The tithing offices at Grouse Creek, Lakeview and Lindon were not designed in a particular style. The simple rectangular form of the Grouse Creek Tithing Office is reminiscent of the Greek Revival style, and the Lindon and Lakeview tithing offices are simple forms with common Victorian decorative elements.

Of the 13 extant tithing offices that were built specifically as tithing offices between 1905 and 1910, ten were built from two of three standard plans that were being developed by the LDS church at church headquarters. As early as the late 1880s the effect of the standardization of houses was felt in Utah as a result of the dissemination of house pattern books. Pattern books provided the prospective home owner with a variety of house designs and plans from which to choose. In Utah evidence of the influence of house pattern books is apparent in the almost exact replication of specific house types, with variations among houses of the same type occurring in predictable areas, such as porch designs, decorative details and the location of bays. The rise of the use of standard plans corresponds with the advent of building contractors, and the move away from owner-built homes. Economics favored the development and repetition of particular house types by general contractors. By the turn of the century the use of standard plans in Utah was the rule rather than the exception, and is evident in residential design. Churches, libraries, schools, and other small public buildings also reflect their influence.

Ten tithing offices built between 1905 and 1910 were designed from two of at least three standard plans that were being used, and were referred to as Type No. 2 and Type No. 3. Type No. 1 has not yet been identified. Both plan types are one story square brick buildings with low pitch pyramid roofs and coursed sandstone foundations. Type 2, which includes buildings in Fountain Green, Garland, Ephraim, Fairview, and Spring City, is characterized by an asymmetrical facade with an arched porch set into one of the front corners. The facade design of Type No. 3 is symmetrical with a centered entrance

(See Continuation Sheet)

8. Significance

See individual structure/site forms for more detailed information

Period	Areas of Significance—Check and justify below			
___ prehistoric	___ archeology-prehistoric	___ community planning	___ landscape architecture	X religion
___ 1400–1499	___ archeology-historic	___ conservation	___ law	___ science
___ 1500–1599	___ agriculture	___ economics	___ literature	___ sculpture
___ 1600–1699	___ architecture	___ education	___ military	___ social/ humanitarian
___ 1700–1799	___ art	___ engineering	___ music	___ theater
X 1800–1899	X commerce	___ exploration/settlement	___ philosophy	___ transportation
X 1900–	___ communications	___ industry	___ politics/government	___ other (specify)
		___ invention		

Specific dates **Builder/Architect**

Statement of Significance (in one paragraph)

The tithing offices and granaries that were built in almost every Mormon settlement between about 1850 and 1910 served not only as facilities for collecting revenue for The Church of Jesus Christ of Latter-day Saints, but also as centers of trade, social welfare, and economic activity in their communities. The tithing system consisted of local offices, regional offices, and the General Tithing Office in Salt Lake City, to which all surpluses from the other offices were forwarded. In the cash-poor Utah Territory during the nineteenth and early twentieth centuries, tithing donations were primarily "in kind" contributions consisting of agricultural products and donated labor, the dollar values of which were usually determined by administrators of the tithing program. The church used the tithing commodities for a variety of purposes, including converting them into cash to fulfill some of its own financial obligations, distributing them to the needy and the Indians, and issuing them in the form of scrip to employees of the church and workers on church public works projects in lieu of cash wages. The tithing system was the primary mechanism by which prices on goods and services were set in the individual communities and throughout the territory, thus helping create a more stable, unified economic system which differed substantially from the individualistic character of communtiies outside Mormon country. Twenty-eight well preserved tithing buildings have been identified in Utah, two of which have already been listed in the National Register. The remaining 26 buildings are included in this nomination.

The first permanent settlements in Utah were established in 1847 by members of The Church of Jesus Christ of Latter-day Saints (Mormon or LDS church), who viewed the region as the place where they could practice their religion without interference. During the nineteenth century, Mormon pioneers established over 300 communities, most of which were in the area that became the state of Utah. Although these towns were physically separated from each other, often by miles of desert and mountainous wilderness, they were joined together by the influence and administration of the Mormon church and its programs. The efforts of the church in these settlements were directed not only towards ecclesiastical unity, but also towards social, economic, and industrial unity. Church authorities directed the settlement of almost all of the settlements, and several communities were established with specific goals in mind, such as to provide cotton or iron for the use of the entire Mormon territory. It was under these circumstances that the church tithing system was firmly established and played a significant role in the economies of individual communities and Mormon country as a whole.

