

Second Biennial Report

of the

State Tax  
Commission

Of Utah



For the Years 1933-34

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## Letter of Transmittal

To the Governor and the Legislature of the State of Utah:

We have the honor to transmit herewith the report of the State Tax Commission as required by law.

STATE TAX COMMISSION,  
GEORGE A. CRITCHLOW,  
Chairman,  
R. E. HAMMOND,  
HOWARD P. LEATHAM,  
J. WM. KNIGHT.

Office of the State Tax Commission,  
State Capitol, Salt Lake City, Utah,  
October 1, 1934.

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TO THE GOVERNOR AND THE MEMBERS OF THE  
LEGISLATURE:

The State Tax Commission, in this its report for the biennium ending June 30, 1934, will present a brief summary and statement of its activities during the period covered, its recommendations with respect to amendments and changes in existing revenue laws and other statutes bearing upon public revenues, and shall also supplement them with such tables of statistics as we deem to be of general public interest. Because of the necessity for economizing, we will be prevented from publishing more comprehensive tables of statistics.

Prior to June 26, 1933, the principal duties of the State Tax Commission consisted of the equalization of property tax assessments, the assessment for property tax purposes of certain classes of property—principally mines and utilities—and the administration and collection of the personal income and corporation franchise taxes.

On June 26, 1933, the provisions of the Revised Statutes of Utah, which transferred to the Tax Commission the administration and collection of all other state taxes, became effective. These taxes and duties and the offices by which they were formerly administered are as follows: motor vehicle registration and motor fuel (gasoline) by the Secretary of State's office; cigarette stamp tax, oleomargarine stamp tax and motor transportation tax by the State Treasurer's office; insurance premium tax by the Insurance Commissioner; tax on industrial self-insurers by the Industrial Commission; and inheritance tax by the Attorney General's office.

In addition to the above enumerated taxes, the legislature, during the regular and special sessions held during 1933, enacted two new laws and imposed the duty of administering the same upon the Tax Commission. These additional tax laws were the export beer tax law, which expired December 31, 1933; the present beer tax and license law, which became effective January 1, 1934, after the repeal of the prohibition amendment; and the Emergency Revenue Act of 1933 (sales tax).

Since the Supreme Court had held that the motor vehicle registration fee was a revenue measure and consequently fell within the category of state taxes which under the amended constitution are required to be administered by the State Tax Commission, the Legislature in 1933 designated the Tax Commission as the motor vehicle department. When it adopted the motor vehicle operator's license law

and anti-theft law, it naturally followed that the administration of these should be vested in the motor vehicle department, and so the duty of administering these two laws was also placed upon the Tax Commission.

As a result of this concentration of duties, the Tax Commission has, of necessity, become a department of size in the State Capitol. These additional duties could not be absorbed without considerable additions to the personnel and quarters of the Commission. The transfer of the motor vehicle department alone from the Secretary of State's office involved the removal of the files covering all motor vehicles registered in the State during the previous four years, the employment of additional clerks (some of whom were taken over from the force formerly employed by the Secretary of State) and the acquisition of additional space within the Tax Commission office to house the files, provide working quarters for the employees and counter space for the public. Similarly, the acquisition of the other taxes and duties required some additions to personnel and space, but to a lesser degree.

The extent of this work can be appreciated by a realization of the fact that during the fiscal year ending June 30, 1934, there was collected through the office of the State Tax Commission over \$6,250,000.00 upon over 400,000 separate items carrying revenue. More than 150,000 of these items were motor vehicle operators' licenses of 25 cents each, 150,000 were motor vehicle registrations and transfers, approximately 100,000 were individual and corporation income tax returns and 45,000 were sales tax returns and licenses.

These figures ignore the large amount of work which involves no revenue whatsoever. This latter includes the handling of income returns from indigents and others entitled to exemption, motor vehicle accident reports, motor vehicle theft reports and an extremely large volume of correspondence relating to all of these activities.

One of the benefits which was expected to be derived from this concentration of tax activities was a reduction in total costs of administration. Unfortunately, a very accurate comparison of costs cannot be presented, due partly to our inability to obtain accurate cost data on the same activities when they were being performed by other offices, partly to changes in the laws and partly to the fact that other and additional duties have been superimposed. In many cases there was no need for cost analysis, except for statistical purposes, and no doubt the expense of keeping accurate records of costs was considered excessive.

In some few cases we are, however, able to present a reasonably true comparison of costs. The Tax Commission has kept, during the entire period of its existence, a cost record which reflects with as high a degree of accuracy as is possible the actual cost of administration of each tax, with the exception that no attempt is made to charge any activity with rent of quarters in the Capitol Building, light or power, use of equipment and other like capital charges. Certain capital charges, however, have been carried into the accounts. The cost of certain alterations in the quarters now occupied by the Commission, particularly in the basement, had to be paid for out of appropriations made to the Commission because of the lack of funds in the Capitol building account. These expenditures, of necessity, had to be charged against the current appropriation and distributed among the several accounts. Likewise, purchases of equipment and fixtures were similarly charged and the cost distributed. No tax activity has been charged with rent, light or heat because the Commission (as most other departments) has not been charged with such items and it has no records upon which it could estimate a proper charge.

We will, during the course of this report, present such comparisons of costs between the period covered by Tax Commission administration and previous periods as we consider will afford a useful picture to the Legislature. For example, the cost of administering the cigarette tax law since July 1, 1933, is considerably less than the cost of administering that law during prior years, both in the aggregate and in cost per dollar of revenue. This, however, is very largely due to a change in the law which both insured larger collections and eliminated a large part of the field inspection costs. Gasoline tax costs can be fairly compared if due regard is given to the amendment of 1933 which required dealers to furnish bonds, thus increasing collections by reducing losses due to bad accounts, and to the fact that nowhere can we find that previous administrations have charged this tax with any part of office overhead, executive salaries, etc.

In spite of the difficulty of presenting accurate statistics, we are convinced that the concentration of tax collection and administration in one office has resulted in considerable saving. We have found that many functions of different taxes overlap and can be performed in one operation, whereas under separate administration there would be duplication of effort. In accounting, one employee and one machine can handle receipts from two or more sources, where under divided administration each department would

require its own equipment and personnel. In field work and travel, business can be arranged so that several matters can be handled on one trip.

On the other side of the picture, we are also convinced that centralization has resulted in increased collections and reduction of losses. The variety of taxes and other activities now administered by the Tax Commission affords a fertile field for intra-office check. For example, income tax returns can be checked with sales tax, drivers' licenses and automobile registrations, and delinquencies discovered and frauds prevented.

In statements Nos. 63, 64 and 65, appended hereto, we present (1) tables showing the appropriations made for the support of the department and the aggregate expenditures charged against these and (2) the cost of administration of each tax and other activity carried on by the department during each year of the period covered by this report, distributed in two ways: (a) according to the nature of the work, i. e., accounting, supervision, delinquency, etc., and (b) according to the character of the expenditure made, i. e., salaries, travel, equipment, etc.

These tables show that during the fiscal year ending June 30, 1933, the average cost of the collection of taxes by the Tax Commission was 19.8 cents per dollar. This figure covers only the cost of collecting the individual income tax, the corporation franchise tax and the car tax. It does not include the general administrative cost covering the Tax Commission's supervision of the general property tax throughout the State. The cost for the fiscal year ending June 30, 1934, shows quite a different situation. This cost amounts to 3.15 cents per dollar. This cost does not include the item of the Commission's general supervision of the property tax, nor does it include the cost of motor vehicle operator's license administration. The cost of handling the motor vehicle operators' licenses was 44.5 cents per dollar of the amount collected. When we include this latter cost in the total operations of the Commission, exclusive of the administration of the property tax throughout the State, the cost is 3.46 cents per dollar. It should be stated here that the difference in the cost per dollar of tax collected is due to the fact that during the first of the fiscal years mentioned the Tax Commission was administering taxes which are costly to administer. In the second year mentioned the Commission has administered such taxes as the gasoline tax and the sales tax, both of which have yielded large sums of money with little expense.

Since the assessments made by the Tax Commission, including as they do all mines and utilities, have aggregated

in recent years approximately one-third of the total assessed value of the property in the State, and since the ratio of tax delinquency on such property is considerably less than on other property, the importance of the assessment functions of the Tax Commission is apparent. It is upon these assessments that approximately \$5,020,992 out of the \$17,489,150 of taxes charged against property in 1933 for all purposes, state and local, were based, and according to the best information available approximately 90 per cent, or \$4,500,000, was collected as against 70 per cent, or \$8,700,000 of the remainder.

To get a true picture of the cost of administering the property tax in Utah, the costs of the Tax Commission for such purpose must be added to the costs in the local offices of the assessor, treasurer, auditor and county commissioners, and to express these costs in percentages of revenue received, all collections made in these several offices should be aggregated. From the best estimates which we have been able to gather from surveys of the Investigating Committee of Governmental Units and from our own investigations of the operation of the various property tax assessing and collecting agencies, we have concluded that approximately \$363,000 was spent in the entire State in the assessment and collection of the property tax for the year 1933. During this year there was collected in current property taxes and redemptions of tax sales for prior years' taxes the amount of \$15,518,608.00. These figures show that the cost of collecting the property tax in Utah is 2.339 cents per dollar of tax collected.

The reduction in the valuation of property, the taxes upon which produce the bulk of governmental revenues in Utah, has automatically brought about a reduction in governmental expenditures, for which taxpayers' associations and other groups have been striving for years. This situation is well evidenced by a comparison of the yield of the state levy for the general fund for the years of 1929 and 1934. In 1929 the levy for the state general fund was 2.4 mills upon an assessed valuation of \$723,000,000, which, if collected in full, would yield \$1,735,000. In 1934 the state levy for the same purpose was 2.3 mills upon a total valuation of \$512,000,000, which, if collected in full, would yield \$1,177,000, a difference of over a half million dollars or about 30 per cent.

The same conditions have served to compel a reduction in local governmental expenditures, although not to the same extent. The constitutional limitation upon the levy for state purposes is rigid, while the statutory limitations upon

local levies are, in some cases, so devised that with a decrease in the assessment base an increase in the tax rate is permitted. However, the total taxes levied upon property for all governmental purposes in the State of Utah for the year 1930 was \$21,470,736 and in 1934 was \$17,483,285. In other words, during the four years since 1930 the tax load upon property in Utah has been lightened to the extent of nearly \$4,000,000, or about 20 per cent.

On farm and grazing lands alone the taxes charged in 1934 were \$521,890 less, or 20 per cent, than the amount charged on the same class of property in 1930. On city real estate the total of taxes charged was \$247,805, or 8 per cent, less than the amount charged in 1930.

While this aggregate burden has been lifted from the shoulders of the property taxpayers of Utah, the relief has not been as complete. Other taxes have been imposed, taking up part of the loss. Federal relief money, which presumably must ultimately be repaid from taxes, has supplied a large part of the funds which otherwise must have been raised locally. Governmental services have been curtailed, in some instances entirely abolished, always shifting some expense from the public treasury to the private purse. But in spite of these economies which have been effected, it is doubtful whether the gross expenditure for public purposes in Utah during the year 1934 was any less than in 1930. Accurate figures are not available, but it is not difficult to estimate that revenues supplied from other sources during 1934 were sufficient in amount to offset the reduction from the property taxes. Sales tax revenue and federal relief funds alone will probably account for the difference.

All of this indicates that the current program to transfer a large portion of the cost of government from the property owner to other sources is gradually taking effect. The individual property owner may not realize it. He will argue that his taxes per dollar of value are as high or higher than they ever were, which is true, but on the identical or similar properties there can be no argument that the tax bill for 1934 is less than it was in 1930. There has been an actual depreciation of value of property in Utah of at least 30 per cent between the two years, but substantially all of the physical properties making up that value are still here.

The tendency to shift more of the cost of government from property will continue, but it is doubtful whether the time will ever come when a tax system will be devised which will have sufficient stability to provide the funds required for periods of stress as well as of prosperity, which will ignore property ownership as one of the factors upon which

the obligation to contribute to the support of the government depends.

It is for this reason that the State Tax Commission believes that its prime duty is to endeavor to attain equality of valuation of property and to secure, as far as is humanly possible, the fulfilment of the constitutional mandate that "every person and corporation shall pay a tax in proportion to the value of his, her or its tangible property." It is for this reason that from the funds appropriated to it for the administration of all taxes and purposes, except the motor vehicle, gasoline, beer and sales taxes, the Tax Commission has considered it proper to expend about 36 per cent for the administration of the property tax alone. The greater portion of this amount has been expended for the purpose of carrying on and extending throughout the state the work commenced three years ago of revaluing real estate and improvements.

It is for this reason also that we propose, in this report, to first discuss the Property Tax, the work of the Tax Commission in connection therewith during the past two years and our recommendations with respect thereto.

### THE PROPERTY TAX

As was stated in the first report of the State Tax Commission covering the years of 1931 and 1932, the Commission believed, and still believes, that one of the principal causes of complaint against the property tax is inequality of assessment, not only between classes of property but also between items of property in the same class. Our investigations have more than convinced us that rank discriminations exist, usually unintentional, but too frequently knowingly and for the purpose of securing an advantage for a particular taxpayer.

In 1931 the Tax Commission commenced a project of revaluing improvements on real estate according to uniform standards to be applied throughout the State. The methods employed in this work and the reasons therefor were stated in some detail in our first report. That work has been extended and continued during the past two years with the result that all improvements in several counties have been measured, appraised and placed upon the tax rolls. While the work is not perfect, we are satisfied that in these localities it has resulted in a degree of uniformity of assessment of this class of property which never existed before. There have been some complaints by property owners, but always from individuals whose properties have received a higher

value than had been placed upon them before, and always in regard to items which were increased in value, never as to items which were equalized by a cut in value. We are convinced that an impartial investigation of the results of this work, where it has been completed, will verify the opinion of the Tax Commission that what errors have been made in the progress of the work are inconsequential as compared with the irregularities and inequalities which have been corrected.

At the present time this work is being carried forward on a much expanded scale as Federal Emergency Relief Projects, by which the salaries and wages of the men employed (other than the regular engineers of the Tax Commission, under whose supervision the projects are being conducted) are being paid out of the F. E. R. A. funds. The cost of supplies and equipment and compensation insurance is being defrayed by the counties in which the work is being carried on and by the State out of the appropriation for the support of the Tax Commission. This will permit the Tax Commission to carry out its contemplated program of revaluation at a much faster rate than would have been otherwise possible and at considerable saving in direct costs to the State. These projects are now under way in Utah, Salt Lake, Cache and Sanpete Counties and it is the hope of the Commission that the field work will be completed before the winter weather stops the work and that the necessary computations can be completed in time to place the results on the assessment rolls for 1935.

In carrying out this work of revaluation, the Tax Commission has had remarkable cooperation from the county assessors and other officials. Notwithstanding this cooperation, the natural tendency of locally elected officials to yield to the importunities of influential citizens in the community has been apparent, particularly so during an election year. This observation convinces us that a substantial improvement in methods of assessment would be attained by removing the assessor from local influence and giving him a permanency of office which will enable him to become expert in his duties. Under the present system a county assessor can do no more than become familiar with his duties and with the problems of valuation which confront him when he has to stand for re-election with the possibility that a political issue, wholly irrelevant to his office, will turn him out and substitute another person who may be entirely unfamiliar with the duties. It is with some hesitation that we suggest the abolition of the position of county assessor as an elective office and the creation of

an assessing force, selected for ability and qualification, not subject to the vagaries of political chance, which could not fail to result in substantial improvement in assessment. Whether or not such a system would result in any immediate savings in costs is doubtful, since in many counties the appropriations are not adequate and the salaries paid are not commensurate with the duties and responsibilities of the office.

Two propositions are now prominently before the people, having for their object the compulsory reduction of the property tax upon common property—that is, property of the kind which is owned and held by the average individual inhabitant. The first of these is the proposition to exempt from taxation owner-occupied homes or homesteads to the extent of a certain amount of the value. The second is to provide a statutory or constitutional limit upon the total of property taxes which may be annually imposed upon tangible property.

We do not propose to discuss the merits of either of these propositions from the standpoint of public policy. Our only object in mentioning them is to call to the attention of the Legislature the consequences which would necessarily flow from the adoption of either of these measures and the effect which they would have unless governmental revenues to supply the loss are provided from other sources.

If owner-occupied homes and dwellings are exempted, a very substantial portion of the tax revenues upon which the counties, cities, towns and school districts depend for financial support will immediately be removed. Under our present system of statutory limitations of levies, which limits have been reached in the majority of communities, there will be no method of increasing the tax revenues from the property which will remain upon the tax rolls. These limits must necessarily be eliminated or substantially raised if the same amount of revenue for the operation of local government is to be obtained from the property tax. If the property tax is not resorted to, resort must be had to other forms of taxation or else governmental expenditures must be substantially decreased.

Estimates have recently been made as to the amount of taxable property which will be removed from the tax rolls in the event that homes and dwellings to the value of \$1,000, \$2,000 and \$3,000 are exempted. These figures indicate that if homes to the extent of \$2,000 had been exempted in 1933, total revenues from the property tax would have been reduced by \$2,798,000. The difficulty of raising locally revenues to take the place of the loss need not be pointed

out to the mayors, councilmen, commissioners and others who are charged with the administration of local affairs.

The second proposition may possibly take one of two forms. The most common form is a limitation of the rate which may be applied to property for all governmental purposes. This would of course force every community and governmental unit to seek some other source of revenue if it desired to maintain its functions and services to the same standards as theretofore. The other form is a limitation in dollars per capita of the amount of money which may be raised in any one year from a property tax levy for all purposes. The result of such a limitation is similar to the first. Both of these methods involve the Legislature and administrative officers in the necessity of devising new sources of revenue and also in apportioning the property tax revenues among the various taxing units.

#### VETERANS' EXEMPTIONS

In 1931 two statutes were enacted, designed to give relief to veterans and their dependents and a particular class of farmers—those who use electrical energy to obtain their irrigation water. Each statute fails to accomplish fully the purpose for which it was designed. The veterans' exemption law was doubtless intended as a measure of reward or compensation for services rendered during war. This it does, but the only reward given is to those who have property. Utah still has made no effort to compensate those who have none. While the benefits of the law are conferred upon "disabled" veterans and their widows and minor orphans, the disability is not confined to casualties suffered during service. While the size of the exemption depends upon the degree of disability under which the veteran himself may be laboring at the time of his application, the full exemption is given to the widow and minor orphans, regardless of their taxpaying ability or physical condition. As a consequence, the amount of property exempted through the application of this statute has increased from year to year and will continue to increase for several generations yet to come. The table appended (Statement No. 53) indicates clearly the growth of this exemption and that the aggregate of the exemptions allowed will increase as the war becomes more remote.

We regret that we are unable to present statistics showing more details of the application of this law. Had funds permitted, records would have been compiled showing the wars, service in which exemption has been claimed, the num-

ber of veterans allowed, the number of widows, and other data which would afford a basis for the preparation of intelligent legislation upon the subject.

#### PUMPING PLANT EXEMPTION

Statement No. 52, appended, illustrates the practical application of the pumping plant exemption law. The results of this statute were discussed at some length in the first report of the Tax Commission and need not be repeated here. The Tax Commission still believes that the benefits of the law are distributed by chance rather than according to any standards of merit.

#### COMPROMISE SETTLEMENTS

In spite of some determined efforts during the legislative sessions of 1933 to remove from the Tax Commission the supervisory power of control over compromises of delinquent taxes, Section 80-10-61 still provides that in order to redeem property from delinquent tax sales the total of the unpaid taxes, with penalties and interest, must be paid in full, unless the board of county commissioners, and in cases involving more than \$250, both the county board and the State Tax Commission, determine that the interests of the State and county will be subserved by the acceptance of a lesser amount.

Our comments upon the operation of this statute will be found on pages 24 to 27 of the first report of the Tax Commission. The experience of the past two years strengthens our opinion that any authority to compromise delinquent taxes is unwise. There has never been presented to the Tax Commission a case which involved a public interest, as distinguished from a "private" interest, which could not have been adjusted by some legal method other than compromise or discount of taxes. At least 99 per cent of the cases submitted by county commissioners for the approval of the Tax Commission contain no element of public interest, unless we are ready to admit that to relieve an individual, who may be in difficult financial circumstances, of a portion of his legitimate tax burden is a public duty.

We believe that the position which the Tax Commission has taken in respect to these matters has, in some counties, served to retard the promiscuous granting of tax abatements, for such they are, to all who may ask or to all whom the Commission may favor. Many county commissions are rigidly applying the rule to all cases, even to those under their exclusive jurisdiction. Other county boards, however,

are extremely liberal in their treatment of applications for compromises. If those which are presented for the approval of the Tax Commission are any criterion of the cases which are compromised without submission to the Tax Commission, almost any excuse which will touch the tender sentiments of the Commissioners will tinge the case with sufficient public interest to justify a compromise.

The Tax Commission is still of the opinion that either Section 80-10-61 should be repealed or that all cases of compromise should be submitted to one body. In any event, one standard should be the measure of all cases whether in Washington County or in Cache.

### PREPAYMENT OF TAXES

The plan for the partial payment of taxes with discounts for prepayments became effective June 26, 1933. Payments under this plan were first received, beginning in July, on 1933 taxes. The experience of the counties with this law has been too brief to permit of any authoritative appraisal of the value of this plan. It was expected that this allowance of discounts would to some extent eliminate the necessity for borrowing money in anticipation of current taxes and that the savings in interest paid out on tax anticipation notes would offset the loss in tax revenues received. The early receipt of tax money has in some instances eliminated or reduced the necessity for borrowing against anticipated collections, but whether the interest saved compensated the discounts allowed is a matter which cannot be definitely determined at this date.

We recommend an amendment to this law which will require the prompt distribution of the tax moneys received to the taxing units participating, so that each may obtain its share of the benefits.

Another matter which should have the attention of the Legislature is that pertaining to the fees to be charged by county treasurers and auditors for tax sales and redemption certificates. Formerly, the fee provided by law for the issuance of a certificate of tax sale was 50 cents. The Revised Statutes omitted this provision and retained an earlier provision of the Compiled Laws which required the treasurers to charge \$2.00 (Section 28-2-5, Revised Statutes). Since the trend of all legislation enacted at the 20th Session of the Legislature was toward the reduction of the cost of redeeming from taxes, the increase of certain fees to be paid upon redemption appears to have been an

oversight. At any rate, the attention of the Legislature is directed to Sections 28-2-5 and 28-2-6 for such revision as it shall see fit.

### MINE TAXATION

Section 4 of Article XIII of the Constitution now provides:

“All metalliferous mines or mining claims, both placer and rock in place, shall be assessed as the Legislature shall provide; provided the basis and multiple now used in determining the value of metalliferous mines for taxation purposes and the additional assessed value of \$5.00 per acre thereon shall not be changed before January 1, 1935, nor thereafter until otherwise provided by law.”

On and after January 1, 1935, the method to be adopted for the taxation of metalliferous mines will be open for legislation. No doubt the question will be presented to the coming Legislature and we consider it our duty to make some special comment upon the present methods and to express our recommendations as to the course such legislation, if enacted, should follow.

Under the existing law, which has been in operation without substantial change since 1919, metalliferous mines have been taxed as follows:

1. The machinery, equipment and improvements are assessed by the same methods that are used in assessing similar property when owned by others. The valuation thus arrived at is placed on the tax rolls and subjected to the same levy that applies to other property in the same taxing district.
2. The mining claims are assessed at a fixed value of \$5.00 per acre. This value also is subjected to the same levy as applies to other property in the taxing district.
3. The gross yield of the mine during the preceding year, less the approximate cost of operation, is multiplied by three and the product placed upon the tax rolls and subjected to the same tax rate as is applied to other property in the district.

Thus, a producing metal mine is subject to the property tax levies prevailing in the district in which it is situated on at least five different classes: (a) its tangible personal property, (b) its machinery, (c) its improvements, (d) its real estate (acreage) and (e) its net proceeds. In years following those in which the mine yields no net proceeds, there is of course no tax based upon net proceeds. The other

items are subject to tax, however, year in and year out, regardless of the productivity of the operations.

This tax is not exclusive. If the mine is operated by a corporation, it is subject to the corporation franchise tax, as is every other business corporation doing business in the state. If it is owned by individuals resident in the state, their income derived from the mine is subject to the individual income tax. Sales of tangible personal property by the mine to the consumer (a rare occurrence in Utah) are subject to the retail sales tax as are sales of other tangible personal property, and sales of tangible personal property to the mines are subject to the sales tax.

The opinion is frequently expressed that the metal mines are taxed only when there is income out of which to pay. This opinion is only partially correct. As will be seen, the mines are subject to the same property tax upon physical improvements as are all other forms of property. Upon their real estate an arbitrary value of \$5.00 per acre is assumed. The taxes levied upon the basis of these values are assessed whether the mine is operating or not. The same is true of taxes levied against the machinery and equipment of railroads, manufacturing plants and farmers. In the case of metal mines, there is the additional tax assessed on the basis of three times the net annual proceeds, a base which is assumed to represent the value of the unmined mineral contents of the ground, which may or may not exist in quantities and values sufficient to justify their extraction.

Whether or not this method of taxation compels the metal mines to pay taxes equivalent to those assessed against other properties is one which cannot be determined without the utilization of some method of arriving at the present value of the unmined mineral content of mining ground.

The difficulty with the whole question lies in the impossibility of determining at any given time the present value of a mine of the kind with which we in Utah are familiar. It is true that in the cases of a few mineral deposits the ore deposition is such that the quantity of given metals within a particular area can be fairly accurately estimated. This situation, however, is not typical of the mining industry in Utah. The majority of mines depend for profitable operation upon ores located in veins and fissures, the courses of which are impossible to predict. The quantity of ores, as well as their richness, is equally impossible to predict. With regard to such mines we think there can be no contradiction to our conclusion that there is no scientific or practical

method of determining the present value of the unmined and unknown ores in the ground. This does not mean that individuals may not form some conclusions satisfactory to themselves as to how much they think they can afford to pay for a mine or prospect, but the mining records are filled with the gravestones of mistaken judgment. These records clearly show the danger of accepting the opinion of one person as to the value of a particular claim. Many of these mistakes have been made by individuals and organizations that have had the assistance of generations of experience in practical mining and the best engineering advice available to the industry.

Even those deposits, the extent and richness of which it is practically possible to compute, are as difficult to evaluate in terms of present day money as are the fissure mines. The value can be computed on the basis of present day prices and present day costs, but by the time the product is ready for sale these bases may be practically worthless. It may be argued that these same factors are just as uncertain in the case of other lands and capital assets, but one important difference lies in the fact that in normal times there is a market value upon such lands which is made up of the composite opinions of many buyers and sellers of similar lands. We know of no time when such a market has ever existed for mining claims.

In short, it is the opinion of the Tax Commission that it is practically impossible to determine the value of ore in place by any known scientific or engineering methods and that it is likewise as impossible to compute its value by any formula using some multiple or fraction of net proceeds or other factor.

The same observations may be made with regard to many other classes of property whose value lies in the potentiality of extracting or removing, sometime in the future, products which will never be replaced. We refer particularly to deposits of coal, gilsonite and other natural deposits, as well as timber lands, etc. However, as to this class of property both the Constitution and the Statutes require a valuation for the purposes of taxation. This subject is not open for legislation at the present time and consequently we leave discussion of it for some future date.

The difficulty, amounting almost to a practical impossibility, of determining the present value of unmined ores of unknown quantity and value, leads us to conclude that the relative burden of taxation between mines and other classes of property cannot be measured by the ad valorem yardstick. Unless some other criterion or standard of com-

parison can be found, the tax burden must be arbitrary, dictated by principles of public policy. We know of no other standards of comparison, the soundness of which have been proved to our satisfaction.

No matter what method is adopted, the tax, whatever it is, will be a burden upon the industry. Public policy should declare the extent of that burden. If the development of the State depends upon a policy of favoritism toward mining, the tax burden should be light, upon the theory that the encouragement of mining in Utah is for the public good. If the removal of the latent wealth of the State is considered detrimental to public interest, a tax should be laid which will retard or delay such removal. By no known criterion, except public policy, can the relative proportion of the total tax load which the metal mining industry ought to pay be determined.

The Tax Commission has considered the methods of taxation employed in other mining states. None of them is entirely satisfactory. None is free from the objections and criticisms that the taxes raised are not proportionate to the contributions exacted from other classes of property. There are administrative problems involved in each and nowhere have we found a tax method which, in our opinion, is any better, considered from all points of view, than the net proceeds method now in use in Utah, if certain amendments which we will recommend are adopted. In Utah this method has the advantage of years of trial. The mechanics of the system have been worked out in the state and county offices and the industry has adapted its practices to the peculiarities of the system. This in itself is a substantial argument for the retention of using some multiple of net proceeds as the basis of the mine tax. Any radical change in the method is quite likely to require a complete overhauling of not only the collection but of the distribution methods now employed and to involve political issues which are entirely independent of the tax question.

While we believe that the method of taxing metalliferous mines, as we know it in Utah, is as satisfactory or more so than any other of which we have knowledge, it does not follow that we approve the rate which is now and for fifteen years has been in use. As we stated above, we believe the multiple, or submultiple, which determines the burden of the tax must be dictated by public policy, which the Legislature alone has the authority to declare. The burden which has been imposed during the past fifteen years through the use of the multiple three has not, so far as we are aware, been so heavy as to prevent development and operation of

the mines. It has yielded a substantial return in taxes, particularly during the years of prosperity. At the same time, the metal mining industry has been a substantial contributor to the general prosperity which the State enjoyed during those times. We are unable to say whether or not a heavier burden would have had the opposite effect.

If the net proceeds method of taxation is retained, certain improvements should be made. In the first place, the tax is levied and collected as a property tax—that is, if not paid during the year following that in which the proceeds were recovered, it becomes delinquent and the property is sold subject to redemption within four years. During this four year period of redemption there is nothing to prevent the operator from continuing extraction and by the time the tax lien can be foreclosed all values may be removed. During the past few years there have been several instances where this may have happened. In 1929 the profits from the mines were considerable and the taxes assessed thereon large. In some few cases these taxes were allowed to become delinquent, while operations have continued. It is quite possible that by the time the counties in which these mines are situated are in a position to sell the property free of redemption the mines will be exhausted.

To eliminate this possibility, which is peculiar to wasting assets such as mines, we recommend the amendment of the law so as to authorize the collection of the tax, with penalty and interest, by suit or otherwise immediately after delinquency.

Another defect in the present tax lies in the opportunity which it affords to an integrated industry to load the costs on to the mine, thus reducing the net proceeds. Under the existing law the owner is entitled to deduct not only mining costs, but also transportation, sampling, assaying, milling and smelting. Where the one operator owns or controls the mills, smelter, transportation facilities, etc., he may, if he chooses, so fix the prices at which the ore is treated and handled that there will appear to be little, if any, profit or proceeds to be charged to the mining operations.

The difficulty here lies in the fact that under the present law there is no definite and certain time and place where the product of the mine is valued and the costs of production up to that point determined.

One method for the solution of this difficulty is to provide for the valuation of the ore at the mine mouth and to permit the deduction of only the reasonable costs (not exceeding actual costs) of transportation, smelting, refining, etc.

One very serious objection to the present net proceeds tax is its lack of stability, resulting in a wide fluctuation in public revenues from year to year. In 1930 the valuation placed upon the tax rolls in Salt Lake County from the net proceeds of mines was \$82,216,142. In the following year it was \$11,417,000. If we assume an average tax levy of 20 mills in each of those years, it meant shrinkage of tax revenues to the taxing units affected of \$1,415,982.84 in one year. This is too large a loss of revenue to be absorbed efficiently in such a short time. The reversal would be equally bad.

In order to level off these peaks and valleys, it is suggested that instead of using the multiple applied to the net proceeds for one year, the multiple be applied to the sum of the net proceeds for several years. To illustrate, if a mine's net proceeds were \$1,000,000 the first year, \$1,500,000 the following year and \$3,000,000 the third year, the assessment for the third year (if that were the number of years used) would be the aggregate of the proceeds of those three years, or \$5,500,000. If in the fourth year there were no net proceeds, the assessment for that year would be \$4,500,000 and in the fifth year, if there were no net proceeds that year, the assessment would be \$3,000,000 and so on.

If such a plan of equalization is adopted, safeguards should be written into the law which will prevent the mine from dissipating that portion of the tax attributable to a year of profitable operation but payable in a subsequent year of depression. This safeguard could take the form of requiring the mining company to post security for the payment of a portion of the deferred tax.

#### CAR AND BUS COMPANY TAXES

The revised code amended the previously existing law so as to require the assessment of the rolling stock of motor transport companies in the same manner as that of car companies—that is, to make the Tax Commission the assessing and collecting agency, with distribution of the tax back to the taxing units through which the rolling stock operates.

In so far as the law applies to car companies such as the Pullman Company, the Pacific Fruit Express and other companies, it is not difficult to apply. When it comes to motor transport companies, certain difficulties have developed which were not anticipated at the time the revision was prepared. The motor vehicle law requires such vehicles to be registered and Section 51-2-7 requires the tax to be

paid or secured prior to registration. The final date of registration approximately coincides with the date when such companies are required to file statements of their equipment and property with the Tax Commission for the purposes of assessment. The result of these provisions makes it practically impossible to compute and collect the tax without considerable delay, since the computation involves the distribution of the value into the many taxing units through which the companies operate and the calculations of the tax on these distributed values at the rates prevailing during the previous year in those units. If it later happens that these rates, or any of them, are reduced or increased, it then means that either a refund or an additional charge must be computed later in the year and the refund or addition charged to or, if collected, distributed to the taxing units involved. When we consider that the value to be placed upon the automotive equipment of a truck or bus line is usually small and that a line operating from Salt Lake City to Provo will pass through eleven taxing districts, in each of which a different rate prevails, it can be appreciated that the cost of the administration is excessive from the public standpoint, while the delay and trouble is vexatious to the average operator. In the comparatively few cases where the operator owns real estate which will secure the payment of the tax, there is little trouble. The computation can be postponed until the rates for the year are definitely ascertained, no refund or subsequent adjustment is required and the operator can obtain his plates immediately. But these cases are relatively few and most of the operators do not own real estate and cannot or do not care to secure the subsequent payment of the tax with a bond.

We recommend the amendment of this law to provide that this equipment shall be assessed and taxed at the principal place of business or operating headquarters of the operator in the State and at the rate prevailing for the previous year without distribution, except to the taxing units levying taxes at that place.

Akin to this subject is the failure of the laws to fix a definite situs for the assessment of motor vehicles. The statute provides that all taxable property shall be assessed in the county, city, town or district in which it is situated, presumably at 12:00 o'clock noon on the 1st day of January of the tax year. In the case of motor vehicles it is practically impossible for the assessor to determine this place and the result is that the owner picks his own situs, usually according to his convenience, sometimes according to the amount of the tax rate. We believe that the law should fix the situs

for taxation of such property at the place where the owner was domiciled in the State on the assessment date.

### THE SALES TAX

The sales tax (officially entitled the Emergency Revenue Act of 1933) is a tax on the retail sale of tangible personal property and of certain services and combinations of property and services, amusements, meals and public utility services. The rate is 2 per cent of the price paid for the goods or services. The tax is payable to the State by the seller who may, under the law, either pass the tax on to the purchaser, assume it himself or pass part and assume part of the tax. The seller may add the tax to his price or conceal it as an addition to the price.

The tax is different from the sales taxes in most of the 25 or 26 states where sales taxes are now in force in one form or another in that it is specifically a tax on the transaction, the sale of goods, whereas in most other states the tax is a license imposed upon the seller for the privilege of engaging in the business of selling or a tax upon the gross receipts of the seller. In practical operation the taxes are similar. In both Utah and the other states where the privilege or gross receipts tax laws are in operation we find the seller charging the purchaser with an additional penny or two on small purchases and we find in use the "bracket system" of adding on sales falling within certain ranges of prices an amount as tax which, in the aggregate, will reimburse the seller for the amount which he will have to pay on the total of his monthly or quarterly sales.

The rates of tax prevailing in the several states vary from a high rate of 3 per cent in Michigan down to fractions of a per cent upon certain businesses and occupations in Mississippi. The numerical average rate is about 2 per cent.

In most states, as in Utah, the tax is an emergency tax, passed to meet an emergency in governmental finances and so called. We doubt whether any of the states which have adopted it would have done so except out of dire necessity for revenue. Without doubt, it is not a popular tax, although we believe that much of the unpopularity is due to its novelty and that if the emergencies which called it into existence require its continuation for any length of time, habit will remove some of the popular hostility.

As a producer of revenue no one can gainsay its worth. In Utah the need for the funds for the relief of the distress due to unemployment was generally recognized by legisla-

tors, administrators and by the general public. The duty of raising some of the required funds locally was also realized. The choice (because of constitutional limitations) seemed to lie between an increase in local property tax levies and some special statewide tax. The popular clamor for reduced property taxes dictated the latter course and the retail sales tax seemed to be the only form of tax which would assuredly raise the required revenues.

There can be no question but that the retail sales tax as we know it—a tax upon the sale at retail of tangible personal property such as food, clothes, fuel, light and all the other necessities of life—exact a larger proportion of the small income than of the large. Practically all the earnings of the small salaried man, wage earner and other person of small income are expended in taxable goods purchases, whereas the person with a larger income has the opportunity of investing the excess of his income over what is required for the purchase of taxable goods in non-taxable purchases. In addition, the person of larger means has the opportunity, which is denied the person of small income, to make his purchases (whenever it is worth his while) outside of the State or in interstate commerce, thus legitimately avoiding the payment of the tax.

The federal structure of forty-eight sovereign states, each with its own separate set of laws, and the federal government having exclusive jurisdiction in certain fields, is not conducive to the equitable application of a state sales tax. The ease with which a person may now travel from one state to another makes it possible for a person to actually travel across a state line to make purchases for the sole purpose of avoiding the payment of a sales tax in the state where otherwise he would have purchased the goods. This, of course, deprives the state of the tax upon the sale and some local merchant of the profit upon a sale which he would have made. On the other hand, it may benefit the outside merchant, but that is of little satisfaction to the state which enacted the law for the purpose of obtaining money for a particular and urgent purpose. There is no way to avoid this objection to a state sales tax, except to persuade the neighboring state to adopt a similar tax. As a matter of fact, this situation is being rapidly cured, since twenty-six states now have the tax in one form or another.

The inability of the state to impose a tax upon sales which are made in interstate commerce is another serious objection to the state sales tax. We use the term, "state sales tax," to distinguish from a federal sales tax as to which the objection we are now discussing would not ob-

tain. Under the Commerce Clause of the Federal Constitution the exclusive power to regulate commerce with foreign nations and among the several states is vested in congress and this has been construed to prohibit a state from levying a tax which has the effect of imposing a burden upon interstate commerce. Under this rule a sale of goods from a person in one state to a person in another, accompanied by a delivery of the goods across a state line, can not be subjected to a tax burden by either state.

Because of this limitation a large volume of retail sales, which would be taxable if they took place entirely within Utah, escape the payment of our sales tax, and although many of such sales may originate in Illinois, for example, where a sales tax is also in operation, they escape payment of the sales tax there as well. As a result, sales tax states, including Utah, find that the sales tax acts as a stimulus to an artificial course of trade, a course which, except for the sales tax, would be non-existent. We have always had commerce between the states and competition between the local merchant and the outside merchant has always been keen, but the addition of a differential of 2 per cent of the sale price against the local dealer and in favor of the outsider has proved, and will no doubt continue to prove, a decisive factor in directing purchases outside of the normal channels to the detriment of the local dealer. The loss to the dealer may be offset in some measure by a gain in orders from other states directed to him in order to effect the same savings of tax, but there will always be some economic loss due to the fact that the course of trade is out of its natural channels.

All of the sales tax states have keenly realized this defect in the application of the sales tax. In February, 1934, a meeting of the heads of the departments of the several states in charge of the administration of sales taxes was called and held at the instance of Governor McNutt of Indiana. While other matters were discussed, the principal feature of the conference was the universal agreement that some attempt should be made to remedy this fault. The only solution seemed to lie in the passage by congress of an act permitting the state to impose a sales tax upon interstate transactions. A draft of a bill was prepared and was introduced in congress. It passed the Senate without much difficulty, but for various reasons died in the House of Representatives without having been reported out of committee. We believe that the passage of this bill would go far toward remedying this important objection to the retail sales tax and we respectfully recommend that a memorial

to the congress be passed requesting the adoption of such a bill.

We do not believe that the adoption of such a memorial or the passage of the bill by congress is necessarily an admission that a sales tax is right in principle. It would merely recognize the fact that certain states do have a sales tax and, that being so, everything which stands in the way of its equitable enforcement should be eliminated, provided it does not interfere with some other state or national program.

It is anticipated that efforts will be made to amend the sales tax law so as to make it apply to selected commodities. No doubt the attempt will be to exempt foodstuffs, clothing, etc. It is hoped that exemptions from the sales tax in this form will be defeated. Every exemption of this kind will seriously affect the efficiency of the administration and open the gates for evasions which will be impossible to detect. The same thing will be true if the exemptions are made of sales below a certain price, as, for example, if the law should be amended so as to tax only sales where the purchase price is \$1.00 or over. The practical difficulties in auditing returns of sales where such exemptions are permitted will be apparent. The gates would be wide open for the chiseler. If exemptions are deemed advisable, it is suggested that they should be allowed by permitting the seller to deduct from his monthly or quarterly return a certain maximum—for example, \$100.00. This would permit the seller to make sales of small items without collecting the tax and without penalizing the seller.

Certain tax reform programs now being agitated contemplate using the revenues from the sales tax as a substitute for the state levy for district school purposes and for the general fund. The yield of the present sales tax, which is practically universal in its application and has few exemptions, is roughly \$2,000,000 per annum. The constitutional requirements for the district school fund on the basis of the present school population of about 150,000 is approximately \$3,500,000. It is apparent that the present sales tax cannot entirely supplant the district school fund levy without materially increasing the revenues from it in some manner. Theoretically, the increase of the rate from 2 per cent to 3 per cent would raise an additional \$1,000,000 under present conditions. Practically, however, we do not believe that an increase in the rate will increase the yield proportionately. The increase in rate will certainly increase the incentive to avoid the tax by purchases outside the State. We believe that 3 per cent is about as high a tax as should

be proposed. The Michigan retail sales tax is at that rate and is the highest one on which we have any information. Even that rate is, we fear, an excessive burden upon those businesses which by their nature are prevented from passing the tax on to the consumer.

In spite of the objections to the sales tax which we have mentioned above, some of which are inherent in the tax, we believe that it has its place in the tax structure of the State. We could not recommend the sales tax (as we have it) as an exclusive tax measure nor as the principal tax of the State, but when it forms but a part of the revenue system which recognizes the principle of "ability to pay," as well as the "benefit" theory, the total tax burden is diffused to a degree and with greater equity than can be obtained by intended effort.

In addition it is the belief of the Commission that the existing emergency justifies the continuance of the sales tax notwithstanding all of the objections pointed out above.

Statistics showing the yield of the tax, during the fiscal year ending June 30, 1934, from the four classes of sales taxes under the law and the gross sales of each class reported are appended. (Statements Nos. 58 and 59.)

### GASOLINE TAX

Modern motor vehicle transportation has developed the diesel engine to a point where it will soon become a commonplace upon the highways of the State. There are already several diesel-motored trucks in operation in Utah. These engines operate on fuels which are very low grade and which cannot be termed motor fuels, except by reason of the fact that they are now being used in certain types of motors. Our present motor fuels tax law does not impose a tax upon the use or sale of such fuels and in consequence these trucks are now being operated upon the highways without paying any tax which is equivalent to those vehicles which use gasoline or other fuels on which there is a tax of 4 cents per gallon.

The law cannot be amended so as to impose a tax upon the fuel that these diesel engines consume without either making the tax dependent upon the use to which the fuel is put or imposing a tax upon all substances of this kind, regardless of their uses. In the latter event the result would be to tax oils and fuels, the bulk of which are not used upon the highways but are consumed in domestic and industrial heating plants, domestic, commercial and municipal power plants and many other uses which have not the slightest

connection with the roads. If the tax is made dependent upon the use of such fuel in motor vehicles used upon the highways, then without doubt the same criterion should be made to apply to gasoline. This would open up the gasoline tax to exemptions and very materially affect the yield of that tax. For many years the legislature of Utah has resisted efforts to exempt gasoline when not used for highway purposes with the result that the gasoline tax has been a splendid producer of revenues for the construction and maintenance of our highways. The experience of other states has been that as soon as the gasoline tax is opened up to exemptions the yield is greatly diminished. Practically every administrator of motor fuel taxes condemns exemptions and refunds, not from any desire to increase road revenues, but because they realize the helplessness of the tax administrator against fraudulent claims.

It is quite feasible to equalize the tax upon the operators of diesel-powered motor vehicles in a rough and ready way by increasing the annual registration fees upon such vehicles. While the registration fee is not an accurate measure of the use of the roads, it will, if properly adjusted, tend to place such vehicles upon a basis comparable with others as far as taxes are concerned.

This recommendation with respect to the method of equalizing the tax laws between gasoline and diesel fuel consuming vehicles was recommended by the Western Motor Vehicle Conference which was called pursuant to a resolution adopted by the 20th Legislature and held in Salt Lake City on June 25, 26, and 27, 1934. The resolution adopted at this Conference, which was attended by representatives from the eleven western states, is as follows:

"Be it resolved that in order to equalize the tax burden between vehicles using taxed fuels and those using untaxed fuels, such as diesel fuels, the fees to be charged for licensing motor vehicles operated by means of diesel fuels and other similar fuels should be increased proportionately."

Statistics upon this tax will be found appended in Statement No. 60.

### MOTOR TRANSPORTATION

The so-called Motor Transport Act, regulating the operation of carriers of persons and property for hire by motor vehicles (Chapter 53, Laws of Utah, 1933), became effective June 26, 1933. This act superseded the former auto-for-hire law. It vests in the Public Utilities Commission

the duty and power to license and regulate the operations of motor vehicle carriers and to assess against them a tax based upon the ton mile of freight or passenger mile of persons carried. The taxes, determined and assessed by the Utilities Commission from reports submitted to it by the carriers or from audits made by auditors of the Utilities Commission, are transmitted to the Tax Commission for collection. The rate of tax is the same as that assessed under the former law, being  $\frac{2}{3}$  of a cent per ton mile for freight and  $\frac{1}{4}$  of a cent per passenger mile carried over hard-surfaced roads and  $\frac{1}{4}$  of a cent per ton mile and  $\frac{1}{10}$  of a cent per passenger mile over other roads. Under the former law the tax was likewise assessed by the Utilities Commission, but was collected by the State Treasurer.

When the new act took effect the State Treasurer turned over to the Tax Commission all assessments theretofore made under the old act and which had not been previously collected. These assessments aggregated \$28,770.17 and included assessments made in some cases over a period of three or more years. Immediate efforts were made by the Tax Commission to collect these delinquent taxes. Warrants were issued directed to the inspector employed by the Public Utilities Commission and to the State Highway Patrol, authorizing them to seize the equipment of delinquent operators and to hold it for the payment of the tax. Several trucks and trailers and buses were seized under this procedure with the result that a considerable amount of the delinquent tax was collected and many other delinquents were driven in to make settlement on their taxes.

In several cases it was found that the delinquent tax greatly exceeded the entire value of all of the property of the operator subject to execution. In many such cases it was deemed advisable to permit the operator to carry on upon the condition that he make substantial payments upon the delinquent tax and make prompt payments upon his tax currently accruing. The provision of the new law which required the operator to post a bond with the Utilities Commission before obtaining a permit or license to operate greatly facilitated the collection, not only of the current taxes but also the delinquencies.

The result of these changes in the law and methods of collection are apparent from the following comparison of receipts between the fiscal year ending June 30, 1933, and that ending June 30, 1934. In the former year there was collected from this tax \$65,668.72; in the latter there was collected \$169,216.11, which includes \$28,663.17 of taxes

assessed under the former law and collected by the Tax Commission during the following fiscal year. A large part of this \$28,663.17 had been delinquent from one month to several years.

Another factor in increasing the collections from this tax was a decision of the District Court of Salt Lake County sustaining the validity of the act. For several years prior to 1933 many operators had maintained, upon advice of counsel, that the act was unconstitutional and had refused to pay the taxes upon this ground. In 1933 prosecutions were commenced against several operators for operating without having obtained a license, permit or certificate from the Utilities Commission. Convictions were had in the justices' and city courts and upon appeal were sustained by the District Court. No case was appealed to the Supreme Court, but most operators have apparently accepted the decision of the lower court as final.

#### THE CIGARETTE TAX

Substantial improvement is shown in the returns from the cigarette tax since the new law, enacted at the Second Special Session of 1933, became effective on August 5, 1933. This new law required the jobber or wholesaler to affix the tax stamps to the packages, whereas under the old law the retailer was required to affix the stamps only after the carton was broken. The efficacy of this change is clearly shown by the following comparison of collections during the years ending June 30, 1932, 1933 and 1934. The comparison is more marked when we consider that the provision of the new law which allows a purchaser a discount of 10 per cent on stamp purchases of \$25.00 or over is, in substance, a reduction in the rate of the tax of 10 per cent. Notwithstanding this reduced rate, the cash collections on the sale of stamps during the twelve month period from July 1, 1933, to June 30, 1934, which includes one month in which the old law was operative, exceeded the collections during the preceding twelve months by \$69,351.28, an increase of over 57 per cent.

| 1931-32      | 1932-33      | 1933-34      |
|--------------|--------------|--------------|
| \$150,251.45 | \$120,044.58 | \$189,395.86 |

This increase is due almost entirely to the changes in the law. National sales figures do not indicate any such increase in cigarette consumption and there is no reason to suspect such an increase in cigarette consumption in Utah.

A similar improvement is shown in the cost of administration. Under the old law the cost of administration, as

shown by the reports of the State Treasurer, for the years 1931-32 and 1932-33 was \$14,690.94 and \$14,471.28, respectively. The cost of collection to the Tax Commission under the new law (including a proper portion of the office overhead expense) was \$7,440.51, or almost half. (These cost figures in each case include the cost of administration of the oleomargarine tax, since we are unable to ascertain the exact cost attributable to oleomargarine tax in the Treasurer's office during the periods under comparison.) Per dollar of revenue received (including license fees) the costs of collection have been:

|         |         |         |
|---------|---------|---------|
| 1931-32 | 1932-33 | 1933-34 |
| \$0.085 | \$0.11  | \$0.036 |

These figures do not necessarily mean that bootlegging of cigarettes has been stopped. Drop shipments of cigarettes from outside dealers continue to come in and only vigilance and prompt prosecution of violations of the tax will ever stop the leak. Of course, there is nothing illegal about ordering shipments of cigarettes from outside, but since such shipments are unstamped there is always a possibility that the unscrupulous dealer will succumb to the temptation of retailing them without affixing the stamp, unless the prospect of detection and the imposition of a severe penalty is constantly present.

The Commission believes that the power to assess penalties for violation of the cigarette tax law is ordinarily far more efficacious than criminal prosecution. In the majority of cases the particular charge against a violator on which he is haled into court is so trifling that both the prosecutor and the court are loath to impose any substantial penalty. As a result, the culprit feels rather secure and is likely to repeat the offense to the serious detriment of his honest competitor. The Commission believes that administration of the cigarette tax law, as well as other laws, could be greatly improved by giving the administrator power to assess penalties in addition to preferring criminal charges, and the Commission intends to submit to the Legislature certain amendments to accomplish this end.

The Commission believes that the annual license fee for the privilege of selling cigarettes is too high. This fee is now \$10.00 for a year or fraction thereof and all licenses expire on June 30th following the date of issuance. Thus, if a person commences business in May, he must, if he desires to sell cigarettes, pay \$10.00 for a license which will entitle him to sell until the end of June and then obtain another license.

As a matter of fact, perhaps most retailers carry cigarettes more as a sideline for the accommodation of their customers than for the profit there is in the sale. Of recent years the margin of profit for the retailer of cigarettes has been so small that only the dealer who has a large turnover can afford to pay out \$10.00 a year for the privilege plus the premium on the bond. We believe that an excessive license fee encourages the violation and does not facilitate the administration of the law and that if the fee were reduced to \$2.00 per annum the yield of the tax would likely be increased. No doubt the license fee of \$10.00 was originally determined upon for the purpose of curtailing the distribution of cigarettes, but if this is true it has certainly not accomplished the purpose to any substantial degree and we doubt whether prohibitory legislation against cigarettes can be successfully enforced. We therefore see no real objection to the reduction in the fee and, to the contrary, believe that it would prove a benefit. As a revenue producer the license fee is an inconsequential item in the whole picture. The revenue from this source in 1930-31 was \$18,640, in 1931-32 \$15,660, in 1932-33 \$10,750 and in 1933-34 \$13,163. We are satisfied that if the fee were reduced there would be a substantial increase in number of licenses sold and but a small loss in revenue from this source. From an administrative standpoint, it is of considerable advantage to reduce the number of unlicensed dealers with whom the Commission has to deal.