The principle of tithing, as practiced by members of The Church of Jesus Christ of Latter-day Saints, requires that all members contribute ten percent of their annual increase to the church. During the nineteenth and early twentieth centuries, when agriculture was the primary industry in Utah and cash was relatively scarce, the majority of tithing payments were "in kind"

(See Continuation Sheet)

9. Major Bibliographical References

See Continuation Sheet

10. Geographical Data

Acreage of nominated property See individual structure/site forms

Quadrangle name _____ Quadrangle scale _____

UMT References

	Zone	Easting	Northing		Zone	Easting	Northing
A				B			
C				D			
E				F			
G				H			

Verbal boundary description and justification

List all states and counties for properties overlapping state or county boundaries

state	code	county	code
state	code	county	code

11. Form Prepared By

name/title Roger Roper/Preservation Historian; Debbie Randall/Architectural Historian

organization Utah State Historical Society date October 1984

street & number 300 Rio Grande telephone 533-6017

city or town Salt Lake City state Utah 84101

12. State Historic Preservation Officer Certification

The evaluated significance of this property within the state is:

___ national X state ___ local

As the designated State Historic Preservation Officer for the National Historic Preservation Act of 1966 (Public Law 89-665), I hereby nominate this property for inclusion in the National Register and certify that it has been evaluated according to the criteria and procedures set forth by the National Park Service.

State Historic Preservation Officer signature A. Kent Powell

title A. Kent Powell
Deputy State Historic Preservation Officer date 11/13/84

For NPS use only

I hereby certify that this property is included in the National Register

date

Keeper of the National Register

Attest: date

Chief of Registration

pavilion and two flanking windows. Examples of this type include the tithing offices at Sandy, Panguitch, Richmond, Manti, and Hyrum. Two doors are set inside the pavilion, each on a slight diagonal, and there is a small cupola atop each building with the exception of the tithing office at Hyrum.

The three other tithing offices built in the twentieth century are individual designs, but each reflects a major current in Utah architecture. The quasi-Neoclassical style of the Pleasant Grove Tithing Office was common to a number of small town public buildings, libraries and banks. The Prairie Style was commonly disseminated throughout Utah in a rather superficial manner as a general decorative influence on small town libraries, schools and commercial buildings. Many LDS church seminaries and several ward houses reflect Prairie Style influences, therefore it was a logical choice for the design of the moderate-sized tithing office in Richfield. The Smithfield Tithing Office is a bungalow. The bungalow was the most common residential choice in the second two decades of the twentieth century, but was not generally used for church or public buildings. Tithing office design in Utah from the beginning, however, was of a small scale comparable to and more closely tied with residential design than with the design of public and commercial buildings, therefore the choice of a residential style for the Smithfield Tithing Office is in keeping with the general tradition of tithing office design.

Only five buildings that were designed specifically as tithing granaries are extant. They can be divided into two major categories by their type of construction. Three of the granaries, those at Huntington, Oak City and Meadow, have balloon frames and an internal crib created by a wall of horizontal boards attached to the inside of a frame of 2 x 4 studs. This type of granary is commonly referred to as an "inside out" granary because the frame is most often exposed with the enclosing wall on the inside of the building. The second method of granary construction is evident in the Clarkston granary which was built of 2 x 4 inch boards stacked one on top of the other in even rows with spiked and butt-jointed corners. This construction method is referred to as "false timbering," and although it occurs in granaries in other parts of the state, current documentation indicates that the greatest concentration of granaries of this type in Utah are in Cache County. The form of the Clarkston Granary is specific to Cache County, having a rectangular form with a porch and door on the broad side of the building, as compared with many other granaries which have no porches and have first floor doors in the gable end. The form of the Lewiston granary is identical to that of the Clarkston building, but it has a balloon frame with an exterior wall of drop siding.

(See Continuation Sheet 3)

Following is a list of the tithing offices and granaries in Utah that have been identified as of October 1984.

Eligible for Inclusion in the Thematic Nomination

1. Clarkston Tithing Granary
2. Ephraim Tithing Office
3. Escalante Tithing Office
4. Fairview Tithing Office
5. Fountain Green Tithing Office
6. Garland Tithing Office
7. Grouse Creek Tithing Office
8. Huntington Tithing Granary
9. Hyrum Stake Tithing Office
10. Kanosh Tithing Office
11. Lakeview Tithing Office/Bunnell Creamery
12. Leeds Tithing Office
13 & 14. Lewiston Tithing Office and Granary
15. Manti Tithing Office
16. Meadow Tithing Granary
17. Oak City Tithing Granary
18. Panguitch Tithing Office
19. Paradise Tithing Office
20. Parowan Tithing Office
21. Pleasant Grove Tithing Office
22. Richfield Tithing Office
23. Richmond Tithing Office
24. Sandy Tithing Office
25. Smithfield Tithing Office
26. Vernal Tithing Office

Previously Listed in the National Register and Included in Thematic Nomination

27. Pine Valley Tithing Office (Pine Valley Chapel and Tithing Office, Washington County, listed in 1971)
28. Spring City Tithing Office (Spring City Historic District, Sanpete County, listed in 1979)

Not Included in Thematic Nomination Because of Extensive Alterations

29. Brigham City Tithing Office
30. Elmo Tithing Office
31. Lindon Tithing Office
32. Santaquin Tithing Office
33. Willard Tithing Office (extensively altered since being listed in the National Register in 1974 as part of the Willard Historic District)

contributions, consisting of grain, hay, corn, livestock, eggs, butter, etc. These commodities were collected on a local basis and stored in each community's tithing yard, which often included corrals, barns, granaries, root cellars, and a tithing office. Tithing lots were usually located in the center of town, and their operations were usually a central part of the religious and economic activity of the community. Just as meeting houses were constructed in every Mormon town to serve the spiritual needs of the community, tithing offices were built to help provide for the temporal needs of the church and its various programs.

The number and types of buildings and structures erected on the tithing lots varied according to the size of the community and the date that they were built. Larger, more complex facilities were built in the larger towns, while smaller towns were usually limited to a granary, a hay shed, or simply a desk for the bishop in his house.[1] One common feature of all the tithing buildings that remain, except for some of the granaries, is that they are all built of either stone or brick. Their sizes, however, range from multi-room, two-story buildings to single room, single story granary/offices. None of the tithing offices that were built in the 1850s or '60s remain, so it is unknown how they compared with those built later. Tithing offices built during the period between the 1870s and about 1900 were locally designed buildings that were usually constructed by members of the community who had masonry or carpentry skills. Often the work and materials used in the construction were donated as tithing by the builders. The tithing buildings that were erected after about 1900 were paid for with tithing money and were built by professional contractors who successfully bid for the jobs. The contractors were usually local men, who, if not from that town, were at least from the same county. Also, in keeping with the recommendations of the Presiding Bishopric, they were usually members of the LDS church.[2]

The local bishop was in charge of the tithing office in his ward (an ecclesiastical unit of the LDS church), but he usually had a few persons working under him who helped manage the books and physical inventory of the tithing lot. In most towns of medium to large size, with populations ranging from several hundred to one or two thousand, the bishop was kept busy on almost a full-time basis handling the affairs of the tithing office, and therefore was compensated for his efforts by receiving a percentage of the tithing donations, usually no more than about 8 1/2% of the total receipts.[3] Bishops in small towns were understandably much less busy. Regarding small town tithing offices, the Presiding Bishopric made the following observation in 1904:

> ...it is our experience that tithing offices are more of a hinderance (sic) to a Bishop of a small ward than a benefit. Most Bishops prefer to make arrangements with stores or receive property at home rather than be at the labor of going to an office to receive tithing when the business is not sufficient to keep them constantly employed, nor the compensation allowed sufficient to justify them staying at the office all the time,