### OLEOMARGARINE

During the past few years receipts from the sale of oleomargarine tax stamps have been negligible. It is possible that with the increase in the price of butter, sales of oleomargarine may increase to such an extent that the revenue therefrom may become important. The receipts from oleomargarine tax stamps and licenses during the past three years are as follows:

|            |          |          |
|------------|----------|----------|
| 1931-32    | 1932-33  | 1933-34  |
| \$7,047.95 | \$497.45 | \$695.67 |

### BEER TAX

The first beer tax to be administered by the Commission was the Export Beer Tax Law, passed at the Regular Session of the 20th Legislature (Chapter 35). This law imposed a tax upon 3.25 beer manufactured in Utah for export and sale in other states where such sale was legal, the sale of beer in Utah being illegal at that time and remaining so until the repeal of the prohibitory provision

of the State Constitution became effective. The rate of tax under this law was \$1.00 per barrel of 31.5 gallons.

Under this law but one brewer was licensed. The law continued in operation until January 1, 1934, when the present beer law became effective after repeal. From June 26, 1933, when the law became effective, until January 1, 1934, 17,317.26 barrels were reported manufactured and sold for export, on which the tax paid amounted to \$17,317.26.

The present beer tax law was passed at the Second Special Session of the 20th Legislature (Chapter 10), to become effective January 1, 1934, if the constitutional prohibition against intoxicating liquor was repealed at the election of November, 1933, which event occurred. It imposed a tax of \$1.20 per barrel upon beer manufactured or imported for consumption in the State of Utah and 60 cents per barrel upon beer manufactured for export and exported. Provisions were made for the licensing of brewers by the State and of dealers (importers), wholesalers and retailers by the local authorities and also the State.

The figures given below are for state licenses only, since the license fees charged by the local authorities for the sale of beer are for local purposes, and differ according to the terms of the ordinances under which they are imposed. During the six months that this law was in operation before the close of the fiscal year on June 30, 1934, the State had issued licenses and collected fees as follows:

| Character of License | Number<br>Issued | Amount<br>Collected |
|----------------------|------------------|---------------------|
| Brewers .....        | 2                | \$ 600.00           |
| Wholesalers .....    | 50               | 5,000.00            |
| Retailers .....      | 897*             | 22,387.50           |
| Railroad .....       | 9                | 135.00              |
| Total .....          | 958              | \$28,122.50         |

\*Includes 21 licenses applied for but not issued and fees received thereon.

Statement No. 62, appended, shows the picture of the experience of six months' operation under this act.

It is not to be assumed that all beer sold in Utah was tax paid, nor that all retailers or dealers had obtained licenses. Evidence (but not of such character as to justify prosecution) is plentiful that much beer was imported into the State during this period, of which we received no report and upon which no tax was paid. Likewise, it is certain that many retailers, and perhaps a few wholesalers, have

operated without obtaining either a state or local license. The Tax Commission has been unable to cope satisfactorily with the situation due to two principal causes. The first is that the law appropriated to the Commission but \$6,000 for administration until June 30, 1935. Considering the nature of the law, the territory to be covered and the clerical and administrative work involved in putting the law into operation, the amount remaining for enforcement is utterly inadequate. Necessarily, under such circumstances, the enforcement must be left largely to the local authorities. We have utilized our field forces to some extent and to some advantage in the enforcement, but the work done is so small in comparison to the amount necessary for reasonably good administration that the results are almost negligible. Secondly, the sale of beer is so closely associated with the sale of hard liquors that under present conditions enforcement is practically impossible. In several of the larger cities hard liquor has been sold openly over the bar and in bottles for many months. Little or no effort is being made by the local authorities to enforce the prohibition laws, except for revenue purposes. Under such circumstances it is exceedingly difficult to enforce (by prosecution or injunction) violations of the beer tax law.

We see little hope for improvement in the situation unless and until the Legislature shall see fit to make an adequate appropriation for enforcement and until either the sale of hard liquors shall be legalized under proper regulation and taxation or the prohibition laws energetically enforced. If hard liquors are legalized, it is the earnest hope of the Commission that the duty of enforcement (other than the compliance with the tax laws) shall not be imposed upon the Tax Commission.

### THE INCOME TAX

Two more years of experience with the income tax has given further evidence of the danger of placing too much reliance upon that method of raising revenue. These years have been ones of depression unequalled in our history and the effect of the depression is apparent in the yield of the tax. Due to the necessity of curtailing expenditures, it has been impossible to assemble statistics on the income tax such as were compiled and published in the First Biennial Report. It has been impossible, with the funds available, to classify taxpayers, occupations, sources of income, etc., and without such information the effect upon the tax due to changes in the law or economic conditions will be largely

a matter of speculation. We hope, however, that the figures compiled from the first year's returns under the income tax laws will materially assist the Legislature in estimating the effect which any proposed change in the law will have.

During the fiscal year ending June 30, 1933, the gross yield from the individual income tax was \$162,553.63, of which \$85,062.56 represents filing fees, penalties and interest from 78,150 individuals. The remainder of \$77,491.07 represents tax collected upon net taxable incomes reported on 6,616 returns.

Most of these amounts represent collections made during the first half of the calendar year of 1933, based upon income received by the taxpayers during 1932. Since the State fiscal year runs from July 1 to June 30, these figures necessarily also include collections made during that period upon taxes assessed for the calendar year 1931 and interest and penalties thereon.

The receipts from individual income tax sources of the fiscal year ending June 30, 1934, were \$182,669.07, of which \$102,496.66 were filing fees, interest and penalties on 88,761 returns and \$80,172.41 was tax upon net taxable incomes reported on 5,605 returns.

From these figures it will be seen that of the receipts from the individual income tax during the two years in question, over 54 per cent were directly attributable to the filing fee provision of the law. This ignores the possible indirect effect which the universal filing requirement may have had upon the receipts from taxable incomes.

The enforcement of the requirement for practically every individual over the age of 21 years to file an income tax return and pay a filing fee of \$1.00 presents some serious administrative difficulties. Even under normal conditions when a generally favorable attitude on the part of the public might be expected the cost of preparing, mailing and checking would take a fairly large part of each dollar received. Under the conditions of the past two years the cost is materially increased because of resentment against this requirement by such a large proportion of those who are required to file returns and pay the filing fee. Thousands of people who are unemployed fail to file returns or to make any explanation. It is necessary for the Commission to list such persons as delinquents and to treat them as such. In these cases it sometimes happens that the Commission spends more than a dollar on an individual in looking him up and requiring him to file a return, only to find that he is indigent and therefore unable to pay anything. This process is a very expensive one and is one of the reasons for the high cost of administering the income tax act.

This brings up another administrative difficulty which is undermining the enforcement of the act and is increasing the difficulties each year. The law provides that the Commission may abate the filing fee in cases where, in the opinion of the Commission, such abatement is justified. Without a doubt there are many thousands of cases where an abatement of the filing fee has been proper and the Commission has abated the fee in every case where the facts which were presented to it justified. The difficulty arises from the fact that some people do make dishonest claims for remission and the Commission has not had sufficient funds to investigate each claim. As a result, a premium is placed upon dishonesty and enforcement of the act has become more difficult each year. Each year more people are learning that the Commission cannot make an adequate investigation of claims for remission.

It is our opinion that the provision for the universal filing of returns, together with the payment of \$1.00 with each return, should either be enforced adequately or it should be repealed. To enforce the act properly under the present circumstances would require a great deal more funds than have been appropriated to the Commission for this purpose, and unless the Legislature can provide adequate revenue for proper enforcement, we seriously recommend that the law be repealed.

As for the income tax revenues themselves apart from the filing fee, it appears that in 1933 there were 5,605 individuals who had taxable net incomes under our present set-up of deductions and exemptions. There has been considerable discussion about the necessity of increasing the rates and decreasing the exemptions. The Tax Commission believes that the first step in that direction should be taken by repealing the property tax offset provision which reduces the yield of the tax by approximately one-quarter. Our reasoning was set forth in the First Biennial Report of the Tax Commission, to which we still adhere.

If it is proposed to reduce the exemptions, care should be taken to prevent the reduction to such an extent that the law will compel the filing of returns and the payment of taxes in such small amounts that the expense of handling and the difficulty of collections will be nearly as great as the expense at present with the provision of universal filing. We can say without hesitation that if the exemption to a single individual of but \$500.00 is permitted there will be thousands of returns filed upon which the tax cannot be collected.

The present schedule of rates is undoubtedly low. We believe that the rates might properly be increased up to the present constitutional limit of 6 per cent. It is impossible to predict the additional revenues to be anticipated by such a change in rates. Other things being equal, the repeal of the offset provision should result in an increase in the tax by approximately one-quarter; increases in the rates should result in a further substantial increase, and any increase would, in all probability, decrease the ratio of cost to collections. So long as the provision for universal filing remains in the law, we cannot expect to see any decrease in total cost of collections without a sacrifice of what little respect for the law has been built up through the enforcement efforts of the Commission in the past.

#### CORPORATION FRANCHISE TAX

The yield of the franchise tax in 1933 was \$192,068.96; in 1934 it was \$220,782.53. The latter figure includes a substantial amount as deficiencies assessed and collected upon returns filed for the year 1931. Of these amounts, \$80,000.00 and \$120,000.00, in round figures, represents the tax which was based upon net income, indicating that more than half of the total amount received was from corporations which either had no net income or owned property in Utah, 1/20th of 1 per cent of the value of which exceeded 2 per cent of their net incomes.

We reiterate our recommendation made in our first report that the corporation franchise tax be amended by repealing the provision for the offset of property taxes paid on property in Utah. This would increase the yield of the tax by approximately one-third without further amendment.

#### INHERITANCE TAX

The inheritance tax as a revenue producer has suffered from two causes. The first was the long expected decision of the United States Supreme Court which finally held that corporate shares were personal property and taxable only at the domicile of the owner. This decision removed at once what previously had been a remunerative source of revenue to the State—the inheritance tax imposed by Utah upon the transfer of shares of the Union Pacific Railroad Company upon the death of a non-resident owner. There were a few other Utah corporations whose stocks were held by non-residents and upon which some inheritance taxes were assessed, but the Union Pacific was the principal source.

The other cause for the decline in inheritance tax revenues is, of course, the depression which has reduced taxable estates both in size and in number. The Supreme Court decision was announced in January, 1932, and the effect of both of these causes is quite apparent from the following table of collections.

|      |                   |      |                   |
|------|-------------------|------|-------------------|
| 1929 | .....\$270,449.35 | 1932 | .....\$165,506.52 |
| 1930 | ..... 378,990.83  | 1933 | ..... 84,952.36   |
| 1931 | ..... 296,447.13  | 1934 | ..... 102,123.86  |

It will be noticed that collections for the year 1932 dropped more than \$130,000.00 below those for the previous years, while the collections for 1933 show a further drop of \$80,000.00. The collections for the year 1934 show an increase, principally because of a drive for the collection of delinquent taxes made during that period. It is not to be expected that inheritance tax revenues will show any substantial increase until values return to the point where they were in 1928.

One difficulty with the present inheritance tax law is the lack of control over appraisals. Under the present system inheritance tax appraisers are appointed annually in each county by the judge of the district court. These persons are not always qualified appraisers of the property they are called upon to value. We believe that at certain times these positions have been considered sinecures and the appointments made from purely political motives. The appraisers are paid on a per diem basis and very little check upon their time is made by the courts. All of the fees of the appraisers are paid from the appropriation made to the State Tax Commission. Each set of appraisers uses its own method in arriving at the market value of the property it is called upon to appraise. Some appraisers appear to be under the impression that the value to be returned for inheritance tax purposes is some fraction of the market value. As a result of the lack of control there is a marked lack of uniformity in appraisals submitted by the boards of appraisers of the different counties.

Apart from this lack of uniformity, the system of court appraisers increases the expense of administration and diminishes the control over expenditures. While it is admittedly impossible to foretell the number of deaths of persons owning property of taxable size which will occur in any given period, therefore any appropriation must be made upon estimates, the divided responsibility for the proper expenditure of funds for appraisers' fees undoubtedly tends towards extravagance. The judges cannot check the

time spent by appraisers working upon each estate. The result is that every claim for appraisers' fees submitted during the past year was for at least \$5.00, being one day's service at \$5.00 per diem.

We believe that administration can be improved and expenses reduced by changing the method of appraisal for inheritance tax purposes so as to require the executor or administrator of every estate to file with the Tax Commission, within 30 days after his appointment, an inventory of the assets of said estate with his estimate of the value thereof, and to require the Tax Commission to appraise the estate and file with the court its appraisal within six months thereafter. Such appraisal would be the basis for the subsequent assessment of the inheritance tax and should be final unless the executor or beneficiaries object, in which case they should be required, as now, to file their objection in the court and initiate proceedings to establish the correct basis of value. This would, of course, eliminate the state appraisers and substitute therefor appraisers employed and paid by the State Tax Commission. These appraisers should be experts in their particular line. For example, jewelry and works of art should be appraised by a person qualified in that line and not by a person whose sole experience has been in the cattle or real estate business.

This system would then conform substantially to the procedure now followed under the Federal Estate Tax, except that the final determination of the amount of the tax would always be a matter for the court. The estate, if it so desired, could compel the State to proceed so that the amount of the tax could be definitely and finally determined and settled. Under the federal procedure, sometimes a very considerable length of time elapses between the time when the return is first submitted and the time when word is finally received that the valuations and deductions are accepted by the department. Until this is done there is always the fear and uncertainty upon the part of the beneficiaries that the department may claim higher values or disallow certain deductions, resulting in an additional tax.

The books contain many inheritance tax assessments which were based upon appraisals made during the flush days of 1928 and 1929. Before the tax became due or was paid, the crash came and values immediately flattened out so that in many cases it became impossible for the heirs to pay the tax assessed. Under our present law there is no way by which this situation can be remedied. The tax is a lien upon all of the property of the estate until paid. The time for objecting to the appraisal has expired, and, as

a matter of fact, at the time of the appraisal no valid objection could be made since, according to every criterion of value, the property appraised was worth the amount of the appraisal. In some cases, within a month after the appraisal was made over half of the value had gone without any change in the physical assets.

Section 80-12-43 authorizes the State Tax Commission, subject to the approval of the court, to compromise and compound an inheritance tax wherever "the estate . . . is of such nature or is so disposed that the liability of the estate is doubtful, or the value cannot with reasonable certainty be ascertained." This section does not quite cover the situation which is referred to above. In the cases to which we are now referring, there is no doubt as to the liability of the estate nor any difficulty in determining its value as of the date of the death. The difficulty is caused by the evaporation of the value between the date of death and the due date of the tax.

In order to alleviate the hardship created by this situation, we recommend the amendment of Section 80-12-43 so as to include the case where the value of the property passing to the beneficiaries at the death of the deceased has depreciated to such an extent that the tax would work a hardship on the beneficiaries.

Our position here is not inconsistent with our opposition to the power to compromise delinquent property taxes. The property tax is an annual tax. Fluctuations in value are reflected in subsequent assessments. The tax is, under normal conditions, paid out of income. On the other hand, the inheritance tax is levied but once, the amount being determined by the value of the property at the date of the death of the owner. It must be paid, ordinarily, out of the property itself, which, by the time it has reached the hands of the beneficiaries, may have depreciated, as in recent years, to a point where the value of the property is less than the amount of the tax. This is particularly true when any considerable portion of the estate has consisted of stocks or bonds which have become worthless, resulting in the loading of the entire tax upon the tangible assets which constitute the remainder of the estate.

We recommend the amendment of the law passed in 1919 which subjected property held jointly by a decedent and another to the inheritance tax to the extent of the entire value of such property. This provision is, in our opinion, decidedly unjust and we believe that Utah is the only state which has it. Most states and the federal government impose the tax in such cases upon the interest of the decedent

only in the joint property. Thus, if a husband and wife have each contributed equally to an account aggregating \$10,000 and held jointly by them with right of survivorship upon the death of either, the entire \$10,000 would be added to the other property of the decedent and the tax computed upon the whole. Under the Federal Estate Tax and under the laws of most other states, only that portion which had been contributed by the decedent, or \$5,000, would be taxed. The Utah statute, in our opinion, subjects to the tax property which did not in reality belong to the decedent.

The increasing use of life insurance for the creation of an estate to transmit to one's decedents suggests the desirability of amending our statute so as to subject the proceeds of life insurance payable on the death of the insured to the inheritance tax. This is a common provision under other laws. The Federal Estate Tax requires the inclusion of all insurance in excess of \$40,000 as part of the gross estate for inheritance tax purposes. We see no great injustice in this, since if the deceased had invested the money which he paid out on premiums in other property, the value of such property at the time of his death would have been included in his estate for inheritance tax purposes.

We suggest an amendment to the inheritance tax law for the purpose of absorbing the Federal Estate Tax credit. This amendment would result in Utah's receiving additional inheritance taxes in some large estates, which taxes are now being paid to the federal government. It would not increase the tax to be paid by any one estate in any case, so that it would not be an additional tax, but would merely divert a portion of the tax from the federal government to the State.

A bill to accomplish this result would read about as follows:

1. "Where the tax imposed by Chapter 12 of Title 80, Revised Statutes of Utah, 1933, is of a lesser amount than the maximum credit of 80 per cent of the federal estate tax allowed by the federal estate tax act because of the tax imposed by said Chapter 12, then the tax imposed by said Chapter 12 shall be increased so that the amount of tax due the State of Utah shall be the maximum amount of the credit allowed under the federal estate tax act. Said additional tax shall be paid out of the same funds as any other ordinary charge against the estate.

2. "Should the amount of tax imposed by said Chapter 12, increased by this act, be after-

wards found to be more than the maximum credit allowed under the federal estate tax act, then any excess over and above the said maximum credit shall be refunded."

### INSURANCE TAX

The assessment and collection of the insurance premium tax was transferred from the Insurance Commissioner to the Tax Commission by the provisions of the Revised Statutes of Utah, 1933, effective June 26, 1933. The procedure heretofore followed by the Insurance Commissioner in the assessment and collection of this tax has been substantially followed by the Tax Commission.

Our experience has been too brief to enable us to recommend or suggest any changes of importance. The application of the "retaliatory" law (Section 43-3-8, Revised Statutes of Utah, 1933) has occasioned some difficulty, but we can suggest no way of eliminating it. This provision requires the department to become familiar with the insurance laws of approximately 33 states and foreign countries in order to determine the rate of tax to apply. The assistance given by the insurance department has been of great aid in administering this tax.

The receipts from this source indicate some diminution of insurance written in the State. In view of the economic conditions prevailing, this is not surprising. The collections from the insurance premium tax during the past five fiscal years shown below clearly indicate the trend. These figures, except for the fiscal year ending June 30, 1934, are taken from the Annual Reports of the Insurance Commissioner.

|            |              |
|------------|--------------|
| 1930 ..... | \$223,918.44 |
| 1931 ..... | 221,601.96   |
| 1932 ..... | 209,804.95   |
| 1933 ..... | 176,128.04   |
| 1934 ..... | 164,908.83   |

The cost of administration cannot be compared. During the past year this tax has been administered by the Tax Commission at a total cost of \$498.61, including a proper proportion of the overhead and executive costs. In former years the cost of assessing and collecting the tax was not segregated in the accounts of the Insurance Commissioner and consequently no comparison can be made.

During the year the State Insurance Fund raised an objection to the payment of the tax upon premiums received by it, as provided by Section 42-2-16, Revised Statutes of Utah, 1933. The matter was submitted to the Attorney

General who ruled that the Fund was liable to the tax based upon all premiums received, including those paid by municipalities whose employees were covered by the Fund. We believe that the policy of the law in requiring the payment of this tax upon insurance written by the Fund is correct, as it tends to place the Fund upon a competitive basis with other companies writing compensation insurance, with the probable result of reducing costs to the employer and general public.

### MOTOR VEHICLE OPERATOR'S LICENSE LAW

The 20th Legislature adopted the uniform Motor Vehicle Operator's License Act (Chapter 45, Laws of 1933), making it effective January 1, 1934. This act makes it compulsory to obtain a license from the motor vehicle department before operating a motor vehicle upon the highways of the State and provides for the examination of applicants for licenses and for the revocation of licenses for cause.

The act provides a 25 cent fee for an operator's license, good until revoked, and \$2.00 per year for a chauffeur's license, appropriating these fees for the administration of the law. No other appropriation was made by the Legislature.

The act authorized the motor vehicle department to issue licenses without examination during the first ninety days that the act was in effect. Realizing that it would be practically impossible to examine and issue licenses to the 150,000, more or less, individuals who were qualified to drive, within the ninety day period, the Commission decided to issue the licenses in the first instance upon application. This privilege extended to April 1, 1934, before which date 137,287 licenses had been issued. Since that date, licenses, not including duplicates, have been issued only upon examination.

The initial receipts from the license fees are not adequate to provide for the preparation, issuance and distribution of licenses, the accounting for the fees and the employment, training and use of an examining agency and department for the hearing of cases for suspension and revocation. These funds produced approximately \$35,000.00, which, it should be remembered, is not an annual revenue, but is non-recurring and will only be replenished by the annual receipts from the younger generation and newcomers, estimated at about \$2,500.00 a year. Out of the first collection there had to be paid a considerable portion for supplies alone. The cost of accounting and distribution (including postage)

was substantial, so that the expense of getting the licenses into the hands of the motoring public consumed approximately 10 cents out of each 25 cents received. The remainder, with the annual replenishment of about \$2,500.00, must defray the cost of administering the automobile driver's license law indefinitely.

Fortunately, the State Road Commission came to the assistance of the Tax Commission and offered to permit the use of the State Road Patrol as an examining agency. This organization is ideal for the purpose. The force consists of men trained and familiar with practical motor vehicle operation and equipped to provide service in all parts of the State. The cooperation of the Road Commission in this particular has prevented either a complete breakdown of the operator's license law or an appeal to the Legislature for an additional appropriation sufficient to permit of its adequate administration.

In one respect the present set-up is deficient. While the officers and men of the Road Patrol are eminently qualified to give practical road tests and examinations on motor vehicle rules and regulations, they are not trained to give expert examination of the condition of the vehicles themselves and are not competent to give certain portions of the physical examination to which motor vehicle operators should be subjected before permitting them to drive. This is particularly true as to examinations for vision. The department should have at least one examiner, presumably a specialist, who could specialize in the work of examining applicants for operators' and chauffeurs' licenses for physical and mental defects of such character as to make them hazards to the general public.

### MOTOR VEHICLE REGISTRATION

The duties of the motor vehicle department in connection with the registration of motor vehicles were taken over by the Tax Commission from the office of the Secretary of State on June 26, 1933. At the same time the provisions of the motor vehicle registration law, passed at the 20th Session of the Legislature (Chapter 43, Laws of Utah, 1933), became effective.

This law, while retaining substantially the provisions and rates of the former law, changed the theory of motor vehicle registration in one important particular. Under the former law the registration followed the car; that is to say, when a car once registered for the current year in this State was transferred to a purchaser, the registration was transferred to the purchaser without a change of the

number tag. Under the new law, upon the change of ownership of a motor vehicle, the original registration expires and the purchaser is required to apply for a new registration of the car and obtain a new license. The fees charged upon such new registrations are the same as those charged upon the original registration. The original owner is entitled, under the new law, to register another car without payment of an additional registration fee, unless the new car carries a higher rate.

The change in administration, coinciding as it did with the change in the law, created some confusion and inconvenience to the public. The office routine of handling motor vehicle registrations and transfers has been quite satisfactorily adjusted, but the general public has not become familiar with the change in the law relating to transfers. It will take two or three more years before the new method of handling registrations upon transfers of motor vehicles will become sufficiently well-known to eliminate the difficulties which have occurred during the past registration year because of the change.

Because of the change in the method of handling transfers, it is difficult to compare registrations for the year 1934 with those of preceding years. The table below shows the number of registrations of each class of vehicle, transfers, etc., and the fees collected for each class of transaction during the fiscal year ending June 30, 1934.

|                                | Number | Collections |
|--------------------------------|--------|-------------|
| Dealers' Licenses .....        | 250    | \$ 7,763.00 |
| Passenger License .....        | 92,400 | 573,087.25  |
| Truck License .....            | 18,873 | 232,787.00  |
| Increased Capacity .....       | 1,319  | 25,438.00   |
| Trailer License .....          | 1,225  | 12,188.48   |
| Increased Capacity .....       | 18     | 280.00      |
| Motorcycle License .....       | 463    | 1,081.50    |
| Bus License .....              | 507    | 9,040.00    |
| Transfer of Registration ..... | 9,227  | 9,227.00    |
| Replacement of Plates .....    | 408    | 408.00      |
| Exempt License .....           | 932    |             |
| Penalties .....                |        | 342.50      |
| Unclassified (suspense) .....  |        | 10,705.42   |

#### VEHICLE CONTROL FUND

|                             |        |           |
|-----------------------------|--------|-----------|
| Dealers in Used Cars .....  | 272    | 1,154.00  |
| Duplicate Certificate ..... | 4,118  | 4,118.00  |
| Extra Fees .....            |        | 141.00    |
| Transfer of Title .....     | 30,284 | 30,284.00 |

TOTAL .....\$918,045.15

In analyzing this table it should be recalled that the figures include registrations and transfers occurring during the last half of the registration year of 1933 and the first half of registration year 1934.

Coupled with the registration law is the so-called "anti-theft" law (Chapter 44, Laws of Utah, 1933) which requires the registration of titles to motor vehicles and the issuance of "certificates of title" by which such property may be transferred. This law also provides for the filing or registration of liens against motor vehicles, and in effect makes the motor vehicle department of the State Tax Commission the office for the recordation of instruments affecting the title to motor vehicles.

To operate this portion of the work the Legislature appropriated to the motor vehicle department the fees provided by the law to be collected from the issuance of certificates of title and transfers of title. Since the registration of the vehicle and of the title are usually attended to by the owner of the vehicle at one time, either on one visit to the office or by one letter, it is convenient both to the Commission and to the public to combine operations under the two laws in such a way that it is practically impossible to segregate the costs of each. This has made it necessary to consolidate the free appropriation of fees with the appropriation of \$110,000.00 made by the Legislature and to budget both for the operation of the motor vehicle department. In the fiscal year ending June 30, 1934, these fees, which go into what is designated as the Motor Vehicle Control Fund, aggregated \$35,697.00. The fees from motor vehicle operators' and chauffeurs' licenses are also dedicated to this fund. These latter fees aggregated, during the year, \$47,722.00, making a total contribution to the Motor Vehicle Control Fund of \$83,419.00. No other funds having been appropriated by the Legislature, this fund provides the only source of revenue from which the motor vehicle department may operate, administer and enforce (a) the motor vehicle anti-theft law, (b) the motor vehicle operator's license law and (c) the requirement for reporting and compiling of accident statistics.

The receipts from the sources which contribute to the Motor Vehicle Control Fund are not adequate to perform in an efficient manner all that the sponsors of those various laws obviously intended. For illustration, it was apparently the intent of the drafters of the anti-theft law that an elaborate system or reporting of thefts and recoveries of motor vehicles, involving the regular and frequent interchange of information with the departments and police officials of

other states and counties, should be maintained. The provision relating to the reporting of accidents no doubt contemplated the compilation of elaborate statistics for the purpose of ascertaining the causes of motor vehicle accidents with the view of framing rules and regulations to reduce or eliminate these causes. This, of course, would necessitate a system of collecting pertinent accident data from all parts of the State. The motor vehicle operator's license law was certainly intended to eliminate from the highways the incompetent, careless and wanton drivers who are responsible for so many of the traffic accidents of modern times, but this could certainly not be accomplished without something more than issuing to a person a slip of blue paper called an "operator's license." It involved, or it was intended to involve, a careful examination before issuance of a license, adequate and efficient enforcement and careful investigation of violations, all of which functions, if properly performed, require the employment of agents. The field of administration along these lines is so tremendous that no one can gainsay the statement that the expenditure of all of the receipts to the Motor Vehicle Control Fund in the performance of these functions could not be charged as extravagance and that even then there would be much left undone.

In preparing for the performance of these and other duties of the motor vehicle department and the tax departments, the Tax Commission had planned the maintenance of certain branch offices in Provo and Logan as permanent offices for the convenience of the public in and about those cities, and for the improvement of the service generally. The program also included the equipment of the main office with a cash register system for the better control of receipts, which system had been recommended by the State Auditor after an examination of the accounts of the Tax Commission and of the accounting methods. This improvement in our methods of handling and accounting for receipts has long been desired by the Tax Commission, but the installation has been deferred for lack of funds. This program contemplated by the Commission, if carried out, would have required the expenditure of all of the estimated revenues to the Motor Vehicle Control Fund.

Due to the fact that other departments and institutions of the State would apparently be in need of revenues before the end of the current biennium, the budget officer refused to allocate to the use of the Tax Commission, during the year 1935, any of the anticipated receipts which were dedicated to the Motor Vehicle Control Fund in excess of \$72,000.00.

This action necessitated the curtailment of the contemplated program and the discontinuance of the two branch offices, involving the release of 17 employees and the abandonment of plans for the purchase of the equipment recommended by the State Auditor.

In connection with the automobile registration and anti-theft acts, we have a number of recommendations. The Motor Vehicle Conference of the eleven western states (Utah, Colorado, Wyoming, Montana, Idaho, Arizona, New Mexico, Nevada, California, Oregon and Washington) which met at Salt Lake City in June, 1934, adopted certain resolutions relative to motor vehicle registration, regulation and taxation. These resolutions, in so far as they relate to functions and duties now being performed in Utah by the State Tax Commission, are as follows:

"Be it resolved that legislation with reference to registration and licensing along the following lines is recommended to the respective states participating in this conference:

(1) That all certificates of title, all registration certificates and all registration plates be controlled by a central department in each state and issued only by it or agents authorized by it in the state.

(2) That a state highway patrol be created in each of the eleven western states for the purpose of bringing about the observance and enforcement of the motor vehicle laws and all other laws with respect to the operation of vehicles on the public highways in the respective states.

(3) That for the sake of uniformity in the registration laws, upon the transfer of a registration, the plates issued at the time of the original registration follow the car.

(4) That the following or similar provisions be enacted into the Motor Vehicle laws of the states represented at this conference:

Every applicant for registration or title to a motor vehicle not heretofore registered or titled under the laws of this state shall disclose, among other things heretofore required by this act, the exact location of the vehicle for which license or title is sought, whether or not said vehicle is within the boundaries of this state and whether or not

the legal and registered owner is a bona fide resident of this state."

\* \* \*

"Be it resolved, that for the sake of uniformity, this conference recommends to the various legislatures the passage of a flat rate for licenses for private passenger cars, but owing to the difference in economic conditions in the various states at the present time, and due to the various types of roads and other local conditions, that the amount of the licenses for the present be determined by the economic needs of the different states."

\* \* \*

"Be it resolved that the bases of taxation, in addition to motor fuel taxes imposed upon commercial motor vehicles in each of these western states, be the following:

(1) An annual registration fee based primarily upon the weight of the vehicle with increasing rates depending upon the type of tire.

(2) A mileage tax based upon the capacity or loaded weight of the truck times the number of miles traveled during a given period on the highways of the state. This tax to apply to all commercial carriers, whether common carriers, contract carriers or private carriers."

\* \* \*

We concur in these recommendations because the adoption of the principles enunciated therein by the Legislature would be a start on uniformity of legislation to facilitate the free and unhampered (except by regulation and restriction necessary for safe transportation and financial reasons) travel by motor vehicle, private passenger and commercial, between the states. In the case of the recommendation respecting registration following the car, we concur, in spite of the fact that it means another change in the registration system which will bring about further confusion and misunderstanding for the time being. In the long run we believe that this system is more practical than the one now in use in this State.

We make no recommendations regarding the amount of the flat rate to be applied to private passenger vehicles

beyond suggesting that this rate should not be so high, as compared to the rates prevailing in neighboring states, as to induce the registration of Utah cars in foreign states.

### CONCLUSION

There are many other features of our tax laws and the operations of the Commission which could be discussed, but which can more profitably be presented at a later date.

We call to the attention of the members of the Legislature that the files and records of the Commission (except those which are made confidential by law) are available and the services of all members and employees are at its command.

Statements of Assessed Values  
for  
1933

STATEMENT NO. 1  
Showing Summary of all Assessments Made by the State Tax Commission for the Year 1933

| COUNTY          | Bus Companies     | Car Companies      | Express Companies | Gas Companies      | Power Companies     | Railroad Companies  | Telegraph Companies | Telephone Companies | Terminal Companies | Water Companies  | MINING COMPANIES   |                             |                          | GRAND TOTAL          |
|-----------------|-------------------|--------------------|-------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|--------------------|-----------------------------|--------------------------|----------------------|
|                 |                   |                    |                   |                    |                     |                     |                     |                     |                    |                  | Real Estate        | Improve-ments and Machinery | Three Times Net Proceeds |                      |
| Beaver.....     | 3,666 \$          | 65,861 \$          | 250               | .....              | 239,409 \$          | 1,688,244 \$        | 31,304 \$           | 159,633             | .....              | .....            | 57,903 \$          | 14,110 \$                   | 26,081 \$                | 2,827,461            |
| Box Elder.....  | 4,477             | 264,646            | 1,420             | .....              | 6,020,134           | 12,830,337          | 185,317             | 219,702             | .....              | 5,000            | 58,165             | 233,495                     | .....                    | 19,286,693           |
| Cache.....      | 5,998             | 97,564             | 1,580             | .....              | 2,486,310           | 2,646,839           | 33,694              | 301,208             | .....              | .....            | 8,436              | 5,000                       | .....                    | 5,686,679            |
| Carbon.....     | 2,836             | 120,937            | 3,435             | .....              | 562,960             | 5,149,223           | 24,336              | 194,935             | .....              | .....            | 5,999,546          | 4,803,259                   | .....                    | 16,821,467           |
| Daggett.....    | .....             | .....              | .....             | .....              | .....               | .....               | .....               | .....               | .....              | .....            | .....              | .....                       | .....                    | .....                |
| Davis.....      | 13,000            | 88,652             | 750 \$            | 257,405            | 1,283,174           | 3,532,460           | 71,827              | 186,815             | .....              | 15,933           | 34,107             | 3,590                       | .....                    | 5,449,016            |
| Duchesne.....   | 1,731             | 42,922             | 300               | .....              | 84,768              | 1,903,783           | 22,902              | 46,471              | .....              | .....            | 804,009            | 427,850                     | .....                    | 207,575              |
| Emery.....      | 108,980           | 47,460             | 250               | .....              | 13,322              | 2,176,605           | 30,957              | 38,780              | .....              | .....            | 2,236              | 3,006                       | .....                    | 3,523,550            |
| Garfield.....   | 1,521             | 65,696             | 695               | .....              | 86,125              | 2,735,726           | 49,448              | 42,563              | .....              | 3,802            | 41,716             | 49,110                      | .....                    | 1,662,994            |
| Grand.....      | 213,391           | 78,408             | 460               | .....              | 186,794             | 3,267,083           | 47,759              | 129,679             | .....              | .....            | 101,127            | 63,600                      | 130,484                  | 2,480,109            |
| Iron.....       | 7,806             | 91,883             | 710               | .....              | 166,388             | 9,134,756           | 27,506              | 80,433              | .....              | .....            | 82,295             | 432,864                     | 2,915                    | 3,757,879            |
| Juab.....       | 84,284            | 31,639             | 25                | .....              | 88,879              | 3,766,730           | 65,673              | 109,922             | .....              | .....            | 360                | 125                         | .....                    | 62,275               |
| Kane.....       | 8,196             | 3,809              | 25                | .....              | 325,733             | 2,415,478           | 1,031               | 18,233              | .....              | .....            | 4,105              | 2,070                       | .....                    | 4,138,168            |
| Millard.....    | 2,433             | 3,809              | 25                | .....              | 25,467              | 128,349             | 1,081               | 18,233              | .....              | .....            | 37,429             | 645,307                     | .....                    | 3,696,775            |
| Morgan.....     | 275               | .....              | .....             | .....              | 33,228              | .....               | 2,265               | 21,676              | .....              | .....            | 42,014             | 125                         | .....                    | 294,423              |
| Rich.....       | 27,734            | 337,586            | 29,225            | 1,736,510          | 8,678,402           | 15,448,748          | 273,447             | 3,358,232 \$        | 819,530            | 226,404          | 520,000            | 13,278,722                  | 441,971                  | 45,171,631           |
| Salt Lake.....  | .....             | .....              | .....             | .....              | .....               | .....               | .....               | 7,061               | .....              | .....            | 10,170             | 19,750                      | .....                    | 36,981               |
| San Juan.....   | 3,667             | 58,214             | 675               | .....              | 129,343             | 1,738,606           | 20,933              | 88,133              | .....              | .....            | 20,239             | 540                         | .....                    | 2,060,450            |
| Sevier.....     | 2,609             | 45,074             | 250               | .....              | 125,218             | 1,278,618           | 11,635              | 122,848             | .....              | .....            | 80,015             | 193,677                     | .....                    | 1,859,344            |
| Summit.....     | 6,144             | 86,859             | 480               | 587,630            | 333,610             | 5,360,425           | 79,405              | 194,062             | .....              | 850              | 295,517            | 1,061,955                   | .....                    | 8,057,237            |
| Tooele.....     | 5,580             | 169,413            | 485               | 38,037             | 303,381             | 6,187,301           | 131,639             | 454,556             | .....              | 81,663           | 326,734            | 400,281                     | .....                    | 8,068,433            |
| Uintah.....     | 861               | .....              | 25                | .....              | 38,652              | 153,918             | 80,433              | .....               | .....              | 300              | 1,091,013          | 43,242                      | .....                    | 1,506,431            |
| Utah.....       | 13,889            | 246,403            | 2,115             | 177,363            | 3,917,626           | 9,134,756           | 84,678              | 486,375             | .....              | .....            | 171,152            | 696,518                     | 868,088                  | 15,798,963           |
| Wasatch.....    | 1,519             | 21,005             | 150               | .....              | 523,295             | 736,690             | 5,396               | 49,742              | .....              | .....            | 109,305            | 145,305                     | .....                    | 1,591,467            |
| Washington..... | 83,939            | .....              | .....             | .....              | 215,619             | .....               | .....               | 142,302             | .....              | .....            | 11,947             | 15,985                      | .....                    | 469,842              |
| Wayne.....      | .....             | .....              | .....             | .....              | 5,567               | .....               | .....               | .....               | .....              | .....            | .....              | .....                       | .....                    | 5,567                |
| Weber.....      | 7,220             | 523,825            | 7,296             | 372,533            | 2,761,232           | 7,000,614           | 103,200             | 597,020             | 1,350,790          | 4,616            | .....              | .....                       | .....                    | 12,728,366           |
| <b>TOTALS.</b>  | <b>\$ 562,450</b> | <b>\$2,487,851</b> | <b>\$ 50,676</b>  | <b>\$3,444,702</b> | <b>\$29,010,825</b> | <b>\$89,275,533</b> | <b>\$1,317,790</b>  | <b>\$7,373,250</b>  | <b>\$2,170,320</b> | <b>\$338,568</b> | <b>\$9,838,326</b> | <b>\$22,625,286</b>         | <b>\$1,469,539</b>       | <b>\$169,965,116</b> |

STATEMENT NO. 2  
Showing Number of Livestock and Assessment in the State of Utah for the Year 1933

| COUNTY          | HORSES AND MULES |                   |                    | CATTLE         |                    |                    |
|-----------------|------------------|-------------------|--------------------|----------------|--------------------|--------------------|
|                 | On Range         | Value             | Otherwise Assessed | On Range       | Value              | Otherwise Assessed |
| Beaver.....     | 193 \$           | 2,605             | 816 \$             | 6,296 \$       | 69,152             | 1,884 \$           |
| Box Elder.....  | 1,427            | 10,570            | 3,628              | 13,720         | 155,646            | 7,269              |
| Cache.....      | 1,603            | 14,019            | 2,968              | 8,099          | 85,000             | 11,669             |
| Carbon.....     | 192              | 2,630             | 404                | 1,024          | 12,137             | 906                |
| Daggett.....    | 212              | 1,965             | 219                | 1,627          | 19,139             | 148                |
| Davis.....      | 738              | 12,700            | 1,760              | 2,427          | 34,044             | 6,498              |
| Duchesne.....   | 1,023            | 9,792             | 1,738              | 11,956         | 131,970            | 3,572              |
| Emery.....      | 714              | 7,379             | 1,168              | 4,486          | 82,277             | 1,613              |
| Garfield.....   | 306              | 4,189             | 326                | 6,122          | 66,833             | 1,025              |
| Grand.....      | 339              | 4,325             | 542                | 6,671          | 80,403             | 321                |
| Iron.....       | 200              | 2,940             | 784                | 3,143          | 35,538             | 8,128              |
| Juab.....       | 475              | 5,429             | 953                | 4,722          | 52,520             | 962                |
| Kane.....       | 32               | 275               | 364                | 2,001          | 25,520             | 468                |
| Millard.....    | 123              | 935               | 2,424              | 11,896         | 128,403            | 3,244              |
| Morgan.....     | 154              | 2,310             | 562                | 2,900          | 33,428             | 1,150              |
| Prute.....      | 372              | 3,720             | 235                | 5,274          | 53,525             | 1,440              |
| Rich.....       | 859              | 8,320             | 550                | 14,538         | 173,330            | 942                |
| Salt Lake.....  | 149              | 1,165             | 2,800              | 11,566         | 138,236            | 7,387              |
| San Juan.....   | 996              | 13,705            | 631                | 10,718         | 112,945            | 1,657              |
| Sanpete.....    | 1,110            | 11,270            | 1,828              | 10,822         | 118,569            | 4,390              |
| Sevier.....     | 241              | 3,158             | 982                | 7,122          | 79,626             | 3,184              |
| Summit.....     | 258              | 1,562             | 940                | 5,810          | 66,714             | 1,019              |
| Tooele.....     | 1,333            | 15,191            | 1,949              | 12,014         | 123,496            | 5,467              |
| Uintah.....     | 574              | 12,308            | 4,210              | 12,811         | 173,041            | 9,216              |
| Utah.....       | 127              | 1,655             | 669                | 4,736          | 57,058             | 1,891              |
| Wasatch.....    | 175              | 2,930             | 683                | 16,800         | 3,948              | 1,414              |
| Washington..... | 169              | 1,255             | 647                | 4,610          | 46,405             | 65                 |
| Wayne.....      | .....            | .....             | 2,216              | 2,927          | 34,790             | 7,787              |
| Weber.....      | 361              | 4,930             | .....              | .....          | .....              | .....              |
| <b>TOTALS.</b>  | <b>14,455</b>    | <b>\$ 163,732</b> | <b>39,679</b>      | <b>196,486</b> | <b>\$2,227,934</b> | <b>90,279</b>      |
|                 |                  |                   |                    |                |                    | <b>\$2,043,382</b> |

STATEMENT NO. 2—(Continued)  
Showing Number of Livestock and Assessment in the State of Utah for the Year 1933

| COUNTY             | SHEEP            |                    | GOATS         |                  | SWINE         |                  | POULTRY           |                     | TOTAL          |
|--------------------|------------------|--------------------|---------------|------------------|---------------|------------------|-------------------|---------------------|----------------|
|                    | No.              | Value              | No.           | Value            | No.           | Value            | Value             | Value               |                |
| Beaver.....        | 65,420           | \$ 129,410         | 2             | 2                | 5             | 5                | 1,309             | 175                 | 269,006        |
| Box Elder.....     | 89,487           | 156,390            | .....         | .....            | .....         | .....            | 3,405             | 19,825              | 591,246        |
| Cache.....         | 5,632            | 9,922              | .....         | .....            | .....         | .....            | 1,210             | 22,886              | 477,529        |
| Carbon.....        | 17,119           | 31,124             | 2,235         | 2,794            | .....         | .....            | 817               | 35                  | 78,792         |
| Daggett.....       | 9,345            | 19,789             | .....         | .....            | .....         | .....            | 178               | .....               | 49,661         |
| Davis.....         | 10,918           | 20,350             | 518           | 1,305            | .....         | .....            | 1,413             | 13,351              | 264,534        |
| Duchesne.....      | 48,100           | 88,137             | 46            | 786              | 95            | 95               | 1,609             | 1,948               | 364,777        |
| Emery.....         | 22,498           | 42,117             | 235           | 786              | 50            | 50               | 557               | 399                 | 203,297        |
| Garfield.....      | 41,819           | 81,632             | 39            | 93               | 93            | 93               | 725               | .....               | 193,347        |
| Grand.....         | 92,865           | 187,897            | .....         | .....            | .....         | .....            | .....             | .....               | 294,185        |
| Iron.....          | 83,711           | 158,673            | 1,175         | 1,175            | 306           | 306              | 874               | 695                 | 260,389        |
| Juab.....          | 110,917          | 216,580            | 49            | 54               | 54            | 54               | 1,461             | 6,592               | 329,540        |
| Kane.....          | 44,469           | 90,362             | 7,950         | 8,975            | .....         | .....            | 1,445             | 4,666               | 714,692        |
| Millard.....       | 228,847          | 455,697            | .....         | .....            | .....         | .....            | 547               | 5,486               | 93,997         |
| Morgan.....        | 4,270            | 8,038              | .....         | .....            | .....         | .....            | 195               | 585                 | 88,925         |
| Piute.....         | 13,505           | 20,652             | 2,500         | 1,250            | .....         | .....            | 274               | 822                 | 98,925         |
| Rich.....          | 48,197           | 93,760             | .....         | .....            | .....         | .....            | 126               | 960                 | 312,320        |
| Salt Lake.....     | 82,174           | 156,705            | 625           | 1,385            | 22            | 22               | 778               | 62,405              | 338,005        |
| San Juan.....      | 43,558           | 77,855             | .....         | .....            | .....         | .....            | .....             | .....               | 328,192        |
| Sanpete.....       | 31,866           | 59,197             | 500           | 500              | .....         | .....            | 919               | 1,835               | 374,060        |
| Sevier.....        | 13,948           | 23,840             | .....         | .....            | .....         | .....            | 196               | 632                 | 12,927         |
| Tooele.....        | 190,795          | 346,458            | .....         | .....            | .....         | .....            | 155               | 4,556               | 217,682        |
| Uintah.....        | 119,635          | 242,845            | .....         | .....            | .....         | .....            | 643               | 2,180               | 454,056        |
| Utah.....          | 27,507           | 49,248             | .....         | .....            | .....         | .....            | 946               | 80,826              | 531,647        |
| Wasatch.....       | 5,093            | 8,773              | 10            | 20               | .....         | .....            | 116               | 426                 | 628,978        |
| Washington.....    | 15,458           | 30,915             | 14,979        | 7,490            | .....         | .....            | 9                 | 35                  | 133,666        |
| Wayne.....         | 12,809           | 21,655             | .....         | .....            | .....         | .....            | 192               | 1,239               | 138,425        |
| Weber.....         | 3,597            | 6,430              | 10            | 30               | .....         | .....            | 1,034             | 3,930               | 86,314         |
| <b>TOTALS.....</b> | <b>1,488,507</b> | <b>\$2,844,361</b> | <b>30,945</b> | <b>\$ 21,029</b> | <b>11,961</b> | <b>\$ 39,696</b> | <b>\$ 264,885</b> | <b>\$85,599,303</b> | <b>290,070</b> |

STATEMENT NO. 3  
Showing Acreage, Amount Assessed Per Acre, Value of Town and City Lots, Aggregate Value of all Real Estate in Each County for the Year 1933

| COUNTY             | IMPROVED FARM LAND |                     |                |                     | UNIMPROVED FARM LAND |                     |                  |                     |                  |
|--------------------|--------------------|---------------------|----------------|---------------------|----------------------|---------------------|------------------|---------------------|------------------|
|                    | Dry                |                     | Irrigated      |                     | Assessed             |                     | Value            |                     |                  |
|                    | Assessed Acreage   | Amount Per Acre     | Value          | Assessed Acreage    | Amount Per Acre      | Value               | Assessed Acreage | Amount Per Acre     |                  |
| Beaver.....        | 156,300            | 11.61               | 1,815,353      | 23,124              | 37.071               | 857,275             | 30,611           | 5.56                | 170,331          |
| Box Elder.....     | 80,526             | 22.14               | 1,783,159      | 62,994              | 71.51                | 4,504,936           | 6,734            | 3.92                | 26,425           |
| Cache.....         | 111                | 18.01               | 2,000          | 76,751              | 68.09                | 5,226,367           | 22,749           | 10.38               | 236,207          |
| Carbon.....        | .....              | .....               | .....          | 13,410              | 31.40                | 421,127             | 8,920            | 8.63                | 76,397           |
| Daggett.....       | .....              | .....               | .....          | 9,887               | 14.76                | 146,006             | 2,855            | 5.66                | 15,379           |
| Davis.....         | .....              | .....               | .....          | 29,770              | 106.89               | 3,182,365           | 18,702           | 25.06               | 473,945          |
| Duchesne.....      | .....              | .....               | .....          | 48,729              | 17.82                | 868,665             | 42,737           | 6.46                | 276,286          |
| Emery.....         | .....              | .....               | .....          | 31,313              | 24.43                | 765,011             | 27,876           | 9.90                | 276,091          |
| Garfield.....      | .....              | .....               | .....          | 21,453              | 21.19                | 454,790             | 43,047           | 3.06                | 131,966          |
| Grand.....         | 80                 | 15.00               | 1,200          | 4,023               | 40.71                | 163,799             | 5,376            | 4.38                | 26,209           |
| Iron.....          | 53,534             | 11.62               | 622,442        | 27,993              | 28.87                | 808,246             | 362,878          | 2.55                | 926,140          |
| Juab.....          | 728                | 12.26               | 8,930          | 10,747              | 47.55                | 511,061             | 32,434           | 4.10                | 133,050          |
| Kane.....          | 39,152             | 7.30                | 286,181        | 5,570               | 26.19                | 145,924             | 593              | 7.15                | 4,244            |
| Millard.....       | 3,250              | 18.08               | 58,783         | 67,774              | 31.78                | 2,154,246           | 63,408           | 5.76                | 365,264          |
| Morgan.....        | 1,760              | 15.95               | 28,080         | 9,322               | 64.45                | 600,893             | 2,211            | 7.73                | 17,102           |
| Piute.....         | 2,425              | 7.84                | 19,020         | 12,976              | 33.57                | 435,610             | 7,926            | 14.13               | 112,035          |
| Rich.....          | 17,104             | 12.88               | 220,440        | 26,533              | 21.90                | 582,410             | 17,044           | 14.89               | 253,910          |
| Salt Lake.....     | 23,854             | 5.07                | 121,120        | 6,890               | 107.03               | 7,662,265           | 12,975           | 16.15               | 209,565          |
| San Juan.....      | 19,443             | 11.46               | 222,070        | 72,091              | 18.71                | 128,916             | 112,289          | 1.97                | 221,249          |
| Sanpete.....       | 500                | 5.84                | 2,924          | 44,255              | 34.94                | 2,517,110           | 84,151           | 10.06               | 343,845          |
| Sevier.....        | 1,231              | 17.065              | 20,924         | 29,243              | 52.66                | 2,335,968           | 26,475           | 11.34               | 300,380          |
| Summit.....        | 28,745             | 13.86               | 161,910        | 10,300              | 38.68                | 1,330,937           | 8,264            | 11.79               | 97,500           |
| Tooele.....        | .....              | .....               | .....          | 36,695              | 21.92                | 804,877             | 42,580           | 7.21                | 307,250          |
| Uintah.....        | 17,983             | 12.20               | 219,545        | 121,641             | 57.13                | 7,023,092           | 35,557           | 8.45                | 58,909           |
| Wasatch.....       | 72                 | 12.90               | 929            | 21,298              | 42.10                | 896,704             | 4,180            | 14.05               | 23,645           |
| Washington.....    | 4,995              | 7.19                | 35,955         | 16,404              | 35.03                | 574,775             | 5,097            | 5.81                | 12,457           |
| Wayne.....         | 465                | 4.87                | 2,268          | 12,339              | 27.04                | 333,639             | 6,069            | 2.04                | 12,457           |
| Weber.....         | 5,229              | 23.87               | 124,850        | 42,222              | 35.07                | 3,592,080           | 43,033           | 13.55               | 583,450          |
| <b>TOTALS.....</b> | <b>457,488</b>     | <b>\$ 5,755,124</b> | <b>967,385</b> | <b>\$ 9,092,385</b> | <b>1,137,865</b>     | <b>\$ 6,213,456</b> | <b>1,137,865</b> | <b>\$ 6,213,456</b> | <b>1,137,865</b> |