(See Continuation Sheet 3)

consequently we have followed the policy of furnishing each bishop with a (cart?) [illegible] rather than go to the expense of erecting tithing offices for small wards.[4]

In addition to "in kind" tithing contributions, another common type was that of donated labor on church work projects, such as the construction of meeting houses, temples, roads, and canals. Much of this labor tithing was rendered in repayment to the Perpetual Emigration Fund (PEF) by those church members who had been converted to Mormonism in their home countries in Europe and had been financially assisted by the church in coming to Utah. The PEF was established as a means of aiding converts from around the world to "gather to Zion" without having to wait for years to save the money on their own. Repayment in donated labor after arriving in Utah not only enabled them to discharge their debt, but also accomplished many public improvements in the process. Accounts of repayments to the PEF were usually kept in the local tithing offices.

Price values of the donated commodities and labor were assigned by the Presiding Bishop of the church, who sent out price lists to each local bishop several times per year.[5] These became the "official" trading prices in the territory, especially in the years before the coming of the railroad in 1869, after which market prices gained increased influence. The prices assigned to commodities affected their use as tithing donations. For example, if butter had what was considered a low price at the tithing office, people would prefer to sell it on the open market for a higher price and pay their tithing with another product.

A very important function of the tithing office was its "banking" service in allowing the accumulation of credit and debit balances on individual's accounts. A wheat farmer could donate excess amounts of wheat and use his credit to "purchase" other items that were available at the tithing office. Those holding credit balances could use written orders or drafts on their account to pay their laborers and hired help. Drafts were honored only at the tithing office at which the credit balance was recorded, but tithing scrip, an official printed note issued by the General Tithing Office, was used and accepted in tithing offices throughout the territory and even in many private stores. Tithing scrip was used to pay all church employees and was part of the payroll of almost every business in Mormondom.[6] Credit balances could also be transferred from one tithing office to another by order of the General Tithing Office at the request of the individual in order to support his relatives living in a different part of the territory. The tithing office also granted short-term "loans" by allowing individuals to withdraw goods in excess of the amount of their credit, with the agreement, of course, to repay at a set future date and often with interest.

The tithing office operated as a sort of general store and in many communities was the only store until the establishment of church-sponsored cooperative retail stores after 1869. Exchanges were the principal transactions, wherein one item could be exchanged for another of equal value or could be accumulated

(See Continuation Sheet 4.)

as credit. Accounts were kept of all exchange transactions, which became increasingly popular from the 1860s through the 1890s.

Disbursements of the tithing were divided among the local poor and the Indians, although the majority of the contributions were forwarded to the General Tithing Office in Salt Lake City, often via regional tithing offices. Tithing goods were transferred directly to other church programs, such as Church Stock Farms, Indian Farms, or to aid a new settlement. Other uses of the tithing were in paying tithing office employees and in trading for equipment and supplies used by the tithing office, such as scales, farming equipment, tables, shovels, axes, and candles. Although tithing was distributed to the poor, it was usually only given to those who could not provide for themselves--widows, the aged, the infirm, etc.--and the poor who were capable of working were only given aid in finding work.

Tithing offices served as the focal point in the community in more than just the economic sense. Local branches of the LDS church-owned Deseret Telegraph System (est. 1867) were usually located in tithing offices, and, though its services of sending and receiving messages were rendered free, its employees were paid from tithing funds. Tithing lots also served as a place where visitors' horses and animals could be boarded overnight for a nominal fee and where travelers themselves could camp. Cooperative services such as weaving, shoemaking, and blacksmithing were often undertaken under the auspices of the tithing office as well. In addition to their role as the center of temporal affairs in the community, the tithing office was used for more spiritual activities also. Auxiliary church groups such as the women's Relief Society and the young people's Mutual Improvement Association often used the buildings, although they usually used them only temporarily until other facilities were made available. In some of the larger, two-story tithing offices the upper rooms were used regularly for prayer circles and other such activities. The tithing offices in Lewiston, Panguitch, and American Fork (demolished in 1983) are known to have been used for such purposes.

The year 1908 marked a significant change in the tithing system as Presiding Bishop John Wells announced the new policy of the church requiring local bishops to convert all of their "in kind" donations into cash before forwarding their surplus receipts to church headquarters. Likewise, all disbursements to the poor were to be made in cash. Cash tithing payments had grown from almost negligible amounts in the 1860s to about 60 per cent of all contributions around the turn of the century.[7] As a result of the new policy, the General Tithing Office in Salt Lake City and its extensive storage facilities ceased operation in 1908 and were demolished soon after to make way for the city's finest new hotel, Hotel Utah.

Although local tithing offices were allowed to continue accepting in-kind tithing contributions after the policy change, such contributions decreased rapidly as the convenience of cash donations became apparent to contributor and collector alike. As a result, many wards no longer needed their barns, granaries, etc. Other functions of the tithing office had gradually been abandoned during the late 1890s and up through the turn of the century. In

(See Continuation Sheet 5)

1903 the Presiding Bishopric requested "that the practice of allowing people to camp on the tithing premises overnight be discontinued,"[8] and that same year a bishop in Manti was reminded that, "We have long since discontinued the practice of keeping stables on tithing premises."[9]

During the previous decades, lack of cash in Utah had kept the "in kind" tithing payment and exchange system working. As Utah and the Mormon church became more and more assimilated into the mainstream of the American economy and society in the early twentieth century, they began to adopt the standard ways of doing things and abandoned many of the cooperative and self-sustaining methods that had been established by the pioneers.

The policy change came on the heels of the introduction of standardized building types and plans for tithing offices and granaries by the church headquarters around 1905. This is the first known instance of what eventually became a policy with the church - developing standard building plans at church headquarters rather than having each ward generate its own. There were at least three types of tithing office designs. Type No. 1 is unidentified, but Type No. 2 and Type No. 3 were referred to in letters from the Presiding Bishopric's Office to bishops requesting permission to construct new tithing offices. Type No. 2 is a square, one-story, hip roofed, brick building with an arched porch set into one of the front corners. Examples of that type are found in Ephraim, Fairview, Fountain Green, Spring City, and Garland. Type No. 3 is similar to Type No. 2 except that it has a symmetrical facade with the entrance located in a centered, projecting pavilion, and the roof is capped with a cupola. Examples of this type are found in Richmond, Sandy, Manti, and Panguitch, and a similarly styled example is found in Hyrum. Two other tithing offices built between 1905 and 1910, the Richfield and Pleasant Grove offices, have unique design features, but they reflect some of the general design concepts of Type No. 2.

There were also at least six standard designs for tithing granaries constructed at that same time, although only one of those types has been identified. Granary Type No. 6 was referred to in a letter to church officials in Garland, describing the type as being "built of 2x4 lumber, spiked and set on three parallel foundation walls" and claimed to be "the best style of granary for tithing purposes."[10] Although that granary at Garland has not yet been located, the tithing granary in Clarkston fits that same description.

The standard plans for the tithing offices included elevation drawings and a general list of materials, but did not include detailed specifications. The reason for their omission was that "different stakes erect the office of the material at their disposal,"[11] and it would be impracticle to expect them to order "outside" materials just for the sake of complete uniformity. Therefore it was the responsibility of the local leaders and builders to find suitable materials and use them properly. If local leaders felt too uneasy about that arrangement, they were advised to have an experienced local architect periodically inspect the work.[12] Despite the lack of specifications, the buildings that were constructed using the same plans are remarkably similar on the exterior.

(See Continuation Sheet 6)

All of the tithing offices constructed between 1905 and 1910 were designed to accommodate offices for local bishops or stake presidents, and usually contained a safe for storing tithing money and a cellar below the building for storing small amounts of produce, meat, etc. These new tithing offices often replaced older ones which were apparently either in poor condition or were not suited for the new demands of the bishops for more office space and less storage capacity. At about that same time many of the old granaries, barns, and corrals that were located on the tithing lots, but which were little-used, were torn down in an effort to clean up the property.