STATEMENT NO. 3—(Continued)  
 Showing Acreage, Amount Assessed Per Acre, Value of Town and City Lots, Aggregate Value of all Real Estate in Each County for the Year 1933

| COUNTY     | FRUIT LAND       |                 |           | GRAZING LAND     |                 |               | Town and City Lots | Aggregate Value of Real Estate |
|------------|------------------|-----------------|-----------|------------------|-----------------|---------------|--------------------|--------------------------------|
|            | Assessed Acreage | Amount Per Acre | Value     | Assessed Acreage | Amount Per Acre | Value         |                    |                                |
| Beaver     | 1,002            | \$ 45.56        | \$ 45,655 | 96,944           | \$ 1.71         | \$ 166,024    | 221,165            | \$ 1,438,829                   |
| Box Elder  |                  |                 |           | 459,013          | 1.48            | 680,658       | 910,855            | 8,991,392                      |
| Cache      |                  |                 |           | 217,139          | 2.58            | 562,138       | 1,907,437          | 9,757,232                      |
| Carbon     | 37               | 140.54          | 5,200     | 190,124          | 2.60            | 643,902       | 897,660            | 2,225,833                      |
| Daggett    |                  |                 |           | 26,726           | 2.40            | 64,209        | 2,570              | 2,438,233                      |
| Davis      | 237              | 186.94          | 32,455    | 71,927           | 5.64            | 405,197       | 137,165            | 5,463,187                      |
| Duchesne   |                  |                 |           | 387,047          | 1.69            | 655,269       | 123,069            | 1,210,565                      |
| Emery      | 57               | 72.14           | 4,112     | 4,280            | 11.58           | 49,601        | 14,967             | 1,242,000                      |
| Garfield   |                  |                 |           | 66,167           | 2.68            | 177,551       | 12,087             | 901,143                        |
| Grand      | 6                | 64.16           | 385       | 102,319          | 3.44            | 340,552       | 101,967            | 463,156                        |
| Iron       |                  |                 |           | 178,546          | 3.32            | 589,822       | 388,204            | 2,973,886                      |
| Juab       | 56               | 97.58           | 5,465     | 174,904          | 2.05            | 367,791       | 24,890             | 2,005,729                      |
| Kane       |                  |                 |           | 262,718          | 3.04            | 532,402       | 41,159             | 817,800                        |
| Millard    |                  |                 |           | 314,465          | 2.17            | 571,843       | 70,797             | 3,794,494                      |
| Morgan     |                  |                 |           | 17,874           | 3.01            | 948,096       | 27,812             | 1,668,421                      |
| Piute      |                  |                 |           | 255,849          | 2.51            | 45,004        | 6,162              | 33,528                         |
| Rich       |                  |                 |           | 181,113          | 10.70           | 1,376,400     | 24,610             | 1,608,765                      |
| Salt Lake  | 518              |                 | 67,930    | 213,029          | 3.00            | 63,463        | 59,627             | 618,301                        |
| San Juan   |                  |                 |           | 79,424           | 2.92            | 622,120       | 117,724            | 726,440                        |
| Sanpete    |                  |                 |           | 603,172          | 3.30            | 262,260       | 109,371            | 636,853                        |
| Sevier     |                  |                 |           | 201,565          | 1.83            | 1,863,734     | 21,834             | 3,647,975                      |
| Summit     | 440              | 45.45           | 20,000    | 366,086          | 1.55            | 312,480       | 110,517            | 1,468,197                      |
| Tooele     |                  |                 |           | 321,255          | 3.10            | 1,136,338     | 47,930             | 1,595,525                      |
| Utah       | 3,590            | 89.48           | 320,000   | 258,827          | 2.77            | 718,717       | 2,930,001          | 11,979,421                     |
| Wasatch    | 35               | 5.71            | 200       | 165,574          | 1.280           | 137,717       | 2,800              | 1,814,382                      |
| Washington | 374              | 69.67           | 26,060    | 159,277          | 8.80            | 405,340       | 30,605             | 373,940                        |
| Wayne      | 25               | 104.96          | 2,624     | 159,277          | 2.57            | 410,310       | 82,850             | 1,178,630                      |
| Weber      | 1,708            | 85.98           | 146,870   | 5,176,924        |                 | \$ 14,483,378 | \$ 3,481,766       | \$ 73,366,187                  |
| TOTALS     | 8,085            | \$ 678,211      | \$ 77,837 | \$ 7,735,758     | \$ 10,918,140   | \$ 1,057,842  | \$ 8,599,803       | \$ 60,289,858                  |

STATEMENT NO. 4  
 Showing Assessment of all Personal Property in Utah Assessed by the Assessor in 1933

| COUNTY     | MOTOR VEHICLES           |                                |          |                    | No. Assessed  | Amount Per Vehicle | Value        | Household Furnishings | Personal Property Enumerated Not Otherwise | Livestock | TOTAL |
|------------|--------------------------|--------------------------------|----------|--------------------|---------------|--------------------|--------------|-----------------------|--|-----------|-------|
|            | Merchandise and Supplies | Machinery Tools and Implements | Assessed | Amount Per Vehicle |               |                    |              |                       |  |           |       |
| Beaver     | \$ 76,735                | 20,985                         | 464      | 87.87              | \$ 40,775     | \$ 14,290          | \$ 3,765     | \$ 269,006            | \$ 425,556                                 |           |       |
| Box Elder  | 396,669                  | 164,025                        | 3,312    | 83.63              | 276,995       | 145,687            | 20,151       | 591,246               | 1,694,773                                  |           |       |
| Cache      | 948,592                  | 820,845                        | 8,925    | 91.15              | 357,787       | 301,735            | 12,245       | 477,529               | 2,918,733                                  |           |       |
| Carbon     | 307,844                  | 50,993                         | 2,945    | 106.97             | 315,056       | 329,689            | 245,499      | 78,792                | 1,327,873                                  |           |       |
| Daggett    | 5,100                    | 6,015                          | 48       | 100.00             | 4,800         | 1,410              | 4,187        | 49,661                | 71,173                                     |           |       |
| Davis      | 477,379                  | 493,455                        | 2,939    | 91.89              | 270,077       | 196,691            | 1,075        | 264,534               | 1,703,211                                  |           |       |
| Duchesne   | 98,139                   | 69,765                         | 755      | 89.76              | 67,772        | 43,992             | 26,339       | 364,777               | 670,782                                    |           |       |
| Emery      | 69,578                   | 97,063                         | 588      | 78.31              | 46,051        | 11,795             | 21,833       | 203,297               | 389,377                                    |           |       |
| Garfield   | 29,731                   | 17,763                         | 166      | 102.94             | 17,089        | 24,620             | 2,800        | 198,347               | 290,400                                    |           |       |
| Grand      | 41,754                   | 15,972                         | 226      | 115.70             | 26,150        | 32,000             | 25,114       | 294,185               | 408,295                                    |           |       |
| Iron       | 101,399                  | 18,825                         | 933      | 88.15              | 73,749        | 33,200             | 15,387       | 260,388               | 508,949                                    |           |       |
| Juab       | 93,006                   | 54,991                         | 866      | 80.15              | 69,410        | 39,375             | 24,462       | 329,540               | 662,284                                    |           |       |
| Kane       | 24,245                   | 11,390                         | 350      | 73.40              | 25,690        | 90,915             | 9,225        | 141,800               | 232,865                                    |           |       |
| Millard    | 143,059                  | 39,330                         | 1,073    | 81.88              | 87,860        | 51,942             | 35,021       | 1,071,364             | 1,274,238                                  |           |       |
| Morgan     | 52,721                   | 49,330                         | 449      | 95.15              | 42,725        | 23,990             | 11,475       | 93,997                | 274,238                                    |           |       |
| Piute      | 28,868                   | 17,249                         | 241      | 87.65              | 21,125        | 13,480             | 7,425        | 98,925                | 187,072                                    |           |       |
| Rich       | 25,110                   | 33,260                         | 294      | 93.33              | 27,440        | 20,640             | 1,650        | 312,320               | 420,420                                    |           |       |
| Salt Lake  | 10,463,870               | 6,999,390                      | 32,650   | 111.02             | 3,625,075     | 6,923,760          | 270,830      | 318,005               | 3,801,470                                  |           |       |
| San Juan   | 23,398                   | 6,355                          | 153      | 78.30              | 11,980        | 150                | 1,710        | 292,192               | 371,785                                    |           |       |
| Sanpete    | 282,015                  | 335,920                        | 2,078    | 72.72              | 151,120       | 179,645            | 10,550       | 344,060               | 1,333,810                                  |           |       |
| Sevier     | 200,804                  | 52,290                         | 1,752    | 89.13              | 156,170       | 133,406            | 4,053        | 375,071               | 1,002,794                                  |           |       |
| Summit     | 132,786                  | 38,695                         | 1,184    | 97.15              | 115,056       | 98,130             | 19,535       | 217,682               | 621,863                                    |           |       |
| Tooele     | 278,470                  | 952,708                        | 1,093    | 99.865             | 117,106       | 191,413            | 454,056      | 1,921,618             | 5,258,363                                  |           |       |
| Utah       | 1,599,506                | 69,690                         | 1,041    | 88.84              | 92,485        | 96,337             | 24,166       | 531,647               | 939,255                                    |           |       |
| Wasatch    | 121,977                  | 1,606,665                      | 8,306    | 86.24              | 716,327       | 599,720            | 107,167      | 133,666               | 393,893                                    |           |       |
| Washington | 124,900                  | 31,175                         | 658      | 105.52             | 69,600        | 44,630             | 9,325        | 188,425               | 434,790                                    |           |       |
| Wayne      | 12,768                   | 16,745                         | 179      | 74.41              | 13,320        | 5,775              | 730          | 86,314                | 135,592                                    |           |       |
| Weber      | 2,546,700                | 1,289,200                      | 8,532    | 99.54              | 849,300       | 1,227,970          | 98,750       | 290,070               | 6,301,990                                  |           |       |
| TOTALS     | \$ 18,892,101            | \$ 13,146,264                  | 77,837   | \$ 7,735,758       | \$ 10,918,140 | \$ 1,057,842       | \$ 8,599,803 | \$ 60,289,858         |  |           |       |

STATEMENT NO. 5  
Showing Total Assessment of all the Property in the State of Utah for the Year 1933

| COUNTY          | Real Estate   | Improvements  | Livestock    | Personal Property Other Than Livestock | Assessed by Co. Assessor | Property Assessed by State Tax Commission | TOTAL |
|-----------------|---------------|---------------|--------------|--|--------------------------|---|-------|
| Beaver.....     | 1,438,629     | 698,865       | 269,006      | 156,550                                | 2,286,461                | 4,844,011                                 |       |
| Box Elder.....  | 8,991,392     | 2,961,795     | 591,246      | 1,108,527                              | 19,827,693               | 33,475,653                                |       |
| Cache.....      | 9,257,232     | 4,826,637     | 477,529      | 2,441,204                              | 5,556,679                | 23,089,281                                |       |
| Carbon.....     | 2,225,853     | 2,178,396     | 78,792       | 1,249,081                              | 16,821,467               | 22,548,589                                |       |
| Daeggett.....   | 243,953       | 54,420        | 49,661       | 21,512                                 | 5,419,016                | 5,825,094                                 |       |
| Davis.....      | 5,483,487     | 2,688,680     | 264,524      | 1,438,677                              | 3,977,575                | 15,826,318                                |       |
| Duchesne.....   | 2,101,665     | 446,286       | 264,777      | 306,005                                | 3,523,550                | 5,670,018                                 |       |
| Emery.....      | 1,242,000     | 514,591       | 203,297      | 186,280                                | 8,523,550                | 1,601,993                                 |       |
| Garrfield.....  | 901,143       | 244,156       | 135,547      | 32,958                                 | 166,294                  | 3,532,768                                 |       |
| Grand.....      | 463,156       | 186,208       | 294,185      | 109,110                                | 2,450,109                | 3,062,545                                 |       |
| Iron.....       | 2,973,836     | 821,881       | 260,389      | 243,560                                | 3,757,879                | 7,841,450                                 |       |
| Juab.....       | 2,005,729     | 961,315       | 323,540      | 332,744                                | 4,212,152                | 7,841,450                                 |       |
| Kane.....       | 817,800       | 297,280       | 141,900      | 110,465                                | 62,275                   | 1,429,720                                 |       |
| Millard.....    | 3,794,494     | 1,010,250     | 714,692      | 357,272                                | 4,138,168                | 10,014,876                                |       |
| Morgan.....     | 1,688,421     | 344,125       | 95,997       | 180,241                                | 3,696,775                | 6,008,559                                 |       |
| Plute.....      | 660,419       | 150,150       | 95,925       | 88,147                                 | 294,423                  | 1,292,064                                 |       |
| Rich.....       | 1,608,765     | 224,420       | 312,320      | 108,100                                | 99,308                   | 2,352,913                                 |       |
| Salt Lake.....  | 59,643,300    | 84,556,370    | 318,005      | 27,983,465                             | 45,171,561               | 217,672,701                               |       |
| San Juan.....   | 618,301       | 190,805       | 323,192      | 43,593                                 | 36,931                   | 1,217,672                                 |       |
| Sanpete.....    | 4,550,209     | 2,106,795     | 374,060      | 959,250                                | 2,060,450                | 10,050,764                                |       |
| Sevier.....     | 3,647,756     | 1,698,663     | 355,071      | 647,723                                | 1,853,944                | 8,209,157                                 |       |
| Summit.....     | 3,343,975     | 987,090       | 217,682      | 404,181                                | 8,057,237                | 13,010,165                                |       |
| Tooele.....     | 1,468,127     | 2,091,566     | 454,056      | 1,467,562                              | 8,068,433                | 13,549,744                                |       |
| Utah.....       | 1,595,525     | 849,330       | 531,647      | 407,608                                | 1,506,431                | 4,890,591                                 |       |
| Wasatch.....    | 11,979,421    | 9,485,467     | 628,978      | 4,629,385                              | 15,798,963               | 42,522,214                                |       |
| Washington..... | 1,814,882     | 665,205       | 138,666      | 260,227                                | 1,591,467                | 4,464,947                                 |       |
| Wayne.....      | 1,476,320     | 701,260       | 138,425      | 296,365                                | 469,842                  | 3,082,212                                 |       |
| Weber.....      | 421,677       | 167,801       | 86,314       | 49,278                                 | 5,567                    | 730,637                                   |       |
| .....           | 16,119,540    | 17,192,200    | 290,070      | 6,011,920                              | 12,728,366               | 52,342,096                                |       |
| TOTALS.....     | \$153,075,507 | \$139,232,622 | \$ 8,595,303 | \$ 51,690,085                          | \$169,965,116            | \$522,622,633                             |       |

Statements of Assessed Values  
for  
1934

STATEMENT NO. 6  
Showing Summary of all Assessments Made by the State Tax Commission for the Year 1934

| COUNTY             | Bus Companies    | Car Companies      | Express Companies | Gas Companies      | Power Companies     | Railroad Companies  | Telephone Companies | Terminal Companies | Water Companies    | MINING COMPANIES |                             |                          | GRAND TOTAL         |                      |
|--------------------|------------------|--------------------|-------------------|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|------------------|-----------------------------|--------------------------|---------------------|----------------------|
|                    |                  |                    |                   |                    |                     |                     |                     |                    |                    | Real Estate      | Improve-ments and Machinery | Three Times Net Proceeds |                     |                      |
| Beaver.....        | 2,629 \$         | 49,927 \$          | 275               |                    | 232,709 \$          | 1,657,666 \$        | 27,614 \$           | 155,840            |                    | 58,038 \$        | 38,220                      |                          | 2,222,918           |                      |
| Box Elder.....     | 4,703            | 224,653            | 1,220             |                    | 5,986,299           | 12,951,685          | 166,473             | 218,198            | 5,000              | 57,929           | 188,495                     |                          | 19,854,655          |                      |
| Cache.....         | 4,270            | 82,688             | 1,488             |                    | 2,485,595           | 2,567,363           | 30,019              | 299,997            |                    | 8,486            | 3,806                       |                          | 5,480,843           |                      |
| Carbon.....        | 2,445            | 101,202            | 3,355             |                    | 563,289             | 5,084,446           | 21,912              | 162,347            |                    | 5,596,879        | 4,788,668                   |                          | 16,824,543          |                      |
| Daggett.....       | 6,048            | 73,639             | 800               | 254,842            | 1,281,523           | 3,472,802           | 64,454              | 185,943            | 653                | 34,107           | 3,290                       |                          | 5,340,704           |                      |
| Duchesne.....      | 1,955            | 36,449             | 350               |                    | 83,468              | 1,900,186           | 20,548              | 111,391            |                    | 798,572          | 419,963                     |                          | 3,233,611           |                      |
| Emery.....         | 108,108          | 40,291             | 250               |                    | 14,572              | 2,176,628           | 27,770              | 40,483             |                    | 3,209            | 3,008                       |                          | 3,496,243           |                      |
| Garfield.....      | 209,759          | 55,769             | 620               |                    | 86,125              | 2,696,963           | 44,468              | 212,252            |                    | 100,715          | 58,312                      | 56,283                   | 2,465,692           |                      |
| Iron.....          | 6,440            | 66,561             | 335               |                    | 172,659             | 3,222,292           | 42,895              | 129,026            |                    | 89,787           | 446,888                     | 159,537                  | 3,608,750           |                      |
| Kane.....          | 32,606           | 77,991             | 685               |                    | 23,104              | 3,664,313           | 59,015              | 109,651            |                    | 360              | 125                         |                          | 4,322,447           |                      |
| Millard.....       | 5,492            | 26,863             | 100               | 177,608            | 312,401             | 2,362,341           | 36,742              | 40,885             |                    | 3,389            | 2,320                       |                          | 83,620              |                      |
| Morgan.....        | 1,728            | 8,245              | 25                |                    | 33,228              | 122,711             | 926                 | 18,153             |                    | 36,980           | 74,990                      |                          | 4,011,880           |                      |
| Piute.....         | 297              |                    |                   |                    | 25,467              |                     | 2,035               | 21,496             |                    | 42,014           | 125                         |                          | 282,794             |                      |
| Rich.....          | 117              |                    |                   |                    | 33,228              |                     | 258,705             | 3,346,632          | 787,105            | 484,215          | 12,824,857                  | 5,220,189                | 48,955,959          |                      |
| Salt Lake.....     | 27,311           | 283,951            | 26,928            | 1,757,918          | 8,665,581           | 15,083,235          | 18,837              | 88,840             |                    | 27,270           | 495                         |                          | 32,492              |                      |
| San Juan.....      | 3,901            | 49,423             | 625               |                    | 129,088             | 1,672,306           | 10,429              | 122,669            |                    | 20,289           | 160,931                     |                          | 1,983,794           |                      |
| Sanpete.....       | 2,778            | 38,172             | 250               |                    | 135,138             | 1,230,521           | 10,429              | 20,769             |                    | 129,281          | 1,766,708                   |                          | 1,820,169           |                      |
| Sevier.....        | 5,424            | 73,717             | 480               | 586,840            | 380,880             | 5,279,870           | 71,369              | 453,840            | 850                | 285,122          | 1,044,407                   |                          | 9,639,433           |                      |
| Summit.....        | 6,335            | 143,666            | 485               | 97,593             | 306,677             | 5,886,246           | 118,269             | 453,840            | 68,283             | 282,447          | 391,166                     |                          | 2,679,679           |                      |
| Tooele.....        | 589              |                    | 25                | 37,607             | 112,468             | 189,918             | 76,303              | 482,338            | 300                | 1,057,054        | 43,606                      |                          | 8,002,676           |                      |
| Utah.....          | 12,241           | 209,065            | 2,180             | 171,958            | 3,918,000           | 9,082,836           | 4,839               | 73,526             |                    | 1,965,597        | 128,415                     |                          | 15,890,228          |                      |
| Wasatch.....       | 912              | 17,833             | 75                |                    | 592,295             | 732,950             |                     | 141,035            |                    | 109,492          | 11,947                      |                          | 1,590,277           |                      |
| Wayne.....         | 85,364           |                    |                   |                    | 214,571             |                     |                     |                    |                    |                  |                             | 5,145                    | 458,062             |                      |
| Washington.....    |                  |                    |                   |                    | 3,075               |                     |                     |                    |                    |                  |                             |                          | 8,075               |                      |
| Weber.....         | 4,079            | 387,578            | 7,152             | 358,885            | 2,760,475           | 6,873,222           | 96,967              | 589,273            | 4,616              |                  |                             |                          | 12,353,188          |                      |
| <b>TOTALS.....</b> | <b>\$535,001</b> | <b>\$2,042,683</b> | <b>\$47,700</b>   | <b>\$3,443,251</b> | <b>\$28,972,716</b> | <b>\$87,393,200</b> | <b>\$1,200,566</b>  | <b>\$7,403,717</b> | <b>\$2,064,043</b> | <b>\$313,004</b> | <b>\$11,195,587</b>         | <b>\$21,105,915</b>      | <b>\$ 7,475,491</b> | <b>\$173,192,824</b> |

STATE TAX COMMISSION

STATEMENT NO. 7  
Showing Number of Livestock and Assessment in the State of Utah for the Year 1934

| COUNTY             | HORSES AND MULES |                  |               | CATTLE             |                     |                    |
|--------------------|------------------|------------------|---------------|--------------------|---------------------|--------------------|
|                    | On Range         | Value            | Assessed      | On Range           | Value               | Assessed           |
| Beaver.....        | 145              | 2,172            | 875           | 7,052              | 57,175              | 1,856              |
| Box Elder.....     | 1,362            | 14,136           | 3,374         | 15,867             | 129,621             | 7,013              |
| Cache.....         | 1,358            | 11,711           | 2,988         | 8,180              | 65,656              | 11,758             |
| Carbon.....        | 264              | 3,994            | 455           | 839                | 7,691               | 880                |
| Daggett.....       | 256              | 2,605            | 252           | 1,822              | 15,566              | 183                |
| Duchesne.....      | 422              | 6,053            | 1,933         | 58,319             | 21,180              | 3,232              |
| Davis.....         | 912              | 5,605            | 1,714         | 13,023             | 114,504             | 6,480              |
| Emery.....         | 646              | 6,562            | 1,176         | 18,093             | 7,598               | 3,758              |
| Garfield.....      | 110              | 1,365            | 889           | 6,321              | 54,449              | 29,501             |
| Grand.....         | 233              | 2,495            | 492           | 7,573              | 61,449              | 1,016              |
| Iron.....          | 271              | 4,585            | 800           | 3,295              | 25,382              | 2,271              |
| Kane.....          | 297              | 5,983            | 911           | 5,232              | 41,292              | 927                |
| Millard.....       | 168              | 1,580            | 414           | 2,898              | 28,256              | 502                |
| Morgan.....        | 177              | 620              | 2,423         | 11,820             | 102,814             | 3,854              |
| Piute.....         | 392              | 4,020            | 243           | 3,004              | 26,553              | 1,188              |
| Rich.....          | 398              | 9,130            | 578           | 4,794              | 39,175              | 122                |
| Salt Lake.....     |                  |                  | 3,105         | 17,882             | 149,120             | 995                |
| San Juan.....      | 79               | 910              | 716           | 13,396             | 119,058             | 608                |
| Sanpete.....       | 914              | 11,280           | 2,130         | 10,332             | 85,505              | 4,509              |
| Sevier.....        | 868              | 9,545            | 1,986         | 52,722             | 98,791              | 4,778              |
| Summit.....        | 281              | 4,180            | 968           | 11,405             | 98,778              | 3,773              |
| Tooele.....        | 383              | 2,828            | 866           | 6,644              | 58,889              | 3,778              |
| Uintah.....        | 1,396            | 16,300           | 2,121         | 21,390             | 138,117             | 1,004              |
| Utah.....          | 512              | 9,714            | 4,389         | 61,770             | 387,472             | 5,244              |
| Wasatch.....       | 199              | 2,625            | 693           | 106,353            | 136,272             | 9,468              |
| Washington.....    | 172              | 2,570            | 667           | 17,603             | 43,655              | 2,065              |
| Wayne.....         | 174              | 1,355            | 706           | 16,750             | 36,609              | 3,609              |
| Weber.....         | 216              | 2,660            | 2,395         | 13,740             | 49,701              | 1,374              |
| <b>TOTALS.....</b> | <b>13,192</b>    | <b>\$149,248</b> | <b>40,897</b> | <b>\$1,030,445</b> | <b>\$21,822,835</b> | <b>\$1,661,235</b> |

STATE TAX COMMISSION

STATEMENT NO. 7—(Continued)  
Showing Number of Livestock and Assessment in the State of Utah for the Year 1934

| COUNTY     | SHEEP     |             | GOATS  |           | SWINE  |           | POULTRY |               | TOTAL  |           |
|------------|-----------|-------------|--------|-----------|--------|-----------|---------|---------------|--------|-----------|
|            | No.       | Value       | No.    | Value     | No.    | Value     | Value   | Value         |        |           |
|            |           |             |        |           |        |           |         |               |        |           |
| Beaver     | 73,838    | \$ 183,650  |        |           | 831    | \$ 1,958  | 893     | \$ 2,664      | 497    | \$ 13,645 |
| Box Elder  | 89,800    | 198,966     |        |           |        |           |         |               | 750    | 14,998    |
| Cache      | 8,043     | 14,821      | 12     | \$ 30     |        |           |         |               | 241    | 90,062    |
| Carbon     | 18,682    | 46,094      | 2,772  | 4,256     |        |           |         |               | 420    | 34,760    |
| Daggett    | 10,974    | 26,729      |        |           |        |           |         |               | 3,048  | 238,253   |
| Davis      | 10,551    | 24,300      | 454    | 1,356     |        |           |         |               | 2,156  | 366,482   |
| Duchesne   | 59,041    | 131,932     | 131    | 193       |        |           |         |               | 519    | 173,662   |
| Emery      | 19,321    | 45,945      |        |           |        |           |         |               | 631    | 194,194   |
| Garfield   | 40,596    | 97,240      |        |           |        |           |         |               | 25     | 288,908   |
| Grand      | 76,183    | 191,250     |        |           |        |           |         |               | 1,151  | 801,437   |
| Iron       | 88,323    | 214,572     | 28     | 28        |        |           |         |               | 1,097  | 283,981   |
| Juab       | 75,793    | 191,206     | 75     | 75        |        |           |         |               | 307    | 195,898   |
| Kane       | 53,246    | 135,135     | 21     | 33        |        |           |         |               | 1,077  | 574,029   |
| Millard    | 142,146   | 351,342     | 6,230  | 7,780     |        |           |         |               | 547    | 96,487    |
| Morgan     | 9,956     | 24,292      | 200    | 200       |        |           |         |               | 371    | 682       |
| Piute      | 10,652    | 20,871      |        |           |        |           |         |               | 920    | 120       |
| Rich       | 48,860    | 116,640     | 569    | 1,730     |        |           |         |               | 84,840 | 351,755   |
| Salt Lake  | 7,904     | 22,295      |        |           |        |           |         |               | 1,800  | 9,445     |
| San Juan   | 66,065    | 151,440     |        |           |        |           |         |               | 2,569  | 861,079   |
| Sanpete    | 43,335    | 98,315      | 1,374  | 2,256     |        |           |         |               | 3,570  | 211,505   |
| Sevier     | 20,950    | 45,704      | 60     | 60        |        |           |         |               | 405    | 450,203   |
| Summit     | 150,475   | 337,115     | 310    | 275       |        |           |         |               | 1,702  | 618,813   |
| Tooele     | 129,208   | 333,925     |        |           |        |           |         |               | 3,096  | 594,459   |
| Uintah     | 59,371    | 109,131     | 2      | 5         |        |           |         |               | 155    | 69,812    |
| Utah       | 14,500    | 28,473      |        |           |        |           |         |               | 428    | 131,380   |
| Wasatch    | 14,732    | 36,820      | 14,970 | 9,145     |        |           |         |               | 360    | 60        |
| Washington | 83,676    | 78,687      |        |           |        |           |         |               | 819    | 134,382   |
| Wayne      | 5,590     | 11,290      | 2      | 10        |        |           |         |               | 2,870  | 12,840    |
| Weber      |           |             |        |           |        |           |         |               |        |           |
| TOTALS     | 1,453,923 | \$3,482,921 | 27,710 | \$ 27,432 | 13,088 | \$ 37,213 | 254,647 | \$ 88,415,976 |        |           |

STATE TAX COMMISSION

STATEMENT NO. 8  
Showing Acreage, Amount Assessed Per Acre, Value of Town and City Lots, Aggregate Value of all Real Estate in Each County for the Year 1934

| COUNTY     | IMPROVED FARM LAND |          |              | UNIMPROVED FARM LAND |           |               |         |       |              |
|------------|--------------------|----------|--------------|----------------------|-----------|---------------|---------|-------|--------------|
|            | Assessed           | Dry      |              | Assessed             | Irrigated |               | Value   |       |              |
|            |                    | Per Acre | Amount       |                      | Per Acre  | Amount        |         | Value |              |
| Beaver     | 154,144            | 11.52    | \$ 1,776,775 | 22,773               | 84.13     | \$ 777,307    | 29,720  | 5.70  | \$ 169,579   |
| Box Elder  | 76,996             | 20.35    | 1,566,919    | 64,369               | 69.95     | 4,503,002     | 6,244   | 3.87  | 24,225       |
| Cache      |                    | 20.98    | 1,700        | 73,424               | 85.79     | 4,830,973     | 24,130  | 10.56 | 255,001      |
| Carbon     |                    |          |              | 13,610               | 31.07     | 422,914       | 8,757   | 8.65  | 75,828       |
| Daggett    |                    |          |              | 9,887                | 14.71     | 145,454       | 2,760   | 5.56  | 15,347       |
| Davis      |                    |          |              | 29,904               | 105.76    | 3,162,688     | 17,649  | 26.16 | 461,785      |
| Duchesne   |                    |          |              | 4,601                | 18.03     | 804,234       | 34,879  | 6.32  | 220,586      |
| Emery      |                    |          |              | 25,657               | 29.54     | 753,033       | 27,363  | 10.04 | 274,854      |
| Garfield   |                    |          |              | 19,390               | 21.13     | 430,394       | 41,821  | 8.02  | 126,587      |
| Grand      |                    |          |              | 4,157                | 39.55     | 164,444       | 5,940   | 4.34  | 25,829       |
| Iron       | 2,099              | 13.51    | 28,361       | 14,495               | 44.99     | 652,261       | 13,139  | 3.23  | 440,508      |
| Juab       | 53,586             | 11.53    | 618,315      | 10,567               | 46.64     | 492,968       | 31,073  | 4.04  | 125,610      |
| Kane       | 750                | 12.73    | 9,549        | 5,551                | 27.84     | 151,780       | 33,451  | 7.73  | 285,872      |
| Millard    | 26,311             | 5.71     | 150,469      | 48,311               | 31.23     | 1,508,973     | 33,221  | 8.60  | 285,872      |
| Morgan     | 3,290              | 16.02    | 52,154       | 9,302                | 63.96     | 595,039       | 2,064   | 6.80  | 14,052       |
| Piute      | 502                | 8.71     | 21,360       | 12,385               | 33.78     | 418,476       | 9,710   | 15.31 | 148,712      |
| Rich       | 2,451              | 11.54    | 221,495      | 26,518               | 21.84     | 579,290       | 17,031  | 14.93 | 254,410      |
| Salt Lake  | 19,137             | 3.95     | 63,442       | 74,110               | 98.47     | 7,237,975     | 32,022  | 17.58 | 563,250      |
| San Juan   | 16,026             | 9.87     | 188,337      | 71,796               | 5.791     | 108,381       | 151,264 | 1.83  | 277,161      |
| Sanpete    | 19,063             | 5.84     | 2,924        | 42,163               | 30.57     | 2,195,333     | 33,349  | 8.66  | 288,929      |
| Sevier     | 500                | 1.165    | 17,055       | 29,014               | 38.56     | 1,119,016     | 11,700  | 11.70 | 279,624      |
| Summit     | 28,190             | 5.61     | 155,382      | 9,493                | 26.73     | 253,822       | 69,130  | 12.15 | 98,405       |
| Tooele     |                    |          |              | 36,396               | 21.96     | 799,361       | 42,711  | 7.20  | 307,657      |
| Uintah     | 18,544             | 16.05    | 297,650      | 119,323              | 57.52     | 6,392,451     | 34,757  | 9.23  | 320,971      |
| Utah       | 90                 | 13.94    | 1,255        | 21,234               | 45.10     | 893,971       | 4,230   | 14.03 | 59,385       |
| Wasatch    | 4,982              | 6.70     | 33,390       | 16,300               | 85.05     | 571,370       | 5,054   | 5.76  | 29,125       |
| Washington | 4,479              | 4.88     | 2,340        | 12,321               | 26.96     | 332,236       | 2,190   | 2.14  | 13,262       |
| Wayne      |                    |          |              | 11,651               | 83.31     | 3,553,610     | 42,462  | 13.57 | 576,270      |
| Weber      | 5,131              | 22.88    | 117,430      |                      |           |               |         |       |              |
| TOTALS     | 433,567            |          | \$ 5,337,348 | 915,493              |           | \$ 46,639,287 | 882,122 |       | \$ 5,892,587 |

STATEMENT NO. 8—(Continued)  
 Showing Acreage, Amount Assessed Per Acre, Value of Town and City Lots, Aggregate Value of all Real Estate in Each County for the Year 1934

| COUNTY          | FRUIT LAND       |                 |            | GRAZING LAND     |                 |              | Town and City Lots | Aggregate Real Estate Value of |
|-----------------|------------------|-----------------|------------|------------------|-----------------|--------------|--------------------|--------------------------------|
|                 | Assessed Acreage | Amount Per Acre | Value      | Assessed Acreage | Amount Per Acre | Value        |                    |                                |
| Beaver.....     | 440              | 95.14           | 41,865     | 97,043           | 1.69            | 164,877      | 220,689            | 1,846,804                      |
| Box Elder.....  |                  |                 |            | 452,263          | 1.43            | 649,440      | 810,634            | 8,825,566                      |
| Cache.....      |                  |                 |            | 223,298          | 2.54            | 567,939      | 1,860,214          | 9,106,918                      |
| Carbon.....     | 37               | 137.88          | 5,100      | 182,853          | 3.61            | 658,676      | 853,586            | 2,197,078                      |
| Daggett.....    |                  |                 |            | 28,380           | 2.48            | 69,098       | 10,912             | 243,381                        |
| Davis.....      | 261              | 127.18          | 33,195     | 70,963           | 5.31            | 391,420      | 146,818            | 5,434,266                      |
| Duchesne.....   |                  |                 |            | 359,325          | 1.64            | 583,163      | 1,288,855          | 1,869,573                      |
| Emery.....      | 58               | 69.60           | 4,037      | 9,199            | 9.752           | 130,783      | 1,216,708          | 1,859,573                      |
| Garfield.....   |                  |                 |            | 69,600           | 2.67            | 185,939      | 167,620            | 910,356                        |
| Grand.....      | 6                | 64.16           | 385        | 37,772           | 3.44            | 130,381      | 96,153             | 462,728                        |
| Iron.....       |                  |                 |            | 108,380          | 2.96            | 320,817      | 713,705            | 503,439                        |
| Juab.....       | 51               | 96.37           | 4,915      | 182,394          | 2.04            | 373,865      | 15,315             | 1,971,138                      |
| Kane.....       |                  |                 |            | 178,973          | 2.71            | 485,126      | 30,265             | 85,434                         |
| Millard.....    |                  |                 |            | 266,991          | 1.38            | 502,606      | 65,332             | 318,1760                       |
| Morgan.....     |                  |                 |            | 313,367          | 2.97            | 931,904      | 22,412             | 35,965                         |
| Plute.....      |                  |                 |            | 18,108           | 2.51            | 45,598       | 5,539              | 33,719                         |
| Rich.....       |                  |                 |            | 259,814          | 2.74            | 713,475      | 13,190             | 29,850                         |
| Salt Lake.....  | 538              | 106.64          | 57,375     | 51,637           | 3.59            | 185,425      | 1,093,435          | 47,865,685                     |
| San Juan.....   |                  |                 |            | 37,106           | 2.32            | 86,350       | 31,791             | 567,125                        |
| Sanpete.....    |                  |                 |            | 219,290          | 2.31            | 616,425      | 97,715             | 728,755                        |
| Sevier.....     |                  |                 |            | 85,877           | 2.65            | 227,692      | 68,291             | 622,596                        |
| Summit.....     |                  |                 |            | 595,901          | 3.13            | 1,869,529    | 18,790             | 3,336,150                      |
| Tooele.....     |                  |                 |            | 169,346          | 1.79            | 303,578      | 99,416             | 451,866                        |
| Uintah.....     |                  |                 |            | 206,278          | 1.56            | 322,674      | 26,671             | 1,420,448                      |
| Utah.....       | 2,901            | 108.82          | 315,715    | 371,976          | 2.37            | 1,057,761    | 24,615             | 11,841,978                     |
| Wasatch.....    |                  |                 |            | 253,600          | 2.79            | 707,918      | 5,372              | 137,285                        |
| Washington..... | 374              | 70.18           | 26,250     | 167,780          | 2.18            | 357,090      | 24,505             | 373,275                        |
| Wayne.....      | 25               | 104.96          | 2,624      | 5,250            | 8.82            | 46,321       | 1,270              | 23,618                         |
| Weber.....      | 1,642            | 87.07           | 142,980    | 159,703          | 2.37            | 411,790      | 77,380             | 8,770,230                      |
| TOTALS.....     | 6,333            |                 | \$ 634,441 | 5,176,510        |                 | \$13,035,876 | \$ 4,037,289       | \$69,091,094                   |

STATE TAX COMMISSION

STATEMENT NO. 9  
 Showing Assessment of all Personal Property in Utah Assessed by the Assessor in 1934

| COUNTY          | MOTOR VEHICLES |                                |              |                    | FURNISHINGS  |              |  | Livestock    | TOTAL        |
|-----------------|----------------|--------------------------------|--------------|--------------------|--------------|--------------|--|--------------|--------------|
|                 | Merchandise    | Machinery and Tools Implements | No. Assessed | Amount Per Vehicle | Value        | Household    | Personal Property Not Otherwise Enumerated |              |              |
| Beaver.....     | \$ 70,428      | \$ 23,518                      | 611          | 89.54              | \$ 54,715    | \$ 11,760    | \$ 3,754                                   | 299,293      | \$ 463,463   |
| Box Elder.....  | 679,729        | 162,617                        | 2,342        | 87.91              | 293,790      | 239,390      | 33,037                                     | 568,378      | 1,982,447    |
| Cache.....      | 880,328        | 823,981                        | 4,105        | 84.31              | 332,093      | 285,297      | 9,333                                      | 377,543      | 2,769,297    |
| Carbon.....     | 310,607        | 44,572                         | 2,897        | 105.38             | 305,452      | 298,471      | 175,114                                    | 90,062       | 1,223,278    |
| Daggett.....    | 6,200          | 6,266                          | 61           | 90.32              | 5,510        | 3,605        | 4,600                                      | 84,760       | 31,660       |
| Davis.....      | 587,197        | 350,629                        | 3,089        | 88.27              | 272,685      | 164,304      | 150  | 238,253      | 1,613,218    |
| Duchesne.....   | 84,004         | 51,332                         | 778          | 91.73              | 71,366       | 41,097       | 12,444                                     | 366,432      | 626,725      |
| Emery.....      | 71,956         | 27,654                         | 543          | 72.76              | 35,512       | 370          | 32,060                                     | 173,662      | 345,808      |
| Garfield.....   | 32,245         | 18,230                         | 309          | 89.20              | 27,565       | 22,480       | 2,625                                      | 194,194      | 297,339      |
| Grand.....      | 41,906         | 10,565                         | 256          | 95.13              | 24,355       | 450          | 29,568                                     | 288,908      | 395,752      |
| Iron.....       | 101,647        | 17,386                         | 1,141        | 85.42              | 97,473       | 37,495       | 13,325                                     | 301,437      | 583,763      |
| Juab.....       | 107,202        | 66,535                         | 1,001        | 79.25              | 79,335       | 89,488       | 8,710                                      | 283,931      | 635,251      |
| Kane.....       | 33,292         | 16,825                         | 2,75         | 95.94              | 26,385       | 39,507       | 11,009                                     | 195,898      | 322,716      |
| Millard.....    | 135,535        | 36,403                         | 1,135        | 85.05              | 109,790      | 54,920       | 24,575                                     | 574,039      | 926,252      |
| Morgan.....     | 41,805         | 50,391                         | 507          | 93.02              | 47,163       | 27,444       | 9,627                                      | 96,487       | 272,587      |
| Plute.....      | 22,783         | 17,570                         | 255          | 95.39              | 24,325       | 13,765       | 7,692                                      | 73,563       | 159,698      |
| Rich.....       | 24,510         | 34,670                         | 314          | 101.30             | 31,810       | 20,270       | 1,770                                      | 312,750      | 425,780      |
| Salt Lake.....  | 11,014,665     | 6,434,915                      | 38,302       | 103.57             | 3,967,110    | 6,377,390    | 368,605                                    | 351,755      | 29,014,440   |
| San Juan.....   | 21,794         | 13,115                         | 221          | 87.66              | 19,375       | 2,075        | 590  | 313,200      | 370,239      |
| Sanpete.....    | 375,160        | 345,335                        | 2,046        | 71.44              | 146,175      | 172,385      | 8,345                                      | 330,255      | 1,437,705    |
| Sevier.....     | 256,466        | 132,994                        | 1,743        | 86.18              | 150,225      | 133,560      | 6,972                                      | 361,079      | 1,041,296    |
| Summit.....     | 120,850        | 35,490                         | 1,332        | 92.92              | 123,240      | 96,255       | 13,885                                     | 211,505      | 601,225      |
| Tooele.....     | 267,262        | 939,005                        | 1,261        | 85.27              | 107,527      | 114,435      | 14,621                                     | 420,203      | 1,043,053    |
| Uintah.....     | 138,162        | 64,661                         | 1,112        | 95.57              | 106,275      | 96,065       | 24,161                                     | 618,137      | 1,068,137    |
| Utah.....       | 1,565,930      | 1,611,315                      | 8,732        | 82.87              | 727,851      | 573,939      | 108,200                                    | 594,459      | 5,181,820    |
| Wasatch.....    | 106,791        | 29,895                         | 681          | 86.99              | 59,245       | 45,070       | 14,437                                     | 131,330      | 380,838      |
| Washington..... | 105,975        | 29,780                         | 956          | 85.14              | 81,402       | 48,695       | 19,660                                     | 139,392      | 415,404      |
| Wayne.....      | 14,364         | 16,300                         | 192          | 83.76              | 16,082       | 6,365        | 1,065                                      | 134,456      | 188,561      |
| Weber.....      | 2,648,660      | 1,198,650                      | 9,797        | 94.78              | 928,610      | 1,158,550    | 89,400                                     | 268,650      | 6,232,550    |
| TOTALS.....     | \$19,867,947   | \$12,609,354                   | 87,494       |                    | \$ 8,315,449 | \$10,675,457 | \$ 1,051,054                               | \$ 8,415,976 | \$60,933,237 |

STATE TAX COMMISSION

STATEMENT NO. 10  
Showing Total Assessment of all the Property in the State of Utah for the Year 1934

| COUNTY     | Real Estate   | Improvements  | Livestock    | Personal Property Other Than Livestock Assessed By County Assessor | Property Assessed By State Tax Commission | TOTAL         |
|------------|---------------|---------------|--------------|--|---|---------------|
| Beaver     | \$ 1,346,804  | 653,092       | 299,263      | 164,175  | 2,222,918                                 | \$ 4,686,282  |
| Box Elder  | 8,825,566     | 3,082,010     | 568,878      | 1,413,569  | 19,854,655                                | 33,244,678    |
| Cache      | 9,106,918     | 4,752,870     | 377,543      | 2,382,684  | 5,480,843                                 | 22,100,858    |
| Carbon     | 2,197,078     | 2,105,957     | 90,062       | 1,135,216  | 16,824,543                                | 21,852,856    |
| Daggett    | 243,381       | 55,425        | 54,760       | 26,900   | 380,466                                   | 880,466       |
| Davis      | 5,434,266     | 2,681,909     | 238,253      | 1,374,965  | 5,340,704                                 | 15,070,097    |
| Duchesne   | 1,869,578     | 402,767       | 366,482      | 260,243  | 233,611                                   | 8,182,676     |
| Emery      | 1,216,708     | 505,082       | 173,662      | 172,146  | 3,496,243                                 | 5,563,798     |
| Garfield   | 310,856       | 241,675       | 194,194      | 103,146  | 1,616,599                                 | 1,616,469     |
| Grand      | 462,733       | 395,450       | 288,903      | 106,844  | 2,465,552                                 | 3,515,917     |
| Iron       | 2,661,087     | 854,055       | 504,437      | 297,326  | 3,608,750                                 | 7,852,050     |
| Juab       | 1,971,138     | 286,410       | 195,838      | 126,818  | 4,392,447                                 | 7,882,891     |
| Kane       | 765,641       | 928,971       | 96,487       | 32,223   | 83,620                                    | 1,458,887     |
| Millard    | 2,832,014     | 378,369       | 574,029      | 176,100  | 4,011,860                                 | 8,699,117     |
| Morgan     | 1,651,816     | 152,135       | 73,563       | 86,135   | 3,409,480                                 | 5,111,962     |
| Piute      | 660,030       | 223,720       | 113,030      | 99,015   | 282,794                                   | 1,294,117     |
| Rich       | 1,611,575     | 79,303,305    | 351,755      | 28,682,685   | 48,955,959                                | 214,360,090   |
| Salt Lake  | 567,125       | 189,594       | 313,290      | 56,949   | 32,492                                    | 1,159,450     |
| San Juan   | 4,115,494     | 2,096,782     | 390,255      | 1,047,450  | 1,983,794                                 | 9,633,775     |
| Sevier     | 3,434,691     | 1,679,350     | 361,079      | 680,217  | 1,820,169                                 | 7,976,006     |
| Summit     | 3,336,150     | 975,645       | 211,503      | 389,720  | 9,699,433                                 | 14,612,453    |
| Touelle    | 1,423,400     | 2,065,521     | 420,203      | 1,442,850  | 8,002,676                                 | 13,354,650    |
| Wasatch    | 1,590,448     | 828,944       | 615,813      | 429,324  | 1,494,810                                 | 4,962,339     |
| Utah       | 11,841,978    | 9,487,150     | 594,459      | 4,587,361  | 15,890,228                                | 42,401,176    |
| Washington | 1,305,686     | 660,960       | 131,380      | 249,458  | 1,590,277                                 | 4,437,671     |
| Wayne      | 1,425,005     | 707,440       | 129,892      | 285,512  | 453,062                                   | 3,005,911     |
| Weber      | 421,671       | 169,626       | 134,485      | 54,076   | 8,075                                     | 787,933       |
|            | 13,649,690    | 16,511,790    | 268,680      | 6,023,870  | 12,353,135                                | 48,807,215    |
| TOTALS     | \$144,667,922 | \$133,129,841 | \$ 8,415,976 | \$ 62,522,261  | \$173,192,824                             | \$511,928,324 |

STATE TAX COMMISSION

STATEMENT NO. 11  
Comparison of Assessed Valuations—1921-1934

| CLASSIFICATION   | Valuation 1921 | Valuation 1934 | Difference    | Per Cent                    |
|--|----------------|----------------|---------------|-----------------------------|
| Town or City Lots  | \$100,965,392  | \$ 69,091,094  | \$ 31,874,298 | 31.56 Decrease              |
| Agricultural or Grazing Land                               | 138,072,048    | 75,576,828     | 62,495,220    | 45.26 Decrease              |
| TOTAL ASSESSMENT OF REAL ESTATE                            | 239,037,440    | 144,667,922    | 94,369,518    | 39.47 Decrease              |
| Improvements on Town or City Lots                          | 98,847,492     | 108,424,400    | 9,576,908     | 9.68 Increase               |
| Improvements on Agricultural or Grazing Land               | 22,698,592     | 24,704,941     | 2,006,349     | 8.83 Increase               |
| TOTAL ASSESSMENT OF IMPROVEMENTS                           | 121,546,084    | 133,129,341    | 11,583,257    | 9.52 Increase               |
| TOTAL ASSESSMENT OF LIVESTOCK                              | 23,547,200     | 8,415,976      | 15,131,224    | 64.25 Decrease              |
| TOTAL ASSESSMENT OF PERSONAL PROPERTY OTHER THAN LIVESTOCK | 121,185,910    | 52,522,261     | 68,663,649    | 56.65 Decrease              |
| Bus Lines  | 585,001        | 585,001        | .....         | Increase <sup>①</sup>       |
| Car Companies  | 2,042,668      | 2,042,668      | .....         | .....                       |
| Express Companies  | 211,180        | 47,700         | 163,480       | 77.41 Decrease              |
| Gas Companies  | 3,443,251      | 3,443,251      | .....         | .....                       |
| Power Companies  | 14,824,635     | 28,972,716     | 14,148,081    | 95.43 Increase              |
| Railroad Companies   | 96,800,071     | 87,393,200     | 9,406,871     | 9.71 Decrease               |
| Telephone Companies  | 1,241,633      | 1,200,566      | 41,067        | 3.30 Decrease               |
| Terminal Companies   | 5,026,586      | 7,403,717      | 2,377,131     | 47.29 Increase              |
| Water Companies  | 286,137        | 2,064,043      | 2,064,043     | .....                       |
| Mining Companies—Real Estate                               | 15,663,147     | 313,004        | 26,867        | 9.38 Increase               |
| Machinery and Improvements                                 | 25,307,267     | 11,137,499     | 4,525,648     | 28.89 Increase <sup>②</sup> |
| Three Times Net Proceeds                                   | 21,095,016     | 7,475,491      | 4,143,314     | 16.37 Decrease <sup>③</sup> |
| TOTAL ASSESSMENT BY TAX COMMISSION                         | 182,508,341    | 173,192,824    | 9,315,517     | 5.10 Decrease               |
| GRAND TOTAL  | \$687,824,975  | \$511,928,324  | \$175,896,651 | 25.57 Decrease              |

STATE TAX COMMISSION

①Bus Lines and Gas Companies assessed by Tax Commission since 1931.  
②Terminal Companies assessed by county assessor prior to 1931.  
③Mining Claims assessed by County Assessor prior to 1931; assessed by Tax Commission and included in Mining Companies' Real Estate since 1931.

Distribution of Taxes for  
All Purposes

STATEMENT NO. 12  
GENERAL RECAPITULATION FOR STATE SHOWING DISTRIBUTION  
OF TAXES CHARGED

|                                | 1925                | 1926                | 1927                | 1928                | 1929                | 1930                | 1931                | 1932                | 1933                | 1934                |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| State General Fund.....        | \$ 1,606,035        | \$ 1,670,533        | \$ 1,684,314        | \$ 1,681,691        | \$ 1,735,357        | \$ 1,748,067        | \$ 1,484,306        | \$ 1,323,404        | \$ 1,202,017        | \$ 1,177,437        |
| District and High Schools..... | 9,737,686           | 10,244,437          | 10,270,207          | 10,367,104          | 10,851,850          | 11,213,115          | 10,117,716          | 9,494,785           | 9,276,502           | 9,394,258           |
| Cities and Towns.....          | 3,772,677           | 3,885,435           | 3,879,436           | 3,848,293           | 3,962,875           | 3,990,640           | 3,791,597           | 3,631,718           | 3,363,119           | 3,437,933           |
| County .....                   | 1,841,654           | 1,898,456           | 1,879,350           | 1,824,501           | 2,170,271           | 2,153,884           | 2,032,731           | 1,940,603           | 1,877,443           | 1,952,141           |
| Roads .....                    | 2,132,831           | 2,146,787           | 2,385,666           | 2,175,397           | 2,429,088           | 2,284,085           | 2,196,883           | 1,904,961           | 1,744,828           | 1,555,286           |
| Bounty .....                   | 87,337              | 92,795              | 93,299              | 106,498             | 103,967             | 80,945              | 52,892              | 30,238              | 25,241              | 26,230              |
| <b>TOTAL.....</b>              | <b>\$19,178,270</b> | <b>\$19,868,443</b> | <b>\$20,192,362</b> | <b>\$20,003,484</b> | <b>\$21,233,358</b> | <b>\$21,470,736</b> | <b>\$19,676,425</b> | <b>\$18,325,709</b> | <b>\$17,489,150</b> | <b>\$17,483,235</b> |

STATEMENT NO. 13  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                                | 1925              | 1926              | 1927              | 1928              | 1929              | 1930              | 1931              | 1932              | 1933              | 1934              |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>BEAVER COUNTY</b>           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| State General Fund.....        | \$ 15,229         | \$ 15,353         | \$ 15,804         | \$ 16,730         | \$ 16,250         | \$ 15,526         | \$ 14,613         | \$ 12,988         | \$ 11,141         | \$ 10,779         |
| District and High Schools..... | 138,334           | 108,752           | 104,700           | 103,866           | 110,367           | 106,091           | 111,425           | 113,844           | 103,177           | 106,378           |
| Cities and Towns.....          | 21,435            | 18,865            | 19,655            | 21,447            | 23,044            | 21,511            | 21,400            | 20,526            | 18,553            | 16,722            |
| County .....                   | 24,113            | 24,309            | 31,608            | 28,550            | 33,178            | 31,051            | 29,227            | 27,671            | 23,736            | 23,432            |
| Roads .....                    | 25,332            | 21,110            | 32,066            | 39,949            | 34,286            | 42,012            | 33,582            | 33,582            | 19,376            | 17,338            |
| Bounty .....                   | 4,346             | 4,745             | 5,059             | 6,366             | 4,670             | 3,734             | 2,180             | 1,119             | 930               | 1,138             |
| <b>TOTAL.....</b>              | <b>\$ 228,839</b> | <b>\$ 193,134</b> | <b>\$ 211,067</b> | <b>\$ 209,055</b> | <b>\$ 227,458</b> | <b>\$ 212,199</b> | <b>\$ 220,857</b> | <b>\$ 210,030</b> | <b>\$ 176,913</b> | <b>\$ 175,787</b> |
| <b>BOX ELDER COUNTY</b>        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| State General Fund.....        | \$ 85,082         | \$ 88,373         | \$ 93,987         | \$ 95,754         | \$ 95,095         | \$ 94,209         | \$ 93,619         | \$ 86,611         | \$ 76,994         | \$ 76,463         |
| District and High Schools..... | 425,414           | 441,866           | 477,766           | 514,670           | 493,061           | 498,522           | 518,308           | 514,397           | 495,439           | 517,952           |
| Cities and Towns.....          | 88,574            | 93,059            | 87,335            | 93,633            | 85,480            | 87,065            | 72,046            | 53,061            | 48,178            | 48,626            |
| County .....                   | 52,467            | 73,844            | 60,309            | 59,846            | 55,472            | 58,881            | 49,931            | 88,494            | 63,604            | 73,138            |
| Roads .....                    | 142,513           | 103,102           | 196,645           | 113,703           | 138,680           | 94,209            | 113,903           | 93,766            | 60,256            | 49,867            |
| Bounty .....                   | 6,038             | 7,255             | 7,256             | 7,865             | 6,602             | 5,475             | 4,016             | 1,891             | 1,570             | 1,635             |
| <b>TOTAL.....</b>              | <b>\$ 800,088</b> | <b>\$ 807,299</b> | <b>\$ 873,898</b> | <b>\$ 833,530</b> | <b>\$ 879,390</b> | <b>\$ 833,351</b> | <b>\$ 852,323</b> | <b>\$ 833,220</b> | <b>\$ 746,041</b> | <b>\$ 767,681</b> |
| <b>CACHE COUNTY</b>            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| State General Fund.....        | \$ 72,975         | \$ 74,025         | \$ 74,749         | \$ 73,617         | \$ 73,911         | \$ 72,766         | \$ 70,434         | \$ 60,574         | \$ 53,105         | \$ 50,832         |
| District and High Schools..... | 452,903           | 455,130           | 453,959           | 459,693           | 466,770           | 450,617           | 454,738           | 435,924           | 410,312           | 402,245           |
| Cities and Towns.....          | 181,330           | 176,432           | 180,789           | 178,446           | 182,509           | 178,050           | 164,267           | 144,514           | 125,980           | 124,546           |
| County .....                   | 88,178            | 86,373            | 91,879            | 81,256            | 84,690            | 59,122            | 71,902            | 68,476            | 84,277            | 82,879            |
| Roads .....                    | 69,934            | 74,025            | 121,468           | 116,561           | 104,708           | 100,063           | 129,128           | 111,930           | 107,365           | 106,034           |
| Bounty .....                   | 2,096             | 2,448             | 2,688             | 2,744             | 2,781             | 2,319             | 1,904             | 1,253             | 1,060             | 814               |
| <b>TOTAL.....</b>              | <b>\$ 867,416</b> | <b>\$ 863,433</b> | <b>\$ 930,532</b> | <b>\$ 912,347</b> | <b>\$ 915,369</b> | <b>\$ 892,927</b> | <b>\$ 892,373</b> | <b>\$ 822,671</b> | <b>\$ 732,099</b> | <b>\$ 767,400</b> |
| <b>CARBON COUNTY</b>           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| State General Fund.....        | \$ 64,705         | \$ 64,849         | \$ 65,132         | \$ 64,341         | \$ 63,773         | \$ 63,802         | \$ 61,535         | \$ 57,530         | \$ 51,862         | \$ 50,262         |
| District and High Schools..... | 382,836           | 383,691           | 379,936           | 375,323           | 395,924           | 435,979           | 443,569           | 416,718           | 401,365           | 397,722           |
| Cities and Towns.....          | 112,064           | 105,731           | 103,150           | 105,564           | 106,591           | 109,430           | 94,201            | 84,806            | 80,540            | 84,425            |
| County .....                   | 62,009            | 62,146            | 56,990            | 61,660            | 66,430            | 63,802            | 66,664            | 70,037            | 67,646            | 120,191           |
| Roads .....                    | 115,929           | 116,187           | 119,408           | 117,959           | 146,146           | 148,871           | 156,402           | 151,078           | 146,565           | 126,746           |
| Bounty .....                   | 1,300             | 1,441             | 1,336             | 1,430             | 1,327             | 1,220             | 1,655             | 354               | 238               | 326               |
| <b>TOTAL.....</b>              | <b>\$ 738,843</b> | <b>\$ 735,045</b> | <b>\$ 725,952</b> | <b>\$ 726,327</b> | <b>\$ 780,191</b> | <b>\$ 823,163</b> | <b>\$ 823,136</b> | <b>\$ 780,523</b> | <b>\$ 748,236</b> | <b>\$ 779,872</b> |

STATEMENT NO. 14  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                                | 1925           | 1926           | 1927           | 1928           | 1929           | 1930           | 1931           | 1932           | 1933           | 1934           |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>DAGGETT COUNTY</b>          |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 1,378          | 1,389          | 1,440          | 1,404          | 1,235          | 1,152          | 1,155          | 866            | 848            | 875            |
| District and High Schools..... | 7,178          | 6,973          | 8,038          | 7,256          | 6,327          | 6,193          | 6,640          | 4,843          | 5,275          | 5,593          |
| Cities and Towns.....          | 2,813          | 2,287          | 2,459          | 2,107          | 247            | 230            | 386            | 1,108          | 2,290          | 2,207          |
| County.....                    | 1,493          | 1,337          | 2,040          | 1,697          | 2,376          | 2,122          | 1,539          | 624            | 624            | 722            |
| Roads.....                     | 423            | 390            | 668            | 644            | 402            | 289            | 194            | 142            | 151            | 180            |
| Bounty.....                    |                |                |                |                |                |                |                |                |                |                |
| <b>TOTAL.....</b>              | <b>13,285</b>  | <b>12,826</b>  | <b>14,645</b>  | <b>13,108</b>  | <b>10,587</b>  | <b>9,986</b>   | <b>9,914</b>   | <b>7,583</b>   | <b>9,188</b>   | <b>9,577</b>   |
| <b>DAVIS COUNTY</b>            |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 44,411         | 44,608         | 43,462         | 44,001         | 44,443         | 45,928         | 42,422         | 39,704         | 35,248         | 34,661         |
| District and High Schools..... | 286,862        | 289,764        | 231,800        | 271,388        | 270,362        | 267,228        | 272,206        | 234,082        | 225,279        | 244,136        |
| Cities and Towns.....          | 43,765         | 46,554         | 42,813         | 42,791         | 43,771         | 44,079         | 42,019         | 36,108         | 35,153         | 39,814         |
| County.....                    | 42,561         | 40,889         | 39,841         | 44,001         | 68,516         | 69,553         | 71,163         | 69,051         | 60,074         | 74,145         |
| Roads.....                     | 49,963         | 50,183         | 57,950         | 55,001         | 61,109         | 54,910         | 35,352         | 46,955         | 30,850         | 30,140         |
| Bounty.....                    | 1,078          | 1,589          | 1,299          | 1,726          | 1,461          | 1,135          | 826            | 529            | 573            | 522            |
| <b>TOTAL.....</b>              | <b>418,640</b> | <b>423,587</b> | <b>416,965</b> | <b>458,858</b> | <b>489,662</b> | <b>480,833</b> | <b>463,988</b> | <b>426,429</b> | <b>386,977</b> | <b>423,418</b> |
| <b>DUCHESNE COUNTY</b>         |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 13,464         | 14,168         | 14,382         | 13,386         | 13,012         | 12,558         | 11,599         | 9,298          | 7,381          | 7,205          |
| District and High Schools..... | 90,880         | 105,677        | 116,357        | 108,759        | 105,184        | 102,030        | 98,588         | 81,496         | 72,983         | 67,979         |
| Cities and Towns.....          | 18,129         | 18,783         | 19,620         | 18,679         | 17,031         | 19,812         | 18,721         | 14,531         | 13,842         | 12,407         |
| County.....                    | 16,269         | 18,301         | 16,780         | 16,732         | 19,519         | 19,883         | 24,164         | 19,809         | 14,392         | 25,062         |
| Roads.....                     | 39,269         | 44,278         | 48,541         | 45,735         | 45,544         | 42,905         | 33,828         | 28,296         | 30,337         | 15,663         |
| Bounty.....                    | 2,282          | 3,300          | 4,040          | 3,154          | 3,326          | 2,622          | 1,841          | 1,266          | 992            | 1,105          |
| <b>TOTAL.....</b>              | <b>180,293</b> | <b>204,507</b> | <b>220,220</b> | <b>206,445</b> | <b>203,616</b> | <b>199,310</b> | <b>188,741</b> | <b>154,696</b> | <b>140,427</b> | <b>129,421</b> |
| <b>EMERY COUNTY</b>            |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 16,603         | 16,621         | 16,392         | 16,595         | 16,772         | 16,927         | 15,772         | 14,682         | 13,041         | 12,797         |
| District and High Schools..... | 134,950        | 135,051        | 132,603        | 130,684        | 131,382        | 133,296        | 130,122        | 126,775        | 120,771        | 126,298        |
| Cities and Towns.....          | 13,509         | 13,088         | 13,905         | 13,101         | 16,489         | 16,498         | 15,534         | 14,901         | 13,570         | 13,445         |
| County.....                    | 23,529         | 22,182         | 23,905         | 24,201         | 26,556         | 26,095         | 25,630         | 26,173         | 23,814         | 27,819         |
| Roads.....                     | 47,059         | 45,709         | 43,029         | 38,721         | 37,038         | 38,985         | 39,517         | 30,002         | 25,915         | 15,579         |
| Bounty.....                    | 2,034          | 2,835          | 2,114          | 2,819          | 2,419          | 2,851          | 1,414          | 638            | 515            | 464            |
| <b>TOTAL.....</b>              | <b>237,690</b> | <b>235,446</b> | <b>231,030</b> | <b>226,121</b> | <b>230,636</b> | <b>233,452</b> | <b>221,989</b> | <b>213,171</b> | <b>197,226</b> | <b>196,392</b> |

STATEMENT NO. 15  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                                | 1925           | 1926           | 1927           | 1928           | 1929           | 1930           | 1931           | 1932           | 1933           | 1934           |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>GARFIELD COUNTY</b>         |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 5,413          | 5,496          | 5,938          | 6,161          | 6,088          | 5,694          | 5,041          | 4,379          | 3,685          | 3,718          |
| District and High Schools..... | 45,111         | 45,808         | 46,762         | 51,081         | 50,229         | 47,217         | 43,687         | 40,289         | 35,724         | 36,694         |
| Cities and Towns.....          | 7,339          | 8,891          | 8,787          | 8,968          | 8,841          | 9,014          | 8,005          | 7,764          | 6,799          | 7,099          |
| County.....                    | 10,375         | 11,679         | 10,392         | 8,984          | 11,669         | 9,491          | 12,603         | 11,424         | 9,613          | 7,274          |
| Roads.....                     | 13,533         | 12,595         | 16,895         | 12,335         | 12,684         | 16,609         | 14,702         | 13,328         | 9,611          | 9,699          |
| Bounty.....                    | 1,851          | 1,958          | 2,630          | 2,902          | 2,740          | 2,212          | 1,249          | 711            | 625            | 654            |
| <b>TOTAL.....</b>              | <b>83,622</b>  | <b>86,429</b>  | <b>91,384</b>  | <b>90,931</b>  | <b>92,251</b>  | <b>90,297</b>  | <b>85,287</b>  | <b>77,895</b>  | <b>66,057</b>  | <b>65,138</b>  |
| <b>GRAND COUNTY</b>            |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 11,389         | 11,468         | 11,759         | 12,533         | 12,570         | 11,700         | 9,730          | 8,826          | 8,125          | 8,087          |
| District and High Schools..... | 64,301         | 64,512         | 65,657         | 67,636         | 69,394         | 65,084         | 57,770         | 56,061         | 54,758         | 62,934         |
| Cities and Towns.....          | 1,451          | 1,510          | 1,616          | 1,583          | 1,505          | 1,366          | 1,243          | 1,184          | 1,128          | 1,128          |
| County.....                    | 39,719         | 30,344         | 33,563         | 35,653         | 43,969         | 43,389         | 31,824         | 23,560         | 23,670         | 24,261         |
| Roads.....                     | 18,981         | 22,698         | 23,764         | 25,691         | 15,712         | 16,332         | 16,216         | 17,075         | 19,480         | 15,821         |
| Bounty.....                    | 4,614          | 4,851          | 5,147          | 6,156          | 6,196          | 5,136          | 1,638          | 1,023          | 1,134          | 1,137          |
| <b>TOTAL.....</b>              | <b>140,455</b> | <b>135,383</b> | <b>141,506</b> | <b>149,302</b> | <b>154,346</b> | <b>143,007</b> | <b>118,421</b> | <b>107,729</b> | <b>108,246</b> | <b>113,368</b> |
| <b>IRON COUNTY</b>             |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 21,990         | 22,201         | 22,402         | 22,451         | 24,010         | 23,106         | 22,013         | 19,961         | 18,544         | 17,699         |
| District and High Schools..... | 142,821        | 153,389        | 145,619        | 172,651        | 173,074        | 172,333        | 177,018        | 161,941        | 155,607        | 151,593        |
| Cities and Towns.....          | 40,262         | 42,343         | 36,519         | 38,487         | 39,751         | 38,403         | 37,557         | 34,115         | 31,078         | 33,748         |
| County.....                    | 36,370         | 34,432         | 37,578         | 30,684         | 32,554         | 28,827         | 28,692         | 28,692         | 28,235         | 33,051         |
| Roads.....                     | 39,919         | 44,198         | 55,761         | 40,960         | 63,522         | 63,542         | 47,600         | 48,024         | 37,878         | 16,197         |
| Bounty.....                    | 5,808          | 5,183          | 4,714          | 5,272          | 6,283          | 4,312          | 2,882          | 1,082          | 999            | 1,240          |
| <b>TOTAL.....</b>              | <b>286,470</b> | <b>306,546</b> | <b>302,830</b> | <b>317,058</b> | <b>329,154</b> | <b>331,541</b> | <b>315,097</b> | <b>293,818</b> | <b>272,341</b> | <b>258,528</b> |
| <b>JUAB COUNTY</b>             |                |                |                |                |                |                |                |                |                |                |
| State General Fund.....        | 29,776         | 37,724         | 33,846         | 32,381         | 28,372         | 26,682         | 23,264         | 20,582         | 18,086         | 18,131         |
| District and High Schools..... | 187,649        | 221,459        | 219,843        | 209,252        | 177,866        | 172,712        | 157,465        | 152,186        | 134,860        | 138,939        |
| Cities and Towns.....          | 42,238         | 74,248         | 55,645         | 42,467         | 44,789         | 33,452         | 28,924         | 25,433         | 21,743         | 21,773         |
| County.....                    | 28,535         | 36,153         | 32,436         | 31,032         | 35,466         | 33,533         | 51,874         | 35,795         | 31,366         | 27,590         |
| Roads.....                     | 43,424         | 31,437         | 56,410         | 53,968         | 55,109         | 55,588         | 36,171         | 35,793         | 35,287         | 39,415         |
| Bounty.....                    | 4,699          | 4,122          | 4,400          | 6,784          | 5,672          | 4,053          | 2,822          | 1,722          | 1,271          | 1,103          |
| <b>TOTAL.....</b>              | <b>336,821</b> | <b>405,143</b> | <b>402,580</b> | <b>375,884</b> | <b>351,174</b> | <b>325,840</b> | <b>289,520</b> | <b>271,511</b> | <b>242,563</b> | <b>246,951</b> |

STATE TAX COMMISSION

STATEMENT NO. 16  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                                | 1925       | 1926       | 1927       | 1928       | 1929       | 1930       | 1931       | 1932       | 1933       | 1934       |
|--------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>KANE COUNTY</b>             |            |            |            |            |            |            |            |            |            |            |
| State General Fund.....        | \$ 4,477   | \$ 4,502   | \$ 4,877   | \$ 4,728   | \$ 4,707   | \$ 4,641   | \$ 4,569   | \$ 3,533   | \$ 3,288   | \$ 3,354   |
| District and High Schools..... | 29,850     | 31,889     | 32,310     | 31,322     | 30,988     | 32,680     | 31,986     | 26,361     | 26,164     | 27,272     |
| Cities and Towns.....          | 5,727      | 6,832      | 5,949      | 5,693      | 5,846      | 7,186      | 7,119      | 6,408      | 5,811      | 6,324      |
| County.....                    | 9,828      | 10,317     | 11,176     | 9,850      | 7,845      | 6,664      | 6,664      | 6,974      | 8,578      | 8,751      |
| Roads.....                     | 5,970      | 9,379      | 9,144      | 7,880      | 8,826      | 6,768      | 10,472     | 3,841      | 1,430      | 729        |
| Bounty.....                    | 2,555      | 2,434      | 3,171      | 2,459      | 2,121      | 1,586      | 1,139      | 634        | 569        | 811        |
| <b>TOTAL</b>                   | \$ 57,907  | \$ 65,353  | \$ 66,627  | \$ 61,932  | \$ 60,333  | \$ 58,612  | \$ 61,949  | \$ 47,751  | \$ 45,890  | \$ 47,241  |
| <b>MILLARD COUNTY</b>          |            |            |            |            |            |            |            |            |            |            |
| State General Fund.....        | \$ 38,282  | \$ 38,864  | \$ 36,497  | \$ 36,421  | \$ 38,459  | \$ 34,703  | \$ 29,481  | \$ 25,530  | \$ 23,034  | \$ 20,008  |
| District and High Schools..... | 263,194    | 263,753    | 209,857    | 204,869    | 243,574    | 185,202    | 190,396    | 190,846    | 188,280    | 193,324    |
| Cities and Towns.....          | 22,987     | 24,545     | 25,764     | 24,948     | 26,782     | 23,716     | 19,661     | 18,070     | 15,861     | 14,288     |
| County.....                    | 41,375     | 35,134     | 35,341     | 38,516     | 43,266     | 39,474     | 35,181     | 29,251     | 40,260     | 29,752     |
| Roads.....                     | 63,903     | 62,370     | 58,943     | 52,537     | 123,390    | 77,647     | 76,601     | 54,605     | 88,932     | 61,588     |
| Bounty.....                    | 10,353     | 10,995     | 9,214      | 16,677     | 13,805     | 8,375      | 6,492      | 3,241      | 2,766      | 2,152      |
| <b>TOTAL</b>                   | \$ 440,094 | \$ 435,161 | \$ 375,616 | \$ 367,968 | \$ 489,276 | \$ 379,117 | \$ 357,812 | \$ 321,593 | \$ 359,133 | \$ 286,112 |
| <b>MORGAN COUNTY</b>           |            |            |            |            |            |            |            |            |            |            |
| State General Fund.....        | \$ 12,748  | \$ 13,651  | \$ 15,538  | \$ 15,731  | \$ 15,778  | \$ 16,424  | \$ 16,420  | \$ 14,854  | \$ 13,808  | \$ 13,197  |
| District and High Schools..... | 77,022     | 80,770     | 91,286     | 92,421     | 92,041     | 96,491     | 101,253    | 92,065     | 93,656     | 94,818     |
| Cities and Towns.....          | 3,163      | 4,942      | 6,738      | 6,194      | 7,662      | 7,779      | 4,536      | 4,218      | 4,635      | 4,402      |
| County.....                    | 19,653     | 24,458     | 24,602     | 24,908     | 21,695     | 21,214     | 22,577     | 21,456     | 25,215     | 26,275     |
| Roads.....                     | 18,591     | 25,596     | 29,134     | 28,185     | 32,214     | 33,533     | 30,102     | 25,358     | 22,213     | 10,282     |
| Bounty.....                    | 261        | 345        | 363        | 395        | 431        | 402        | 355        | 268        | 202        | 251        |
| <b>TOTAL</b>                   | \$ 131,438 | \$ 149,762 | \$ 167,661 | \$ 167,834 | \$ 169,821 | \$ 175,843 | \$ 175,243 | \$ 158,319 | \$ 159,729 | \$ 149,165 |
| <b>PIUTE COUNTY</b>            |            |            |            |            |            |            |            |            |            |            |
| State General Fund.....        | \$ 4,944   | \$ 4,236   | \$ 4,260   | \$ 4,506   | \$ 4,315   | \$ 4,240   | \$ 3,945   | \$ 3,551   | \$ 2,972   | \$ 2,886   |
| District and High Schools..... | 35,017     | 30,892     | 32,392     | 32,670     | 33,804     | 33,394     | 32,546     | 31,128     | 27,521     | 27,227     |
| Cities and Towns.....          | 11,211     | 9,096      | 9,071      | 9,643      | 7,531      | 9,104      | 8,553      | 7,260      | 6,167      | 6,056      |
| County.....                    | 8,423      | 6,953      | 7,096      | 9,572      | 8,268      | 6,891      | 5,425      | 6,485      | 5,526      | 5,270      |
| Roads.....                     | 7,026      | 10,876     | 10,330     | 9,579      | 3,779      | 3,779      | 4,931      | 2,007      | 4,522      | 4,768      |
| Bounty.....                    | 687        | 601        | 686        | 1,092      | 862        | 791        | 506        | 267        | 257        | 193        |
| <b>TOTAL</b>                   | \$ 67,308  | \$ 62,654  | \$ 64,335  | \$ 67,062  | \$ 58,559  | \$ 57,070  | \$ 55,906  | \$ 50,698  | \$ 46,995  | \$ 46,405  |

STATEMENT NO. 17  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                                | 1925         | 1926         | 1927         | 1928         | 1929         | 1930         | 1931         | 1932         | 1933         | 1934         |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>RICH COUNTY</b>             |              |              |              |              |              |              |              |              |              |              |
| State General Fund.....        | \$ 6,992     | \$ 7,141     | \$ 7,370     | \$ 7,598     | \$ 7,855     | \$ 7,482     | \$ 7,150     | \$ 6,606     | \$ 5,411     | \$ 5,428     |
| District and High Schools..... | 40,790       | 41,659       | 41,151       | 42,422       | 48,627       | 46,450       | 44,091       | 39,233       | 34,517       | 37,054       |
| Cities and Towns.....          | 822          | 889          | 893          | 871          | 2,171        | 1,685        | 1,543        | 1,609        | 1,504        | 1,500        |
| County.....                    | 8,740        | 8,926        | 11,029       | 10,238       | 19,714       | 8,105        | 11,916       | 13,614       | 10,821       | 11,328       |
| Roads.....                     | 5,827        | 7,736        | 6,756        | 9,497        | 13,142       | 15,899       | 14,895       | 7,755        | 2,988        | 1,169        |
| Bounty.....                    | 2,044        | 2,105        | 2,342        | 2,504        | 2,644        | 2,018        | 1,476        | 1,068        | 897          | 967          |
| <b>TOTAL</b>                   | \$ 65,215    | \$ 68,456    | \$ 69,541    | \$ 73,131    | \$ 94,133    | \$ 81,639    | \$ 81,071    | \$ 69,885    | \$ 56,038    | \$ 57,497    |
| <b>SALT LAKE COUNTY</b>        |              |              |              |              |              |              |              |              |              |              |
| State General Fund.....        | \$ 675,013   | \$ 709,651   | \$ 733,338   | \$ 729,371   | \$ 782,666   | \$ 814,145   | \$ 613,842   | \$ 540,952   | \$ 500,647   | \$ 483,496   |
| District and High Schools..... | 3,982,776    | 4,221,606    | 4,377,204    | 4,339,357    | 4,711,551    | 5,047,774    | 4,123,370    | 3,887,682    | 3,877,090    | 3,888,858    |
| Cities and Towns.....          | 2,230,346    | 2,262,027    | 2,271,657    | 2,233,783    | 2,230,316    | 2,313,708    | 2,240,841    | 2,152,976    | 1,998,124    | 2,068,469    |
| County.....                    | 761,077      | 740,994      | 765,727      | 761,585      | 1,002,139    | 1,012,593    | 841,221      | 773,562      | 713,313      | 757,883      |
| Roads.....                     | 645,200      | 678,308      | 670,393      | 666,767      | 628,416      | 649,620      | 667,809      | 609,393      | 566,602      | 503,794      |
| Bounty.....                    | 1,511        | 1,449        | 1,644        | 1,786        | 1,680        | 1,541        | 1,089        | 744          | 571          | 591          |
| <b>TOTAL</b>                   | \$ 8,245,923 | \$ 8,614,035 | \$ 8,819,963 | \$ 8,772,649 | \$ 9,416,768 | \$ 9,839,381 | \$ 8,488,179 | \$ 7,965,309 | \$ 7,656,347 | \$ 7,713,046 |
| <b>SAN JUAN COUNTY</b>         |              |              |              |              |              |              |              |              |              |              |
| State General Fund.....        | \$ 4,818     | \$ 4,853     | \$ 4,779     | \$ 5,280     | \$ 4,915     | \$ 4,561     | \$ 3,748     | \$ 3,181     | \$ 2,801     | \$ 2,667     |
| District and High Schools..... | 30,115       | 28,311       | 27,677       | 29,481       | 35,432       | 33,068       | 30,923       | 27,657       | 25,693       | 24,696       |
| Cities and Towns.....          | 1,123        | 1,302        | 1,272        | 1,337        | 3,110        | 1,938        | 2,159        | 2,072        | 1,803        | 1,883        |
| County.....                    | 17,814       | 12,360       | 12,474       | 14,565       | 11,834       | 10,722       | 9,806        | 9,745        | 9,683        | 9,554        |
| Roads.....                     | 19,506       | 13,119       | 12,813       | 14,477       | 13,338       | 10,563       | 8,622        | 7,817        | 5,659        | 4,243        |
| Bounty.....                    | 1,523        | 1,707        | 1,860        | 2,515        | 3,085        | 2,347        | 1,624        | 1,161        | 1,111        | 1,095        |
| <b>TOTAL</b>                   | \$ 68,899    | \$ 61,652    | \$ 60,875    | \$ 67,655    | \$ 71,734    | \$ 63,259    | \$ 59,882    | \$ 51,693    | \$ 46,250    | \$ 44,138    |
| <b>SANPETE COUNTY</b>          |              |              |              |              |              |              |              |              |              |              |
| State General Fund.....        | \$ 33,437    | \$ 33,969    | \$ 32,093    | \$ 33,463    | \$ 33,024    | \$ 31,574    | \$ 29,735    | \$ 26,930    | \$ 23,121    | \$ 23,158    |
| District and High Schools..... | 236,385      | 237,308      | 233,974      | 236,500      | 232,944      | 232,859      | 224,051      | 211,222      | 200,282      | 195,819      |
| Cities and Towns.....          | 69,625       | 72,422       | 71,171       | 74,937       | 73,773       | 63,612       | 55,565       | 48,011       | 42,927       | 42,237       |
| County.....                    | 34,830       | 33,970       | 34,274       | 33,557       | 33,538       | 33,152       | 33,930       | 29,740       | 26,644       | 25,048       |
| Roads.....                     | 69,660       | 67,988       | 54,858       | 46,500       | 57,792       | 76,304       | 71,859       | 60,884       | 35,718       | 33,718       |
| Bounty.....                    | 3,696        | 4,794        | 3,953        | 4,562        | 4,633        | 3,441        | 2,047        | 1,215        | 959          | 1,187        |
| <b>TOTAL</b>                   | \$ 443,233   | \$ 450,401   | \$ 431,061   | \$ 431,119   | \$ 444,743   | \$ 445,942   | \$ 419,187   | \$ 378,002   | \$ 329,119   | \$ 320,167   |

STATEMENT NO. 18  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                           | 1925       | 1926       | 1927       | 1928       | 1929       | 1930       | 1931       | 1932       | 1933       | 1934       |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>SEVIER COUNTY</b>      |            |            |            |            |            |            |            |            |            |            |
| State General Fund        | \$ 26,333  | \$ 26,334  | \$ 26,268  | \$ 26,508  | \$ 26,687  | \$ 25,478  | \$ 24,854  | \$ 22,046  | \$ 18,881  | \$ 18,345  |
| District and High Schools | 179,394    | 178,855    | 177,811    | 175,926    | 203,492    | 199,872    | 199,872    | 170,751    | 170,751    | 169,091    |
| Cities and Towns          | 56,288     | 57,616     | 57,922     | 59,309     | 62,727     | 59,455     | 54,052     | 50,746     | 47,786     | 47,560     |
| County                    | 23,041     | 23,042     | 21,890     | 23,090     | 23,908     | 25,478     | 25,997     | 26,839     | 25,448     | 24,726     |
| Roads                     | 26,333     | 24,688     | 45,423     | 45,836     | 44,479     | 38,747     | 31,068     | 33,549     | 50,897     | 49,451     |
| Bounty                    | 5,144      | 4,129      | 4,261      | 4,434      | 4,417      | 3,621      | 2,539      | 1,147      | 869        | 979        |
| <b>TOTAL</b>              | \$ 316,533 | \$ 314,664 | \$ 333,075 | \$ 337,103 | \$ 365,710 | \$ 348,108 | \$ 341,882 | \$ 322,776 | \$ 314,632 | \$ 310,152 |
| <b>SUMMIT COUNTY</b>      |            |            |            |            |            |            |            |            |            |            |
| State General Fund        | \$ 51,514  | \$ 54,078  | \$ 46,219  | \$ 46,744  | \$ 46,300  | \$ 49,836  | \$ 88,675  | \$ 32,085  | \$ 29,928  | \$ 33,609  |
| District and High Schools | 273,212    | 328,450    | 285,537    | 286,116    | 289,476    | 295,141    | 249,591    | 236,136    | 218,094    | 250,416    |
| Cities and Towns          | 24,780     | 33,856     | 39,839     | 37,476     | 37,982     | 35,098     | 32,227     | 29,746     | 28,551     | 27,819     |
| County                    | 41,221     | 36,622     | 37,361     | 37,785     | 36,269     | 34,946     | 37,063     | 34,875     | 40,072     | 41,207     |
| Roads                     | 75,124     | 76,614     | 66,633     | 67,390     | 76,396     | 82,226     | 53,178     | 41,850     | 26,020     | 29,225     |
| Bounty                    | 946        | 1,145      | 1,507      | 1,536      | 1,692      | 1,341      | 1,019      | 622        | 927        | 574        |
| <b>TOTAL</b>              | \$ 471,897 | \$ 530,222 | \$ 476,696 | \$ 477,047 | \$ 488,095 | \$ 498,088 | \$ 411,753 | \$ 365,364 | \$ 343,187 | \$ 389,850 |
| <b>TOOELE COUNTY</b>      |            |            |            |            |            |            |            |            |            |            |
| State General Fund        | \$ 42,976  | \$ 42,704  | \$ 43,665  | \$ 44,292  | \$ 44,215  | \$ 45,588  | \$ 41,420  | \$ 36,015  | \$ 31,164  | \$ 30,716  |
| District and High Schools | 290,091    | 288,263    | 234,697    | 238,071    | 346,349    | 358,848    | 341,715    | 299,559    | 214,086    | 216,346    |
| Cities and Towns          | 24,058     | 29,118     | 32,761     | 37,023     | 41,069     | 41,069     | 33,704     | 28,233     | 25,111     | 24,633     |
| County                    | 34,023     | 33,808     | 44,232     | 42,372     | 43,969     | 48,523     | 48,523     | 43,846     | 37,989     | 37,989     |
| Roads                     | 14,325     | 14,235     | 60,089     | 23,992     | 64,480     | 66,453     | 46,397     | 54,806     | 54,199     | 33,386     |
| Bounty                    | 7,726      | 9,315      | 9,793      | 10,322     | 7,636      | 7,587      | 5,615      | 2,466      | 1,918      | 1,821      |
| <b>TOTAL</b>              | \$ 413,199 | \$ 417,443 | \$ 422,894 | \$ 393,730 | \$ 542,075 | \$ 563,144 | \$ 515,464 | \$ 394,924 | \$ 364,417 | \$ 344,295 |
| <b>UINTAH COUNTY</b>      |            |            |            |            |            |            |            |            |            |            |
| State General Fund        | \$ 15,530  | \$ 15,360  | \$ 16,574  | \$ 16,060  | \$ 16,895  | \$ 16,081  | \$ 15,262  | \$ 12,915  | \$ 11,248  | \$ 11,413  |
| District and High Schools | 121,334    | 119,683    | 127,069    | 123,129    | 128,117    | 122,902    | 122,734    | 110,398    | 106,615    | 110,164    |
| Cities and Towns          | 18,200     | 15,211     | 15,618     | 17,223     | 18,089     | 17,314     | 16,181     | 15,459     | 12,549     | 12,549     |
| County                    | 23,296     | 21,120     | 22,789     | 23,421     | 21,118     | 24,046     | 22,258     | 19,654     | 18,096     | 18,138     |
| Roads                     | 32,356     | 48,001     | 51,794     | 50,188     | 56,315     | 50,096     | 38,155     | 25,269     | 26,898     | 39,425     |
| Bounty                    | 6,229      | 5,512      | 5,259      | 6,222      | 7,189      | 5,422      | 4,129      | 2,180      | 1,778      | 2,200      |
| <b>TOTAL</b>              | \$ 211,945 | \$ 224,887 | \$ 239,103 | \$ 236,243 | \$ 247,673 | \$ 235,811 | \$ 218,719 | \$ 185,825 | \$ 177,184 | \$ 193,407 |

STATEMENT NO. 19  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                           | 1925        | 1926        | 1927        | 1928        | 1929        | 1930        | 1931        | 1932        | 1933        | 1934        |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>UTAH COUNTY</b>        |             |             |             |             |             |             |             |             |             |             |
| State General Fund        | \$ 140,834  | \$ 141,449  | \$ 136,064  | \$ 131,596  | \$ 135,292  | \$ 130,776  | \$ 119,982  | \$ 108,632  | \$ 97,783   | \$ 97,523   |
| District and High Schools | 851,453     | 820,858     | 814,793     | 797,583     | 808,967     | 835,156     | 822,538     | 793,842     | 781,197     | 795,503     |
| Cities and Towns          | 265,614     | 267,868     | 260,491     | 302,143     | 324,857     | 315,596     | 300,237     | 278,556     | 253,778     | 293,486     |
| County                    | 187,451     | 196,971     | 198,627     | 208,716     | 217,265     | 212,750     | 209,973     | 209,973     | 209,166     | 205,011     |
| Roads                     | 282,176     | 236,978     | 328,644     | 212,801     | 327,251     | 276,354     | 298,673     | 213,694     | 241,486     | 219,001     |
| Bounty                    | 3,435       | 3,290       | 3,549       | 4,480       | 4,276       | 3,123       | 2,492       | 1,540       | 1,238       | 1,318       |
| <b>TOTAL</b>              | \$1,750,503 | \$1,686,414 | \$1,777,930 | \$1,647,230 | \$1,809,359 | \$1,778,300 | \$1,756,672 | \$1,606,237 | \$1,584,643 | \$1,611,542 |
| <b>WASATCH COUNTY</b>     |             |             |             |             |             |             |             |             |             |             |
| State General Fund        | \$ 15,734   | \$ 25,972   | \$ 23,949   | \$ 24,783   | \$ 22,374   | \$ 20,219   | \$ 13,401   | \$ 11,562   | \$ 10,270   | \$ 10,207   |
| District and High Schools | 97,026      | 146,093     | 142,694     | 145,600     | 130,518     | 121,311     | 86,831      | 78,725      | 75,011      | 76,329      |
| Cities and Towns          | 17,233      | 21,592      | 18,904      | 20,944      | 21,216      | 19,497      | 16,795      | 15,015      | 13,576      | 13,794      |
| County                    | 20,323      | 27,054      | 23,936      | 30,979      | 34,494      | 31,170      | 21,219      | 20,108      | 20,092      | 19,970      |
| Roads                     | 26,223      | 21,643      | 42,908      | 44,403      | 40,088      | 36,225      | 23,452      | 20,108      | 15,181      | 15,088      |
| Bounty                    | 740         | 651         | 745         | 826         | 880         | 747         | 572         | 358         | 300         | 346         |
| <b>TOTAL</b>              | \$ 177,279  | \$ 243,005  | \$ 259,136  | \$ 267,535  | \$ 249,570  | \$ 229,169  | \$ 162,270  | \$ 145,876  | \$ 134,430  | \$ 135,674  |
| <b>WASHINGTON COUNTY</b>  |             |             |             |             |             |             |             |             |             |             |
| State General Fund        | \$ 7,728    | \$ 7,595    | \$ 7,671    | \$ 8,426    | \$ 8,570    | \$ 8,586    | \$ 8,606    | \$ 7,629    | \$ 7,089    | \$ 6,913    |
| District and High Schools | 57,962      | 66,462      | 65,840      | 71,623      | 70,699      | 74,774      | 74,582      | 72,506      | 70,801      | 65,229      |
| Cities and Towns          | 20,903      | 22,520      | 20,778      | 23,927      | 24,320      | 24,515      | 24,383      | 22,380      | 20,341      | 21,138      |
| County                    | 13,846      | 13,609      | 15,743      | 15,448      | 17,496      | 16,815      | 16,853      | 16,551      | 16,768      | 21,643      |
| Roads                     | 21,253      | 20,888      | 20,455      | 21,065      | 21,424      | 21,466      | 21,155      | 15,423      | 12,945      | 10,890      |
| Bounty                    | 1,002       | 1,077       | 1,023       | 1,848       | 1,719       | 1,309       | 1,286       | 622         | 392         | 389         |
| <b>TOTAL</b>              | \$ 122,694  | \$ 132,151  | \$ 129,510  | \$ 142,337  | \$ 144,223  | \$ 147,465  | \$ 147,035  | \$ 135,111  | \$ 128,926  | \$ 126,132  |
| <b>WAYNE COUNTY</b>       |             |             |             |             |             |             |             |             |             |             |
| State General Fund        | \$ 2,706    | \$ 2,960    | \$ 2,760    | \$ 2,601    | \$ 2,734    | \$ 2,889    | \$ 2,245    | \$ 1,768    | \$ 1,680    | \$ 1,812    |
| District and High Schools | 23,572      | 25,661      | 21,276      | 21,672      | 22,438      | 17,321      | 16,649      | 13,956      | 14,402      | 15,522      |
| Cities and Towns          | 344         | 416         | 347         | 331         | 347         | 189         | 172         | 172         | 182         | 182         |
| County                    | 5,864       | 5,921       | 6,095       | 5,526       | 5,581       | 4,977       | 5,238       | 3,873       | 4,676       | 5,673       |
| Roads                     | 4,511       | 4,984       | 5,175       | 4,876       | 4,556       | 4,181       | 3,928       | 769         | 731         | 631         |
| Bounty                    | 1,347       | 1,418       | 1,084       | 1,065       | 1,368       | 939         | 304         | 212         | 212         | 477         |
| <b>TOTAL</b>              | \$ 35,344   | \$ 41,310   | \$ 36,737   | \$ 36,071   | \$ 37,024   | \$ 30,054   | \$ 28,962   | \$ 20,842   | \$ 21,573   | \$ 24,297   |

STATEMENT NO. 20  
STATEMENT SHOWING DISTRIBUTION OF TAXES CHARGED

|                                | 1925               | 1926               | 1927               | 1928               | 1929               | 1930               | 1931               | 1932               | 1933               | 1934               |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>WEBER COUNTY</b>            |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| State General Fund.....        | \$ 140,748         | \$ 141,439         | \$ 142,299         | \$ 143,179         | \$ 145,010         | \$ 143,864         | \$ 139,774         | \$ 129,464         | \$ 120,887         | \$ 112,256         |
| District and High Schools..... | 889,554            | 967,027            | 966,708            | 979,821            | 988,893            | 987,113            | 952,552            | 936,414            | 936,696            | 923,127            |
| Cities and Towns.....          | 435,157            | 434,649            | 443,438            | 417,821            | 456,413            | 490,882            | 469,975            | 513,844            | 488,863            | 443,382            |
| County.....                    | 148,371            | 155,048            | 149,414            | 117,826            | 143,802            | 167,841            | 207,915            | 203,765            | 232,399            | 183,515            |
| Roads.....                     | 203,493            | 257,638            | 195,662            | 204,627            | 194,565            | 167,841            | 145,016            | 117,030            | 65,351             | 94,686             |
| Bounty.....                    | 1,569              | 1,711              | 1,492              | 1,863              | 1,700              | 1,347              | 1,068              | 721                | 607                | 566                |
| <b>TOTAL.....</b>              | <b>\$1,818,897</b> | <b>\$1,957,552</b> | <b>\$1,899,093</b> | <b>\$1,887,872</b> | <b>\$1,930,373</b> | <b>\$1,958,388</b> | <b>\$1,916,300</b> | <b>\$1,901,288</b> | <b>\$1,844,403</b> | <b>\$1,757,532</b> |

Taxes Charged and Per Cent  
of Total Tax Charged Against  
Each Class of Property

STATEMENT NO. 21  
 RECAPITULATION FOR THE ENTIRE STATE  
 TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX CHARGED AGAINST EACH  
 CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932, 1933 AND 1934

|                                 | 1929            |                      | 1930            |                      | 1931            |                      | 1932            |                      | 1933            |                      | 1934            |                      |
|---------------------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|
|                                 | Taxes Charged   | Percent of Total Tax |
| Patented Mining Claims          | \$ 19,065.19    | .09                  | \$ 19,465.87    | .09                  | \$ 3,071,113.14 | 15.61                | \$ 2,957,948.89 | 16.14                | \$ 2,860,602.55 | 16.36                | \$ 2,787,078.55 | 15.94                |
| City and Town Lots              | 3,090,066.15    | 14.92                | 3,034,888.37    | 14.13                | 3,071,113.14    | 9.80                 | 1,682,294.98    | 8.39                 | 150,045.46      | .86                  | 146,558.82      | .84                  |
| Improved Farm Land (Dry)        | 1,909,474.41    | 8.97                 | 1,869,856.89    | 8.71                 | 1,889,829.44    | 9.60                 | 1,625,311.75    | 8.57                 | 1,402,491.13    | 8.02                 | 1,343,085.89    | 7.68                 |
| Improved Farm Land (Irrigated)  |                 |                      |                 |                      |                 |                      | 215,907.65      | 1.17                 | 182,802.51      | 1.04                 | 173,951.49      | .99                  |
| Unimproved Farm Land            | 238,900.38      | 1.12                 | 239,654.45      | 1.12                 | 224,551.08      | 1.14                 | 24,449.72       | .13                  | 21,321.92       | .12                  | 20,274.42       | .12                  |
| Fruit Land                      | 26,951.64       | .13                  | 28,002.52       | .13                  | 26,737.08       | .13                  | 24,449.72       | .13                  | 21,321.92       | .12                  | 20,274.42       | .12                  |
| Grazing Land                    | 429,753.89      | 2.02                 | 432,167.78      | 2.01                 | 466,491.99      | 2.37                 | 412,235.16      | 2.25                 | 409,619.00      | 2.30                 | 363,920.88      | 2.08                 |
| Other Land                      | 91,901.57       | .43                  | 95,302.91       | .44                  | 109,500.06      | .56                  | 113,326.18      | .62                  | 92,802.79       | .53                  | 107,586.73      | .61                  |
| Improvements on Lots            | 4,373,270.01    | 20.55                | 4,517,971.21    | 21.04                | 4,667,495.47    | 23.72                | 4,657,019.63    | 25.41                | 4,550,514.56    | 26.02                | 4,404,898.64    | 25.19                |
| Range Horses or Mules           | 627,370.86      | 2.95                 | 643,853.68      | 3.00                 | 678,508.44      | 3.45                 | 636,440.46      | 3.47                 | 657,698.48      | 3.76                 | 716,970.54      | 4.10                 |
| Range Horses or Mules           | 11,796.19       | .06                  | 10,462.15       | .05                  | 9,096.38        | .05                  | 6,683.62        | .04                  | 5,894.53        | .03                  | 4,836.83        | .03                  |
| Range Horses or Mules           | 55,350.17       | .26                  | 49,828.00       | .23                  | 45,130.53       | .23                  | 34,567.53       | .19                  | 30,766.58       | .18                  | 32,503.82       | .19                  |
| Range Cattle                    | 130,872.98      | .61                  | 119,546.07      | .56                  | 107,190.94      | .54                  | 86,130.60       | .47                  | 71,458.05       | .41                  | 59,005.80       | .34                  |
| Range Cattle                    | 146,257.01      | .69                  | 128,290.18      | .60                  | 117,756.04      | .60                  | 77,198.16       | .42                  | 71,845.98       | .41                  | 58,867.57       | .34                  |
| Other Sheep                     | 507,293.57      | 2.38                 | 878,134.37      | 4.12                 | 225,152.86      | 1.14                 | 112,327.77      | .61                  | 100,217.95      | .57                  | 120,509.48      | .69                  |
| Other Sheep                     | 23,477.82       | .11                  | 16,270.59       | .08                  | 9,438.68        | .05                  |                 |                      |                 |                      |                 |                      |
| Goats                           | 7,039.37        | .03                  | 5,435.83        | .03                  | 3,439.34        | .02                  |                 |                      |                 |                      |                 |                      |
| Swine                           | 4,315.53        | .02                  | 2,992.73        | .01                  | 3,369.02        | .02                  |                 |                      |                 |                      |                 |                      |
| Poultry                         |                 |                      |                 |                      |                 |                      |                 |                      |                 |                      |                 |                      |
| Banks                           | 438,795.69      | 2.06                 | 280,602.61      | 1.31                 |                 |                      |                 |                      |                 |                      |                 |                      |
| Merchandise                     | 1,021,598.61    | 4.80                 | 1,043,598.61    | 4.86                 | 946,456.40      | 4.81                 | 789,081.62      | 4.31                 | 705,059.61      | 4.03                 | 760,536.81      | 4.35                 |
| Implement, Tools, Machinery     | 468,856.42      | 2.20                 | 476,145.64      | 2.22                 | 461,378.45      | 2.34                 | 421,712.85      | 2.30                 | 421,509.02      | 2.41                 | 410,718.84      | 2.35                 |
| Motor Vehicles                  | 595,686.18      | 2.82                 | 582,683.71      | 2.48                 | 409,358.58      | 2.08                 | 357,307.38      | 1.95                 | 282,391.43      | 1.61                 | 312,628.09      | 1.79                 |
| Money                           | 15,014.14       | .07                  | 17,448.49       | .08                  |                 |                      |                 |                      |                 |                      |                 |                      |
| Bonds, Judgments, Stocks, Etc.  | 97,501.34       | .46                  | 107,285.45      | .50                  |                 |                      |                 |                      |                 |                      |                 |                      |
| Household Furnishings           |                 |                      | 689,733.28      | 3.12                 | 625,442.57      | 3.18                 | 402,969.97      | 2.20                 | 409,989.43      | 2.35                 | 412,956.71      | 2.36                 |
| Per'al Prop. Not Oth'wise Enum. |                 |                      | 92,888.15       | .43                  | 24,692.96       | .13                  | 81,917.86       | .45                  | 88,808.99       | .22                  | 89,447.24       | .23                  |
| Bus Lines                       |                 |                      | 7,679.38        | .04                  | 100,172.11      | .51                  | 83,901.88       | .46                  | 77,120.17       | .44                  | 63,625.05       | .36                  |
| Car Companies                   |                 |                      | 41,068.04       | .19                  | 2,158.39        | .01                  | 2,098.48        | .01                  | 1,993.59        | .01                  | 1,904.32        | .01                  |
| Gas Companies                   |                 |                      | 768,363.73      | 3.58                 | 829,851.29      | 4.21                 | 109,750.99      | .60                  | 110,980.58      | .63                  | 114,073.49      | .65                  |
| Power Companies                 |                 |                      | 2,571,647.93    | 11.98                | 2,765,738.72    | 14.06                | 2,695,890.49    | 14.71                | 2,598,002.19    | 14.86                | 2,584,831.89    | 14.78                |
| Railroad Companies              |                 |                      | 41,387.24       | .19                  | 42,665.65       | .22                  | 40,243.49       | .22                  | 39,477.57       | .23                  | 36,051.99       | .21                  |
| Telegraph Companies             |                 |                      | 210,850.12      | .99                  | 224,295.60      | 1.04                 | 249,761.01      | 1.27                 | 251,523.97      | 1.37                 | 262,678.49      | 1.50                 |
| Telephone Companies             |                 |                      | 6,648.73        | .03                  | 7,013.26        | .03                  | 81,150.46       | .44                  | 85,590.51       | .45                  | 84,272.14       | .48                  |
| Terminal Companies              |                 |                      | 2,740,852.64    | 12.88                | 2,996,793.05    | 13.96                | 1,866,404.24    | 6.94                 | 1,018,996.05    | 5.56                 | 966,541.97      | 5.53                 |
| Water Companies                 |                 |                      |                 |                      |                 |                      |                 |                      |                 |                      |                 |                      |
| Mining Companies                |                 |                      |                 |                      |                 |                      |                 |                      |                 |                      |                 |                      |
| TOTALS                          | \$21,283,366.37 | 100.00               | \$21,470,743.75 | 100.00               | \$19,676,427.14 | 100.00               | \$18,325,705.84 | 100.00               | \$17,489,150.21 | 100.00               | \$17,483,284.59 | 100.00               |

NOTE.—In certain cases the total taxes charged do not correspond in both of the schedules based upon distribution according to source and according to purpose. This is due to the fact that the computations based on the source of the tax were made after some changes in valuation had become effective. (See notes on Beaver County.)

STATEMENT NO. 22  
 STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
 CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
 1933 AND 1934

|                                 | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                 | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims          | \$ 1,614.09   | .71                  | \$ 1,569.41   | .74                  | \$ 12,030.06  | 5.44                 | \$ 11,678.08  | 5.56                 | \$ 10,330.21  | 5.84                 | \$ 10,471.72  | 5.96                 |
| City and Town Lots              | 11,382.52     | 5.00                 | 11,289.41     | 5.32                 | 34,334.86     | 15.54                | 34,951.60     | 16.64                | 27,861.44     | 15.75                | 26,193.25     | 14.90                |
| Improved Farm Land (Dry)        | 82,926.87     | 14.48                | 80,170.16     | 14.22                | 82,261.74     | 14.63                | 4,431.04      | 2.11                 | 3,353.51      | 1.90                 | 4,014.41      | 2.28                 |
| Improved Farm Land (Irrigated)  |               |                      |               |                      |               |                      | 128.36        | .06                  | 89.87         | .05                  | 77.54         | .04                  |
| Unimproved Farm Land            | 10,303.91     | 4.53                 | 11,077.95     | 5.22                 | 12,342.68     | 5.69                 | 11,639.80     | 5.54                 | 9,535.78      | 3.13                 | 5,714.51      | 3.25                 |
| Fruit Land                      |               |                      | 8,237.51      | 3.88                 | 9,027.22      | 4.09                 | 8,537.49      | 4.07                 | 5,995.78      | 3.05                 | 5,556.35      | 3.16                 |
| Grazing Land                    | 8,387.00      | 3.69                 | 8,237.51      | 3.88                 | 9,027.22      | 4.09                 | 8,537.49      | 4.07                 | 5,995.78      | 3.05                 | 5,556.35      | 3.16                 |
| Other Land                      | 2,268.86      | 1.11                 | 2,268.86      | 1.11                 | 2,268.86      | 1.11                 | 2,268.86      | 1.11                 | 2,268.86      | 1.11                 | 2,268.86      | 1.11                 |
| Improvements on Lots            | 29,745.22     | 13.08                | 29,238.38     | 13.50                | 32,211.01     | 14.63                | 31,215.54     | 14.56                | 27,377.23     | 15.48                | 25,271.87     | 14.38                |
| Range Horses or Mules           | 3,864.94      | 1.70                 | 3,851.01      | 1.82                 | 4,284.74      | 1.94                 | 4,431.04      | 2.11                 | 3,353.51      | 1.90                 | 4,014.41      | 2.28                 |
| Other Horses or Mules           | 3,864.94      | 1.70                 | 3,851.01      | 1.82                 | 4,284.74      | 1.94                 | 4,431.04      | 2.11                 | 3,353.51      | 1.90                 | 4,014.41      | 2.28                 |
| Range Cattle                    | 1,304.68      | .57                  | 1,147.32      | .54                  | 1,091.01      | .49                  | 889.03        | .42                  | 751.44        | .42                  | 804.47        | .46                  |
| Other Cattle                    | 3,762.21      | 1.66                 | 2,939.31      | 1.38                 | 3,020.40      | 1.38                 | 2,890.51      | 1.38                 | 2,885.74      | 1.35                 | 2,041.24      | 1.16                 |
| Range Sheep                     | 3,776.50      | 1.57                 | 3,308.28      | 1.56                 | 3,268.62      | 1.48                 | 2,453.28      | 1.17                 | 1,941.79      | 1.10                 | 1,441.58      | .82                  |
| Other Sheep                     | 27,600.68     | 12.13                | 21,608.92     | 10.18                | 12,562.85     | 5.69                 | 5,943.07      | 2.83                 | 4,852.88      | 2.74                 | 7,107.59      | 4.04                 |
| Goats                           | 972.90        | .43                  | 587.49        | .28                  | 374.37        | .17                  |               |                      |               |                      |               |                      |
| Swine                           | 65.65         | .03                  |               |                      |               |                      |               |                      |               |                      |               |                      |
| Poultry                         | 182.36        | .06                  | 113.34        | .05                  | 127.57        | .06                  | 61.34         | .03                  | 44.67         | .03                  | 34.77         | .02                  |
| Banks                           |               |                      |               |                      |               |                      | 6.51          | .00                  | 5.69          | .00                  | 17.10         | .01                  |
| Merchandise                     | 4,523.03      | 1.99                 | 1,074.37      | .51                  | 5,629.70      | 2.55                 | 4,311.04      | 2.05                 | 3,531.37      | 2.00                 | 3,275.20      | 1.86                 |
| Implement, Tools, Machinery     | 6,601.13      | 2.90                 | 5,997.61      | 2.83                 | 6,229.81      | 2.86                 | 5,856.63      | 2.86                 | 4,725.58      | 2.40                 | 857.68        | .49                  |
| Motor Vehicles                  | 1,257.10      | .55                  | 1,002.42      | .47                  | 1,229.81      | .56                  | 1,139.92      | .54                  | 1,675.82      | .95                  | 942.30        | .54                  |
| Money                           | 4,180.80      | 1.82                 | 4,828.96      | 2.28                 | 3,705.96      | 1.68                 | 2,384.99      | 1.23                 | 1,723.08      | .97                  | 2,355.62      | 1.34                 |
| Bonds, Judgments, Stocks, Etc.  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum. |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Bus Lines                       |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Car Companies                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Express Companies               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Terminal Companies              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS                          | \$227,458.37  | 100.00               | \$212,197.22  | 100.00               | \$220,356.49  | 100.00               | \$210,030.68  | 100.00               | \$176,912.94  | 100.00               | \$175,787.23  | 100.00               |

NOTE.—Car and Express Companies combined in 1927. Patented mining claims included in assessment of Mining Companies since 1931. Bonds, Judgments, Stocks and Money exempt from property tax since 1931. Assessment of Range Sheep and Other Sheep combined in 1932. Assessment of Improved Farm Land segregated in 1932.