Tithing offices built during the period 1905-1910 were often referred to as bishop's storehouses, or in some instances as stake offices (a stake comprises several wards in the LDS church organization). The tithing offices in Richfield and Hyrum were known as stake offices and served as the office and meeting place of the stake presidency and the stake high council, although they were also still referred to as tithing offices since the tithing program was administered there by a stake tithing clerk or by one of the bishops in the stake. The term "bishop's storehouse" was often used interchangeably with that of "tithing office," especially after the turn of the century, and it is found engraved on the front of most of the Type 2 and Type 3 offices. Its use in this nomination has been intentionally limited because since the 1930s bishop's storehouses have been associated with the welfare program of the church and are not exclusively associated with the "in kind" tithing system as documented in this nomination.

Notes

[1]Presiding Bishopric Letterbooks, letter to President Alma Merrill, Benson Stake, June 27, 1907.
[2]Ibid., letter to Bishop James C. Peterson, Fairview Ward, North Sanpete Stake, July 15, 1908.
[3]Ibid., letter to President Lewis Anderson, South Sanpete Stake, January 28, 1904.
[4]Ibid., letter to Bishop A.J. Fjelsted, Centerfield, February 17, 1904.
[5]Arrington, "The Mormon Tithing House...," p. 37.
[6]Ibid., p. 52.
[7]Blumell, "Welfare Before Welfare...," p. 4.
[8]Presiding Bishopric Letterbooks, letter to Ephraim bishops, September 17, 1903.
[9]Ibid., letter to Manti bishops, September 18, 1903.
[10]Ibid., letter to Garland bishops, July 19, 1907.
[11]Ibid., letter to Bishop Thomas H. Merrill, Richmond, Benson Stake, May 28, 1907.
[12]Ibid., letter to Bishop L.O. Larsen, Spring City, North Sanpete Stake, May 13, 1905.

Bibliography

Arrington, Leonard J. "The Mormon Tithing House: A Frontier Business Institution," The Business History Review, Vol. XXVIII No. 1 (March 1954).

Beecher, Dale F. "The Office of Bishop: An Example of Organizational Development in the Church," Task Papers in LDS History, No. 21. Salt Lake City: Historical Department of The Church of Jesus Christ of Latter-day Saints, 1978.

Blumell, Bruce D. "Welfare Before Welfare: Twentieth Century LDS Church Charity Before the Great Depression," Task Papers in LDS History. No. 24. Salt Lake City: Historical Department of The Church of Jesus Christ of Latter-day Saints, 1978.

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Pace, D. Gene. "From 'Kind' to Cash: The Breakdown of Frontier Economics in Utah." Unpublished report, n.d. Available in LDS Church Archives.

Following is a list of the tithing offices and granaries in Utah that have been identified as of October 1984.

Eligible for Inclusion in the Thematic Nomination

1. Clarkston Tithing Granary
2. Ephraim Tithing Office
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4. Fairview Tithing Office
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6. Garland Tithing Office
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8. Huntington Tithing Granary
9. Hyrum Stake Tithing Office
10. Kanosh Tithing Office
11. Lakeview Tithing Office/Bunnell Creamery
12. Leeds Tithing Office
13 & 14. Lewiston Tithing Office and Granary (one nomination)
15. Manti Tithing Office
16. Meadow Tithing Granary
17. Oak City Tithing Granary
18. Panguitch Tithing Office
19. Paradise Tithing Office
20. Parowan Tithing Office
21. Pleasant Grove Tithing Office
22. Richfield Tithing Office
23. Richmond Tithing Office
24. Sandy Tithing Office
25. Smithfield Tithing Office
26. Vernal Tithing Office
27. Farmington Tithing Office
28. Fillmore Tithing Office
29. Loa Tithing Office
30. Teasdale Tithing Office

Previously Listed in the National Register and Included in Thematic Nomination

31. Pine Valley Tithing Office (Pine Valley Chapel and Tithing Office, Washington County, listed in 1971)
32. Spring City Tithing Office (Spring City Historic District, Sanpete County, listed in 1979)

Not Included in Thematic Nomination Because of Extensive Alterations

33. Brigham City Tithing Office
34. Elmo Tithing Office
35. Lindon Tithing Office
36. Santaquin Tithing Office
37. Willard Tithing Office (extensively altered since being listed in the National Register in 1974 as part of the Willard Historic District)