STATE TAX COMMISSION

STATEMENT NO. 23  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                  | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|----------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                  | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims           | \$ 211.71     | .02                  | 207.48        | .02                  | 30,425.20     | 3.57                 | 27,370.85     | 3.27                 | 26,870.63     | 3.60                 | 24,568.76     | 3.20                 |
| City and Town Lots               | 85,776.74     | 4.06                 | 84,283.43     | 4.09                 | 164,907.61    | 19.35                | 47,666.86     | 5.69                 | 38,619.19     | 5.18                 | 39,170.69     | 5.10                 |
| Improved Farm Land (Dry)         | 168,149.84    | 19.12                | 159,822.86    | 19.01                | 1,464,007.61  | 17.15                | 1,223,877.95  | 14.60                | 98,050.64     | 13.14                | 102,020.70    | 13.29                |
| Unimproved Farm Land (Irrigated) | 1,857.72      | .15                  | 1,310.86      | .16                  | 1,286.17      | .15                  | 1,084.08      | .12                  | 1,178.93      | .16                  | 1,149.29      | .15                  |
| Fruit Land                       | 1,537.88      | .18                  | 1,476.85      | .18                  | 1,464.03      | .17                  | 1,417.83      | .16                  | 1,550.74      | .20                  | 1,419.29      | .18                  |
| Grazing Land                     | 18,035.65     | 2.05                 | 17,386.45     | 2.07                 | 18,836.24     | 2.15                 | 18,888.81     | 2.20                 | 14,265.17     | 1.91                 | 14,115.11     | 1.81                 |
| Other Land                       | 22,528.11     | 2.57                 | 21,900.38     | 2.61                 | 24,199.43     | 2.84                 | 24,392.86     | 2.99                 | 21,857.91     | 2.86                 | 22,423.87     | 2.92                 |
| Improvements on Lots             | 51,322.44     | 3.86                 | 50,227.04     | 3.89                 | 48,626.51     | 5.71                 | 43,740.81     | 5.22                 | 43,508.42     | 5.83                 | 44,890.63     | 5.85                 |
| Improvements on Acreage          | 26,403.43     | 3.00                 | 24,563.11     | 2.93                 | 36,689.67     | 4.30                 | 35,460.72     | 4.23                 | 34,230.65     | 4.59                 | 33,548.87     | 5.02                 |
| Range Horses or Mules            | 642.91        | .07                  | 371.43        | .04                  | 421.25        | .05                  | 452.59        | .05                  | 250.08        | .03                  | 354.35        | .05                  |
| Other Horses or Mules            | 8,610.34      | .41                  | 8,010.55      | .36                  | 3,177.37      | .37                  | 2,722.54      | .33                  | 2,097.14      | .28                  | 2,159.86      | .28                  |
| Range Cattle                     | 8,328.69      | .95                  | 5,584.50      | .66                  | 5,884.72      | .69                  | 4,421.87      | .53                  | 3,591.62      | .48                  | 3,107.88      | .40                  |
| Other Cattle                     | 8,056.05      | .92                  | 6,957.99      | .83                  | 8,887.10      | .69                  | 4,191.30      | .50                  | 3,974.55      | .53                  | 3,204.13      | .42                  |
| Range Sheep                      | 23,790.67     | 2.70                 | 19,123.29     | 2.23                 | 13,425.48     | 1.58                 | 5,137.36      | .61                  | 4,045.17      | .54                  | 5,327.09      | .69                  |
| Other Sheep                      | 442.79        | .05                  | 582.10        | .06                  | 365.43        | .04                  |               | .05                  |               | .00                  |               |                      |
| Goats                            | 39.17         | .01                  |               |                      |               |                      |               |                      |               |                      |               |                      |
| Swine                            | 178.35        | .02                  | 98.08         | .01                  | 166.56        | .02                  | 169.06        | .02                  | 72.67         | .01                  | 61.05         | .01                  |
| Poultry                          |               |                      |               |                      |               |                      | 636.97        | .07                  | 473.12        | .07                  | 346.82        | .05                  |
| Banks                            | 3,284.97      | .37                  | 2,885.56      | .35                  |               |                      |               |                      |               |                      |               |                      |
| Merchandise                      | 23,602.09     | 2.68                 | 22,706.65     | 2.71                 | 21,824.14     | 2.50                 | 15,835.35     | 1.83                 | 10,834.49     | 1.45                 | 17,442.64     | 2.27                 |
| Implements, Tools, Machinery     | 18,815.49     | 2.14                 | 16,183.67     | 1.93                 | 5,626.42      | .65                  | 4,639.51      | .55                  | 3,804.05      | .51                  | 3,994.09      | .52                  |
| Motor Vehicles                   | 12,071.14     | 1.37                 | 12,746.85     | 1.52                 | 9,848.78      | 1.15                 | 9,325.45      | 1.11                 | 7,227.24      | .97                  | 7,855.97      | 1.02                 |
| Money                            | 15.60         | .01                  | 58.10         | .01                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.   | 1,755.46      | .20                  | 1,778.76      | .21                  |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings            |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum.  | 8,142.39      | .93                  | 8,864.46      | 1.06                 | 9,110.99      | 1.07                 | 7,990.78      | .95                  | 5,042.02      | .67                  | 6,728.67      | .88                  |
| Bus Lines                        | 7,973.40      | .91                  | 7,448.85      | .89                  | 7,784.89      | .91                  | 6,389.17      | .78                  | 5,726.93      | .77                  | 5,081.75      | .66                  |
| Car Companies                    | 46.74         | .01                  | 76.51         | .01                  | 86.38         | .01                  | 33.82         | .00                  |               |                      | 34.08         | .00                  |
| Express Companies                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                  | 117,582.96    | 13.37                | 113,987.09    | 13.59                | 126,147.56    | 14.80                | 131,579.85    | 15.72                | 127,221.97    | 17.05                | 130,939.50    | 17.06                |
| Railroad Companies               | 207,266.00    | 33.80                | 287,101.40    | 34.24                | 297,859.34    | 34.95                | 305,943.94    | 36.40                | 274,842.80    | 36.84                | 278,904.98    | 36.33                |
| Telephone Companies              | 4,512.22      | .55                  | 4,644.74      | .56                  | 4,864.03      | .51                  | 4,486.18      | .54                  | 4,015.20      | .54                  | 3,740.94      | .49                  |
| Terminal Companies               | 4,759.50      | .54                  | 5,585.76      | .66                  | 5,911.84      | .69                  | 5,645.80      | .67                  | 5,855.52      | .75                  | 5,712.19      | .74                  |
| Water Companies                  |               |                      |               |                      | 477.60        | .06                  | 104.00        | .01                  |               |                      | 107.90        | .01                  |
| Mining Companies                 | 8,615.53      | .98                  | 8,082.61      | .96                  | 8,593.42      | 1.01                 | 7,045.27      | .84                  | 6,170.53      | .81                  | 4,238.83      | .55                  |
| TOTALS                           | \$879,390.98  | 100.00               | \$838,351.91  | 100.00               | \$852,323.18  | 100.00               | \$838,220.80  | 100.00               | \$746,041.27  | 100.00               | \$767,681.44  | 100.00               |

NOTE.—(See notes on Beaver County.)

STATEMENT NO. 24  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                  | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|----------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                  | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims           | \$ 24.71      | .00                  | 28.04         | .01                  | \$108,799.78  | 11.97                | \$102,054.45  | 12.41                | \$ 87,188.99  | 11.15                | \$ 86,589.18  | 11.23                |
| City and Town Lots               | 105,473.60    | 11.52                | 103,933.23    | 11.64                | 406,799.78    | 27.19                | 458,427.74    | 6.49                 | 48,727.74     | 6.23                 | 43,839.01     | 5.71                 |
| Improved Farm Land (Dry)         | 236,117.75    | 25.80                | 236,125.97    | 26.44                | 242,610.78    | 20.21                | 166,281.91    | 20.21                | 190,378.08    | 19.23                | 142,470.38    | 18.57                |
| Unimproved Farm Land (Irrigated) | 4,837.34      | .53                  | 4,801.20      | .54                  | 5,128.46      | .57                  | 6,530.44      | .78                  | 6,579.71      | .84                  | 7,245.49      | .94                  |
| Fruit Land                       | 16,822.25     | 1.84                 | 17,364.94     | 1.94                 | 17,992.20     | 2.02                 | 17,074.38     | 2.08                 | 15,296.15     | 1.95                 | 15,827.12     | 2.06                 |
| Grazing Land                     | 175,768.22    | 19.20                | 177,277.37    | 19.85                | 182,544.21    | 20.45                | 1,398.02      | 1.7                  | 1,140.50      | 1.5                  | 720.54        | .99                  |
| Improvements on Lots             | 40,742.95     | 4.45                 | 40,304.77     | 4.51                 | 41,681.44     | 4.67                 | 40,762.70     | 4.95                 | 39,521.82     | 5.05                 | 39,901.94     | 5.24                 |
| Range Horses or Mules            | 4,155.75      | .45                  | 3,580.35      | .40                  | 601.11        | .07                  | 715.49        | .08                  | 451.18        | .05                  | 485.91        | .06                  |
| Other Horses or Mules            | 4,122.79      | .45                  | 4,666.06      | .52                  | 3,871.40      | .32                  | 2,357.04      | .29                  | 2,429.78      | .31                  | 2,581.88      | .33                  |
| Range Cattle                     | 21,884.47     | 2.40                 | 18,760.87     | 2.10                 | 16,258.43     | 1.82                 | 11,336.95     | 1.38                 | 10,014.12     | 1.28                 | 2,284.52      | .29                  |
| Other Cattle                     | 2,356.71      | .26                  | 1,857.04      | .21                  | 783.49        | .09                  | 293.83        | .04                  | 384.11        | .04                  | 7,358.44      | .96                  |
| Range Sheep                      | 85.67         | .01                  | 52.82         | .01                  | 51.30         | .01                  |               |                      |               |                      | 497.21        | .06                  |
| Other Sheep                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Goats                            | 144.72        | .02                  | 94.68         | .01                  | 137.33        | .02                  | 2.78          | .00                  | 80.49         | .01                  | 31.49         | .00                  |
| Swine                            |               |                      |               |                      |               |                      | 840.05        | 1.0                  | 806.21        | 1.0                  | 587.71        | .07                  |
| Poultry                          | 25,847.41     | 2.84                 | 5,933.91      | .66                  |               |                      |               |                      |               |                      |               |                      |
| Banks                            | 49,199.27     | 5.38                 | 46,652.54     | 5.23                 | 44,846.84     | 5.02                 | 26,635.06     | 3.24                 | 34,282.84     | 4.38                 | 31,874.64     | 4.15                 |
| Merchandise                      | 30,920.65     | 3.38                 | 30,348.17     | 3.40                 | 28,496.91     | 3.19                 | 27,517.17     | 3.34                 | 25,874.09     | 3.31                 | 27,172.68     | 3.54                 |
| Implements, Tools, Machinery     | 22,450.73     | 2.45                 | 22,993.32     | 2.58                 | 18,651.46     | 2.09                 | 17,468.51     | 2.12                 | 14,036.54     | 1.79                 | 15,268.81     | 1.99                 |
| Motor Vehicles                   | 347.04        | .04                  | 1,060.16      | .12                  |               |                      |               |                      |               |                      |               |                      |
| Money                            | 1,681.89      | .18                  | 2,211.56      | .25                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings            | 16,113.65     | 1.76                 | 16,982.85     | 1.90                 | 17,387.82     | 1.95                 | 13,680.26     | 1.66                 | 368.50        | .05                  | 312.12        | .04                  |
| Per'al Prop. Not Oth'wise Enum.  | 2,584.36      | .28                  | 2,503.21      | .28                  | 2,184.66      | .24                  | 260.62        | .03                  | 189.28        | .02                  | 194.99        | .02                  |
| Bus Lines                        | 110.68        | .01                  | 190.88        | .02                  | 3,845.58      | .43                  | 3,155.11      | .38                  | 2,987.16      | .38                  | 2,588.97      | .34                  |
| Car Companies                    |               |                      |               |                      | 73.92         | .01                  | 82.37         | .01                  | 65.64         | .01                  | 61.92         | .01                  |
| Express Companies                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                  | 59,593.93     | 6.51                 | 62,217.70     | 6.97                 | 63,357.71     | 7.10                 | 65,083.55     | 7.81                 | 70,331.43     | 8.99                 | 72,014.89     | 9.38                 |
| Railroad Companies               | 80,577.66     | 8.82                 | 81,065.01     | 9.08                 | 80,305.43     | 9.00                 | 81,119.77     | 9.86                 | 79,917.37     | 10.22                | 79,268.89     | 10.33                |
| Telephone Companies              | 11,017.41     | 1.21                 | 1,044.98      | .11                  | 1,044.98      | .11                  | 583.07        | .07                  | 1,005.10      | .13                  | 891.83        | .12                  |
| Terminal Companies               | 11,059.92     | 1.21                 | 10,700.49     | 1.20                 | 11,228.99     | 1.26                 | 11,181.05     | 1.36                 | 11,910.80     | 1.52                 | 12,096.35     | 1.58                 |
| Water Companies                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                 | 113.25        | .01                  | 113.25        | .01                  | 266.42        | .03                  | 301.12        | .04                  | 366.82        | .05                  | 236.33        | .03                  |
| TOTALS                           | \$915,370.96  | 100.00               | \$892,323.61  | 100.00               | \$892,373.15  | 100.00               | \$822,671.16  | 100.00               | \$782,099.02  | 100.00               | \$767,399.96  | 100.00               |

NOTE.—(See notes on Beaver County.)

STATE TAX COMMISSION

CACHE COUNTY

STATEMENT NO. 25  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                      | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|--------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                      | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....          | \$ 39,680.76  | 5.09                 | \$ 42,662.42  | 5.18                 | \$ 41,654.20  | 5.06                 | \$ 40,401.78  | 5.18                 | \$ 42,123.59  | 5.63                 | \$ 43,787.06  | 5.62                 |
| City and Town Lots.....              | 11,837.49     | 1.52                 | 11,789.78     | 1.43                 | 12,041.00     | 1.46                 |               |                      | 59.20         | .01                  | 54.06         | .01                  |
| Improved Farm Land {Dry              |               |                      |               |                      |               |                      |               |                      | 11,859.59     | 1.52                 | 13,448.67     | 1.72                 |
| {Irrigated}                          |               |                      |               |                      |               |                      |               |                      | 2,279.11      | .30                  | 2,411.33      | .31                  |
| Unimproved Farm Land.....            | 2,542.65      | .33                  | 2,537.26      | .31                  | 2,605.85      | .30                  | 2,232.56      | .29                  | 2,279.11      | .30                  | 2,411.33      | .31                  |
| Fruit Land.....                      | 191.02        | .02                  | 178.89        | .02                  | 139.16        | .02                  | 144.56        | .02                  | 153.92        | .02                  | 162.18        | .02                  |
| Grazing Land.....                    | 14,519.19     | 1.86                 | 15,990.97     | 1.94                 | 17,459.35     | 2.12                 | 17,456.50     | 2.24                 | 19,229.92     | 2.57                 | 20,957.13     | 2.69                 |
| Other Land.....                      | 2,246.67      | .29                  | 2,552.21      | .28                  | 4,352.00      | .50                  | 4,450.54      | .57                  | 5,436.54      | .73                  | 5,700.91      | .73                  |
| Improvements on Lots.....            | 89,720.29     | 11.50                | 97,527.64     | 11.85                | 95,778.28     | 11.64                | 90,862.53     | 11.64                | 92,220.04     | 12.33                | 96,956.08     | 12.44                |
| Improvements on Acreage.....         | 11,364.38     | 1.46                 | 12,876.79     | 1.56                 | 5,473.54      | .66                  | 6,307.62      | .81                  | 6,454.37      | .86                  | 6,725.00      | .86                  |
| Range Horses or Mules.....           | 197.46        | .02                  | 295.58        | .04                  | 272.35        | .03                  | 70.29         | .01                  | 89.48         | .01                  | 157.19        | .02                  |
| Other Horses or Mules.....           | 505.37        | .07                  | 461.60        | .06                  | 404.01        | .05                  | 302.41        | .04                  | 239.92        | .04                  | 333.06        | .04                  |
| Range Cattle.....                    | 753.37        | .10                  | 825.92        | .10                  | 791.98        | .10                  | 568.50        | .07                  | 338.14        | .05                  | 281.57        | .08                  |
| Other Cattle.....                    | 1,295.96      | .17                  | 1,365.61      | .14                  | 1,152.56      | .14                  | 703.56        | .09                  | 636.67        | .09                  | 635.63        | .08                  |
| Range Sheep.....                     | 5,397.56      | .69                  | 3,313.08      | .40                  | 3,413.21      | .41                  | 1,553.63      | .20                  | 1,077.13      | .14                  | 1,696.26      | .22                  |
| Other Sheep.....                     | 767.94        | .10                  | 2,878.12      | .29                  | 1,124.48      | .14                  |               |                      |               |                      |               |                      |
| Goats.....                           | 799.76        | .10                  | 967.69        | .12                  | 474.28        | .06                  |               |                      |               |                      |               |                      |
| Swine.....                           | 35.18         | .01                  | 71.42         | .01                  | 43.48         | .01                  |               |                      |               |                      |               |                      |
| Poultry.....                         |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Banks.....                           | 14,955.04     | 1.92                 | 5,413.44      | .66                  |               |                      |               |                      |               |                      |               |                      |
| Merchandise.....                     | 23,256.93     | 2.98                 | 27,640.62     | 3.36                 | 24,221.59     | 2.95                 | 19,258.05     | 2.47                 | 13,075.40     | 1.75                 | 14,679.95     | 1.88                 |
| Implements, Tools, Machinery.....    | 5,789.16      | .74                  | 3,872.73      | .41                  | 2,021.29      | .24                  | 2,341.10      | .30                  | 2,010.71      | .27                  | 1,752.39      | .23                  |
| Motor Vehicles.....                  | 19,668.10     | 2.52                 | 22,634.74     | 2.75                 | 18,014.79     | 2.19                 | 15,307.84     | 1.96                 | 11,645.71     | 1.56                 | 12,176.05     | 1.56                 |
| Money.....                           | 500.65        | .06                  | 397.94        | .05                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.....   | 2,513.51      | .32                  | 2,105.88      | .26                  |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings.....           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Otherwise Enum..... | 20,856.05     | 2.67                 | 21,716.51     | 2.64                 | 22,810.48     | 2.77                 | 11,965.83     | 1.53                 | 12,439.47     | 1.66                 | 12,122.65     | 1.55                 |
| Bus Lines.....                       |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Car Companies.....                   | 4,965.19      | .63                  | 5,191.58      | .63                  | 5,233.13      | .64                  | 4,181.02      | .54                  | 3,834.23      | .52                  | 3,483.50      | .45                  |
| Express Companies.....               | 82.74         | .01                  | 134.13        | .01                  | 159.02        | .02                  | 149.95        | .02                  | 152.22        | .02                  | 159.92        | .02                  |
| Gas Companies.....                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies.....                 | 14,341.86     | 1.84                 | 16,217.73     | 1.97                 | 17,121.71     | 2.08                 | 16,826.20     | 2.15                 | 17,086.35     | 2.23                 | 18,336.17     | 2.35                 |
| Railroad Companies.....              | 142,540.43    | 18.27                | 152,602.10    | 18.54                | 172,029.19    | 20.90                | 168,541.44    | 21.59                | 164,886.94    | 22.04                | 174,458.83    | 22.38                |
| Telegraph Companies.....             | 779.54        | .10                  | 818.50        | .10                  | 794.45        | .10                  | 782.58        | .10                  | 776.71        | .10                  | 750.74        | .10                  |
| Telephone Companies.....             | 5,555.90      | .71                  | 5,834.55      | .71                  | 6,337.44      | .77                  | 5,159.60      | .66                  | 6,265.54      | .84                  | 7,046.67      | .90                  |
| Terminal Companies.....              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies.....                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies.....                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS.....                          | \$ 342,493.50 | 43.90                | \$ 363,694.27 | 44.13                | \$ 368,528.33 | 44.77                | \$ 350,110.21 | 44.85                | \$ 323,608.08 | 43.25                | \$ 333,884.44 | 42.32                |
|                                      | \$ 780,191.62 | 100.00               | \$ 823,161.95 | 100.00               | \$ 823,136.25 | 100.00               | \$ 780,523.17 | 100.00               | \$ 748,235.68 | 100.00               | \$ 779,672.00 | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 26  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                      | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|--------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                      | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....          | \$ 50.89      | .48                  | \$ 51.91      | .52                  | \$ 51.91      | .52                  | \$ 50.78      | .67                  | \$ 62.96      | .68                  | \$ 63.48      | .66                  |
| City and Town Lots.....              | 3,333.84      | 37.16                | 3,692.46      | 36.98                | 4,036.20      | 40.71                | 3,050.45      | 40.23                | 3,577.15      | 38.93                | 3,592.71      | 37.51                |
| Improved Farm Land {Dry              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| {Irrigated}                          |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Unimproved Farm Land.....            | 619.21        | 5.85                 | 682.78        | 6.84                 | 726.01        | 7.32                 | 331.79        | 4.38                 | 389.04        | 4.25                 | 379.07        | 3.96                 |
| Fruit Land.....                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Grazing Land.....                    | 1,487.85      | 14.05                | 1,484.46      | 14.37                | 1,607.54      | 16.21                | 1,220.87      | 16.10                | 1,573.12      | 17.12                | 1,706.72      | 17.32                |
| Other Land.....                      | 3,866.04      | 3.94                 | 3,944.04      | 4.04                 | 2,140.92      | 2.16                 | 2,676.69      | 3.53                 | 3,857.43      | 5.13                 | 2,699.53      | 3.53                 |
| Improvements on Lots.....            | 446.32        | 4.38                 | 164.13        | 1.64                 | 168.17        | 1.70                 | 164.50        | 2.17                 | 208.25        | 2.27                 | 200.07        | 2.09                 |
| Range Horses or Mules.....           | 939.02        | 8.87                 | 905.57        | 9.07                 | 964.95        | 9.73                 | 935.18        | 12.29                | 1,125.16      | 12.25                | 1,163.93      | 12.20                |
| Other Horses or Mules.....           | 38.37         | .36                  | 29.75         | .30                  | 45.84         | .46                  | 51.79         | .68                  | 52.07         | .57                  | 69.55         | .73                  |
| Range Cattle.....                    | 148.30        | 1.40                 | 182.91        | 1.83                 | 209.27        | 2.11                 | 152.45        | 2.01                 | 129.11        | 1.41                 | 145.98        | 1.53                 |
| Other Cattle.....                    | 272.01        | 2.57                 | 449.15        | 4.50                 | 436.49        | 4.40                 | 437.07        | 5.76                 | 507.18        | 5.52                 | 415.61        | 4.34                 |
| Range Sheep.....                     | 163.93        | 1.55                 | 129.92        | 1.30                 | 99.35         | 1.01                 | 86.03         | 1.14                 | 91.30         | .99                  | 90.07         | .94                  |
| Other Sheep.....                     | 1,697.07      | 16.03                | 1,107.79      | 11.09                | 673.16        | 6.85                 | 425.03        | 5.61                 | 533.77        | 6.35                 | 793.85        | 8.29                 |
| Goats.....                           | 48.81         | .46                  | 43.77         | .44                  | 16.53         | .17                  |               |                      |               |                      |               |                      |
| Swine.....                           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Poultry.....                         |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Banks.....                           | 46.57         | .44                  | 18.75         | .18                  | 14.02         | .14                  | 5.55          | .07                  | 4.36          | .05                  | 6.87          | .07                  |
| Merchandise.....                     |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Implements, Tools, Machinery.....    | 336.34        | 3.18                 | 300.31        | 3.01                 | 171.44        | 1.73                 | 1,488.02      | 19.83                | 1,247.97      | 13.36                | 1,531.14      | 15.60                |
| Motor Vehicles.....                  | 145.51        | 1.37                 | 198.26        | 1.99                 | 180.89        | 1.83                 | 173.83        | 2.29                 | 147.87        | 1.60                 | 172.53        | 1.80                 |
| Money.....                           | 202.62        | 1.91                 | 194.12        | 1.94                 | 154.03        | 1.55                 | 107.10        | 1.41                 | 117.60        | 1.23                 | 136.10        | 1.32                 |
| Bonds, Judgments, Stocks, Etc.....   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings.....           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Otherwise Enum..... | 148.40        | 1.40                 | 171.94        | 1.72                 |               |                      |               |                      |               |                      |               |                      |
| Bus Lines.....                       | 158.70        | 1.50                 | 173.62        | 1.74                 | 183.88        | 1.80                 | 124.59        | 1.64                 | 102.58        | 1.12                 | 89.04         | .93                  |
| Car Companies.....                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Express Companies.....               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies.....                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies.....                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies.....              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telegraph Companies.....             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies.....             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Terminal Companies.....              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies.....                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies.....                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS.....                          | \$ 10,587.62  | 100.00               | \$ 9,985.54   | 100.00               | \$ 9,914.20   | 100.00               | \$ 7,533.15   | 100.00               | \$ 9,187.95   | 100.00               | \$ 9,577.24   | 100.00               |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 27  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932, 1933 AND 1934

|                                       | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                       | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims                | \$ 48,685.84  | 9.93                 | \$ 48,071.72  | 10.01                | \$ 47,272.89  | 10.19                | \$ 43,510.60  | 10.20                | \$ 37,785.05  | 9.76                 | \$ 41,907.52  | 9.90                 |
| City and Town Lots                    | 93,435.04     | 19.10                | 91,019.53     | 18.93                | 89,552.88     | 19.30                | 85,481.78     | 20.04                | 72,939.81     | 18.85                | 80,395.02     | 18.99                |
| Improved Farm Land (Dry { Irrigated } | 9,847.44      | 2.01                 | 11,030.82     | 2.29                 | 10,727.18     | 2.31                 | 8,181.64      | 1.92                 | 11,000.84     | 2.84                 | 11,738.57     | 2.77                 |
| Unimproved Farm Land                  | 1,201.68      | .25                  | 1,434.19      | .29                  | 992.59        | .21                  | 888.75        | .21                  | 743.87        | .19                  | 843.82        | .20                  |
| Grazing Land                          | 4,821.24      | .98                  | 4,390.98      | .91                  | 5,077.80      | 1.09                 | 2,847.90      | .67                  | 9,300.87      | 2.40                 | 9,949.90      | 2.35                 |
| Other Land                            | 18,004.68     | 3.68                 | 17,603.67     | 3.66                 | 17,540.46     | 3.78                 | 18,255.23     | 4.28                 | 3,143.82      | .81                  | 3,731.99      | .88                  |
| Improvements on Lots                  | 54,340.75     | 11.10                | 56,699.07     | 11.80                | 58,222.00     | 12.55                | 53,487.68     | 12.54                | 60,046.64     | 12.93                | 56,085.03     | 13.24                |
| Improvements on Acreage               | 28,455.96     | 5.82                 | 28,156.47     | 5.86                 | 28,275.98     | 6.09                 | 25,992.97     | 6.10                 | 24,009.62     | 6.20                 | 26,478.21     | 6.25                 |
| Range Horses or Mules                 | 554.97        | .11                  | 676.54        | .14                  | 207.87        | .04                  | 182.52        | .04                  | 331.22        | .09                  | 472.51        | .11                  |
| Other Horses or Mules                 | 2,262.53      | .46                  | 2,105.19      | .44                  | 1,963.47      | .42                  | 1,400.53      | .33                  | 1,304.31      | .34                  | 1,566.73      | .37                  |
| Range Cattle                          | 1,984.10      | .41                  | 1,819.55      | .38                  | 1,288.29      | .28                  | 1,256.78      | .29                  | 873.51        | .23                  | 603.88        | .14                  |
| Other Cattle                          | 8,181.44      | 1.67                 | 6,783.34      | 1.41                 | 5,352.96      | 1.15                 | 2,932.70      | .70                  | 3,376.42      | .87                  | 3,342.94      | .79                  |
| Range Sheep                           | 2,144.70      | .44                  | 1,326.37      | .28                  | 1,733.95      | .37                  | 431.28        | .10                  | 574.18        | .15                  | 744.58        | .18                  |
| Other Sheep                           | 114.12        | .02                  | 76.34         | .01                  | 37.4          | .01                  | 1             | .00                  | 1             | .00                  | 1             | .00                  |
| Goats                                 | 73.05         | .01                  | 72.00         | .01                  | 43.56         | .01                  | 27.76         | .01                  | 36.70         | .01                  | 41.27         | .01                  |
| Swine                                 | 342.35        | .07                  | 213.00        | .04                  | 167.69        | .04                  | 95.80         | .02                  | 125.25        | .03                  | 80.09         | .02                  |
| Poultry                               |               |                      |               |                      |               |                      | 372.03        | .09                  | 361.76        | .09                  | 324.46        | .08                  |
| Banks                                 | 15,039.51     | 3.07                 | 5,273.97      | 1.10                 |               |                      |               |                      |               |                      |               |                      |
| Merchandise                           | 13,043.45     | 2.66                 | 16,583.56     | 3.45                 | 15,056.20     | 3.24                 | 14,270.23     | 3.35                 | 12,890.67     | 3.33                 | 17,557.70     | 4.15                 |
| Implements, Tools, Machinery          | 17,522.37     | 3.58                 | 11,762.38     | 2.45                 | 11,341.07     | 2.44                 | 11,096.47     | 2.60                 | 12,560.85     | 3.25                 | 10,131.19     | 2.39                 |
| Motor Vehicles                        | 11,187.86     | 2.23                 | 11,639.38     | 2.42                 | 9,535.21      | 2.06                 | 8,226.09      | 1.93                 | 7,179.81      | 1.86                 | 8,092.51      | 1.91                 |
| Money                                 | 69.13         | .01                  | 78.93         | .02                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.        | 780.83        | .16                  | 477.71        | .10                  |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per al Prop. Not Oth'wise Enum.       | 7,111.96      | 1.45                 | 7,123.85      | 1.48                 | 6,740.99      | 1.45                 | 4,954.68      | 1.16                 | 5,415.60      | 1.40                 | 4,979.36      | 1.17                 |
| Bus Lines                             | 2,350.18      | .48                  | 2,268.62      | .47                  | 2,922.30      | .66                  | 2,655.59      | .60                  | 335.69        | .09                  | 3,81          | .00                  |
| Car Companies                         | 28.77         | .01                  | 48.86         | .01                  | 2,579.07      | .56                  | 2,343.53      | .54                  | 2,031.91      | .52                  | 1,871.90      | .44                  |
| Express Companies                     |               |                      |               |                      | 21.97         | .01                  | 20.50         | .00                  | 20.44         | .01                  | 24.47         | .01                  |
| Gas Companies                         |               |                      |               |                      | 6,750.91      | 1.46                 | 6,163.21      | 1.47                 | 6,295.28      | 1.63                 | 6,932.11      | 1.64                 |
| Power Companies                       | 32,298.06     | 6.60                 | 33,511.53     | 6.97                 | 34,129.61     | 7.36                 | 31,166.92     | 7.31                 | 30,468.69     | 7.87                 | 33,820.14     | 7.99                 |
| Railroad Companies                    | 108,673.99    | 22.20                | 107,774.29    | 22.41                | 102,629.11    | 22.12                | 95,334.24     | 22.36                | 86,689.01     | 22.40                | 94,565.62     | 22.33                |
| Telephone Companies                   | 2,071.59      | .42                  | 2,009.44      | .42                  | 2,242.94      | .48                  | 1,913.62      | .45                  | 1,722.61      | .45                  | 1,736.32      | .41                  |
| Terminal Companies                    | 4,982.08      | 1.02                 | 5,242.81      | 1.09                 | 4,767.60      | 1.03                 | 4,862.67      | 1.14                 | 5,010.50      | 1.29                 | 5,595.64      | 1.31                 |
| Water Companies                       | 16.32         | .00                  | 19.40         | .00                  | 406.81        | .09                  | 377.93        | .09                  | 380.35        | .10                  | 16.60         | .00                  |
| Mining Companies                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS                                | \$489,661.99  | 100.00               | \$480,832.20  | 100.00               | \$463,987.54  | 100.00               | \$426,428.93  | 100.00               | \$386,977.42  | 100.00               | \$423,417.69  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 28  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932, 1933 AND 1934

|                                       | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                       | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims                | \$ 15,844.40  | 7.78                 | \$ 15,726.55  | 7.89                 | \$ 14,830.22  | 7.86                 | \$ 11,225.34  | 7.26                 | \$ 9,945.78   | 7.08                 | \$ 7,758.38   | 5.99                 |
| City and Town Lots                    | 51,113.64     | 25.10                | 46,514.12     | 23.34                | 46,512.04     | 24.64                | 39,189.50     | 25.33                | 31,196.87     | 22.77                | 29,787.06     | 23.02                |
| Improved Farm Land (Dry { Irrigated } | 15,921.66     | 7.82                 | 15,183.61     | 7.62                 | 13,288.93     | 7.04                 | 11,641.75     | 7.53                 | 10,197.72     | 7.26                 | 8,161.68      | 6.31                 |
| Unimproved Farm Land                  | 25,955.36     | 12.75                | 28,469.05     | 14.28                | 31,109.30     | 16.48                | 22,914.99     | 14.31                | 24,118.90     | 17.17                | 21,947.03     | 16.96                |
| Grazing Land                          | 7,477.81      | 3.81                 | 5,846.63      | 2.93                 | 4,237.25      | 2.25                 | 4,716.32      | 3.05                 | 4,529.67      | 3.23                 | 4,253.15      | 3.29                 |
| Improvements on Lots                  | 19,012.21     | 9.34                 | 20,425.37     | 10.25                | 21,233.11     | 11.26                | 18,873.63     | 12.20                | 17,815.97     | 12.69                | 16,150.96     | 12.48                |
| Other Land                            | 5,064.69      | 2.49                 | 5,168.83      | 2.59                 | 5,155.82      | 2.73                 | 5,083.56      | 3.29                 | 4,857.64      | 3.46                 | 4,519.34      | 3.49                 |
| Range Horses or Mules                 | 607.70        | .30                  | 510.80        | .26                  | 529.07        | .28                  | 476.78        | .31                  | 382.74        | .27                  | 219.48        | .17                  |
| Other Horses or Mules                 | 2,308.91      | 1.18                 | 2,397.12      | 1.20                 | 2,883.38      | 1.26                 | 2,057.15      | 1.33                 | 1,560.11      | 1.11                 | 1,586.54      | 1.22                 |
| Range Cattle                          | 6,150.46      | 3.02                 | 9,264.74      | 4.65                 | 6,174.53      | 3.27                 | 6,805.00      | 4.08                 | 5,129.13      | 3.65                 | 4,469.86      | 3.45                 |
| Other Cattle                          | 5,479.96      | 2.69                 | 1,804.59      | .90                  | 4,659.79      | 2.47                 | 3,588.08      | 2.29                 | 3,585.53      | 2.65                 | 2,763.99      | 2.14                 |
| Range Sheep                           | 18,812.86     | 9.24                 | 14,439.07     | 7.24                 | 8,411.55      | 4.46                 | 4,821.79      | 3.12                 | 3,634.58      | 2.62                 | 5,541.14      | 4.28                 |
| Other Sheep                           | 685.28        | .34                  | 669.98        | .35                  | 459.37        | .24                  | 6.75          | .01                  | 3.97          | .00                  | 8.10          | .01                  |
| Goats                                 |               |                      |               |                      | 6.38          | .00                  | 114.18        | .07                  | 59.21         | .04                  | 53.41         | .04                  |
| Swine                                 |               |                      | .44           | .00                  | 176.20        | .09                  | 114.44        | .07                  | 74.30         | .05                  | 83.25         | .06                  |
| Poultry                               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Banks                                 | 1,541.80      | .76                  | 643.48        | .32                  |               |                      |               |                      |               |                      |               |                      |
| Merchandise                           | 8,093.61      | 3.97                 | 10,638.91     | 5.34                 | 10,024.88     | 5.31                 | 6,546.38      | 4.23                 | 5,378.05      | 3.83                 | 4,627.18      | 3.58                 |
| Implements, Tools, Machinery          | 1,525.20      | .75                  | 1,453.20      | .73                  | 2,751.95      | 1.46                 | 2,065.97      | 1.68                 | 2,829.19      | 2.02                 | 2,188.29      | 1.69                 |
| Motor Vehicles                        | 3,989.14      | 1.96                 | 6,013.64      | 3.02                 | 5,065.42      | 2.68                 | 3,561.46      | 2.30                 | 2,963.31      | 2.11                 | 3,136.59      | 2.42                 |
| Money                                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.        |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per al Prop. Not Oth'wise Enum.       | 6,789.64      | 3.33                 | 7,226.66      | 3.62                 | 5,130.40      | 2.72                 | 2,518.04      | 1.63                 | 2,133.77      | 1.52                 | 1,961.92      | 1.52                 |
| Bus Lines                             |               |                      |               |                      |               |                      | 1,093.23      | .71                  | 1,040.25      | .74                  | 551.48        | .43                  |
| Car Companies                         |               |                      |               |                      |               |                      | 65.94         | .04                  | 71.90         | .05                  | 53.78         | .04                  |
| Express Companies                     |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                         |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                       | 3,541.64      | 1.74                 | 3,471.05      | 1.74                 | 3,193.92      | 1.69                 | 3,323.61      | 2.15                 | 3,282.27      | 2.34                 | 3,266.31      | 2.52                 |
| Railroad Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies                   | 2,164.67      | 1.06                 | 2,065.94      | 1.04                 | 2,043.10      | 1.08                 | 2,291.78      | 1.48                 | 3,454.16      | 2.45                 | 4,935.93      | 3.81                 |
| Terminal Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies                       |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                      | 1,265.08      | .62                  | 1,373.83      | .69                  | 1,376.90      | .73                  | 1,307.09      | .84                  | 1,387.25      | .99                  | 1,396.61      | 1.08                 |
| TOTALS                                | \$203,615.67  | 100.00               | \$199,309.11  | 100.00               | \$188,740.51  | 100.00               | \$154,696.32  | 100.00               | \$140,427.27  | 100.00               | \$129,420.90  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 29  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

| EMERY COUNTY                    | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                 | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims          |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| City and Town Lots              | \$ 6,436.10   | 2.73                 | \$ 6,447.33   | 2.76                 | \$ 6,420.55   | 2.89                 | \$ 6,294.68   | 2.92                 | \$ 6,219.27   | 3.15                 | \$ 6,280.75   | 3.17                 |
| Improved Farm Land {Dry}        | 35,652.58     | 15.46                | 35,808.50     | 15.34                | 35,968.84     | 15.30                | 32,012.09     | 15.02                | 25,284.83     | 12.82                | 25,483.14     | 12.95                |
| Improved Farm Land {Irrig'ed}   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Unimproved Farm Land            | 9,874.08      | 4.06                 | 9,181.70      | 3.93                 | 8,712.73      | 3.92                 | 9,146.03      | 4.29                 | 8,957.76      | 4.54                 | 9,055.72      | 4.61                 |
| Fruit Land                      | 290.01        | .13                  | 215.59        | .09                  | 191.31        | .09                  | 146.03        | .07                  | 133.12        | .07                  | 132.41        | .07                  |
| Grazing Land                    | 1,546.51      | .67                  | 1,612.75      | .69                  | 1,497.10      | .67                  | 1,518.28      | .71                  | 1,602.11      | .81                  | 1,285.73      | .66                  |
| Other Land                      | 440.56        | .19                  | 435.78        | .19                  | 508.53        | .23                  | 419.32        | .20                  | 483.43        | .23                  | 319.87        | .16                  |
| Improvements on Acreage         | 13,136.18     | 5.70                 | 13,369.69     | 5.73                 | 13,240.62     | 5.97                 | 12,795.93     | 6.00                 | 14,275.01     | 7.24                 | 14,321.57     | 7.29                 |
| Range Horses or Mules           | 5,627.60      | 2.44                 | 5,586.32      | 2.39                 | 5,536.19      | 2.49                 | 5,570.78      | 2.61                 | 7,614.76      | 3.86                 | 7,522.45      | 3.83                 |
| Other Horses or Mules           | 888.79        | .39                  | 694.26        | .30                  | 470.39        | .21                  | 307.56        | .14                  | 262.42        | .13                  | 286.43        | .12                  |
| Range Cattle                    | 1,228.84      | .53                  | 1,571.79      | .67                  | 1,286.14      | .58                  | 1,080.42      | .51                  | 1,062.72      | .54                  | 1,086.46      | .55                  |
| Other Cattle                    | 5,490.48      | 2.38                 | 4,860.91      | 2.08                 | 4,308.87      | 1.94                 | 3,670.54      | 1.72                 | 2,833.56      | 1.44                 | 2,147.58      | 1.09                 |
| Range Sheep                     | 3,144.44      | 1.36                 | 3,423.41      | 1.47                 | 3,328.63      | 1.50                 | 2,060.05      | .97                  | 1,670.15      | .85                  | 1,233.27      | .63                  |
| Other Sheep                     | 12,427.41     | 5.39                 | 13,416.10     | 5.75                 | 6,200.93      | 2.79                 | 1,749.90      | .82                  | 1,573.20      | .80                  | 1,739.10      | .89                  |
| Goats                           | 267.15        | .11                  | 348.79        | .15                  | 135.23        | .06                  |               |                      |               |                      |               |                      |
| Swine                           | 17.93         | .01                  | 33.46         | .01                  | 2.97          | .00                  | 1.94          | .00                  | 29.32         | .01                  | 17.12         | .01                  |
| Poultry                         | 122.07        | .05                  | 104.96        | .04                  | 89.26         | .04                  | 85.14         | .02                  | 18.12         | .01                  | 14.24         | .01                  |
| Banks                           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Merchandise                     | 2,512.28      | 1.09                 | 687.35        | .29                  | 4,895.59      | 1.98                 | 3,705.39      | 1.74                 | 3,034.71      | 1.54                 | 3,135.42      | 1.60                 |
| Implement, Tools, Machinery     | 5,088.96      | 2.21                 | 4,895.59      | 2.10                 | 4,485.82      | 2.03                 | 1,235.55      | .58                  | 1,294.41      | .66                  | 1,003.19      | .51                  |
| Motor Vehicles                  | 1,820.74      | .79                  | 1,585.97      | .68                  | 1,445.82      | .65                  | 2,683.45      | 1.26                 | 1,830.22      | .93                  | 1,629.02      | .83                  |
| Money                           | 63.89         | .03                  | 60.43         | .03                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum. |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Bus Lines                       | 1,936.02      | .84                  | 1,711.82      | .73                  | 1,672.88      | .75                  | 1,268.19      | .59                  | 410.75        | .21                  | 45.42         | .02                  |
| Car Companies                   | 2,130.15      | .92                  | 2,071.12      | .89                  | 1,879.27      | .85                  | 1,516.39      | .71                  | 1,386.38      | .67                  | 1,195.53      | .61                  |
| Express Companies               | 13.88         | .01                  | 17.48         | .01                  | 11.70         | .01                  | 9.29          | .01                  | 15.19         | .01                  | 11.48         | .01                  |
| Gas Companies                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies              | 7,052.64      | 3.06                 | 9,064.40      | 3.88                 | 9,631.61      | 4.34                 | 10,312.21     | 4.84                 | 10,044.27     | 5.09                 | 10,178.98     | 5.18                 |
| Telephone Companies             | 66,616.79     | 28.88                | 66,995.41     | 28.70                | 67,808.42     | 30.55                | 67,399.72     | 31.62                | 63,950.03     | 32.42                | 64,783.98     | 32.99                |
| Terminal Companies              | 835.00        | .36                  | 833.96        | .36                  | 787.88        | .36                  | 771.63        | .36                  | 752.57        | .38                  | 689.80        | .35                  |
| Water Companies                 | 1,810.33      | .78                  | 1,666.75      | .71                  | 1,641.20      | .74                  | 1,644.16      | .77                  | 1,662.90      | .84                  | 1,635.91      | .83                  |
| Mining Companies                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS                          | \$ 40,910.03  | 17.74                | \$ 42,505.43  | 18.21                | \$ 43,656.35  | 19.67                | \$ 45,241.88  | 21.22                | \$ 39,789.05  | 20.17                | \$ 39,967.95  | 20.35                |
|                                 | \$230,636.62  | 100.00               | \$233,452.92  | 100.00               | \$221,988.58  | 100.00               | \$218,171.06  | 100.00               | \$197,226.41  | 100.00               | \$196,392.38  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 30  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

| GARFIELD COUNTY                 | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                 | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims          |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| City and Town Lots              | \$ 5,811.93   | 6.30                 | \$ 6,025.96   | 6.68                 | \$ 6,486.25   | 7.61                 | \$ 6,326.05   | 8.38                 | \$ 6,476.68   | 9.80                 | \$ 7,867.11   | 12.08                |
| Improved Farm Land {Dry}        | 21,298.72     | 23.09                | 19,744.84     | 21.88                | 20,870.31     | 24.47                | 20,750.19     | 26.68                | 16,645.31     | 25.20                | 14,923.99     | 22.91                |
| Improved Farm Land {Irrig'ed}   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Unimproved Farm Land            | 5,394.80      | 5.85                 | 5,501.69      | 6.10                 | 6,713.33      | 7.87                 | 6,446.38      | 8.28                 | 4,829.59      | 7.31                 | 4,492.06      | 6.90                 |
| Fruit Land                      | 8,272.29      | 8.97                 | 8,908.75      | 9.88                 | 8,666.17      | 10.16                | 8,430.14      | 10.82                | 6,498.37      | 9.84                 | 6,600.84      | 10.13                |
| Other Land                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Improvements on Acreage         | 10,272.97     | 11.13                | 10,703.24     | 11.86                | 11,534.89     | 13.52                | 11,455.61     | 14.71                | 11,079.94     | 16.77                | 11,155.03     | 17.12                |
| Range Horses or Mules           | 8,835.29      | 4.21                 | 3,949.61      | 3.93                 | 1,074.29      | 1.24                 | 346.15        | .44                  | 1,222.37      | 1.85                 | 824.31        | 1.27                 |
| Other Horses or Mules           | 298.51        | .29                  | 411.61        | .46                  | 366.15        | .43                  | 346.15        | .44                  | 162.51        | .25                  | 54.07         | .08                  |
| Range Cattle                    | 3,931.31      | 1.14                 | 1,028.63      | 1.14                 | 998.41        | 1.17                 | 778.71        | 1.00                 | 771.95        | 1.17                 | 850.46        | 1.31                 |
| Other Cattle                    | 3,813.58      | 4.13                 | 3,325.07      | 3.68                 | 3,886.70      | 3.97                 | 2,756.69      | 3.54                 | 2,585.39      | 3.91                 | 2,050.83      | 3.15                 |
| Range Sheep                     | 1,849.90      | 2.00                 | 2,206.15      | 2.44                 | 2,052.05      | 2.41                 | 1,551.77      | 1.99                 | 1,181.49      | 1.79                 | 880.85        | 1.35                 |
| Other Sheep                     | 16,666.87     | 18.07                | 13,424.04     | 14.88                | 7,221.11      | 8.47                 | 3,781.61      | 4.85                 | 3,397.51      | 5.14                 | 3,983.46      | 6.05                 |
| Goats                           | 791.05        | .86                  | 696.52        | .77                  | 332.76        | .39                  |               |                      |               |                      |               |                      |
| Swine                           | 79.49         | .09                  | 70.76         | .08                  | 45.32         | .05                  | 31.9          | .01                  | 2.08          | .00                  |               |                      |
| Poultry                         | 30.07         | .03                  | 18.01         | .02                  | 39.24         | .04                  | 22.90         | .03                  | 29.33         | .04                  | 26.17         | .04                  |
| Banks                           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Merchandise                     | 1,227.51      | 1.33                 | 1,812.41      | 2.01                 | 2,435.33      | 2.85                 | 1,807.47      | 2.32                 | 1,530.19      | 2.32                 | 1,641.33      | 2.52                 |
| Implement, Tools, Machinery     | 3,431.97      | 3.72                 | 2,760.25      | 3.06                 | 1,245.84      | 1.46                 | 308.01        | 1.17                 | 684.62        | 1.04                 | 702.15        | 1.08                 |
| Motor Vehicles                  | 1,637.98      | 1.78                 | 2,990.14      | 3.31                 | 2,308.53      | 2.71                 | 1,816.21      | 2.33                 | 841.82        | 1.27                 | 1,305.95      | 2.00                 |
| Money                           | 3,880.02      | 4.20                 | 2,923.24      | 3.24                 |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings           | 489.69        | .53                  | 624.71        | .69                  |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum. |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Bus Lines                       | 1,503.39      | 1.64                 | 1,937.13      | 2.15                 | 1,822.61      | 2.14                 | 1,338.75      | 1.72                 | 1,233.25      | 1.87                 | 1,103.89      | 1.69                 |
| Car Companies                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Express Companies               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies             | 465.99        | .51                  | 1,447.19      | 1.60                 | 1,577.90      | 1.85                 | 1,647.13      | 2.11                 | 1,566.28      | 2.37                 | 1,576.03      | 2.42                 |
| Terminal Companies              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies                 |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS                          | \$ 123.57     | .13                  | \$ 126.74     | .14                  | \$ 137.78     | .16                  | \$ 181.28     | .23                  | \$ 191.86     | .29                  | \$ 186.09     | .29                  |
|                                 | \$ 92,252.41  | 100.00               | \$ 90,236.69  | 100.00               | \$ 85,287.16  | 100.00               | \$ 77,895.12  | 100.00               | \$ 66,057.12  | 100.00               | \$ 65,137.75  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 31  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                 | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                 | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.         | \$ 242.14     | .16                  | 242.14        | .17                  | 1,526.79      | 1.99                 | 1,421.35      | 1.92                 | 1,517.61      | 1.40                 | 1,593.67      | 1.41                 |
| City and Town Lots.             | 1,512.27      | .98                  | 1,530.21      | 1.07                 | 6,004.84      | 8.07                 | 5,494.30      | 7.10                 | 5,023.42      | 4.64                 | 5,807.11      | 4.68                 |
| Improved Farm Land (Dry         | 7,592.76      | 4.92                 | 7,168.57      | 5.01                 | 1,159.85      | .98                  | 887.40        | .82                  | 783.37        | .73                  | 818.30        | .72                  |
| Improved Farm Land (Irrig'ed)   | 1,022.44      | .66                  | 1,088.07      | .78                  | 1,102.26      | .91                  | 1,059.59      | .91                  | 1,155.59      | .91                  | 1,112.17      | .91                  |
| Unimproved Farm Land.           | 116.74        | .08                  | 289.71        | .17                  | 4,227.46      | 3.57                 | 4,053.25      | 3.76                 | 3,755.19      | 3.47                 | 4,113.72      | 3.63                 |
| Grazing Land.                   | 4,363.27      | 2.83                 | 4,255.10      | 2.98                 | 3,195.00      | 2.70                 | 3,091.33      | 2.96                 | 3,067.97      | 2.83                 | 3,047.31      | 2.69                 |
| Other Land.                     | 2,478.86      | 1.60                 | 2,505.98      | 1.75                 | 3,805.76      | 2.66                 | 3,703.84      | 3.44                 | 3,718.05      | 3.43                 | 4,272.63      | 3.77                 |
| Improvements on Lots.           | 3,832.48      | 2.48                 | 3,805.76      | 2.66                 | 2,169.11      | 1.83                 | 1,992.87      | 1.85                 | 2,380.57      | 2.20                 | 2,318.38      | 2.04                 |
| Range Horses or Mules.          | 2,411.68      | 1.56                 | 2,201.90      | 1.54                 | 1,048.55      | .89                  | 67.38         | .06                  | 138.48        | .13                  | 84.11         | .07                  |
| Other Horses or Mules.          | 122.30        | .08                  | 100.04        | .07                  | 104.85        | .09                  | 424.01        | .39                  | 401.22        | .37                  | 363.41        | .31                  |
| Range Cattle.                   | 656.68        | .43                  | 683.22        | .48                  | 628.62        | .53                  | 508.36        | .43                  | 2,574.26      | 2.38                 | 2,647.91      | 2.25                 |
| Other Cattle.                   | 3,841.63      | 2.49                 | 3,731.26      | 2.61                 | 2,935.02      | 2.48                 | 2,454.57      | 2.31                 | 2,747.72      | 2.55                 | 2,991.70      | 2.25                 |
| Range Sheep.                    | 419.92        | .27                  | 416.69        | .29                  | 508.36        | .43                  | 357.01        | .33                  | 274.72        | .25                  | 291.70        | .26                  |
| Other Sheep.                    | 38,396.83     | 24.88                | 31,500.63     | 22.03                | 9,191.03      | 7.76                 | 5,300.20      | 4.92                 | 6,576.39      | 6.08                 | 6,999.81      | 6.18                 |
| Goats.                          | 396.26        | .26                  | 459.12        | .32                  | 126.40        | .11                  | 2.64          | .00                  | 3.25          | .00                  | 1.02          | .00                  |
| Swine.                          | 99.00         | .07                  | 24.67         | .02                  | 2.68          | .00                  | 5.22          | .01                  | 2.99          | .00                  | .79           | .00                  |
| Poultry.                        | 24.36         | .01                  | 24.67         | .02                  | 8.96          | .01                  |               |                      |               |                      |               |                      |
| Banks.                          | 1,312.00      | .85                  | 448.00        | .31                  | 1,810.79      | 1.53                 | 1,740.19      | 1.62                 | 1,358.80      | 1.26                 | 1,436.36      | 1.27                 |
| Merchandise.                    | 2,483.81      | 1.61                 | 1,977.54      | 1.38                 | 884.37        | .70                  | 380.83        | .35                  | 500.68        | .46                  | 355.23        | .31                  |
| Implement, Tools, Machinery.    | 1,863.50      | .88                  | 674.34        | .47                  | 1,187.75      | 1.00                 | 1,017.26      | .95                  | 855.18        | .79                  | 815.52        | .72                  |
| Motor Vehicles.                 | 2,066.98      | 1.34                 | 1,825.57      | 1.28                 | 1,187.75      | 1.00                 | 1,017.26      | .95                  | 855.18        | .79                  | 815.52        | .72                  |
| Money.                          | 310.88        | .20                  | 360.89        | .25                  |               |                      |               |                      |               |                      |               |                      |
| 24.00                           | .01           | 24.00                | .02           |                      |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings.          |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum. |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Car Companies.                  | 999.29        | .65                  | 1,231.30      | .86                  | 928.19        | .78                  | 489.31        | .43                  | 834.88        | .77                  | 1,021.81      | .90                  |
| Express Companies.              | 2,170.31      | 1.41                 | 2,102.94      | 1.47                 | 1,898.27      | 1.60                 | 1,489.92      | 1.38                 | 1,423.80      | 1.32                 | 1,273.20      | 1.13                 |
| Gas Companies.                  | 10.33         | .00                  | 20.92         | .01                  | 7.84          | .01                  | 6.88          | .01                  | 7.50          | .01                  | 7.90          | .01                  |
| Power Companies.                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies.             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies.            |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Terminal Companies.             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies.                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies.               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS.                         | \$54,345.76   | 100.00               | \$43,007.71   | 100.00               | \$118,420.04  | 100.00               | \$107,728.92  | 100.00               | \$108,245.62  | 100.00               | \$113,368.46  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 32  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                 | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                 | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.         | \$ 1,286.27   | .38                  | 1,291.05      | .39                  | 23,599.60     | 8.12                 | 24,667.33     | 8.40                 | 23,153.47     | 8.50                 | 23,879.19     | 9.24                 |
| City and Town Lots.             | 23,693.39     | 7.20                 | 26,788.83     | 8.08                 | 28,599.60     | 8.12                 | 80.46         | .03                  | 35.76         | .00                  | 805.45        | .31                  |
| Improved Farm Land (Dry         | 30,049.92     | 9.13                 | 30,438.87     | 9.18                 | 16,678.78     | 8.94                 | 27,147.53     | 9.24                 | 24,085.73     | 8.84                 | 18,524.21     | 7.17                 |
| Improved Farm Land (Irrig'ed)   | 32,613.54     | 9.91                 | 35,240.19     | 10.63                | 33,137.76     | 10.52                | 33,077.58     | 11.26                | 27,598.97     | 10.13                | 12,510.43     | 4.84                 |
| Unimproved Farm Land.           |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Grazing Land.                   | 10,896.50     | 3.16                 | 11,312.31     | 3.41                 | 11,378.07     | 3.61                 | 10,239.46     | 3.48                 | 10,148.45     | 3.73                 | 9,111.20      | 3.52                 |
| Other Land.                     | 9,136.48      | 2.78                 | 8,347.38      | 2.52                 | 10,968.48     | 3.48                 | 11,139.63     | 3.79                 | 11,568.48     | 4.25                 | 20,269.22     | 7.54                 |
| Improvements on Lots.           | 36,145.36     | 10.98                | 42,807.63     | 12.91                | 38,045.60     | 12.07                | 36,876.21     | 12.55                | 35,132.21     | 12.90                | 38,129.69     | 14.15                |
| Range Horses or Mules.          | 1,642.71      | .50                  | 1,660.05      | .50                  | 1,561.95      | .49                  | 1,658.58      | .56                  | 1,457.52      | .53                  | 1,468.88      | .57                  |
| Other Horses or Mules.          | 251.72        | .08                  | 242.40        | .07                  | 134.67        | .04                  | 115.08        | .04                  | 100.69        | .03                  | 146.50        | .06                  |
| Range Cattle.                   | 1,257.24      | .38                  | 1,127.35      | .34                  | 644.26        | .20                  | 558.09        | .19                  | 688.18        | .23                  | 624.67        | .24                  |
| Other Cattle.                   | 3,237.76      | .98                  | 2,450.97      | .74                  | 2,065.67      | .66                  | 1,283.26      | .44                  | 1,186.08      | .41                  | 772.35        | .30                  |
| Range Sheep.                    | 2,549.88      | .77                  | 2,502.95      | .75                  | 2,377.55      | .75                  | 1,874.15      | .64                  | 1,669.99      | .61                  | 1,484.69      | .55                  |
| Other Sheep.                    | 36,263.95     | 11.02                | 25,376.47     | 7.65                 | 13,281.83     | 4.22                 | 5,880.09      | 2.00                 | 5,521.82      | 2.02                 | 7,168.44      | 2.77                 |
| Other Sheep.                    | 3,433.86      | 1.04                 | 2,023.85      | .61                  | 1,082.03      | .34                  |               |                      |               |                      |               |                      |
| Goats.                          | 198.05        | .06                  | 363.12        | .11                  | 192.50        | .04                  | 75.06         | .03                  | 40.89         | .01                  | 2.50          | .00                  |
| Swine.                          | 72.02         | .02                  | 64.15         | .02                  | 47.46         | .02                  | 40.21         | .01                  | 32.74         | .01                  | 44.74         | .02                  |
| Poultry.                        |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Banks.                          | 7,871.63      | 2.39                 | 8,101.92      | 2.40                 | 7,217.64      | 2.29                 | 6,085.11      | 2.06                 | 4,594.45      | 1.69                 | 4,853.92      | 1.88                 |
| Merchandise.                    | 7,485.17      | 2.28                 | 7,950.61      | 2.40                 | 9,137.87      | 2.89                 | 1,098.18      | .37                  | 689.90        | .25                  | 685.99        | .26                  |
| Implement, Tools, Machinery.    | 2,469.59      | .66                  | 2,272.65      | .69                  | 3,102.27      | 2.02                 | 5,673.90      | 1.93                 | 3,227.18      | 1.18                 | 4,043.54      | 1.56                 |
| Motor Vehicles.                 | 9,954.50      | 3.02                 | 11,553.47     | 3.42                 | 6,364.80      | 2.02                 | 2,233.48      | .76                  | 1,957.74      | .72                  | 1,583.84      | .61                  |
| Money.                          | 73.83         | .02                  | 88.00         | .03                  | 52.62         | .02                  | 22.97         | .01                  | 24.46         | .00                  | 22.36         | .01                  |
| 2,852.11                        | .72           | 2,495.36             | .75           |                      |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings.          |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum. |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Car Companies.                  | 4,210.76      | 1.28                 | 4,685.62      | 1.41                 | 5,967.62      | 1.89                 | 7,143.32      | 2.43                 | 6,926.71      | 2.54                 | 6,563.17      | 2.54                 |
| Express Companies.              | 3,093.11      | .94                  | 3,102.27      | .94                  | 10,448.06     | 3.32                 | 9,589.52      | 3.25                 | 9,231.43      | 3.38                 | 9,582.80      | 3.71                 |
| Gas Companies.                  | 41.08         | .01                  | 52.62         | .02                  | 2,762.43      | .88                  | 2,233.48      | .76                  | 1,957.74      | .72                  | 1,583.84      | .61                  |
| Power Companies.                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies.             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies.            | 2,713.86      | .82                  | 3,841.84      | 1.16                 | 7,320.66      | 2.32                 | 7,143.32      | 2.43                 | 6,926.71      | 2.54                 | 6,563.17      | 2.54                 |
| Terminal Companies.             | 85,848.75     | 26.08                | 89,591.01     | 27.02                | 88,785.50     | 28.18                | 87,990.73     | 29.93                | 83,276.72     | 30.57                | 78,778.52     | 30.47                |
| Water Companies.                | 1,490.89      | .45                  | 1,739.91      | .52                  | 2,594.90      | .82                  | 1,627.97      | .55                  | 1,495.85      | .55                  | 1,989.62      | .75                  |
| Mining Companies.               | 3,316.95      | 1.01                 | 4,995.24      | 1.51                 | 5,533.89      | 1.76                 | 7,691.10      | 2.62                 | 7,685.26      | 2.90                 | 7,122.04      | 2.99                 |
| TOTALS.                         | \$29,154.66   | 100.00               | \$33,541.74   | 100.00               | \$315,097.32  | 100.00               | \$293,817.39  | 100.00               | \$272,340.85  | 100.00               | \$258,627.59  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 33  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

JUAB COUNTY

|                                     | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|-------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                     | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....         | 2,215.64      | 6.83                 | 2,227.68      | 6.88                 | 15,650.35     | 5.41                 | 15,974.00     | 5.15                 | 13,059.79     | 5.38                 | 13,139.25     | 5.32                 |
| City and Town Lots.....             | 17,842.18     | 5.08                 | 17,270.79     | 5.30                 | 39,041.15     | 13.48                | 20,470.62     | 7.54                 | 16,939.50     | 6.98                 | 17,073.76     | 6.92                 |
| Improved Farm Land (Dry {Irrig'ed}) | 40,609.50     | 11.56                | 40,976.45     | 12.58                | 39,041.15     | 13.48                | 17,095.91     | 6.30                 | 18,931.20     | 7.74                 | 18,614.49     | 7.51                 |
| Unimproved Farm Land.....           | 8,053.33      | 2.30                 | 7,960.85      | 2.44                 | 6,115.01      | 2.11                 | 4,584.21      | 1.69                 | 3,669.60      | 1.51                 | 3,514.15      | 1.42                 |
| Fruit Land.....                     | 233.49        | 0.07                 | 215.06        | 0.07                 | 123.61        | 0.04                 | 178.51        | 0.06                 | 143.10        | 0.06                 | 135.16        | 0.05                 |
| Grazing Land.....                   | 12,358.87     | 3.52                 | 12,771.72     | 3.92                 | 12,371.69     | 4.27                 | 11,693.45     | 4.31                 | 10,186.09     | 4.20                 | 10,504.50     | 4.25                 |
| Other Land.....                     | 4.95          | 0.00                 | 1.46          | 0.00                 | 999.70        | 0.35                 | 771.14        | 0.28                 | 701.78        | 0.29                 | 459.11        | 0.19                 |
| Improvements on Lots.....           | 43,805.68     | 12.47                | 48,725.32     | 13.42                | 41,122.56     | 14.20                | 37,812.54     | 13.93                | 34,430.25     | 14.20                | 34,509.03     | 13.98                |
| Range Horses or Mules.....          | 2,681.95      | 0.76                 | 2,733.36      | 0.84                 | 2,678.61      | 0.93                 | 2,534.69      | 0.93                 | 2,243.35      | 0.92                 | 2,280.82      | 0.92                 |
| Other Horses or Mules.....          | 354.81        | 0.10                 | 348.00        | 0.11                 | 254.64        | 0.09                 | 237.45        | 0.09                 | 164.54        | 0.07                 | 154.23        | 0.07                 |
| Range Cattle.....                   | 1,420.30      | 0.40                 | 1,221.88      | 0.37                 | 1,086.15      | 0.37                 | 774.75        | 0.29                 | 665.58        | 0.27                 | 645.86        | 0.26                 |
| Other Cattle.....                   | 3,566.30      | 1.02                 | 3,221.84      | 0.99                 | 2,750.82      | 0.95                 | 1,983.89      | 0.71                 | 1,583.26      | 0.65                 | 1,286.51      | 0.52                 |
| Range Sheep.....                    | 2,577.06      | 0.74                 | 2,341.49      | 0.72                 | 1,708.02      | 0.59                 | 931.84        | 0.34                 | 873.68        | 0.36                 | 638.33        | 0.26                 |
| Other Sheep.....                    | 31,793.45     | 9.05                 | 23,032.25     | 7.07                 | 12,978.02     | 4.48                 | 10,540.01     | 3.88                 | 7,438.31      | 3.07                 | 6,538.00      | 2.85                 |
| Goats.....                          | 382.61        | 0.25                 | 652.99        | 0.20                 | 368.76        | 0.13                 | 10,540.01     | 3.88                 | 7,438.31      | 3.07                 | 6,538.00      | 2.85                 |
| Swine.....                          | 183.12        | 0.05                 | 127.70        | 0.04                 | 110.12        | 0.04                 | 57.21         | 0.02                 | 48.46         | 0.02                 | 38.02         | 0.02                 |
| Poultry.....                        | 6,594.19      | 1.88                 | 2,230.68      | 0.70                 | 7,866.89      | 2.72                 | 6,044.09      | 2.23                 | 3,605.33      | 1.49                 | 4,300.19      | 1.74                 |
| Banks.....                          | 10,944.48     | 3.12                 | 9,693.18      | 2.97                 | 8,343.57      | 1.15                 | 2,154.20      | 0.79                 | 1,680.88      | 0.69                 | 2,077.34      | 0.84                 |
| Merchandise.....                    | 3,544.04      | 1.01                 | 3,196.69      | 0.98                 | 5,543.95      | 1.92                 | 4,419.26      | 1.63                 | 2,624.96      | 1.08                 | 3,064.41      | 1.24                 |
| Implements, Tools, Machinery.....   | 8,502.91      | 2.42                 | 8,706.10      | 2.67                 | 5,543.95      | 1.92                 | 4,419.26      | 1.63                 | 2,624.96      | 1.08                 | 3,064.41      | 1.24                 |
| Motor Vehicles.....                 | 82.41         | 0.02                 | 103.88        | 0.03                 | 103.88        | 0.03                 | 103.88        | 0.03                 | 103.88        | 0.03                 | 103.88        | 0.03                 |
| Money.....                          | 1,547.41      | 0.44                 | 1,482.74      | 0.46                 | 1,482.74      | 0.46                 | 1,482.74      | 0.46                 | 1,482.74      | 0.46                 | 1,482.74      | 0.46                 |
| Bonds, Judgments, Stocks, Etc.....  | 5,679.55      | 1.62                 | 5,612.95      | 1.72                 | 5,696.33      | 1.97                 | 3,711.15      | 1.37                 | 3,522.71      | 1.45                 | 3,489.56      | 1.41                 |
| Household Furnishings.....          | 3,549.02      | 1.01                 | 3,419.56      | 1.05                 | 3,104.31      | 1.07                 | 1,994.46      | 0.71                 | 1,894.46      | 0.71                 | 1,854.47      | 0.71                 |
| Per'al Prop. Not Oth'wise Enum..... | 22.50         | 0.01                 | 37.96         | 0.01                 | 13.80         | 0.01                 | 16.17         | 0.01                 | 2,316.37      | 0.86                 | 1,993.14      | 0.81                 |
| Car Companies.....                  | 4,063.59      | 1.16                 | 5,214.76      | 1.60                 | 5,696.33      | 1.97                 | 3,711.15      | 1.37                 | 3,522.71      | 1.45                 | 3,489.56      | 1.41                 |
| Gas Companies.....                  | 92,765.55     | 26.42                | 93,686.21     | 28.75                | 95,356.95     | 32.94                | 97,427.83     | 35.90                | 94,246.87     | 38.35                | 94,246.87     | 38.16                |
| Power Companies.....                | 1,273.45      | 0.36                 | 1,451.68      | 0.45                 | 1,384.81      | 0.48                 | 1,427.83      | 0.52                 | 1,354.51      | 0.56                 | 1,233.66      | 0.50                 |
| Railroad Companies.....             | 3,743.81      | 1.07                 | 3,531.22      | 1.18                 | 4,438.01      | 1.53                 | 4,452.06      | 1.64                 | 4,355.46      | 1.80                 | 4,381.15      | 1.77                 |
| Telephone Companies.....            | 40,240.82     | 11.46                | 28,294.87     | 8.68                 | 19,352.63     | 6.68                 | 18,101.66     | 6.67                 | 15,834.27     | 6.53                 | 21,407.70     | 8.67                 |
| Terminal Companies.....             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies.....                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies.....               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS.....                         | \$851,173.36  | 100.00               | \$825,841.53  | 100.00               | \$239,520.43  | 100.00               | \$271,510.78  | 100.00               | \$242,562.71  | 100.00               | \$246,950.56  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 34  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

KANE COUNTY

|                                     | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|-------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                     | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....         | 3,496.32      | 5.80                 | 3,642.96      | 6.22                 | 3,861.32      | 6.23                 | 3,450.16      | 7.23                 | 3,495.47      | 7.63                 | 3,496.32      | 7.40                 |
| City and Town Lots.....             | 4,837.05      | 8.02                 | 4,628.91      | 7.90                 | 5,003.07      | 8.08                 | 4,282.86      | 5.99                 | 2,464.47      | 5.54                 | 2,622.60      | 5.56                 |
| Improved Farm Land (Dry {Irrig'ed}) | 187.12        | 0.31                 | 148.81        | 0.25                 | 157.38        | 0.26                 | 168.88        | 0.35                 | 4,027.50      | 8.79                 | 4,178.95      | 8.83                 |
| Unimproved Farm Land.....           | 15,778.15     | 26.15                | 16,723.35     | 28.53                | 19,518.38     | 31.51                | 14,047.41     | 29.42                | 14,694.29     | 32.06                | 13,340.96     | 28.24                |
| Fruit Land.....                     | 54.17         | 0.09                 | 58.72         | 0.09                 | 62.94         | 0.10                 | 1,142.57      | 2.39                 | 1,135.99      | 2.48                 | 832.29        | 1.76                 |
| Grazing Land.....                   | 8,751.41      | 14.51                | 9,839.63      | 16.88                | 10,385.58     | 17.09                | 9,858.45      | 20.65                | 9,826.52      | 21.44                | 9,645.72      | 20.42                |
| Other Land.....                     | 1,336.87      | 2.22                 | 1,302.13      | 2.22                 | 1,445.23      | 2.33                 | 1,367.17      | 2.86                 | 1,411.74      | 3.08                 | 1,248.36      | 2.64                 |
| Improvements on Lots.....           | 26.69         | 0.04                 | 21.96         | 0.04                 | 14.19         | 0.02                 | 18.53         | 0.04                 | 8.14          | 0.02                 | 46.61         | 0.10                 |
| Range Horses or Mules.....          | 527.21        | 0.87                 | 498.30        | 0.86                 | 432.77        | 0.70                 | 324.01        | 0.68                 | 285.51        | 0.62                 | 325.88        | 0.69                 |
| Other Horses or Mules.....          | 769.08        | 1.26                 | 880.30        | 1.50                 | 1,049.52      | 1.70                 | 740.79        | 1.55                 | 755.84        | 1.65                 | 833.72        | 1.76                 |
| Range Cattle.....                   | 689.59        | 1.06                 | 653.54        | 1.12                 | 674.57        | 1.09                 | 503.06        | 1.05                 | 438.98        | 0.95                 | 432.19        | 0.94                 |
| Other Cattle.....                   | 10,884.97     | 18.05                | 7,296.63      | 13.01                | 5,926.82      | 9.57                 | 3,197.78      | 6.70                 | 2,946.17      | 6.43                 | 4,392.35      | 9.30                 |
| Range Sheep.....                    | 320.04        | 0.53                 | 254.22        | 0.43                 | 181.74        | 0.29                 | 200.03        | 0.42                 | 129.58        | 0.28                 | 252.85        | 0.54                 |
| Other Sheep.....                    | 1,459.21      | 2.43                 | 1,069.62      | 1.88                 | 634.12        | 1.02                 | 200.03        | 0.42                 | 14.87         | 0.03                 | 9.45          | 0.02                 |
| Goats.....                          | 17.11         | 0.03                 | 11.49         | 0.02                 | 16.71         | 0.03                 | 10.39         | 0.02                 | 14.87         | 0.03                 | 9.45          | 0.02                 |
| Swine.....                          |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Poultry.....                        | 2,224.60      | 3.69                 | 2,668.02      | 4.55                 | 2,027.37      | 3.27                 | 1,574.04      | 3.30                 | 919.31        | 2.00                 | 1,314.77      | 2.78                 |
| Banks.....                          | 1,225.60      | 2.03                 | 1,211.81      | 2.06                 | 1,112.49      | 1.80                 | 472.84        | 0.99                 | 375.62        | 0.82                 | 507.16        | 1.08                 |
| Merchandise.....                    | 3,181.03      | 5.27                 | 2,382.26      | 4.07                 | 1,933.81      | 3.12                 | 1,622.62      | 3.40                 | 938.68        | 2.05                 | 945.13        | 2.00                 |
| Money.....                          | 1,823.64      | 3.03                 | 1,602.23      | 2.73                 | 2,075.49      | 3.35                 | 1,856.48      | 3.89                 | 1,564.19      | 3.41                 | 1,536.68      | 3.25                 |
| Bonds, Judgments, Stocks, Etc.....  | 2,406.36      | 3.99                 | 2,430.03      | 4.15                 | 4,312.86      | 6.96                 | 2,487.76      | 5.32                 | 2,849.91      | 6.55                 | 350.79        | 0.74                 |
| Household Furnishings.....          |               |                      |               |                      | 2,075.49      | 3.35                 | 1,856.48      | 3.89                 | 1,564.19      | 3.41                 | 1,536.68      | 3.25                 |
| Per'al Prop. Not Oth'wise Enum..... |               |                      |               |                      | 904.41        | 1.46                 | 822.64        | 1.72                 | 854.44        | 1.86                 | 849.88        | 1.80                 |
| Car Companies.....                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies.....                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies.....                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies.....             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies.....            |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Terminal Companies.....             |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies.....                |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies.....               |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS.....                         | \$ 60,333.44  | 100.00               | \$ 58,612.70  | 100.00               | \$ 61,949.60  | 100.00               | \$ 47,750.97  | 100.00               | \$ 45,830.23  | 100.00               | \$ 47,240.58  | 100.00               |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 35  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                       | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                       | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims                | 62.44         | .01                  | 53.52         | .01                  | 18,674.54     | 3.82                 | 14,332.86     | 4.46                 | 15,313.62     | 4.26                 | 13,019.73     | 4.55                 |
| City and Town Lots                    | 16,500.49     | 3.37                 | 14,403.07     | 3.80                 | 80,796.31     | 22.58                | 4,450.98      | 1.38                 | 9,730.16      | 2.71                 | 4,664.54      | 1.63                 |
| Improved Farm Land {Dry<br>Irrigated} | 121,805.47    | 24.90                | 102,533.63    | 27.05                | 60,983.28     | 2.96                 | 65,837.55     | 20.48                | 73,396.69     | 20.44                | 46,878.84     | 16.38                |
| Unimproved Farm Land                  | 31,423.22     | 6.42                 | 20,983.95     | 5.54                 | 10,589.28     | 2.96                 | 14,165.56     | 4.41                 | 12,474.22     | 3.47                 | 8,898.80      | 3.11                 |
| Fruit Land                            | 5,333.66      | 1.13                 | 1,450.44      | .38                  | 18,485.40     | 5.17                 | 19,733.12     | 6.15                 | 19,442.66     | 5.41                 | 15,680.79     | 5.45                 |
| Grazing Land                          | 3,988.88      | .82                  | 7,970.78      | 2.10                 | 3,105.55      | .87                  | 2,872.96      | .89                  | 2,407.10      | .67                  | 2,028.36      | .71                  |
| Improvements on Lots                  | 30,485.12     | 6.23                 | 27,059.89     | 7.14                 | 27,623.26     | 7.72                 | 28,417.29     | 8.84                 | 33,078.01     | 9.21                 | 29,087.78     | 10.17                |
| Improvements on Acreage               | 11,271.90     | 2.30                 | 9,114.46      | 2.40                 | 8,934.20      | 2.50                 | 7,475.80      | 2.32                 | 9,179.61      | 2.56                 | 6,865.15      | 2.40                 |
| Range Horses or Mules                 | 332.08        | .07                  | 242.93        | .06                  | 38.55         | .01                  | 27.56         | .01                  | 33.66         | .01                  | 20.46         | .01                  |
| Other Horses or Mules                 | 3,684.43      | .75                  | 2,528.61      | .67                  | 2,250.47      | .63                  | 1,377.50      | .43                  | 1,742.19      | .49                  | 1,690.01      | .59                  |
| Range Cattle                          | 8,901.66      | 1.82                 | 6,650.00      | 1.75                 | 6,951.84      | 1.94                 | 4,597.72      | 1.43                 | 4,649.77      | 1.29                 | 3,407.10      | 1.19                 |
| Other Cattle                          | 6,431.84      | 1.31                 | 5,409.11      | 1.43                 | 4,370.07      | 1.22                 | 3,054.89      | .95                  | 3,145.24      | .88                  | 2,376.86      | .83                  |
| Range Sheep                           | 81,797.20     | 16.72                | 41,695.11     | 11.00                | 35,597.47     | 9.95                 | 16,894.30     | 5.25                 | 17,786.25     | 4.95                 | 12,656.19     | 4.42                 |
| Other Sheep                           | 1,817.66      | .37                  | 838.37        | .22                  | 505.50        | .14                  | 186.07        | .04                  | 194.94        | .05                  | 36.88         | .01                  |
| Goats                                 | 328.01        | .07                  | 188.85        | .05                  | 277.82        | .08                  | 94.94         | .03                  | 54.88         | .02                  | 183.37        | .06                  |
| Swine                                 | 4,645.74      | .95                  | 1,900.87      | .50                  | 8,745.63      | 2.44                 | 7,110.14      | 2.21                 | 6,393.70      | 1.78                 | 5,987.75      | 1.96                 |
| Poultry                               | 19,827.61     | 2.83                 | 11,566.05     | 3.05                 | 2,310.79      | .65                  | 1,493.06      | .47                  | 1,448.80      | .40                  | 1,201.05      | .42                  |
| Banks                                 | 8,006.18      | 1.64                 | 6,772.59      | 1.79                 | 5,147.17      | 1.44                 | 4,202.35      | 1.31                 | 3,486.55      | .97                  | 3,614.50      | 1.26                 |
| Merchandise                           | 1,106.34      | .23                  | 806.30        | .21                  |               |                      |               |                      |               |                      |               |                      |
| Implement, Tools, Machinery           | 8,571.87      | 1.75                 | 5,938.69      | 1.57                 | 5,110.61      | 1.43                 | 3,785.57      | 1.13                 | 2,786.66      | .80                  | 2,786.66      | .80                  |
| Motor Vehicles                        | 4,510.99      | .92                  | 3,748.27      | .99                  | 8,705.96      | 2.38                 | 3,013.25      | .84                  | 3,120.87      | .87                  | 2,447.72      | .85                  |
| Money                                 | 23.00         | .00                  | 37.63         | .01                  | 19.17         | .01                  | 19.17         | .01                  | 24.14         | .01                  | 24.29         | .01                  |
| Bonds, Judgments, Stocks, Etc.        |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings                 | 383.04        | .08                  | 628.77        | .17                  | 2,885.36      | .78                  | 2,885.26      | .87                  | 2,133.27      | .60                  | 2,086.31      | .73                  |
| Per'al Prop. Not Oth'wise Enum.       | 117,072.43    | 23.92                | 100,556.17    | 26.52                | 110,906.34    | 30.95                | 110,285.82    | 34.29                | 123,789.89    | 35.36                | 114,247.04    | 39.93                |
| Bus Lines                             | 1,850.21      | .38                  | 1,712.73      | .45                  | 2,043.55      | .57                  | 1,941.62      | .60                  | 2,240.84      | .62                  | 1,836.76      | .64                  |
| Car Companies                         | 927.10        | .19                  | 1,423.25      | .38                  | 3,001.34      | .84                  | 3,120.87      | .97                  | 3,887.80      | 1.07                 | 3,494.84      | 1.22                 |
| Express Companies                     |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                         |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                       |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Terminal Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies                       |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS                                | \$489,275.95  | 100.00               | \$379,115.90  | 100.00               | \$357,812.72  | 100.00               | \$321,692.40  | 100.00               | \$359,133.44  | 100.00               | \$286,112.44  | 100.00               |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 36  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                       | 1929             |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---------------------------------------|------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                       | Taxes Charged    | Percent of Total Tax | Taxes Charged | Percent of Total Tax | Taxes Charged | Percent of Total Tax | Taxes Charged | Percent of Total Tax | Taxes Charged | Percent of Total Tax | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims                | 78.47            | .05                  | 78.16         | .04                  | 1,852.55      | 7.77                 | 1,049.28      | -66                  | 1,186.25      | .71                  | 1,125.58      | .75                  |
| City and Town Lots                    | 1,620.47         | .89                  | 1,497.04      | 9.94                 | 18,609.98     | 10.62                | 1,337.70      | .85                  | 1,519.98      | .95                  | 1,332.53      | .89                  |
| Improved Farm Land {Dry<br>Irrigated} | 18,980.67        | 11.18                | 17,478.53     | 9.94                 | 60,938.98     | 33.83                | 16,656.01     | 10.52                | 16,001.80     | 10.02                | 15,535.15     | 10.41                |
| Unimproved Farm Land                  | 487.36           | .29                  | 577.06        | .33                  | 574.98        | .33                  | 472.90        | .30                  | 448.50        | .28                  | 361.57        | .24                  |
| Fruit Land                            | 27,423.06        | 16.15                | 1,287.86      | .73                  | 28,753.42     | 16.41                | 22,230.07     | 14.08                | 24,467.14     | 15.32                | 23,583.61     | 15.81                |
| Grazing Land                          | 242.63           | .14                  | 237.76        | .14                  | 847.85        | .48                  | 791.58        | .50                  | 719.41        | .45                  | 569.42        | .38                  |
| Other Land                            | 5,634.61         | 3.32                 | 6,863.96      | 3.90                 | 3,962.50      | 2.26                 | 6,162.19      | 3.89                 | 6,820.46      | 4.27                 | 6,479.94      | 4.35                 |
| Improvements on Lots                  | 5,181.14         | 3.05                 | 3,980.45      | 2.26                 | 6,246.53      | 3.56                 | 3,081.00      | 1.95                 | 3,344.84      | 2.10                 | 4,334.95      | 2.91                 |
| Improvements on Acreage               | 185.48           | .11                  | 188.09        | .11                  | 187.30        | .11                  | 109.76        | .07                  | 65.30         | .04                  | 74.22         | .05                  |
| Range Horses or Mules                 | 692.85           | .41                  | 670.86        | .38                  | 681.60        | .39                  | 546.58        | .35                  | 371.64        | .23                  | 373.99        | .25                  |
| Other Horses or Mules                 | 1,775.04         | 1.04                 | 1,838.03      | 1.03                 | 1,722.41      | .98                  | 1,146.83      | .72                  | 936.34        | .59                  | 730.09        | .49                  |
| Range Cattle                          | 1,225.49         | .72                  | 1,092.49      | .62                  | 1,136.55      | .65                  | 1,083.44      | .65                  | 883.39        | .56                  | 685.21        | .46                  |
| Other Cattle                          | 947.24           | .56                  | 809.58        | .46                  | 591.53        | .32                  | 325.71        | .21                  | 247.57        | .15                  | 736.05        | .49                  |
| Range Sheep                           |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Other Sheep                           |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Goats                                 |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Swine                                 |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Poultry                               | 50.00            | .03                  | 34.66         | .02                  | 56.80         | .03                  | 52.56         | .03                  | 15.14         | .01                  | 13.91         | .01                  |
| Banks                                 | 1,100.40         | .65                  | 384.01        | .22                  | 1,811.10      | 1.03                 | 1,311.10      | .88                  | 1,528.88      | .90                  | 1,119.96      | .80                  |
| Merchandise                           | 2,541.06         | 1.50                 | 2,186.50      | 1.24                 | 2,148.58      | 1.23                 | 1,946.56      | 1.23                 | 1,663.55      | 1.04                 | 1,297.80      | .87                  |
| Implement, Tools, Machinery           | 1,818.84         | 1.07                 | 1,771.48      | 1.01                 | 1,631.58      | .93                  | 1,477.76      | .93                  | 1,542.50      | .96                  | 1,497.38      | 1.00                 |
| Motor Vehicles                        | 1,591.20         | .94                  | 2,156.37      | 1.23                 | 1,900.22      | 1.09                 | 1,656.83      | 1.05                 | 1,201.55      | .75                  | 1,297.07      | .87                  |
| Money                                 | 793.55           | .47                  | 905.81        | .52                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.        |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings                 | 845.86           | .50                  | 957.14        | .54                  | 1,155.67      | .66                  | 327.42        | .20                  | 706.51        | .44                  | 786.82        | .53                  |
| Per'al Prop. Not Oth'wise Enum.       | 1,278.78         | .75                  | 1,284.04      | .70                  | 1,522.39      | .85                  | 431.84        | .27                  | 326.81        | .20                  | 260.32        | .17                  |
| Bus Lines                             | 9.78             | .00                  | 9.57          | .01                  | 1,822.39      | .75                  | 854.13        | .54                  | 64.04         | .04                  | 44.53         | .03                  |
| Car Companies                         |                  |                      |               |                      | 2,885.36      | 1.63                 | 2,885.26      | 1.80                 | 838.78        | .53                  | 698.22        | .47                  |
| Gas Companies                         |                  |                      |               |                      | 4,503.58      | 2.57                 | 4,286.39      | 2.71                 | 4,682.66      | 2.93                 | 2,998.00      | 2.08                 |
| Power Companies                       | 6,871.82         | 4.05                 | 4,696.47      | 2.67                 | 8,502.91      | 4.85                 | 5,032.50      | 3.11                 | 4,336.10      | 2.73                 | 4,587.94      | 3.08                 |
| Railroad Companies                    | 67,990.63        | 40.03                | 69,165.13     | 39.33                | 68,478.26     | 39.08                | 64,379.21     | 40.79                | 63,829.37     | 39.96                | 61,240.08     | 41.06                |
| Telephone Companies                   | 1,266.84         | .75                  | 1,324.25      | .75                  | 1,186.30      | .65                  | 1,062.40      | .67                  | 1,075.63      | .67                  | 948.04        | .64                  |
| Terminal Companies                    | 874.06           | .51                  | 1,016.75      | .58                  | 920.26        | .53                  | 828.67        | .52                  | 1,180.44      | .71                  | 1,103.29      | .74                  |
| Water Companies                       |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                      |                  |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS                                | \$169,821,761.00 | 100.00               | \$175,843.69  | 100.00               | \$175,243.71  | 100.00               | \$158,315.24  | 100.00               | \$159,725.50  | 100.00               | \$149,164.91  | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 37  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                  | 1929          |                                 | 1930          |                                 | 1931          |                                 | 1932          |                                 | 1933          |                                 | 1934          |                                 |
|----------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|
|                                  | Taxes Charged | Percent-<br>Age of<br>Total Tax |
| Patented Mining Claims           | \$ 904.52     | 1.54                            | \$ 858.94     | 1.51                            | \$ 1,785.73   | 3.10                            | \$ 1,750.59   | 3.45                            | \$ 1,468.78   | 3.13                            | \$ 1,497.48   | 3.23                            |
| City and Town Lots               | 1,749.14      | 2.99                            | 1,776.28      | 3.11                            | 24,871.59     | 43.59                           | 6,707.79      | 1.32                            | 1,023.56      | 2.18                            | 370.11        | .80                             |
| Improved Farm Land {Dry          | 22,925.52     | 39.15                           | 22,622.92     | 39.64                           | 24,871.59     | 43.59                           | 18,061.87     | 35.63                           | 15,571.86     | 33.14                           | 16,291.96     | 32.95                           |
| Improved Farm Land {Irrigated}   |               |                                 |               |                                 |               |                                 | 4,707.71      | 9.29                            | 3,729.86      | 7.94                            | 4,991.98      | 10.76                           |
| Unimproved Farm Land             | 747.80        | 1.28                            | 680.49        | 1.10                            | 681.13        | 1.22                            | 4,707.71      | 9.29                            | 3,729.86      | 7.94                            | 4,991.98      | 10.76                           |
| Fruit Land                       |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Grazing Land                     | 154.98        | .26                             | 62.21         | .11                             | 182.09        | .33                             | 1,857.22      | 3.68                            | 1,500.65      | 3.19                            | 1,547.14      | 3.33                            |
| Other Land                       | 893.25        | 1.53                            | 977.19        | 1.71                            | 897.46        | 1.78                            | 1,692.21      | 3.33                            | 1,933.49      | 4.11                            | 1,773.95      | 3.85                            |
| Improvements on Lots             | 5,024.30      | 8.58                            | 5,066.11      | 8.91                            | 4,662.23      | 8.34                            | 3,632.02      | 7.16                            | 4,060.35      | 8.64                            | 4,180.44      | 9.01                            |
| Range Horses or Mules            | 2,559.78      | 4.37                            | 2,642.30      | 4.63                            | 2,494.78      | 4.46                            | 2,181.99      | 4.30                            | 2,135.91      | 4.54                            | 2,198.95      | 4.73                            |
| Other Horses or Mules            | 687.36        | 1.18                            | 253.72        | .41                             | 130.53        | .23                             | 122.06        | .24                             | 144.95        | .31                             | 160.44        | .35                             |
| Range Cattle                     | 3,372.93      | 5.76                            | 3,050.27      | 5.34                            | 2,791.60      | 5.02                            | 3,200.82      | 6.33                            | 2,671.13      | 5.71                            | 2,384.45      | 5.11                            |
| Other Cattle                     | 693.85        | 1.18                            | 1,005.77      | 1.76                            | 1,297.09      | 2.32                            | 2,438.96      | 4.81                            | 1,929.52      | 4.11                            | 1,458.78      | 3.14                            |
| Range Sheep                      | 3,827.93      | 6.54                            | 3,526.51      | 6.18                            | 1,577.91      | 2.82                            | 474.64        | .94                             | 453.50        | .96                             | 84.29         | .18                             |
| Other Sheep                      | 143.01        | .25                             | 150.72        | .26                             | 177.92        | .32                             | 481.41        | .95                             | 773.84        | 1.64                            | 797.63        | 1.72                            |
| Goats                            | 180.95        | .31                             | 74.08         | .13                             | 2.59          | .01                             | 37.08         | .07                             | 48.00         | .10                             | 9.40          | .02                             |
| Swine                            | 164.54        | .28                             | 89.11         | .16                             | 94.21         | .17                             | 41.98         | .08                             | 31.36         | .07                             | 14.29         | .03                             |
| Poultry                          |               |                                 |               |                                 |               |                                 | 28.10         | .06                             | 33.10         | .07                             | 27.22         | .06                             |
| Banks                            |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Merchandise                      | 1,261.02      | 2.15                            | 1,629.01      | 2.85                            | 1,309.70      | 2.34                            | 1,552.98      | 3.06                            | 1,278.19      | 2.72                            | 1,021.07      | 2.20                            |
| Implements, Tools, Machinery     | 1,597.06      | 2.63                            | 684.74        | 1.20                            | 993.79        | 1.78                            | 647.98        | 1.28                            | 641.64        | 1.36                            | 667.97        | 1.44                            |
| Motor Vehicles                   | 1,815.13      | 3.10                            | 1,495.97      | 2.62                            | 1,130.03      | 2.02                            | 1,034.45      | 2.04                            | 830.39        | 1.77                            | 960.47        | 2.07                            |
| Money                            |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Bonds, Judgments, Stocks, Etc.   | 13.67         | .02                             | 14.69         | .03                             |               |                                 |               |                                 |               |                                 |               |                                 |
| Household Furnishings            |               |                                 |               |                                 |               |                                 | 492.24        | .98                             | 555.26        | 1.18                            | 577.01        | 1.24                            |
| Per al Prop. Not Otherwise Enum. | 635.25        | 1.09                            | 649.26        | 1.14                            | 466.59        | .84                             | 297.03        | .59                             | 308.69        | .66                             | 326.66        | .70                             |
| Bus Lines                        | 158.67        | .27                             | 163.16        | .29                             | 27.76         | .05                             | 9.40          | .02                             | 9.02          | .02                             | 9.51          | .02                             |
| Car Companies                    | 17.22         | .03                             | 11.60         | .02                             | 8.19          | .01                             | 120.87        | .24                             | 119.60        | .25                             | 103.84        | .22                             |
| Express Companies                |               |                                 |               |                                 |               |                                 | .70           | .00                             | 1.13          | .00                             | 1.15          | .00                             |
| Gas Companies                    |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Power Companies                  | 412.48        | .71                             | 377.54        | .66                             | 859.74        | 1.53                            | 866.14        | 1.71                            | 899.65        | 1.91                            | 875.36        | 1.89                            |
| Railroad Companies               | 3,650.19      | 6.23                            | 3,707.19      | 6.50                            | 4,155.46      | 7.43                            | 4,562.16      | 9.00                            | 4,642.63      | 9.88                            | 4,556.59      | 9.82                            |
| Telephone Companies              | 36.80         | .06                             | 48.76         | .09                             | 31.59         | .06                             | 34.37         | .07                             | 35.30         | .08                             | 32.56         | .07                             |
| Terminal Companies               | 148.24        | .25                             | 615.53        | 1.08                            | 620.35        | 1.11                            | 508.90        | 1.00                            | 627.77        | 1.34                            | 655.96        | 1.41                            |
| Water Companies                  |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Mining Companies                 | 4,636.28      | 7.92                            | 4,363.05      | 7.65                            | 4,395.95      | 7.86                            | 4,092.67      | 8.07                            | 3,680.99      | 7.83                            | 3,583.04      | 7.72                            |
| TOTALS                           | \$ 58,559,091 | 100.00                          | \$ 57,068,631 | 100.00                          | \$ 55,905,451 | 100.00                          | \$ 50,697,931 | 100.00                          | \$ 46,935,121 | 100.00                          | \$ 46,405,001 | 100.00                          |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 38  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                  | 1929          |                                 | 1930          |                                 | 1931          |                                 | 1932          |                                 | 1933          |                                 | 1934          |                                 |
|----------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|
|                                  | Taxes Charged | Percent-<br>Age of<br>Total Tax |
| Patented Mining Claims           | \$ 1,201.67   | 2.28                            | \$ 1,122.77   | 1.38                            | \$ 1,156.27   | 1.43                            | \$ 1,027.89   | 1.47                            | \$ 869.72     | 1.55                            | \$ 884.24     | 1.54                            |
| City and Town Lots               | 24,896.16     | 26.43                           | 23,188.08     | 28.40                           | 24,565.90     | 30.30                           | 586.76        | .84                             | 483.66        | .77                             | 497.69        | .87                             |
| Improved Farm Land {Dry          | 2,007.14      | 2.18                            | 1,765.87      | 2.16                            | 1,881.87      | 2.32                            | 17,277.44     | 24.72                           | 13,278.95     | 23.70                           | 13,497.46     | 23.48                           |
| Improved Farm Land {Irrigated}   |               |                                 |               |                                 |               |                                 | 7,542.64      | 10.79                           | 5,791.20      | 10.34                           | 5,927.75      | 10.31                           |
| Unimproved Farm Land             | 25,118.60     | 26.68                           | 23,228.63     | 28.54                           | 24,382.72     | 30.08                           | 19,775.83     | 28.30                           | 15,924.32     | 28.42                           | 16,623.97     | 28.91                           |
| Fruit Land                       |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Grazing Land                     | 3,075.02      | 3.26                            | 2,892.43      | 3.45                            | 620.68        | .76                             | 483.82        | .69                             | 561.11        | 1.00                            | 307.33        | .54                             |
| Other Land                       | 2,578.30      | 2.74                            | 2,471.12      | 3.03                            | 2,791.59      | 3.44                            | 3,400.82      | 4.87                            | 3,201.94      | 5.71                            | 3,279.36      | 5.70                            |
| Improvements on Acreage          | 608.21        | .65                             | 554.04        | .68                             | 2,768.98      | 3.41                            | 2,727.62      | 3.90                            | 2,782.12      | 4.88                            | 2,762.21      | 4.80                            |
| Range Horses or Mules            | 820.22        | .87                             | 731.42        | .90                             | 552.55        | .68                             | 468.51        | .67                             | 222.92        | .40                             | 236.26        | .41                             |
| Other Horses or Mules            | 10,712.70     | 11.37                           | 8,219.01      | 10.07                           | 7,774.46      | 9.66                            | 698.72        | .87                             | 342.58        | .61                             | 352.76        | .61                             |
| Range Cattle                     | 1,365.29      | 1.45                            | 1,191.83      | 1.46                            | 1,123.77      | 1.39                            | 5,168.98      | 7.40                            | 4,315.19      | 7.70                            | 3,792.44      | 6.60                            |
| Other Cattle                     | 10,886.16     | 11.61                           | 7,241.96      | 8.87                            | 4,731.99      | 5.84                            | 730.49        | 1.05                            | 584.03        | 1.04                            | 623.60        | 1.08                            |
| Range Sheep                      | 299.50        | .32                             | 265.60        | .33                             | 308.17        | .38                             | 3,116.25      | 4.46                            | 2,615.30      | 4.67                            | 3,306.95      | 5.75                            |
| Other Sheep                      |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Goats                            |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Swine                            | 74.11         | .08                             | 36.72         | .04                             | 60.57         | .07                             | 37.22         | .05                             | 22.84         | .04                             | 22.85         | .04                             |
| Poultry                          |               |                                 |               |                                 |               |                                 | 5.62          | .01                             |               |                                 | 2.80          | .00                             |
| Banks                            | 1,540.25      | 1.63                            |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Merchandise                      | 1,508.61      | 1.60                            | 1,328.44      | 1.63                            | 1,143.30      | 1.41                            | 862.99        | 1.23                            | 798.63        | 1.43                            | 788.97        | 1.37                            |
| Implements, Tools, Machinery     | 902.22        | .96                             | 836.06        | 1.03                            | 931.37        | 1.15                            | 840.93        | 1.20                            | 792.84        | 1.41                            | 860.46        | 1.50                            |
| Motor Vehicles                   | 2,044.21      | 2.17                            | 1,725.64      | 2.11                            | 1,938.50      | 2.38                            | 1,086.42      | 1.56                            | 698.67        | 1.25                            | 832.08        | 1.45                            |
| Money                            |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Bonds, Judgments, Stocks, Etc.   | 656.82        | .70                             | 702.25        | .86                             |               |                                 |               |                                 |               |                                 |               |                                 |
| Household Furnishings            |               |                                 |               |                                 |               |                                 | 592.98        | .85                             | 550.51        | .98                             | 553.29        | .96                             |
| Per al Prop. Not Otherwise Enum. | 720.58        | .76                             | 772.24        | .95                             | 728.71        | .90                             | 40.52         | .06                             | 37.62         | .07                             | 41.24         | .07                             |
| Bus Lines                        |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Car Companies                    |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Express Companies                |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Gas Companies                    |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Power Companies                  |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Railroad Companies               |               |                                 | 496.10        | .61                             | 800.83        | .99                             | 803.62        | 1.15                            | 757.60        | 1.35                            | 774.21        | 1.35                            |
| Telephone Companies              | 87.18         | .09                             | 79.20         | .10                             | 75.80         | .09                             | 67.87         | .10                             | 51.64         | .09                             | 47.41         | .08                             |
| Terminal Companies               | 582.10        | .62                             | 491.45        | .60                             | 566.50        | .70                             | 528.00        | .75                             | 494.21        | .88                             | 500.86        | .87                             |
| Water Companies                  |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| Mining Companies                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |               |                                 |
| TOTALS                           | \$ 94,182,961 | 100.00                          | \$ 81,638,241 | 100.00                          | \$ 81,070,761 | 100.00                          | \$ 69,884,721 | 100.00                          | \$ 56,037,871 | 100.00                          | \$ 57,497,311 | 100.00                          |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 39  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                  | 1929            |                                 | 1931            |                                 | 1932            |                                 | 1933            |                                 | 1934            |                                 |
|----------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|
|                                  | Taxes Charged   | Percent-<br>age of<br>Total Tax |
| Patented Mining Claims           | 2,284.92        | .02                             | 2,395.92        | .02                             | 1,972.738.00    | 20.05                           | \$2,013,559.30  | 23.72                           | \$1,923,604.04  | 24.15                           |
| City and Town Lots               | 2,045,606.58    | 21.72                           | 1,972,738.00    | 20.05                           | 2,443,446.47    | 2.88                            | 6,599.36        | 0.09                            | 5,598.10        | 0.07                            |
| Improved Farm Land (Dry)         | 217,979.33      | 2.31                            | 220,061.99      | 2.24                            | 5,827.12        | .07                             | 235,252.87      | 2.95                            | 199,105.46      | 2.60                            |
| Improved Farm Land (Irrigated)   | 5,155.52        | .05                             | 9,521.35        | .10                             | 2,006.76        | .02                             | 1,965.48        | .08                             | 1,264.94        | .07                             |
| Unimproved Farm Land             | 1,978.80        | .02                             | 1,985.25        | .02                             | 38,247.78       | .45                             | 37,474.80       | .47                             | 1,490.87        | .02                             |
| Fruit Land                       | 83,534.66       | .36                             | 35,372.77       | .36                             | 17,293.45       | .17                             | 17,611.13       | .22                             | 4,777.67        | .06                             |
| Grazing Land                     | 15,641.76       | .17                             | 17,293.45       | .17                             | 2,930,046.06    | 34.53                           | 2,979,534.92    | 37.41                           | 2,894,463.61    | 37.23                           |
| Other Land                       | 2,697,817.54    | 28.65                           | 2,769,614.07    | 28.15                           | 225,194.22      | 2.65                            | 222,141.92      | 2.79                            | 282,723.86      | 3.04                            |
| Improvements on Lots             | 175,390.10      | 1.86                            | 200,384.00      | 2.04                            | 3,634.17        | .04                             | 3,255.68        | .04                             | 1,896.05        | .02                             |
| Improvements on Acreage          | 4,065.96        | .04                             | 4,031.63        | .04                             | 8,559.15        | .09                             | 6,310.74        | .08                             | 4,778.42        | .06                             |
| Range Horses or Mules            | 9,063.53        | .10                             | 9,411.53        | .09                             | 28,115.00       | .33                             | 416.91          | .01                             | 307.74          | .00                             |
| Other Horses or Mules            | 3,097.00        | .03                             | 2,565.89        | .03                             | 978.66          | .01                             | 872.66          | .01                             | 57.09           | .00                             |
| Range Cattle                     | 18,600.00       | .20                             | 54.05           | .00                             | 401.28          | .00                             | 159.28          | .00                             | 67.11           | .00                             |
| Other Cattle                     | 289.05          | .00                             | 264.10          | .00                             | 58.89           | .00                             | 58.89           | .00                             | 41.52           | .00                             |
| Goats                            | 186,884.12      | 1.98                            | 189,065.98      | 1.92                            | 518,717.69      | 6.11                            | 440,251.87      | 5.53                            | 391,866.36      | 5.12                            |
| Poultry                          | 548,316.01      | 5.82                            | 576,393.28      | 5.86                            | 235,862.73      | 2.77                            | 225,838.09      | 2.84                            | 226,617.56      | 2.96                            |
| Banks                            | 213,518.34      | 2.27                            | 228,166.87      | 2.32                            | 180,817.63      | 2.13                            | 154,767.13      | 1.94                            | 129,827.71      | 1.70                            |
| Merchandise                      | 249,977.36      | 2.65                            | 237,063.22      | 2.41                            | 378,989.92      | 4.46                            | 378,989.92      | 4.46                            | 270,513.66      | 3.40                            |
| Implements, Tools, Machinery     | 10,271.41       | .11                             | 13,178.31       | .13                             | 332.69          | .00                             | 1,423.61        | .02                             | 1,423.61        | .02                             |
| Motor Vehicles                   | 6,115.13        | .065                            | 70,419.05       | .72                             | 13,800.72       | .16                             | 11,314.35       | .14                             | 10,388.61       | .14                             |
| Bonds, Judgments, Stocks, Etc.   | 384,740.48      | 4.09                            | 418,381.98      | 4.25                            | 1,243.27        | .02                             | 1,148.55        | .01                             | 1,108.52        | .01                             |
| Per'al Prop. Not Otherwise Enum. | 9,488.33        | .10                             | 10,405.92       | .11                             | 64,332.89       | .76                             | 60,051.72       | .75                             | 60,589.72       | .79                             |
| Car Companies                    | 6,331.25        | .07                             | 5,719.85        | .06                             | 279,983.27      | 3.30                            | 279,797.83      | 3.51                            | 286,092.54      | 3.74                            |
| Express Companies                | 220,074.81      | 2.34                            | 245,561.04      | 2.49                            | 531,984.42      | 6.27                            | 523,698.80      | 6.58                            | 502,730.21      | 6.57                            |
| Gas Companies                    | 415,800.99      | 4.42                            | 490,478.58      | 4.97                            | 10,411.94       | .12                             | 10,310.94       | .13                             | 9,843.28        | .13                             |
| Power Companies                  | 8,222.85        | .09                             | 9,167.53        | .09                             | 118,086.67      | 1.39                            | 119,741.67      | 1.50                            | 122,669.11      | 1.60                            |
| Railroad Companies               | 102,483.23      | 1.09                            | 107,876.29      | 1.10                            | 31,926.61       | .37                             | 30,483.22       | .38                             | 31,074.90       | .41                             |
| Telephone Companies              | 4,427.51        | .05                             | 4,750.79        | .05                             | 625,629.23      | 7.38                            | 625,629.23      | 7.38                            | 492,596.59      | 6.39                            |
| Terminal Companies               | 1,783,657.84    | 18.94                           | 2,043,607.69    | 20.77                           | 879,818.28      | 10.48                           | 879,818.28      | 10.48                           | 879,818.28      | 10.48                           |
| Water Companies                  | 89,416,768.01   | 89.00                           | 89,889,390.74   | 89.00                           | 171,911,000.00  | 171.00                          | 171,911,000.00  | 171.00                          | 171,911,000.00  | 171.00                          |
| TOTALS                           | \$71,734,081.00 | 100.00                          | \$83,259,891.00 | 100.00                          | \$56,881,861.00 | 100.00                          | \$51,633,191.00 | 100.00                          | \$46,249,901.00 | 100.00                          |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 40  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                  | 1929            |                                 | 1930            |                                 | 1931            |                                 | 1932            |                                 | 1933            |                                 | 1934            |                                 |
|----------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|
|                                  | Taxes Charged   | Percent-<br>age of<br>Total Tax |
| Patented Mining Claims           | 75.89           | .11                             | 78.32           | .11                             | 1,640.38        | 2.88                            | 1,682.63        | 3.22                            | 1,021.32        | 2.21                            | 1,381.56        | 3.13                            |
| City and Town Lots               | 1,540.73        | 2.15                            | 1,479.64        | 2.34                            | 9,936.50        | 17.47                           | 4,300.90        | 8.33                            | 4,360.32        | 9.43                            | 2,252.19        | 5.10                            |
| Improved Farm Land (Dry)         | 10,754.37       | 14.99                           | 10,337.41       | 16.34                           | 9,337.49        | 16.42                           | 5,492.83        | 10.64                           | 4,640.98        | 10.03                           | 3,847.53        | 8.72                            |
| Improved Farm Land (Irrigated)   | 10,400.58       | 14.50                           | 10,204.30       | 16.13                           | 2,177.39        | 3.83                            | 9,685.64        | 18.66                           | 7,964.96        | 17.22                           | 9,839.21        | 22.29                           |
| Unimproved Farm Land             | 2,662.14        | 3.71                            | 2,722.67        | 4.30                            | 2,025.52        | 3.56                            | 2,241.44        | 4.34                            | 2,284.67        | 4.94                            | 3,065.43        | 6.94                            |
| Fruit Land                       | 1,394.48        | 1.94                            | 1,407.65        | 2.23                            | 5,604.59        | 9.85                            | 5,650.85        | 10.94                           | 3,498.88        | 7.48                            | 6,415.06        | 14.53                           |
| Other Land                       | 5,838.64        | 8.13                            | 5,170.32        | 8.17                            | 2,629.56        | 4.62                            | 2,417.56        | 4.74                            | 2,344.68        | 5.07                            | 1,612.41        | 3.65                            |
| Improvements on Lots             | 2,966.56        | 4.14                            | 2,711.10        | 4.29                            | 96.50           | .05                             | 41.01           | .08                             | 44.47           | .10                             | 34.12           | .08                             |
| Range Horses or Mules            | 294.10          | .41                             | 42.41           | .07                             | 7,492.53        | 13.17                           | 453.02          | .94                             | 585.76          | 1.27                            | 656.43          | 1.49                            |
| Other Horses or Mules            | 512.51          | .71                             | 654.29          | 1.03                            | 847.52          | 1.53                            | 700.89          | 1.36                            | 661.39          | 1.43                            | 4,465.54        | 10.12                           |
| Range Cattle                     | 8,059.29        | 11.23                           | 7,120.25        | 11.26                           | 8,582.10        | 15.00                           | 6,323.28        | 12.25                           | 6,424.90        | 13.89                           | 6,652.88        | 15.07                           |
| Other Cattle                     | 1,432.50        | 2.00                            | 1,170.95        | 1.85                            | 381.89          | .64                             | 381.89          | .64                             | 381.89          | .64                             | 381.89          | .64                             |
| Range Sheep                      | 15,304.77       | 21.34                           | 12,899.97       | 19.60                           | 672.80          | 1.06                            | 672.80          | 1.06                            | 672.80          | 1.06                            | 672.80          | 1.06                            |
| Other Sheep                      | 1,357.04        | 1.89                            | 1,406.02        | 2.16                            | 6.75            | .01                             | 6.46            | .01                             | 6.90            | .01                             | 6.90            | .01                             |
| Goats                            | 20.48           | .03                             | 7.15            | .01                             | 6.75            | .01                             | 6.46            | .01                             | 6.90            | .01                             | 6.90            | .01                             |
| Swine                            | 1,869.12        | 2.61                            | 66.09           | .11                             | 1,951.42        | 3.43                            | 1,498.01        | 2.90                            | 904.27          | 1.96                            | 931.08          | 2.11                            |
| Poultry                          | 2,900.66        | 4.04                            | 2,279.28        | 3.60                            | 1,029.23        | 1.81                            | 853.21          | 1.68                            | 229.66          | .50                             | 471.79          | 1.07                            |
| Banks                            | 878.15          | 1.23                            | 1,556.99        | 2.46                            | 1,229.67        | 2.16                            | 927.50          | 1.80                            | 477.64          | 1.03                            | 762.57          | 1.73                            |
| Merchandise                      | 1,241.15        | 1.73                            | 977.18          | 1.55                            | 47.50           | .08                             | 145.25          | .28                             | 6.00            | .01                             | 91.00           | .21                             |
| Implements, Tools, Machinery     | 1,175.52        | 1.64                            | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Motor Vehicles                   | 337.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Money                            | 289.29          | .40                             | 252.70          | .40                             | 232.05          | .41                             | 277.28          | .54                             | 254.19          | .55                             | 196.57          | .45                             |
| Bonds, Judgments, Stocks, Etc.   | 920.06          | 1.28                            | 891.31          | 1.41                            | 1,247.02        | 2.19                            | 1,281.95        | 2.48                            | 1,077.12        | 2.38                            | 968.08          | 2.19                            |
| Per'al Prop. Not Otherwise Enum. | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Car Companies                    | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Express Companies                | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Gas Companies                    | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Power Companies                  | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Railroad Companies               | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Telephone Companies              | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Terminal Companies               | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Water Companies                  | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| Mining Companies                 | 837.14          | .47                             | 64.72           | .10                             | 47.50           | .08                             | 110.98          | .21                             | 66.96           | .14                             | 22.81           | .05                             |
| TOTALS                           | \$71,734,081.00 | 100.00                          | \$83,259,891.00 | 100.00                          | \$56,881,861.00 | 100.00                          | \$51,633,191.00 | 100.00                          | \$46,249,901.00 | 100.00                          | \$44,137,541.00 | 100.00                          |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 41  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                    | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                    | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims             | \$ 1,599.23   | 7.11                 | \$ 2,288.02   | 7.24                 | \$ 3,186.31   | 7.60                 | \$ 2,896.01   | 7.91                 | \$ 2,509.18   | 8.08                 | \$ 2,756.68   | 9.29                 |
| City and Town Lots                 | 105,076.53    | 23.63                | 112,471.74    | 25.22                | 112,313.90    | 26.79                | 99,919.03     | 26.43                | 6,481.44      | 1.96                 | 5,536.56      | 1.73                 |
| Improved Farm Land (Dry {Irriged}) | 13,654.23     | 3.07                 | 15,514.01     | 3.48                 | 16,088.89     | 3.84                 | 14,212.14     | 3.76                 | 7,644.63      | 22.37                | 64,392.07     | 20.80                |
| Unimproved Farm Land               | 22,633.87     | 5.09                 | 24,276.87     | 5.44                 | 24,864.41     | 5.93                 | 20,417.33     | 5.40                 | 18,015.04     | 5.47                 | 18,059.36     | 5.64                 |
| Grazing Land                       | 2,114.84      | .48                  | 1,933.45      | .43                  | 4,190.11      | 1.00                 | 8,435.94      | .91                  | 3,296.98      | 1.00                 | 2,777.82      | .87                  |
| Improvements on Lots               | 69,624.96     | 15.66                | 71,657.57     | 16.05                | 70,617.89     | 16.85                | 65,777.24     | 17.41                | 65,458.73     | 19.89                | 65,751.97     | 20.55                |
| Range Horses or Mules              | 15,865.59     | 3.57                 | 16,997.57     | 3.81                 | 16,993.72     | 4.05                 | 15,617.86     | 4.13                 | 15,027.60     | 4.56                 | 15,027.21     | 4.69                 |
| Other Horses or Mules              | 1,044.88      | .23                  | 1,013.29      | .23                  | 874.76        | .21                  | 516.64        | .14                  | 482.16        | .14                  | 382.04        | .12                  |
| Range Cattle                       | 3,586.56      | .81                  | 3,436.34      | .77                  | 3,043.52      | .73                  | 2,013.32      | .53                  | 1,684.79      | .51                  | 1,690.09      | .53                  |
| Other Cattle                       | 6,511.67      | 1.46                 | 7,180.29      | 1.60                 | 5,702.20      | 1.36                 | 4,662.49      | 1.23                 | 3,584.59      | 1.08                 | 2,709.86      | .85                  |
| Range Sheep                        | 8,191.30      | 1.84                 | 8,280.61      | 1.86                 | 7,693.11      | 1.82                 | 5,155.61      | 1.36                 | 4,103.02      | 1.25                 | 3,074.90      | .96                  |
| Other Sheep                        | 19,774.03     | 4.45                 | 14,524.12     | 3.26                 | 6,061.29      | 1.45                 | 3,207.23      | .85                  | 2,594.84      | .79                  | 5,118.72      | 1.60                 |
| Other Sheep                        | 2,339.64      | .66                  | 1,549.39      | .35                  | 1,357.98      | .32                  |               |                      |               |                      |               |                      |
| Goats                              | 255.83        | .06                  | 181.35        | .04                  | 183.33        | .04                  | 72.88         | .02                  | 59.15         | .02                  | 58.45         | .02                  |
| Poultry                            | 23,841.35     | 5.36                 | 8,578.57      | 1.92                 |               |                      | 456.51        | .12                  | 349.08        | .11                  | 349.37        | .11                  |
| Banks                              | 18,919.16     | 4.25                 | 19,058.08     | 4.27                 | 16,983.88     | 4.05                 | 14,137.46     | 3.74                 | 10,464.75     | 3.18                 | 13,449.50     | 4.20                 |
| Merchandise                        | 11,576.97     | 2.60                 | 12,222.55     | 2.74                 | 11,485.16     | 2.74                 | 10,244.66     | 2.71                 | 10,056.57     | 3.06                 | 10,431.13     | 3.26                 |
| Implements, Tools, Machinery       | 12,030.21     | 2.70                 | 13,094.14     | 2.94                 | 9,795.47      | 2.34                 | 7,787.61      | 2.06                 | 5,689.98      | 1.73                 | 5,680.63      | 1.74                 |
| Motor Vehicles                     | 837.72        | .19                  | 67.22         | .02                  |               |                      |               |                      |               |                      |               |                      |
| Money                              | 2,339.31      | .52                  | 3,236.28      | .73                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.     |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum.    | 10,508.49     | 2.36                 | 10,724.12     | 2.40                 | 8,940.99      | 2.13                 | 7,249.71      | 1.92                 | 6,945.87      | 2.11                 | 6,749.20      | 2.11                 |
| Bus Lines                          | 2,722.71      | .61                  | 2,821.59      | .63                  | 414.75        | .10                  | 368.22        | .12                  | 368.22        | .11                  | 368.22        | .11                  |
| Car Companies                      | 217.03        | .05                  | 48.53         | .01                  | 31.49         | .01                  | 27.63         | .01                  | 25.00         | .01                  | 23.30         | .01                  |
| Express Companies                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                    | 1,027.55      | .23                  | 3,178.68      | .71                  | 4,446.96      | 1.06                 | 4,274.76      | 1.13                 | 4,043.57      | 1.23                 | 4,090.93      | 1.28                 |
| Railroad Companies                 | 53,679.61     | 12.07                | 57,415.72     | 12.88                | 58,132.65     | 13.88                | 55,882.45     | 14.79                | 51,415.70     | 15.62                | 50,073.72     | 15.64                |
| Telephone Companies                | 678.53        | .15                  | 722.65        | .16                  | 679.42        | .16                  | 634.03        | .17                  | 616.37        | .19                  | 659.40        | .17                  |
| Terminal Companies                 | 2,748.81      | .62                  | 2,932.89      | .66                  | 3,209.73      | .77                  | 3,227.50      | .85                  | 3,077.80      | .94                  | 3,123.35      | .97                  |
| Water Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                   | 742.13        | .17                  | 685.56        | .15                  | 667.38        | .16                  | 607.39        | .16                  | 572.87        | .17                  | 573.92        | .18                  |
| TOTALS                             | \$444,742.74  | 100.00               | \$445,942.20  | 100.00               | \$419,187.13  | 100.00               | \$378,001.48  | 100.00               | \$329,118.50  | 100.00               | \$320,167.09  | 100.00               |

NOTE.—(See notes in Beaver County.)

STATEMENT NO. 42  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                    | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                    | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims             | \$ 163.73     | .04                  | \$ 153.52     | .04                  | \$ 29,698.62  | 8.70                 | \$ 29,937.67  | 9.28                 | \$ 31,562.11  | 10.03                | \$ 31,151.68  | 10.04                |
| City and Town Lots                 | 29,523.82     | 8.07                 | 29,838.69     | 8.57                 | 29,698.62     | 8.70                 | 115.81        | .04                  | 94.74         | .03                  | 95.91         | .03                  |
| Improved Farm Land (Dry {Irriged}) | 92,228.11     | 25.22                | 86,363.86     | 24.81                | 88,202.29     | 25.84                | 89,172.51     | 27.63                | 75,685.36     | 24.06                | 73,960.90     | 23.62                |
| Unimproved Farm Land               | 5,577.66      | 1.53                 | 10,884.29     | 3.13                 | 10,581.47     | 3.10                 | 10,796.85     | 3.24                 | 9,732.31      | 3.09                 | 9,171.67      | 2.96                 |
| Fruit Land                         | 8,477.67      | 2.32                 | 7,565.34      | 2.17                 | 8,090.99      | 2.37                 | 7,525.92      | 2.33                 | 8,497.22      | 2.70                 | 7,468.90      | 2.41                 |
| Grazing Land                       | 1,378.89      | .38                  | 1,974.84      | .57                  | 2,185.34      | .64                  | 3,152.04      | .98                  | 3,543.82      | 1.13                 | 2,539.84      | .72                  |
| Other Land                         | 58,538.71     | 16.01                | 59,222.82     | 17.02                | 60,575.64     | 17.74                | 61,303.93     | 18.99                | 66,841.54     | 21.24                | 67,225.80     | 21.67                |
| Improvements on Lots               | 869.92        | .24                  | 807.91        | .23                  | 920.67        | .27                  | 686.26        | .21                  | 11,422.00     | 3.63                 | 11,267.32     | 3.63                 |
| Range Horses or Mules              | 3,322.75      | .91                  | 2,972.39      | .85                  | 2,566.03      | .75                  | 2,114.76      | .65                  | 417.65        | .13                  | 354.46        | .11                  |
| Other Horses or Mules              | 7,182.65      | 1.96                 | 5,472.69      | 1.57                 | 5,447.80      | 1.60                 | 5,329.83      | 1.66                 | 1,697.07      | .54                  | 1,934.88      | .62                  |
| Range Cattle                       | 15,119.80     | 4.13                 | 14,935.08     | 4.29                 | 10,795.57     | 3.16                 | 4,829.82      | 1.43                 | 4,133.64      | 1.32                 | 3,496.88      | 1.13                 |
| Other Cattle                       | 19,286.73     | 5.27                 | 15,799.20     | 4.54                 | 10,375.65     | 3.04                 | 2,472.06      | .77                  | 4,362.67      | 1.39                 | 3,624.88      | 1.17                 |
| Range Sheep                        | 307.38        | .08                  | 488.10        | .14                  | 147.77        | .04                  |               |                      | 2,219.96      | .71                  | 3,747.31      | 1.21                 |
| Other Sheep                        | 847.21        | .23                  | 772.85        | .22                  | 483.02        | .14                  | 180.10        | .06                  | 18.70         | .01                  | 86.82         | .03                  |
| Goats                              | 380.43        | .10                  | 268.06        | .08                  | 303.16        | .09                  | 669.57        | .21                  | 506.50        | .16                  | 429.26        | .14                  |
| Poultry                            | 16,491.70     | 4.51                 | 6,261.06      | 1.80                 | 9,268.60      | 2.72                 | 159.38        | .05                  | 177.05        | .06                  | 589.24        | 0.20                 |
| Banks                              | 16,131.37     | 4.41                 | 14,595.17     | 4.19                 | 12,317.68     | 3.61                 | 10,987.68     | 3.40                 | 10,001.33     | 3.18                 | 11,979.89     | 3.86                 |
| Merchandise                        | 6,977.76      | 1.91                 | 6,299.44      | 1.81                 | 5,576.54      | 1.63                 | 4,981.35      | 1.54                 | 5,412.76      | 1.72                 | 4,764.16      | 1.54                 |
| Implements, Tools, Machinery       | 11,044.43     | 3.02                 | 12,243.04     | 3.55                 | 9,654.66      | 2.82                 | 8,577.70      | 2.78                 | 7,060.78      | 2.24                 | 6,877.84      | 2.22                 |
| Motor Vehicles                     | 148.27        | .04                  | 275.26        | .08                  |               |                      |               |                      |               |                      |               |                      |
| Money                              | 2,344.38      | .64                  | 1,655.56      | .48                  |               |                      |               |                      |               |                      |               |                      |
| Bonds, Judgments, Stocks, Etc.     |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Household Furnishings              |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Per'al Prop. Not Oth'wise Enum.    | 8,699.04      | 2.38                 | 7,704.55      | 2.21                 | 9,268.60      | 2.72                 | 6,622.95      | 2.05                 | 6,110.38      | 1.94                 | 5,888.91      | 1.90                 |
| Bus Lines                          | 2,244.65      | .61                  | 2,167.09      | .62                  | 2,602.86      | .76                  | 1,589.71      | .49                  | 1,579.26      | .50                  | 1,369.53      | .44                  |
| Car Companies                      | 10.72         | .01                  | 19.75         | .01                  | 10.89         | .00                  | 10.89         | .00                  | 11.92         | .00                  | 12.24         | .00                  |
| Express Companies                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies                    | 4,298.49      | 1.18                 | 4,452.73      | 1.28                 | 4,496.72      | 1.32                 | 4,582.41      | 1.42                 | 4,773.17      | 1.52                 | 4,857.37      | 1.57                 |
| Railroad Companies                 | 34,448.60     | 9.42                 | 34,056.06     | 9.78                 | 40,692.12     | 11.92                | 41,557.72     | 12.88                | 43,390.97     | 13.79                | 42,362.95     | 13.66                |
| Telephone Companies                | 397.27        | .11                  | 395.72        | .11                  | 374.92        | .11                  | 375.76        | .12                  | 404.20        | .13                  | 366.89        | .12                  |
| Terminal Companies                 | 8,638.03      | .99                  | 4,888.95      | 1.32                 | 4,575.30      | 1.34                 | 4,883.80      | 1.51                 | 5,330.49      | 1.69                 | 5,388.14      | 1.74                 |
| Water Companies                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mining Companies                   | 5,260.76      | 1.44                 | 5,590.07      | 1.61                 | 10,539.79     | 3.09                 | 9,753.33      | 3.02                 | 9,426.04      | 3.00                 | 9,942.20      | 3.20                 |
| TOTALS                             | \$365,708.42  | 100.00               | \$348,107.41  | 100.00               | \$341,382.63  | 100.00               | \$322,776.06  | 100.00               | \$314,631.78  | 100.00               | \$310,152.46  | 100.00               |

NOTE.—(See notes on Beaver County.)

STATE TAX COMMISSION

STATEMENT NO. 43  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                     | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|-------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                     | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....         | \$ 897.42     | .18                  | \$ 918.90     | .18                  | \$ 9,108.22   | 2.91                 | \$ 9,011.83   | 2.47                 | \$ 9,510.62   | 2.77                 | \$ 9,459.46   | 2.47                 |
| City and Town Lots.....             | 9,148.03      | 1.87                 | 8,780.53      | 1.76                 | 30,780.78     | 7.48                 | 31,099.36     | 8.51                 | 27,806.24     | 8.10                 | 26,628.10     | 6.95                 |
| Improved Farm Land (Dry Irrigated)  | 31,225.55     | 6.40                 | 30,371.45     | 6.10                 | 30,780.78     | 7.48                 | 2,807.38      | .63                  | 2,379.86      | .69                  | 2,824.45      | .61                  |
| Unimproved Farm Land.....           | 2,646.82      | .54                  | 2,525.36      | .51                  | 2,562.75      | .62                  | 2,307.38      | .63                  | 2,379.86      | .69                  | 2,824.45      | .61                  |
| Grazing Land.....                   | 55,150.94     | 11.30                | 58,763.42     | 10.79                | 54,991.39     | 13.34                | 44,073.36     | 12.06                | 44,653.08     | 13.01                | 43,189.33     | 11.28                |
| Other Land.....                     | 314.20        | .06                  | 313.20        | .06                  | 1,147.07      | .28                  | 1,141.29      | .31                  | 544.48        | .16                  | 544.48        | .16                  |
| Improvements on Lots.....           | 25,268.41     | 5.18                 | 25,351.86     | 5.09                 | 26,049.03     | 6.33                 | 26,505.24     | 7.25                 | 27,184.38     | 7.92                 | 26,160.97     | 6.83                 |
| Range Horses or Mules.....          | 9,083.07      | 1.85                 | 8,866.26      | 1.78                 | 9,281.09      | 2.26                 | 9,485.82      | 2.60                 | 9,325.51      | 2.72                 | 9,201.72      | 2.43                 |
| Other Horses or Mules.....          | 260.45        | .05                  | 258.59        | .05                  | 345.95        | .09                  | 141.57        | .04                  | 85.86         | .02                  | 701.73        | 1.83                 |
| Range Cattle.....                   | 1,286.49      | .26                  | 1,090.64      | .22                  | 824.47        | .20                  | 864.07        | .24                  | 643.83        | .16                  | 632.78        | .17                  |
| Other Cattle.....                   | 4,321.53      | .89                  | 3,888.00      | .78                  | 3,673.31      | .89                  | 2,860.59      | .65                  | 2,089.83      | .61                  | 1,496.79      | .39                  |
| Range Sheep.....                    | 5,621.38      | 1.15                 | 4,243.71      | .85                  | 3,635.83      | .88                  | 2,334.47      | .65                  | 2,838.25      | .82                  | 2,068.64      | .54                  |
| Other Sheep.....                    | 4,198.39      | .86                  | 3,053.47      | .61                  | 1,788.23      | .43                  | 788.08        | .21                  | 681.96        | .20                  | 1,303.21      | .34                  |
| Goats.....                          | 86.47         | .02                  | 56.60         | .01                  | 48.14         | .01                  | 48.14         | .01                  | 48.14         | .01                  | 48.14         | .01                  |
| Swine.....                          | 38.00         | .02                  | 54.53         | .01                  | 49.30         | .01                  | 25.71         | .00                  | 15.70         | .01                  | 13.05         | .00                  |
| Foultry.....                        | 7,982.09      | 1.64                 | 2,755.44      | .55                  | 7,504.68      | 1.82                 | 6,948.35      | 1.90                 | 5,702.46      | 1.66                 | 5,151.20      | 1.35                 |
| Banks.....                          | 9,976.51      | 2.04                 | 9,807.52      | 1.87                 | 7,804.68      | 1.82                 | 7,804.68      | 1.82                 | 7,804.68      | 1.82                 | 7,804.68      | 1.82                 |
| Merchandise.....                    | 1,607.71      | .34                  | 3,845.32      | .67                  | 2,785.03      | .68                  | 1,554.34      | .43                  | 1,088.36      | .32                  | 951.35        | .25                  |
| Implements, Tools, Machinery.....   | 10,015.07     | 2.07                 | 9,824.38      | 1.99                 | 7,974.85      | 1.72                 | 6,979.15      | 1.66                 | 4,106.72      | 1.20                 | 4,341.57      | 1.13                 |
| Motor Vehicles.....                 | 486.23        | .10                  | 104.05        | .02                  | 104.05        | .02                  | 104.05        | .02                  | 104.05        | .02                  | 104.05        | .02                  |
| Money.....                          | 683.50        | .14                  | 787.02        | .16                  | 787.02        | .16                  | 787.02        | .16                  | 787.02        | .16                  | 787.02        | .16                  |
| Bonds, Judgments, Stocks, Etc.....  | 5,589.79      | 1.14                 | 5,030.37      | 1.01                 | 4,475.42      | 1.13                 | 4,110.28      | 1.12                 | 3,950.26      | 1.15                 | 3,835.25      | 1.00                 |
| Household Furnishings.....          | 3,559.04      | .73                  | 3,110.35      | .66                  | 2,998.91      | .73                  | 2,476.02      | .68                  | 2,113.69      | .62                  | 1,847.25      | .48                  |
| Per'al Prop. Not Oth'wise Enum..... | 17.20         | .00                  | 31.73         | .01                  | 11.93         | .00                  | 16.00         | .00                  | 16.24         | .00                  | 16.35         | .01                  |
| Car Companies.....                  | 10,941.33     | 2.24                 | 13,330.59     | 2.68                 | 13,973.98     | 3.39                 | 14,094.84     | 3.86                 | 13,848.96     | 4.04                 | 13,846.53     | 3.62                 |
| Gas Companies.....                  | 140,378.04    | 28.76                | 137,014.32    | 2.21                 | 11,160.32     | 2.71                 | 11,504.91     | 3.15                 | 11,365.00     | 3.31                 | 11,114.66     | 2.90                 |
| Power Companies.....                | 2,194.25      | .45                  | 2,117.76      | .43                  | 2,091.24      | .49                  | 2,035.14      | .56                  | 1,865.50      | .54                  | 1,686.46      | .44                  |
| Railroad Companies.....             | 4,818.50      | .99                  | 4,725.20      | .95                  | 4,740.86      | 1.15                 | 4,809.07      | 1.32                 | 4,502.91      | 1.40                 | 4,625.98      | 1.47                 |
| Telephone Companies.....            | 140,236.94    | 28.73                | 151,753.45    | 30.47                | 63,083.80     | 16.54                | 37,566.17     | 10.28                | 37,085.39     | 10.81                | 37,085.39     | 10.81                |
| Terminal Companies.....             | 140,236.94    | 28.73                | 151,753.45    | 30.47                | 63,083.80     | 16.54                | 37,566.17     | 10.28                | 37,085.39     | 10.81                | 37,085.39     | 10.81                |
| Water Companies.....                | 140,236.94    | 28.73                | 151,753.45    | 30.47                | 63,083.80     | 16.54                | 37,566.17     | 10.28                | 37,085.39     | 10.81                | 37,085.39     | 10.81                |
| Mining Companies.....               | 140,236.94    | 28.73                | 151,753.45    | 30.47                | 63,083.80     | 16.54                | 37,566.17     | 10.28                | 37,085.39     | 10.81                | 37,085.39     | 10.81                |
| TOTALS.....                         | \$488,096.35  | 100.00               | \$498,096.33  | 100.00               | \$411,763.03  | 100.00               | \$365,363.24  | 100.00               | \$343,187.05  | 100.00               | \$382,849.56  | 100.00               |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 44  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|                                     | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|-------------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                     | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....         | \$ 3,708.34   | .68                  | \$ 3,726.98   | .66                  | \$ 24,141.81  | 4.68                 | \$ 19,469.34  | 4.93                 | \$ 16,453.47  | 4.52                 | \$ 15,640.61  | 4.54                 |
| City and Town Lots.....             | 26,010.67     | 4.80                 | 26,777.22     | 4.76                 | 127,708.59    | 24.47                | 4,445.26      | 1.13                 | 4,081.56      | 1.11                 | 2,769.49      | 1.10                 |
| Improved Farm Land (Dry Irrigated)  | 15,247.98     | 2.81                 | 14,941.88     | 2.65                 | 17,085.59     | 3.21                 | 7,406.20      | 1.87                 | 6,590.46      | 1.81                 | 6,040.96      | 1.76                 |
| Unimproved Farm Land.....           | 15,191.55     | 2.80                 | 12,569.39     | 2.23                 | 16,550.14     | 3.21                 | 6,140.20      | 1.55                 | 5,611.74      | 1.54                 | 3,720.50      | 1.08                 |
| Grazing Land.....                   | 713.50        | .13                  | 718.15        | .13                  | 720.20        | .14                  | 581.50        | 1.73                 | 498.00        | 1.54                 | 476.32        | 1.29                 |
| Other Land.....                     | 6,089.12      | 1.11                 | 6,295.22      | 1.12                 | 8,282.95      | 1.64                 | 6,825.88      | 1.73                 | 5,989.69      | 1.53                 | 5,490.00      | 1.50                 |
| Improvements on Lots.....           | 51,898.22     | 9.58                 | 56,614.51     | 10.41                | 47,184.69     | 9.15                 | 40,366.46     | 10.27                | 38,860.19     | 10.66                | 37,000.38     | 10.75                |
| Range Horses or Mules.....          | 44,709.11     | 8.25                 | 39,800.23     | 7.07                 | 38,226.89     | 7.42                 | 28,479.50     | 7.21                 | 25,679.52     | 7.05                 | 24,443.41     | 7.10                 |
| Other Horses or Mules.....          | 149.57        | .03                  | 117.16        | .02                  | 89.60         | .02                  | 36.92         | .01                  | 46.17         | .01                  | 77.75         | .02                  |
| Range Cattle.....                   | 1,309.92      | .24                  | 1,075.07      | .19                  | 913.41        | .18                  | 715.75        | .18                  | 622.38        | .17                  | 558.73        | .16                  |
| Other Cattle.....                   | 3,587.94      | .66                  | 2,817.98      | .50                  | 2,524.87      | .49                  | 1,680.70      | .42                  | 1,530.91      | .42                  | 987.29        | .29                  |
| Range Sheep.....                    | 1,341.92      | .25                  | 1,372.12      | .24                  | 1,195.46      | .23                  | 880.37        | .21                  | 758.06        | .21                  | 546.53        | .16                  |
| Other Sheep.....                    | 45,338.81     | 8.36                 | 45,062.45     | 8.00                 | 21,126.27     | 4.10                 | 12,715.51     | 3.22                 | 10,367.89     | 2.84                 | 9,719.26      | 2.83                 |
| Goats.....                          | 1,198.22      | .22                  | 1,373.31      | .24                  | 655.65        | .13                  | 75.21         | .01                  | 22.04         | .01                  | 7.92          | .00                  |
| Swine.....                          | 32.00         | .01                  | 58.27         | .01                  | 29.82         | .01                  | 69.02         | .02                  | 67.99         | .02                  | 73.12         | .02                  |
| Foultry.....                        | 62.65         | .01                  | 58.27         | .01                  | 29.82         | .01                  | 69.02         | .02                  | 67.99         | .02                  | 73.12         | .02                  |
| Banks.....                          | 3,993.72      | .74                  | 1,463.89      | .26                  | 6,876.58      | 1.33                 | 4,881.90      | 1.11                 | 3,081.65      | 2.22                 | 3,955.81      | 2.14                 |
| Merchandise.....                    | 9,069.65      | 1.67                 | 8,045.08      | 1.43                 | 35,136.20     | 6.83                 | 26,123.06     | 6.61                 | 23,777.58     | 6.52                 | 22,419.35     | 6.51                 |
| Implements, Tools, Machinery.....   | 35,365.28     | 6.53                 | 40,899.10     | 7.36                 | 6,704.51      | 1.30                 | 4,178.67      | 1.06                 | 3,155.93      | .87                  | 3,391.75      | .99                  |
| Motor Vehicles.....                 | 8,225.87      | 1.52                 | 10,255.36     | 1.92                 | 10,255.36     | 1.92                 | 10,255.36     | 1.92                 | 10,255.36     | 1.92                 | 10,255.36     | 1.92                 |
| Money.....                          | 1,902.37      | .35                  | 1,461.91      | .26                  | 1,461.91      | .26                  | 1,461.91      | .26                  | 1,461.91      | .26                  | 1,461.91      | .26                  |
| Bonds, Judgments, Stocks, Etc.....  | 15,777.89     | 2.91                 | 15,671.31     | 2.78                 | 12,670.90     | 2.44                 | 9,900.07      | 2.51                 | 4,130.38      | 1.13                 | 3,873.14      | 1.13                 |
| Household Furnishings.....          | 6,116.44      | 1.13                 | 5,962.38      | 1.06                 | 6,663.44      | 1.29                 | 4,437.06      | 1.14                 | 4,303.05      | 1.18                 | 3,410.25      | .99                  |
| Per'al Prop. Not Oth'wise Enum..... | 110.55        | .02                  | 55.87         | .01                  | 15.68         | .00                  | 12.71         | .00                  | 13.83         | .00                  | 13.83         | .00                  |
| Car Companies.....                  | 7,435.82      | 1.37                 | 839.02        | .17                  | 3,146.59      | .61                  | 2,615.93      | .66                  | 2,767.21      | .76                  | 2,666.83      | .77                  |
| Gas Companies.....                  | 193,665.33    | 36.83                | 199,398.45    | 35.41                | 207,059.84    | 40.17                | 169,292.17    | 42.87                | 156,517.75    | 42.85                | 142,498.66    | 41.89                |
| Power Companies.....                | 4,392.04      | .81                  | 4,377.86      | .78                  | 4,008.75      | .78                  | 3,400.59      | .86                  | 3,200.12      | .91                  | 2,883.78      | .82                  |
| Railroad Companies.....             | 7,202.72      | 1.33                 | 7,534.41      | 1.34                 | 15,354.05     | 2.59                 | 11,400.66     | 2.89                 | 11,596.17     | 3.26                 | 11,374.13     | 3.30                 |
| Telephone Companies.....            | 2,204.90      | .41                  | 2,213.07      | .39                  | 2,262.07      | .44                  | 1,743.87      | .44                  | 2,033.41      | .56                  | 1,625.14      | .47                  |
| Terminal Companies.....             | 23,492.03     | 4.31                 | 37,439.77     | 6.65                 | 35,865.51     | 6.96                 | 16,051.45     | 4.06                 | 15,868.34     | 4.35                 | 21,933.67     | 6.37                 |
| Water Companies.....                | 2,204.90      | .41                  | 2,213.07      | .39                  | 2,262.07      | .44                  | 1,743.87      | .44                  | 2,033.41      | .56                  | 1,625.14      | .47                  |
| Mining Companies.....               | 23,492.03     | 4.31                 | 37,439.77     | 6.65                 | 35,865.51     | 6.96                 | 16,051.45     | 4.06                 | 15,868.34     | 4.35                 | 21,933.67     | 6.37                 |
| TOTALS.....                         | \$542,074.63  | 100.00               | \$563,144.18  | 100.00               | \$515,464.86  | 100.00               | \$394,923.51  | 100.00               | \$364,417.07  | 100.00               | \$344,294.92  | 100.00               |

NOTE.—(See notes in Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 45  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|   | 1929          |                      | 1930          |                      | 1931          |                      | 1932          |                      | 1933          |                      | 1934          |                      |
|---|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|   | Taxes Charged | Percent of Total Tax |
| Patented Mining Claims.....               | \$ 177.78     | .07                  | \$ 179.28     | .08                  | \$ 8,079.05   | 3.69                 | \$ 7,805.59   | 4.20                 | \$ 6,423.94   | 3.63                 | \$ 6,817.19   | 3.52                 |
| City and Town Lots.....                   | 7,942.86      | 3.21                 | 7,966.76      | 3.38                 | 31,567.47     | 14.43                | 29,984.72     | 16.14                | 26,784.22     | 15.12                | 28,856.93     | 14.92                |
| Improved Farm Land (Dry [Irrigated])..... | 31,856.50     | 12.86                | 32,317.92     | 13.71                | 12,673.69     | 5.80                 | 11,777.60     | 6.34                 | 10,231.43     | 5.77                 | 11,106.42     | 5.74                 |
| Unimproved Farm Land.....                 | 12,822.65     | 5.18                 | 12,777.99     | 5.42                 | 15,367.50     | 7.03                 | 11,896.70     | 6.40                 | 10,405.58     | 5.87                 | 11,648.53     | 6.02                 |
| Grazing Land.....                         | 14,159.15     | 5.73                 | 14,908.62     | 6.32                 | 1,469.86      | .67                  | 1,416.57      | .76                  | 1,954.21      | .71                  | 1,962.82      | .50                  |
| Other Land.....                           | 22,640.00     | 9.14                 | 23,053.40     | 9.78                 | 22,811.83     | 10.43                | 21,926.24     | 11.80                | 22,247.48     | 12.56                | 21,608.56     | 11.17                |
| Improvements on Lots.....                 | 14,168.34     | 5.72                 | 14,379.25     | 6.10                 | 12,639.61     | 5.78                 | 11,757.29     | 6.33                 | 13,094.73     | 7.39                 | 14,718.66     | 7.61                 |
| Range Horses or Mules.....                | 988.42        | .37                  | 828.34        | .35                  | 693.05        | .32                  | 451.64        | .24                  | 536.56        | .30                  | 622.63        | .32                  |
| Other Horses or Mules.....                | 2,539.03      | 1.02                 | 2,406.99      | 1.02                 | 2,026.90      | .93                  | 1,666.47      | .90                  | 1,707.45      | .96                  | 2,232.46      | 1.16                 |
| Range Cattle.....                         | 8,988.67      | 3.61                 | 9,315.60      | 3.95                 | 3,696.72      | 1.69                 | 7,314.68      | 3.94                 | 4,359.41      | 2.46                 | 4,470.41      | 2.31                 |
| Other Cattle.....                         | 1,963.31      | .80                  | 3,833.48      | 1.83                 | 23,727.10     | 10.85                | 11,558.30     | 6.30                 | 3,499.71      | 1.97                 | 3,449.97      | 1.78                 |
| Range Sheep.....                          | 45,523.75     | 18.33                | 45,523.75     | 18.33                | 1,278.69      | .54                  | 1,158.16      | 6.00                 | 9,801.47      | 5.25                 | 13,725.46     | 7.10                 |
| Other Sheep.....                          | 1,601.89      | .65                  | 1,278.69      | .54                  | 168.36        | .07                  | 126.56        | .05                  | 156.72        | .07                  | 168.36        | .08                  |
| Swine.....                                | 168.36        | .07                  | 126.56        | .05                  | 156.72        | .07                  | 126.56        | .05                  | 156.72        | .07                  | 168.36        | .08                  |
| Poultry.....                              | 2,858.80      | 1.15                 | 1,930.26      | .80                  | 919.48        | 4.20                 | 6,664.38      | 3.59                 | 4,781.08      | 2.70                 | 6,385.00      | 3.28                 |
| Banks.....                                | 12,900.74     | 5.21                 | 11,532.16     | 4.90                 | 9,104.88      | 4.20                 | 2,716.08      | 1.46                 | 2,417.75      | 1.36                 | 2,498.56      | 1.26                 |
| Merchandise.....                          | 5,372.58      | 2.17                 | 5,079.90      | 2.15                 | 5,445.02      | 2.49                 | 4,780.14      | 2.57                 | 3,293.51      | 1.86                 | 4,202.13      | 2.17                 |
| Implement, Tools, Machinery.....          | 7,543.70      | 3.05                 | 7,606.19      | 3.22                 | 4,130.76      | 1.89                 | 2,804.04      | 1.54                 | 2,804.04      | 1.54                 | 2,804.04      | 1.54                 |
| Motor Vehicles.....                       | 1,140.41      | .46                  | 1,308.31      | .56                  | 1,853.94      | .85                  | 2,191.41      | 1.18                 | 3,007.56      | 1.70                 | 3,585.57      | 1.85                 |
| Money.....                                | 6,386.57      | 2.58                 | 7,707.57      | 3.27                 | 5,766.65      | 2.64                 | 852.37        | .46                  | 852.37        | .46                  | 852.37        | .46                  |
| Bonds, Judgments, Stocks, Etc.....        | 5.47          | .00                  | 10.75         | .01                  | 4.68          | .00                  | .75           | .00                  | .83           | .00                  | .90           | .00                  |
| Household Furnishings.....                | 98.18         | .04                  | 109.84        | .04                  | 2,801.60      | 1.28                 | 2,969.56      | 1.60                 | 3,500.53      | 1.93                 | 1,679.53      | .87                  |
| Per'al Prop. Not Oth'wise Enum.....       | 1,850.46      | .75                  | 2,058.59      | .87                  | 1,853.94      | .85                  | 2,191.41      | 1.18                 | 3,007.56      | 1.70                 | 3,585.57      | 1.85                 |
| Car Companies.....                        | 44,044.27     | 17.78                | 44,767.02     | 18.98                | 41,846.75     | 19.13                | 37,007.73     | 19.92                | 37,937.19     | 21.41                | 39,783.83     | 20.54                |
| Express Companies.....                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Gas Companies.....                        |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Power Companies.....                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Railroad Companies.....                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telephone Companies.....                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Telegraph Companies.....                  |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Terminal Companies.....                   |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Water Companies.....                      |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| Mineral Companies.....                    |               |                      |               |                      |               |                      |               |                      |               |                      |               |                      |
| TOTALS.....                               | \$247,673.91  | 100.00               | \$235,809.72  | 100.00               | \$218,718.16  | 100.00               | \$185,824.93  | 100.00               | \$177,184.18  | 100.00               | \$193,406.55  | 100.00               |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 46  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|   | 1929           |                      | 1930           |                      | 1931           |                      | 1932           |                      | 1933           |                      | 1934           |                      |
|---|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|
|   | Taxes Charged  | Percent of Total Tax |
| Patented Mining Claims.....               | \$ 3,332.94    | .19                  | \$ 3,576.59    | .20                  | \$ 150,922.10  | 65.59                | \$ 146,820.61  | 9.13                 | \$ 138,889.87  | 8.76                 | \$ 145,170.81  | 9.01                 |
| City and Town Lots.....                   | 141,590.49     | 7.82                 | 144,039.29     | 8.10                 | 292,848.32     | 126.67               | 273,965.64     | 17.06                | 241,150.67     | 15.29                | 16,659.62      | 1.03                 |
| Improved Farm Land (Dry [Irrigated])..... | 276,987.83     | 15.30                | 278,885.77     | 15.68                | 10,561.60      | .60                  | 9,488.17       | .59                  | 9,424.44       | .59                  | 231,841.01     | 14.38                |
| Unimproved Farm Land.....                 | 10,569.35      | .58                  | 10,163.24      | .57                  | 15,009.35      | .85                  | 13,629.56      | .85                  | 12,097.26      | .76                  | 11,739.30      | .73                  |
| Fruit Land.....                           | 14,237.38      | .79                  | 14,237.38      | .80                  | 36,862.10      | 2.10                 | 31,685.13      | 1.97                 | 34,881.36      | 2.20                 | 32,408.33      | 2.01                 |
| Grazing Land.....                         | 35,052.66      | 1.94                 | 33,533.39      | 1.89                 | 1,177.05       | .06                  | 1,177.05       | .06                  | 1,413.36       | .09                  | 1,735.51       | .05                  |
| Other Land.....                           | 97.38          | .05                  | 97.38          | .05                  | 292,368.89     | 16.64                | 263,302.35     | 16.39                | 279,338.05     | 17.63                | 291,286.21     | 18.07                |
| Improvements on Lots.....                 | 263,083.03     | 14.54                | 274,848.45     | 15.46                | 138,642.66     | 7.89                 | 132,860.69     | 7.69                 | 132,411.17     | 8.35                 | 136,067.23     | 8.47                 |
| Range Horses or Mules.....                | 128,519.34     | 7.10                 | 128,510.53     | 7.24                 | 576.05         | .03                  | 687.44         | .04                  | 468.70         | .03                  | 368.48         | .02                  |
| Other Horses or Mules.....                | 917.34         | .05                  | 1,039.87       | .06                  | 5,827.02       | .33                  | 3,650.78       | .23                  | 3,667.65       | .23                  | 3,785.82       | .23                  |
| Range Cattle.....                         | 6,691.83       | .36                  | 5,612.40       | .32                  | 8,947.27       | .51                  | 6,491.74       | .40                  | 5,683.95       | .36                  | 4,888.92       | .27                  |
| Other Cattle.....                         | 9,984.48       | .55                  | 8,986.57       | .51                  | 14,032.01      | .80                  | 9,443.23       | .59                  | 8,303.00       | .52                  | 6,569.63       | .41                  |
| Range Sheep.....                          | 15,203.29      | .84                  | 14,655.08      | .82                  | 5,254.52       | .30                  | 1,875.63       | .12                  | 1,828.59       | .12                  | 4,018.47       | .25                  |
| Other Sheep.....                          | 13,864.64      | .77                  | 7,822.18       | .44                  | 118.64         | .01                  | 180.50         | .01                  | 180.50         | .01                  | 29             | .00                  |
| Goats.....                                | 813.22         | .04                  | 271.53         | .02                  | 118.64         | .01                  | 180.50         | .01                  | 180.50         | .01                  | 107.77         | .01                  |
| Swine.....                                | 413.12         | .02                  | 288.75         | .02                  | 274.43         | .01                  | 3,567.52       | .22                  | 3,801.52       | .21                  | 2,882.80       | .18                  |
| Poultry.....                              | 45,043.30      | 2.49                 | 17,544.48      | .99                  | 73,870.27      | 4.21                 | 60,175.65      | 3.75                 | 62,771.86      | 3.96                 | 63,365.57      | 3.93                 |
| Banks.....                                | 77,064.92      | 4.26                 | 77,607.98      | 4.36                 | 43,161.44      | 2.33                 | 43,161.44      | 2.69                 | 49,428.88      | 3.12                 | 49,779.74      | 3.09                 |
| Merchandise.....                          | 48,291.75      | 2.67                 | 45,802.60      | 2.58                 | 43,783.36      | 2.49                 | 38,598.95      | 2.40                 | 30,662.77      | 1.93                 | 43,783.36      | 2.49                 |
| Implement, Tools, Machinery.....          | 222.73         | .01                  | 449.05         | .02                  | 1,739.31       | .10                  | 26,290.33      | 1.64                 | 27,056.80      | 1.71                 | 26,776.22      | 1.66                 |
| Money.....                                | 1,632.38       | .09                  | 1,739.31       | .10                  | 49,583.79      | 2.82                 | 10,936.26      | .68                  | 5,046.47       | .32                  | 5,304.40       | .33                  |
| Bonds, Judgments, Stocks, Etc.....        | 36,083.00      | 1.99                 | 40,886.90      | 2.30                 | 10,948.23      | .62                  | 8,615.43       | .54                  | 8,324.84       | .53                  | 7,193.58       | .44                  |
| Household Furnishings.....                | 9,994.95       | .55                  | 9,895.72       | .55                  | 108.79         | .01                  | 104.84         | .01                  | 85.73          | .01                  | 85.73          | .01                  |
| Per'al Prop. Not Oth'wise Enum.....       | 160.11         | .00                  | 207.41         | .01                  | 2,135.00       | .12                  | 1,272.60       | .08                  | 7,480.89       | .47                  | 7,500.89       | .46                  |
| Car Companies.....                        | 120,133.65     | 6.64                 | 121,021.42     | 6.80                 | 124,287.19     | 7.08                 | 121,222.81     | 7.55                 | 132,863.01     | 8.33                 | 132,771.67     | 8.24                 |
| Express Companies.....                    | 294,731.61     | 16.29                | 298,733.85     | 16.80                | 315,657.58     | 17.96                | 302,138.95     | 18.81                | 306,283.51     | 19.33                | 306,978.42     | 19.05                |
| Gas Companies.....                        | 19,721.55      | 1.09                 | 19,545.07      | 1.10                 | 2,762.91       | .15                  | 2,723.95       | .16                  | 2,816.30       | .18                  | 2,591.16       | .16                  |
| Power Companies.....                      |                |                      |                |                      | 20,145.35      | 1.15                 | 19,435.90      | 1.21                 | 21,080.25      | 1.33                 | 21,596.16      | 1.34                 |
| Railroad Companies.....                   |                |                      |                |                      | 90,562.29      | 5.16                 | 70,345.70      | 4.38                 | 49,846.44      | 3.15                 | 56,276.09      | 3.49                 |
| Telephone Companies.....                  |                |                      |                |                      | \$1,756,673.75 | 100.00               | \$1,606,237.08 | 100.00               | \$1,584,643.13 | 100.00               | \$1,611,842.22 | 100.00               |
| Telegraph Companies.....                  |                |                      |                |                      |                |                      |                |                      |                |                      |                |                      |
| Terminal Companies.....                   |                |                      |                |                      |                |                      |                |                      |                |                      |                |                      |
| Water Companies.....                      |                |                      |                |                      |                |                      |                |                      |                |                      |                |                      |
| Mineral Companies.....                    |                |                      |                |                      |                |                      |                |                      |                |                      |                |                      |
| TOTALS.....                               | \$1,809,353.21 | 100.00               | \$1,778,302.09 | 100.00               | \$1,756,673.75 | 100.00               | \$1,606,237.08 | 100.00               | \$1,584,643.13 | 100.00               | \$1,611,842.22 | 100.00               |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 47  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|  | 1929             |                            | 1930             |                            | 1931             |                            | 1932             |                            | 1933             |                            | 1934             |                            |
|--|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|
|  | Taxes<br>Charged | Percent<br>of<br>Total Tax |
| Patented Mining Claims.....            | \$ 1,392.66      | .56                        | \$ 1,475.97      | .65                        | \$ 5,340.45      | 3.29                       | \$ 5,215.18      | 3.37                       | \$ 5,266.51      | 3.92                       | \$ 5,320.45      | 3.92                       |
| City and Town Lots.....                | 5,666.26         | 2.27                       | 5,463.88         | 2.33                       | 33,297.83        | 20.48                      | 717.36           | .49                        | 25.29            | .02                        | 34.60            | .03                        |
| Improved Farm Land {Dry<br>{Irrigated} | 32,062.56        | 12.85                      | 32,098.07        | 14.01                      | 2,429.77         | 1.50                       | 29,288.24        | 20.04                      | 24,818.49        | 18.46                      | 25,228.50        | 18.59                      |
| Unimproved Farm Land.....              | 2,267.95         | .91                        | 2,192.46         | .96                        | 2,429.77         | 1.50                       | 1,923.47         | 1.32                       | 1,625.40         | 1.21                       | 1,664.93         | 1.23                       |
| Fruit Land.....                        | 1.83             | .00                        |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Grazing Land.....                      | 22,590.39        | 9.05                       | 23,242.65        | 10.14                      | 24,270.49        | 14.96                      | 20,877.01        | 14.31                      | 19,412.06        | 14.44                      | 19,408.72        | 14.30                      |
| Other Land.....                        | 18,471.45        | 7.40                       | 18,687.83        | 8.16                       | 372.56           | .23                        | 216.66           | .15                        | 34.56            | .03                        | 160.89           | .12                        |
| Improvements on Lots.....              | 7,741.62         | 3.10                       | 7,461.48         | 3.25                       | 18,429.45        | 11.36                      | 17,745.84        | 12.17                      | 16,613.05        | 12.36                      | 16,688.55        | 12.30                      |
| Range Horses or Mules.....             | 220.45           | .09                        | 167.56           | .07                        | 7,718.47         | 4.76                       | 7,477.97         | 5.18                       | 7,121.49         | 5.30                       | 7,266.23         | 5.36                       |
| Other Horses or Mules.....             | 851.73           | .34                        | 805.99           | .35                        | 171.17           | .11                        | 103.56           | .07                        | 53.71            | .04                        | 83.43            | .06                        |
| Range Cattle.....                      | 3,062.40         | 1.23                       | 2,819.71         | 1.23                       | 679.94           | .42                        | 632.86           | .43                        | 542.55           | .40                        | 542.83           | .40                        |
| Other Cattle.....                      | 2,730.95         | 1.13                       | 2,742.14         | 1.20                       | 2,628.59         | 1.62                       | 2,453.82         | 1.48                       | 1,668.30         | 1.24                       | 1,297.61         | .96                        |
| Range Sheep.....                       | 2,119.06         | .85                        | 1,587.19         | .67                        | 311.28           | .50                        | 1,815.21         | 1.24                       | 1,559.87         | 1.16                       | 1,275.72         | .94                        |
| Other Sheep.....                       | 129.28           | .05                        | 106.25           | .05                        | 63.47            | .04                        | 195.88           | .13                        | 282.88           | .21                        | 941.26           | .69                        |
| Goats.....                             | 7.06             | .00                        | 3.58             | .00                        | 1.08             | .00                        | .62              | .00                        | .64              | .00                        |                  |                            |
| Swine.....                             | 55.71            | .02                        | 58.51            | .03                        | 39.10            | .02                        | 24.81            | .02                        | 12.84            | .01                        | 12.76            | .01                        |
| Poultry.....                           | 4,647.48         | 1.86                       | 1,837.11         | .80                        |                  |                            | 106.79           | .07                        | 43.96            | .03                        | 52.32            | .04                        |
| Banks.....                             | 7,583.39         | 3.04                       | 8,021.99         | 3.50                       | 7,177.02         | 4.42                       | 6,027.07         | 4.13                       | 4,676.66         | 3.48                       | 4,128.67         | 3.04                       |
| Merchandise.....                       | 1,134.55         | .45                        | 999.95           | .44                        | 1,130.21         | .70                        | 930.27           | .64                        | 850.03           | .63                        | 827.61           | .61                        |
| Implements, Tools, Machinery           | 4,445.24         | 1.78                       | 5,321.50         | 2.32                       | 3,407.93         | 2.10                       | 2,869.02         | 1.97                       | 2,025.97         | 1.51                       | 2,025.75         | 1.49                       |
| Motor Vehicles.....                    |                  |                            | 32.75            | .01                        |                  |                            |                  |                            |                  |                            |                  |                            |
| Money.....                             | 396.79           | .16                        | 421.35           | .18                        |                  |                            |                  |                            |                  |                            |                  |                            |
| Bonds, Judgments, Stocks, Etc.         |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Household Furnishings.....             | 2,755.97         | 1.10                       | 2,508.93         | 1.09                       | 2,404.69         | 1.48                       | 1,777.15         | 1.22                       | 1,526.06         | 1.14                       | 1,537.40         | 1.17                       |
| Per al Prop. Not Otherwise Enum.       |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Bus Lines.....                         | 855.14           | .38                        | 937.74           | .41                        | 769.13           | .47                        | 27.49            | .02                        | 380.82           | .25                        | 525.38           | .39                        |
| Express Companies.....                 | 116.03           | .05                        | 7.53             | .00                        | 5.87             | .00                        | 621.98           | .43                        | 567.14           | .42                        | 488.62           | .36                        |
| Gas Companies.....                     |                  |                            |                  |                            |                  |                            | 5.97             | .00                        | 5.18             | .00                        | 2.99             | .00                        |
| Power Companies.....                   | 13,115.46        | 5.26                       | 13,617.67        | 5.94                       | 13,735.06        | 8.47                       | 13,770.84        | 9.44                       | 14,145.46        | 10.52                      | 14,354.33        | 10.53                      |
| Railroad Companies.....                | 28,222.36        | 11.31                      | 27,603.33        | 12.05                      | 25,506.91        | 15.72                      | 23,011.19        | 15.77                      | 22,594.95        | 16.81                      | 22,853.85        | 16.85                      |
| Telephone Companies.....               | 151.48           | .06                        | 152.85           | .07                        | 146.56           | .09                        | 155.85           | .11                        | 151.77           | .11                        | 150.55           | .11                        |
| Terminal Companies.....                | 1,403.77         | .56                        | 1,403.19         | .61                        | 1,352.89         | .83                        | 1,350.10         | .93                        | 1,549.74         | 1.15                       | 2,211.20         | 1.63                       |
| Water Companies.....                   |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Mining Companies.....                  | 85,218.83        | 34.15                      | 67,449.48        | 29.43                      | 7,886.41         | 4.86                       | 6,583.09         | 4.51                       | 6,876.09         | 5.12                       | 6,517.01         | 4.89                       |
| TOTALS.....                            | \$249,569.85     | 100.00                     | \$229,167.86     | 100.00                     | \$162,270.05     | 100.00                     | \$145,876.18     | 100.00                     | \$134,429.74     | 100.00                     | \$135,674.26     | 100.00                     |

NOTE.—(See notes on Beaver County).

STATEMENT NO. 48  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

|  | 1929             |                            | 1930             |                            | 1931             |                            | 1932             |                            | 1933             |                            | 1934             |                            |
|--|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|
|  | Taxes<br>Charged | Percent<br>of<br>Total Tax |
| Patented Mining Claims.....            | \$ 391.73        | .27                        | \$ 409.02        | .28                        | \$ 18,143.29     | 12.34                      | \$ 17,338.28     | 13.02                      | \$ 17,744.80     | 13.76                      | \$ 17,891.05     | 14.18                      |
| City and Town Lots.....                | 16,101.96        | 11.16                      | 17,750.14        | 12.04                      | 24,327.01        | 16.55                      | 15,515.40        | 11.12                      | 15,262.38        | .98                        | 1,168.37         | .93                        |
| Improved Farm Land {Dry<br>{Irrigated} | 25,643.72        | 17.78                      | 25,391.11        | 17.22                      | 18,429.61        | 12.24                      | 21,732.99        | 16.09                      | 22,198.19        | 17.21                      | 21,892.77        | 17.36                      |
| Unimproved Farm Land.....              | 1,340.87         | .93                        | 1,354.13         | .92                        | 1,220.44         | .83                        | 1,162.77         | .86                        | 1,073.36         | .83                        | 1,051.27         | .84                        |
| Fruit Land.....                        | 1,092.89         | .76                        | 1,124.68         | .76                        | 1,138.30         | .77                        | 1,082.92         | .76                        | 1,072.40         | .76                        | 1,059.60         | .83                        |
| Grazing Land.....                      | 14,792.61        | 10.26                      | 15,556.30        | 10.55                      | 15,451.53        | 10.51                      | 15,413.44        | 11.41                      | 14,353.61        | 11.13                      | 12,933.14        | 10.25                      |
| Other Land.....                        | 14.58            | .01                        | 6.55             | .01                        | 1,055.62         | .72                        | 3,013.42         | .75                        | 1,069.64         | .83                        | 853.17           | .68                        |
| Improvements on Lots.....              | 26,627.59        | 18.46                      | 28,471.08        | 19.31                      | 23,537.67        | 20.09                      | 23,334.06        | 21.86                      | 29,572.24        | 22.94                      | 30,103.60        | 23.87                      |
| Range Horses or Mules.....             | 3,282.57         | 2.28                       | 3,703.29         | 2.51                       | 3,486.56         | 2.37                       | 3,448.00         | 2.55                       | 3,551.90         | 2.76                       | 3,551.84         | 2.82                       |
| Other Horses or Mules.....             | 167.80           | .12                        | 255.39           | .17                        | 217.11           | .15                        | 125.08           | .09                        | 120.51           | .09                        | 104.99           | .08                        |
| Range Cattle.....                      | 1,746.72         | 1.21                       | 1,437.65         | .97                        | 1,394.23         | .95                        | 725.13           | .54                        | 694.07           | .54                        | 689.97           | .55                        |
| Other Cattle.....                      | 3,621.79         | 2.44                       | 3,227.01         | 2.19                       | 3,251.43         | 2.21                       | 2,296.64         | 1.70                       | 1,747.06         | 1.36                       | 1,474.99         | 1.17                       |
| Range Sheep.....                       | 3,125.95         | 2.17                       | 2,866.42         | 1.94                       | 2,743.96         | 1.87                       | 2,958.01         | 1.47                       | 1,582.46         | 1.24                       | 1,172.17         | .93                        |
| Other Sheep.....                       | 6,649.03         | 4.61                       | 5,147.79         | 3.49                       | 5,435.55         | 3.73                       | 1,937.84         | 1.43                       | 1,237.79         | .96                        | 1,485.50         | 1.18                       |
| Goats.....                             | 242.05           | .17                        | 200.27           | .14                        | 165.34           | .11                        |                  |                            |                  |                            |                  |                            |
| Swine.....                             | 3,102.38         | 2.15                       | 1,964.63         | 1.33                       | 1,443.64         | .99                        | 856.46           | .63                        | 299.23           | .23                        | 363.96           | .29                        |
| Poultry.....                           | 179.74           | .12                        | 102.08           | .07                        | 100.30           | .07                        | 48.18            | .04                        | 1.44             | .00                        | 2.15             | .00                        |
| Banks.....                             | 5,114.40         | 3.55                       | 1,739.15         | 1.18                       |                  |                            | 78.13            | .06                        | 4.52             | .00                        |                  |                            |
| Merchandise.....                       | 6,410.98         | 4.44                       | 7,519.81         | 5.09                       | 7,680.96         | 5.22                       | 6,950.67         | 5.14                       | 6,022.35         | 4.67                       | 5,133.03         | 4.07                       |
| Implements, Tools, Machinery           | 3,967.89         | 2.75                       | 2,527.74         | 1.72                       | 2,527.74         | 1.72                       | 1,798.61         | 1.33                       | 1,313.23         | 1.02                       | 1,268.13         | .97                        |
| Motor Vehicles.....                    | 5,557.29         | 3.85                       | 8,202.97         | 5.56                       | 5,615.68         | 3.82                       | 4,751.09         | 3.52                       | 2,964.42         | 2.30                       | 3,496.23         | 2.77                       |
| Money.....                             |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Bonds, Judgments, Stocks, Etc.         |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Household Furnishings.....             | 747.50           | .52                        | 49.50            | .03                        |                  |                            |                  |                            |                  |                            |                  |                            |
| Per al Prop. Not Otherwise Enum.       |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Bus Lines.....                         | 6,170.57         | 4.28                       | 7,145.71         | 4.85                       | 4,082.44         | 2.74                       | 1,149.01         | .85                        | 2,958.07         | 1.75                       | 2,330.78         | 1.85                       |
| Express Companies.....                 |                  |                            |                  |                            | 3,590.71         | 2.44                       | 2,956.86         | 2.19                       | 2,854.58         | 2.28                       | 2,987.82         | 2.37                       |
| Gas Companies.....                     |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Power Companies.....                   | 6,513.14         | 4.52                       | 9,374.71         | 6.36                       | 8,652.64         | 5.87                       | 8,718.41         | 6.45                       | 8,434.33         | 6.54                       | 8,305.77         | 6.58                       |
| Railroad Companies.....                |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Telephone Companies.....               |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Terminal Companies.....                | 1,110.24         | .77                        | 1,209.81         | .82                        | 4,520.97         | 3.07                       | 4,958.46         | 3.67                       | 5,381.15         | 4.17                       | 5,394.70         | 4.23                       |
| Water Companies.....                   |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |                  |                            |
| Mining Companies.....                  | 613.51           | .42                        | 638.35           | .43                        | 1,260.33         | .86                        | 1,038.74         | .77                        | 975.94           | .76                        | 594.80           | .47                        |
| TOTALS.....                            | \$144,228.94     | 100.00                     | \$147,465.63     | 100.00                     | \$147,034.65     | 100.00                     | \$135,110.18     | 100.00                     | \$128,925.50     | 100.00                     | \$126,131.74     | 100.00                     |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 49  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

WAYNE COUNTY

|                                      | 1929             |                      | 1930             |                      | 1931             |                      | 1932             |                      | 1933             |                      | 1934             |                      |
|--------------------------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|
|                                      | Taxes Charged    | Percent of Total Tax |
| Patented Mining Claims.....          | \$ 759.25        | 2.05                 | \$ 708.33        | 2.36                 | \$ 735.54        | 2.54                 | \$ 685.50        | 3.05                 | \$ 696.60        | 3.23                 | \$ 745.69        | 3.07                 |
| City and Town Lots.....              | 11,085.50        | 29.81                | 10,310.46        | 34.31                | 10,082.19        | 34.81                | 54.85            | .26                  | 65.77            | .30                  | 70.20            | .29                  |
| Improved Farm Land (Dry {Irriged})   | 3,262.22         | 8.81                 | 3,070.14         | 10.21                | 3,222.08         | 11.13                | 8,924.71         | 42.34                | 9,677.27         | 44.86                | 9,967.08         | 41.02                |
| Unimproved Farm Land.....            | 57.51            | .16                  | 53.80            | .18                  | 43.05            | .15                  | 318.92           | 1.53                 | 360.67           | 1.67                 | 397.86           | 1.64                 |
| Fruit Land.....                      | 250.67           | .69                  | 235.79           | .77                  | 238.99           | 1.00                 | 1,221.83         | 5.86                 | 76.10            | .35                  | 78.72            | .35                  |
| Grazing Land.....                    | 2,893.01         | 7.82                 | 2,793.50         | 9.16                 | 2,970.80         | 10.26                | 2,852.94         | 13.70                | 1,948.09         | 6.25                 | 1,889.63         | 5.72                 |
| Other Land.....                      | 1,880.15         | 5.08                 | 1,787.83         | 5.76                 | 1,824.75         | 6.20                 | 1,893.53         | 8.99                 | 1,878.50         | 8.71                 | 1,927.28         | 8.09                 |
| Improvements on Lots.....            | 156.82           | .42                  | 84.46            | .28                  | 177.86           | .62                  | 71.82            | .33                  | 88.81            | .40                  | 43.40            | .16                  |
| Range Horses or Mules.....           | 656.19           | 1.77                 | 524.04           | 1.74                 | 594.53           | 2.09                 | 865.45           | 4.03                 | 883.30           | 4.03                 | 412.82           | 1.70                 |
| Other Horses or Mules.....           | 2,380.45         | 6.46                 | 2,276.58         | 7.53                 | 2,282.25         | 7.88                 | 1,840.85         | 8.83                 | 1,495.52         | 6.93                 | 1,253.07         | 5.16                 |
| Range Cattle.....                    | 370.57           | 1.00                 | 111.74           | .36                  | 103.78           | .36                  | 54.28            | .26                  | 53.28            | .25                  | 29.60            | .12                  |
| Other Cattle.....                    | 8,042.30         | 21.72                | 8,042.30         | 21.72                | 3,771.75         | 13.02                | 1,037.09         | 4.98                 | 736.26           | 3.41                 | 2,757.78         | 11.35                |
| Range Sheep.....                     | 217.58           | .59                  | 86.36            | .29                  | 75.54            | .26                  | 15.88            | .08                  | 10.61            | .05                  | 10.88            | .04                  |
| Goats.....                           | 55.93            | .15                  | 37.77            | .13                  | 45.15            | .15                  | 1.70             | .01                  | 1.70             | .01                  | 9.87             | .04                  |
| Swine.....                           | 1,190.00         | 3.21                 | 415.80           | 1.38                 | 628.58           | 2.17                 | 438.70           | 2.11                 | 379.83           | 1.76                 | 446.92           | 1.84                 |
| Poultry.....                         | 876.66           | 2.37                 | 469.79           | 1.56                 | 707.90           | 2.44                 | 486.09           | 2.25                 | 489.64           | 2.25                 | 489.64           | 2.02                 |
| Merchandise.....                     | 1,027.16         | 2.78                 | 689.32           | 2.29                 | 800.33           | 2.76                 | 548.78           | 2.63                 | 389.00           | 1.81                 | 483.86           | 2.00                 |
| Implements, Tools, Machinery.....    | 1,018.69         | 2.75                 | 1,040.01         | 3.46                 | 800.33           | 2.76                 | 548.78           | 2.63                 | 389.00           | 1.81                 | 483.86           | 2.00                 |
| Motor Vehicles.....                  | 104.24           | .28                  | 53.30            | .18                  | 68.75            | .24                  | 29.55            | .14                  | 21.97            | .10                  | 32.75            | .13                  |
| Money.....                           |                  |                      |                  |                      | 255.00           | .88                  | 135.92           | .65                  | 161.44           | .75                  | 242.25           | 1.00                 |
| Bonds, Judgments, Stocks, Etc.....   |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Household Furnishings.....           |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Per'al Prop. Not Otherwise Enum..... |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Bus Lines.....                       |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Car Companies.....                   |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Express Companies.....               |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Gas Companies.....                   |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Power Companies.....                 |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Railroad Companies.....              |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Telephone Companies.....             |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Terminal Companies.....              |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Water Companies.....                 |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| Mining Companies.....                |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |                  |                      |
| TOTALS.....                          | \$ 37,022,321.00 | 100.00               | \$ 30,053,371.00 | 100.00               | \$ 28,961,971.00 | 100.00               | \$ 20,841,981.00 | 100.00               | \$ 21,572,791.00 | 100.00               | \$ 24,296,541.00 | 100.00               |

NOTE.—(See notes on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 50  
STATEMENT SHOWING TAXES CHARGED AND THE PER CENT OF THE TOTAL TAX  
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1929, 1930, 1931, 1932,  
1933 AND 1934

WEBER COUNTY

|                                      | 1929            |                      | 1930            |                      | 1931            |                      | 1932            |                      | 1933            |                      | 1934            |                      |
|--------------------------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|
|                                      | Taxes Charged   | Percent of Total Tax |
| Patented Mining Claims.....          | \$ 438,019.49   | 22.69                | \$ 450,492.36   | 23.00                | \$ 447,359.66   | 23.34                | \$ 455,518.79   | 23.96                | \$ 446,339.97   | 24.20                | \$ 361,622.58   | 20.57                |
| City and Town Lots.....              | 133,163.61      | 6.30                 | 133,078.80      | 6.79                 | 123,584.00      | 6.45                 | 9,432.01        | .18                  | 2,982.96        | .16                  | 2,852.74        | .16                  |
| Improved Farm Land (Dry {Irriged})   | 19,255.72       | 1.00                 | 19,224.63       | .98                  | 17,767.09       | .93                  | 17,446.24       | .92                  | 13,955.34       | 4.66                 | 14,014.39       | .80                  |
| Unimproved Farm Land.....            | 5,221.85        | .27                  | 5,185.82        | .25                  | 4,897.01        | .25                  | 4,332.97        | .23                  | 3,507.25        | .19                  | 3,471.55        | .20                  |
| Fruit Land.....                      | 13,376.58       | .69                  | 13,524.67       | .69                  | 12,582.63       | .66                  | 11,023.97       | .58                  | 9,810.14        | .53                  | 9,998.26        | .57                  |
| Grazing Land.....                    | 2,096.08        | .11                  | 2,144.23        | .11                  | 2,281.61        | .12                  | 2,207.46        | .12                  | 2,207.46        | .11                  | 1,878.79        | .11                  |
| Other Land.....                      | 560,652.87      | 28.53                | 582,773.12      | 29.75                | 564,915.13      | 29.48                | 580,065.11      | 30.51                | 592,218.61      | 32.11                | 584,964.29      | 33.23                |
| Improvements on Lots.....            | 57,396.34       | 2.97                 | 57,751.07       | 2.95                 | 53,202.31       | 2.78                 | 52,837.25       | 2.78                 | 55,842.06       | 3.03                 | 56,883.43       | 3.21                 |
| Range Horses or Mules.....           | 343.02          | .02                  | 241.94          | .01                  | 330.46          | .02                  | 188.84          | .01                  | 134.85          | .01                  | 74.43           | .00                  |
| Other Horses or Mules.....           | 2,608.80        | .14                  | 2,311.46        | .12                  | 1,668.03        | .09                  | 1,405.55        | .07                  | 1,581.05        | .08                  | 1,567.97        | .09                  |
| Range Cattle.....                    | 1,849.36        | .10                  | 2,747.29        | .14                  | 1,416.86        | .07                  | 1,152.33        | .06                  | 985.43          | .05                  | 804.88          | .05                  |
| Other Cattle.....                    | 12,400.94       | .64                  | 8,508.74        | .43                  | 6,897.64        | .36                  | 4,988.55        | .26                  | 4,624.50        | .25                  | 4,283.53        | .24                  |
| Range Sheep.....                     | 1,444.83        | .07                  | 1,266.87        | .07                  | 878.64          | .04                  | 320.25          | .02                  | 206.04          | .01                  | 348.95          | .02                  |
| Other Sheep.....                     | 14.40           | .00                  | 150.71          | .01                  | 98.15           | .00                  | 1.68            | .00                  |                 |                      |                 |                      |
| Goats.....                           | 1.80            | .00                  | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Swine.....                           | 385.29          | .02                  | 235.57          | .01                  | 147.02          | .01                  | 147.85          | .01                  | 101.29          | .01                  | 71.72           | .00                  |
| Poultry.....                         | 47,283.75       | 2.45                 | 47,688.86       | .90                  | 123,130.91      | 6.42                 | 111,864.36      | 5.88                 | 94,132.28       | 5.10                 | 101,708.15      | 5.79                 |
| Banks.....                           | 136,592.06      | 7.07                 | 131,692.08      | 6.72                 | 44,030.90       | 2.30                 | 43,610.21       | 2.29                 | 42,259.31       | 2.29                 | 39,787.42       | 2.26                 |
| Merchandise.....                     | 43,283.01       | 2.24                 | 46,864.20       | 2.30                 | 41,852.19       | 2.16                 | 41,249.45       | 2.17                 | 31,306.51       | 1.70                 | 35,186.06       | 2.00                 |
| Implements, Tools, Machinery.....    | 57,769.40       | 2.99                 | 51,466.24       | 2.63                 | 41,852.19       | 2.16                 | 41,249.45       | 2.17                 | 31,306.51       | 1.70                 | 35,186.06       | 2.00                 |
| Motor Vehicles.....                  | 3,538.67        | .08                  | 1,074.51        | .06                  | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Money.....                           | 8,288.73        | .43                  | 9,891.05        | .50                  | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Bonds, Judgments, Stocks, Etc.....   | 58,935.07       | 3.05                 | 64,061.07       | 3.27                 | 58,429.90       | 3.05                 | 50,007.77       | 2.63                 | 47,119.19       | 2.56                 | 45,583.79       | 2.59                 |
| Household Furnishings.....           | 21,059.81       | 1.09                 | 21,531.75       | 1.10                 | 142.28          | .01                  | 1,577.00        | .10                  | 2,884.95        | .16                  | 2,794.42        | .16                  |
| Per'al Prop. Not Otherwise Enum..... | 577.49          | .03                  | 902.13          | .06                  | 815.42          | .04                  | 22,588.22       | 1.17                 | 19,863.69       | 1.08                 | 15,084.88       | .85                  |
| Bus Lines.....                       | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Car Companies.....                   | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Express Companies.....               | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Gas Companies.....                   | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                | .....           | .....                |
| Power Companies.....                 | 80,449.84       | 4.17                 | 83,445.24       | 4.26                 | 78,603.86       | 4.10                 | 77,795.27       | 4.09                 | 79,494.81       | 4.31                 | 81,381.87       | 4.63                 |
| Railroad Companies.....              | 212,230.67      | 10.99                | 222,645.12      | 11.34                | 222,645.12      | 11.62                | 222,264.08      | 11.69                | 213,155.32      | 11.56                | 214,636.14      | 12.21                |
| Telephone Companies.....             | 3,433.34        | .18                  | 3,951.08        | .20                  | 3,552.28        | .18                  | 3,407.58        | .18                  | 3,350.54        | .18                  | 3,273.50        | .19                  |
| Terminal Companies.....              | 20,797.60       | 1.08                 | 22,168.34       | 1.13                 | 21,260.27       | 1.11                 | 21,377.32       | 1.13                 | 21,676.86       | 1.17                 | 21,798.89       | 1.24                 |
| Water Companies.....                 | .....           | .....                | .....           | .....                | 48,492.71       | 2.53                 | 50,663.14       | 2.67                 | 54,382.81       | 2.95                 | 53,197.24       | 3.03                 |
| Mining Companies.....                | .....           | .....                | .....           | .....                | 183.28          | .01                  | 103.91          | .01                  | 110.23          | .01                  | 112.08          | .01                  |
| TOTALS.....                          | \$ 1,930,378.42 | 100.00               | \$ 1,958,888.63 | 100.00               | \$ 1,916,300.05 | 100.00               | \$ 1,901,287.88 | 100.00               | \$ 1,844,403.84 | 100.00               | \$ 1,757,582.33 | 100.00               |

NOTE.—(See notes on Beaver County).

**Property Tax Discounts  
and Exemptions**

STATEMENT NO. 51

Schedule Showing Results of Prepayment of Property Tax and Discount to September 1, 1934, for 1934 Taxes Chapter 61, Laws of Utah, 1933

| County     | Prepayments    | Discount (Average) |
|------------|----------------|--------------------|
| Beaver     | \$ 62,657.93   | \$ 2,249.80        |
| Box Elder  | 358,868.51     | *13,996.84         |
| Cache      | 148,022.13     | 5,313.72           |
| Carbon     | 85,503.04      | 3,069.40           |
| Daggett    | 157.69         | 5.66               |
| Davis      | 87,215.24      | 3,130.86           |
| Duchesne   | 4,507.65       | 161.82             |
| Emery      | 11,723.51      | 420.85             |
| Garfield   | 1,203.42       | 43.20              |
| Grand      | 5,197.63       | 186.59             |
| Iron       | 69,069.55      | 2,479.47           |
| Juab       | 84,265.72      | 3,024.98           |
| Kane       |                |                    |
| Millard    | 108,000.00     | 3,877.00           |
| Morgan     | 78,447.62      | 2,816.12           |
| Piute      | 570.00         | 20.46              |
| Rich       | 311.06         | 11.16              |
| Salt Lake  | 2,329,221.00   | *82,996.55         |
| San Juan   |                |                    |
| Sanpete    | 5,796.46       | 208.08             |
| Sevier     | 10,132.41      | 363.74             |
| Summit     | 191,304.56     | 6,867.47           |
| Tooele     | 101,732.23     | *3,180.24          |
| Uintah     | 32,897.81      | 1,180.97           |
| Utah       | 302,969.23     | 10,876.03          |
| Wasatch    | 15,157.29      | 544.12             |
| Washington | 2,494.20       | *65.26             |
| Wayne      | 471.06         | 16.91              |
| Weber      | 399,586.24     | 14,344.39          |
| Totals     | \$4,497,483.19 | \$ 161,451.19      |

\*Actual Discount Reported.  
Average credit for dollar prepaid.....\$0.035898119

STATEMENT NO. 52  
Summary of Results of the Pumping Plant Exemption Law 80-2-6, 7, 8, 9 Revised Statutes of Utah, 1933

| COUNTY     | 1931                       |               |                          | 1932                       |               |                          | 1933                       |               |                          |
|------------|----------------------------|---------------|--------------------------|----------------------------|---------------|--------------------------|----------------------------|---------------|--------------------------|
|            | Value-<br>tion<br>Exempted | Taxes<br>Lost | Rebates<br>To<br>Pumpers | Value-<br>tion<br>Exempted | Taxes<br>Lost | Rebates<br>To<br>Pumpers | Value-<br>tion<br>Exempted | Taxes<br>Lost | Rebates<br>To<br>Pumpers |
| Beaver     | \$ 22,508                  | 732.40        | \$ 1,562.83              | \$ 28,975                  | 979.62        | \$ 2,129.03              | \$ 26,772                  | 880.53        | \$ 2,038.25              |
| Box Elder  | 197,852                    | 4,008.91      | 857.68                   | 182,548                    | 3,875.05      | 1,028.33                 | 194,287                    | 4,098.32      | 1,045.70                 |
| Cache      | 31,671                     | 2,014.79      | 4,328.42                 | 67,570                     | 1,912.49      | 3,311.90                 | 80,240                     | 2,269.80      | 5,399.86                 |
| Carbon     | 18,643                     | 544.12        |                          | 16,200                     | 490.54        |                          | 18,168                     | 551.42        |                          |
| Davis      | 34,013                     | 1,085.76      | 53.30                    | 40,106                     | 919.51        | 2,765.07                 | 41,066                     | 973.66        | 4,039.47                 |
| Emery      | 8,543                      | 306.09        |                          | 6,132                      | 303.23        |                          | 8,864                      | 324.16        |                          |
| Grand      | 2,692                      | 77.71         |                          | 2,491                      | 69.42         |                          | 2,780                      | 84.37         |                          |
| Iron       | 76,214                     | 3,015.16      | 6,759.70                 | 68,647                     | 2,616.32      | 5,319.21                 | 63,075                     | 2,370.47      | 5,229.62                 |
| Millard    | 6,665                      | 209.58        |                          | 6,879                      | 217.13        |                          | 6,951                      | 222.93        |                          |
| Juab       | 8,358                      | 246.44        |                          | 10,963                     | 322.73        |                          | 9,937                      | 362.95        |                          |
| Morgan     | 7,356                      | 244.35        |                          | 9,047                      | 214.38        |                          | 9,737                      | 252.28        |                          |
| Piute      | 2,368                      | 74.11         |                          | 3,116                      | 99.53         |                          | 2,843                      | 100.59        |                          |
| Rich       | 1,918                      | 50.44         | 34.57                    | 2,225                      | 52.07         | 38.95                    | 3,077                      | 70.32         | 57.07                    |
| Salt Lake  | 165,507                    | 8,397.39      | 8,229.25                 | 260,957                    | 8,227.27      | 3,084.78                 | 280,068                    | 9,229.77      | 3,375.31                 |
| Sanpete    | 6,880                      | 213.25        |                          | 8,724                      | 258.32        |                          | 8,081                      | 243.58        |                          |
| Sevier     | 11,687                     | 390.33        | 155.89                   | 15,425                     | 526.61        | 150.77                   | 14,002                     | 534.31        | 169.67                   |
| Summit     | 12,597                     | 354.67        |                          | 11,739                     | 338.81        |                          | 12,380                     | 366.78        |                          |
| Tooele     | 10,495                     | 323.55        | 108.70                   | 9,374                      | 244.55        | 79.03                    | 9,791                      | 272.21        | 44.53                    |
| Uintah     | 2,761                      | 94.48         |                          | 2,484                      | 84.77         |                          | 2,961                      | 108.26        |                          |
| Utah       | 126,928                    | 8,942.41      | 10,806.66                | 117,198                    | 3,551.69      | 12,596.94                | 126,227                    | 4,220.91      | 11,717.99                |
| Wasatch    | 56,769                     | 436.49        |                          | 15,546                     | 404.94        |                          | 16,856                     | 456.52        |                          |
| Washington | 98,310                     | 3,787.25      |                          | 89,699                     | 3,390.37      |                          | 77,197                     | 3,019.73      | 109.11                   |
| Weber      | 53,007                     | 2,497.39      | 646.12                   | 88,143                     | 2,287.60      | 255.60                   | 89,113                     | 2,565.52      | 412.21                   |
| TOTALS     | \$ 973,242                 | \$33,548.17   | \$33,548.17              | \$1,060,347                | \$31,391.00   | \$31,391.00              | \$1,104,480                | \$33,638.79   | \$33,638.79              |

STATEMENT NO. 53  
 RESULT OF VETERANS' EXEMPTION LAW  
 80-2-4, 5, Revised Statutes of Utah, 1933

| COUNTY     | NUMBER OF PETITIONS ALLOWED |       |       |       |      | TOTAL VALUATION EXEMPTED |            |              |              |      | TOTAL TAX EXEMPTED |             |             |             |      |
|------------|-----------------------------|-------|-------|-------|------|--------------------------|------------|--------------|--------------|------|--------------------|-------------|-------------|-------------|------|
|            | 1931                        | 1932  | 1933  | 1934  | 1935 | 1931                     | 1932       | 1933         | 1934         | 1935 | 1931               | 1932        | 1933        | 1934        | 1935 |
| Beaver     | 4                           | 8     | 21    | 25    | \$   | 3,503.00                 | 10,542.00  | 22,002.00    | 21,438.00    | \$   | 132.90             | 398.86      | 803.18      | 856.10      |      |
| Box Elder  | 18                          | 19    | 26    | 29    |      | 16,978.00                | 19,561.00  | 24,407.00    | 33,506.00    |      | 486.73             | 484.35      | 579.76      | 874.90      |      |
| Cache      | 27                          | 38    | 46    | 61    |      | 23,596.00                | 34,742.00  | 38,661.00    | 52,037.00    |      | 911.63             | 1,450.64    | 1,630.17    | 2,211.73    |      |
| Carbon     | 3                           | 6     | 16    | 15    |      | 1,800.00                 | 5,055.00   | 9,487.00     | 10,608.00    |      | 55.85              | 134.60      | 351.69      | 410.10      |      |
| Daggett    | 1                           | 1     | 1     | 1     |      | 1,840.00                 | 885.00     | 885.00       | 885.00       |      | 37.17              | 17.48       | 21.68       | .....       |      |
| Davis      | 11                          | 19    | 25    | 32    |      | 3,495.00                 | 21,465.00  | 34,055.00    | 38,460.00    |      | 259.86             | 596.24      | 982.46      | 1,232.52    |      |
| Duchesne   | 5                           | 4     | 11    | 12    |      | 3,895.00                 | 8,439.00   | 8,439.00     | 7,184.00     |      | 218.09             | 163.40      | 361.27      | 307.64      |      |
| Emery      | 3                           | 10    | 15    | 11    |      | 4,048.00                 | 3,317.00   | 10,848.00    | 9,683.00     |      | 148.75             | 282.15      | 364.54      | 276.66      |      |
| Garfield   | 1                           | 2     | 1     | 9     |      | 2,250.00                 | 2,649.00   | 3,693.00     | 4,350.00     |      | 81.45              | 96.61       | 158.93      | 184.41      |      |
| Grand      | .....                       | ..... | ..... | ..... |      | .....                    | .....      | .....        | .....        |      | .....              | .....       | .....       | .....       |      |
| Iron       | 3                           | 11    | 22    | 20    |      | 2,490.00                 | 9,573.00   | 15,853.00    | 15,809.00    |      | 84.14              | 332.56      | 557.15      | 588.10      |      |
| Juab       | 22                          | 36    | 39    | 30    |      | 34,973.00                | 41,265.00  | 40,929.00    | 27,181.00    |      | 1,172.26           | 1,362.10    | 1,404.00    | 973.36      |      |
| Kane       | 10                          | 8     | 20    | 18    |      | 12,265.00                | 10,297.00  | 18,758.00    | 14,093.00    |      | 366.49             | 313.83      | 714.91      | 494.18      |      |
| Millard    | 1                           | 2     | 3     | 1     |      | 2,250.00                 | 3,750.00   | 1,698.00     | 394.00       |      | 56.02              | 88.73       | .....       | 142.16      |      |
| Morgan     | .....                       | ..... | ..... | ..... |      | .....                    | .....      | .....        | .....        |      | .....              | .....       | .....       | .....       |      |
| Piute      | 2                           | 2     | 3     | 2     |      | 1,295.00                 | 1,520.00   | 1,270.00     | 894.00       |      | 39.37              | 41.19       | 62.31       | 18.12       |      |
| Rich       | 218                         | 494   | 628   | 882   |      | 236,765.00               | 434,330.00 | 635,070.00   | 685,235.00   |      | 8,230.31           | 15,249.09   | 22,980.66   | 25,948.51   |      |
| Salt Lake  | 4                           | 2     | ..... | 10    |      | 2,615.00                 | 1,414.00   | 1,270.00     | 4,982.00     |      | 94.42              | 49.49       | .....       | 185.83      |      |
| San Juan   | 9                           | 45    | 70    | 69    |      | 7,855.00                 | 60,860.00  | 76,870.00    | 77,295.00    |      | 307.76             | 2,563.85    | 2,871.67    | 2,711.07    |      |
| Sevier     | 10                          | 16    | 22    | 35    |      | 12,567.00                | 11,151.00  | 19,562.00    | 29,731.00    |      | 426.06             | 433.57      | 887.09      | 1,318.69    |      |
| Sheridan   | 5                           | 9     | 16    | 15    |      | 4,265.00                 | 6,747.00   | 11,150.00    | 16,715.00    |      | 141.50             | 229.98      | 409.53      | 594.94      |      |
| Summit     | 8                           | 5     | 18    | 16    |      | 5,795.00                 | 6,480.00   | 17,883.00    | 16,353.00    |      | 196.29             | 210.10      | 611.80      | 551.76      |      |
| Tooele     | 8                           | 5     | 18    | 16    |      | 4,195.00                 | 6,955.00   | 9,955.00     | 14,093.00    |      | 130.59             | 229.30      | 323.29      | 543.95      |      |
| Utah       | 79                          | 122   | 144   | 155   |      | 92,003.00                | 106,547.00 | 130,266.00   | 166,622.00   |      | 3,811.64           | 4,316.61    | 5,253.60    | 7,514.32    |      |
| Wasatch    | 2                           | 4     | 7     | 8     |      | 3,615.00                 | 7,915.00   | 9,207.00     | 10,956.00    |      | 143.32             | 306.31      | 356.04      | 403.23      |      |
| Washington | 8                           | 8     | 20    | 16    |      | 9,520.00                 | 9,385.00   | 14,110.00    | 11,500.00    |      | 363.97             | 382.03      | 582.32      | 489.62      |      |
| Wayne      | .....                       | ..... | ..... | ..... |      | .....                    | .....      | .....        | .....        |      | .....              | .....       | .....       | .....       |      |
| Weber      | 50                          | 94    | 118   | 124   |      | 50,135.00                | 93,820.00  | 104,610.00   | 125,435.00   |      | 1,832.73           | 3,465.73    | 4,059.69    | 5,022.65    |      |
| TOTALS     | 508                         | 974   | 1,317 | 1,629 | \$   | 550,956.00               | 919,620.00 | 1,261,360.00 | 1,406,564.00 | \$   | 19,779.61          | \$33,198.80 | \$46,730.38 | \$53,757.03 |      |

Revenues Collected  
 by the  
 State Tax Commission  
 for Fiscal Years  
 1933, 1934

STATEMENT NO. 54

Summary of Tax Assessments and Collections for  
Fiscal Year July 1, 1932, to June 30, 1933

|   |              |                      |
|---|--------------|----------------------|
| <b>TOTAL TAXES ASSESSED</b>   |              |                      |
| Filing Fees .....   | \$ 86,124.49 |                      |
| Individual Income Tax .....   | 77,811.55    |                      |
| Corporation Franchise Tax .....   | 189,959.63   |                      |
| Sales Tax .....   | 14,276.59    |                      |
| Cigarette Tax .....   | 1,782.96     |                      |
| Gasoline Tax .....  | 126,973.67   |                      |
| Motor Vehicle Registration .....  | 5,105.50     |                      |
| Vehicle Control Fund .....  | 203.00       |                      |
| Suspense Items .....  | 1,765.66     | \$ 502,654.46        |
| <b>TAXES COLLECTIBLE</b>  |              |                      |
| Collected from prior year assessments.....                                      |              | 3,497.69             |
|   |              | <u>\$ 506,152.15</u> |
| <b>DEDUCT</b>   |              |                      |
| Assessments reduced before payment.....   | \$ 717.53    |                      |
| Taxes Abated .....  | 2,413.81     | 3,131.34             |
| <b>BALANCE</b> .....  |              | <u>\$ 503,020.81</u> |
| <b>DEPOSITS WITH STATE TREASURER</b>  |              |                      |
| Filing Fees .....   | \$ 85,062.56 |                      |
| Individual Income Tax .....   | 77,491.07    |                      |
| Corporation Franchise Tax .....   | 190,857.80   |                      |
| Suspense—Prepayments .....  | 1,360.00     |                      |
| Other Suspense .....  | 405.66       | 1,765.66             |
| Sales Tax .....   | 14,276.59    |                      |
| Cigarette Tax .....   | 1,782.96     |                      |
| Gasoline Tax .....  | 126,973.67   |                      |
| Motor Vehicle Registration .....  | 5,107.50     |                      |
| Vehicle Control Fund .....  | 203.00       |                      |
| <b>BALANCE</b> .....  |              | <u>\$ 503,020.81</u> |
| <b>Car Company Tax collected by the Secretary of the State Tax Commission..</b> |              | \$ 83,117.02         |
| <b>(Adjusted to fiscal year basis.)</b>   |              |                      |
| <b>Paid to County Treasurers and State Treasurer.....</b>                       |              | \$ 83,117.02         |

STATEMENT NO. 55  
Analysis of Revenue Collected by State Tax Commission  
July 1, 1932 to June 30, 1933

|                            | NUMBERS |          | COLLECTIONS  |                    |              | DISPOSITION                     |                 |                   |              |              |               |                                 |               |
|----------------------------|---------|----------|--------------|--------------------|--------------|---------------------------------|-----------------|-------------------|--------------|--------------|---------------|---------------------------------|---------------|
|                            | Returns | Licenses | Collections  | Suspense Allocated | Grand Total  | School Fund (Reducing Tax Levy) | General Purpose | Reducing Tax Levy | Relief Fund  | Road Fund    | Special Funds | Reserve Fund and Unappropriated |               |
| Income Tax                 |         |          | \$ 85,062.56 |                    | \$ 85,062.56 |                                 |                 |                   |              |              |               | \$ 617.49 Cr.*                  |               |
| Filing Fees                | 78,150  |          | 77,491.07    |                    | 77,491.07    | 59,644.88                       |                 | 19,881.60         |              |              |               | 2,035.41 Cr.*                   |               |
| Income Tax                 | 6,616   |          |              |                    |              |                                 |                 |                   |              |              |               |                                 |               |
| Remissions                 | 38,995  |          |              |                    |              |                                 |                 |                   |              |              |               |                                 |               |
| Fiduciary                  | 141     |          |              |                    |              |                                 |                 |                   |              |              |               |                                 |               |
| Partnership                | 851     |          |              |                    |              |                                 |                 |                   |              |              |               |                                 |               |
| Students                   | 991     |          |              |                    |              |                                 |                 |                   |              |              |               |                                 |               |
| Corporation Franchise Tax  | 3,763   |          | 111,369.60   | 351.16             | 111,720.76   |                                 |                 |                   |              |              |               | 7,916.48                        |               |
| Property Tax Base          |         |          | 80,348.20    |                    | 80,348.20    |                                 | 103,804.28      |                   |              |              |               | 3,833.07 Cr.*                   |               |
| Income Tax Base            |         |          |              |                    |              |                                 |                 |                   |              |              |               |                                 |               |
| Sales Tax                  |         |          | 66.59        |                    | 66.59        |                                 |                 |                   | 66.59        |              |               |                                 |               |
| Sales Licenses             |         | 7,105    | 14,210.00    |                    | 14,210.00    |                                 |                 |                   | 14,210.00    |              |               |                                 |               |
| Gasoline Tax               |         |          | 126,973.67   |                    | 126,973.67   |                                 |                 |                   |              | \$126,973.67 |               |                                 |               |
| Cigarette Tax              |         |          | 1,592.96     |                    | 1,592.96     |                                 |                 |                   |              |              |               |                                 |               |
| Cigarette Licenses         |         | 19       | 190.00       |                    | 190.00       |                                 | 1,592.96        |                   |              |              |               |                                 |               |
| Motor Vehicle Registration |         |          | 5,310.50     | 54.50              | 5,365.00     |                                 | 190.00          |                   |              |              |               |                                 |               |
| <b>TOTALS</b> .....        |         |          | \$502,615.15 | 405.66             | \$503,020.81 | \$122,555.84                    | \$232,119.20    | \$ 191,267.29     | \$ 40,851.91 | 5,162.00     | 203.00        | \$ 203.00                       |               |
|                            |         |          |              |                    |              |                                 |                 |                   |              |              |               |                                 | \$ 14,276.59  |
|                            |         |          |              |                    |              |                                 |                 |                   |              |              |               |                                 | \$ 132,135.67 |
|                            |         |          |              |                    |              |                                 |                 |                   |              |              |               |                                 | \$ 1,730.51   |

\*Difference between amount collected and amount apportioned due to amounts protested and withheld from previous periods.

STATEMENT NO. 56

Summary of Tax Assessments and Collections for  
Fiscal Year July 1, 1933, to June 30, 1934

|                                      |               |                |  |
|--------------------------------------|---------------|----------------|--|
| <b>TOTAL TAXES ASSESSED</b>          |               |                |  |
| Filing Fees                          | \$ 102,586.44 |                |  |
| Individual Income Tax                | 84,744.42     |                |  |
| Corporation Franchise Tax            | 244,076.86    |                |  |
| Sales Tax                            | 1,740,867.08  |                |  |
| Cigarette & Oleomargarine Tax        | \$ 231,030.21 |                |  |
| Less Cash Discount                   | 19,939.31     | 211,090.90     |  |
| Insurance Premium Tax                | 167,678.38    |                |  |
| Inheritance Tax                      | 153,818.95    |                |  |
| Car for Hire Tax                     | 57,751.27     |                |  |
| Car and Bus Company Tax              | 103,334.99    |                |  |
| Gasoline Tax                         | 2,372,674.93  |                |  |
| Motor Vehicle Registration           | 871,647.23    |                |  |
| Vehicle Control Fund                 | 83,418.00     |                |  |
| Beer                                 | 85,470.38     |                |  |
| Motor Transportation Fund            | 151,560.30    |                |  |
| Insurance—Self Insurers              | 10,803.22     |                |  |
| Suspense Items                       | 17,365.24     | \$6,458,888.59 |  |
| <b>DEDUCT</b>                        |               |                |  |
| Uncollectible Taxes                  | 1,545.27      |                |  |
| Taxes Abated                         | 23,143.04     | 24,688.31      |  |
| <b>BALANCE</b>                       |               | \$6,434,200.28 |  |
| <b>DEPOSITS WITH STATE TREASURER</b> |               |                |  |
| Filing Fees                          | \$ 102,496.66 |                |  |
| Individual Income Tax                | 80,172.41     |                |  |
| Corporation Franchise Tax            | 218,174.63    |                |  |
| Suspense—Prepayments                 | \$ 1,223.00   |                |  |
| Reinstatements                       | 844.99        |                |  |
| Other Suspense                       | 15,297.25     | 17,365.24      |  |
| Sales Tax                            | 1,730,525.06  |                |  |
| Cigarette Tax                        | 200,436.48    |                |  |
| Oleomargarine Tax                    | 646.25        |                |  |
| Insurance Premium Tax                | 164,908.83    |                |  |
| Inheritance Tax                      | 102,123.86    |                |  |
| Car for Hire Tax                     | 28,663.17     |                |  |
| Car and Bus Company Tax              | 87,021.50     |                |  |
| Gasoline Tax                         | 2,328,414.38  |                |  |
| Motor Vehicle Registration           | 870,817.73    |                |  |
| Vehicle Control Fund                 | 83,419.00     |                |  |
| Beer Tax                             | 85,460.18     |                |  |
| Motor Transportation Fund            | 140,485.94    |                |  |
| Insurance—Self Insurers              | 10,803.22     | \$6,251,934.59 |  |
| <b>TAXES COLLECTIBLE</b>             |               |                |  |
| Taxes Collectible                    |               | 182,265.69     |  |
| <b>BALANCE</b>                       |               | \$6,434,200.28 |  |

STATEMENT NO. 57  
Analysis of Revenue Collected by State Tax Commission  
July 1, 1933 to June 30, 1934

|  | NUMBERS |          | COLLECTIONS    |                    |                | DISPOSITION                     |                 |                   |                 |              |               |                                 |
|--|---------|----------|----------------|--------------------|----------------|---------------------------------|-----------------|-------------------|-----------------|--------------|---------------|---------------------------------|
|  | Returns | Licenses | Collections    | Suspense Allocated | Grand Total    | School Fund (Reducing Tax Levy) | General Purpose | Reducing Tax Levy | Relief Fund     | Road Fund    | Special Funds | Reserve Fund and Unappropriated |
| Income Tax                               | 88,761  |          | \$ 102,496.66  |                    | \$ 102,496.66  | \$ 57,247.11                    | \$108,313.20    | \$19,082.20       |                 |              |               | \$ 816.54 Cr.*                  |
| Filing Fees                              | 5,605   |          | 80,172.41      |                    | 80,172.41      |                                 |                 |                   |                 |              |               | 3,843.10                        |
| Income Tax                               | 33,587  |          |                |                    |                |                                 |                 |                   |                 |              |               |                                 |
| Remissions                               | 128     |          |                |                    |                |                                 |                 |                   |                 |              |               |                                 |
| Fiduciary                                | 332     |          |                |                    |                |                                 |                 |                   |                 |              |               |                                 |
| Partnership                              | 1,018   |          |                |                    |                |                                 |                 |                   |                 |              |               |                                 |
| Students                                 | 3,640   |          |                |                    |                |                                 |                 |                   |                 |              |               |                                 |
| Corporation Franchise Tax                |         |          | 100,088.42     |                    | 100,088.42     | 81,982.00                       | 98,703.65       | 27,327.32         |                 |              |               | 1,384.77                        |
| Property Tax Base                        |         |          | 120,194.25     | 539.86             | 120,694.11     |                                 |                 |                   |                 |              |               | 11,384.79                       |
| Income Tax Base                          |         |          |                |                    |                |                                 |                 |                   |                 |              |               |                                 |
| Sales Tax                                | 9,151   |          | 1,712,223.06   | 480.67             | 1,712,703.73   |                                 |                 |                   | \$1,712,703.73  |              |               |                                 |
| Sales Licenses                           |         |          | 18,302.00      |                    | 18,302.00      |                                 |                 |                   | 18,302.00       |              |               |                                 |
| Gasoline Tax                             | 655     |          | 2,327,759.38   | 2,327,759.38       | 2,327,759.38   |                                 |                 |                   | \$2,327,759.38  | 655.00       |               |                                 |
| Gasoline Licenses                        |         |          | 655.00         |                    | 655.00         |                                 |                 |                   |                 |              |               |                                 |
| Cigarette Tax                            | 1,705   |          | 187,273.48     | 2,122.33           | 189,395.86     |                                 |                 |                   |                 |              |               |                                 |
| Cigarette Licenses                       |         |          | 13,163.00      |                    | 13,163.00      |                                 |                 |                   |                 |              |               |                                 |
| Oleomargarine Tax                        | 12      |          | 586.25         | 49.42              | 635.67         |                                 |                 |                   |                 |              |               |                                 |
| Oleomargarine Licenses                   |         |          | 60.00          |                    | 60.00          |                                 |                 |                   |                 |              |               |                                 |
| Beer Tax                                 | 987     |          | 57,845.18      |                    | 57,845.18      |                                 |                 |                   | **17,317.26     |              |               |                                 |
| Beer Licenses                            |         |          | 27,615.00      | 507.50             | 28,122.50      |                                 |                 |                   |                 |              |               |                                 |
| Inheritance Tax                          |         |          | 102,123.86     |                    | 102,123.86     |                                 |                 |                   |                 |              |               |                                 |
| Insurance Tax                            |         |          | 175,712.05     |                    | 175,712.05     |                                 |                 |                   |                 |              | \$ 46,848.08  |                                 |
| Car & Bus Co. Tax                        |         |          | 87,021.50      |                    | 87,021.50      |                                 |                 |                   |                 |              | 87,021.50     |                                 |
| Motor Transportation Fund (Car for Hire) |         |          | 169,149.11     | 67.00              | 169,216.11     |                                 |                 |                   |                 | 169,216.11   |               |                                 |
| Motor Vehicle Registration               | 114,652 |          | 906,514.73     | 11,530.42          | 918,045.15     |                                 |                 |                   |                 | 882,348.15   |               | 35,697.00                       |
| Operator's & Chauffeurs                  | 151,859 |          | 47,722.00      |                    | 47,722.00      |                                 |                 |                   |                 |              | 47,722.00     |                                 |
| <b>TOTALS</b>                            |         |          | \$6,236,637.34 | \$15,297.25        | \$6,251,934.59 | \$139,229.11                    | \$791,319.15    | \$1,748,322.99    | \$33,379,978.64 | \$177,288.58 | \$15,796.12   |                                 |

\*Difference between amount collected and amount apportioned due to amount protested and withheld from previous collections.  
\*\*Total collected, \$17,317.26, under 1st Beer Law which goes direct to Relief Fund.  
‡Insurance Company Tax—twenty-five per cent from Fire Companies reverts to Fireman's Pension Fund.

STATEMENT NO. 58  
Schedule Showing Number of Places of Business and Sales as Reported Under the Emergency Revenue Act of 1933

| Fiscal Year Ending June 30, 1934. | NET TAXABLE SALES OF                    |                                   |                            |                                |                       |               |                   |                 |              |
|-----------------------------------|---|-----------------------------------|----------------------------|--------------------------------|-----------------------|---------------|-------------------|-----------------|--------------|
|                                   | SALES OF SERVICE BY A UTILITY           |                                   |                            |                                |                       |               |                   |                 |              |
|                                   | Number of Returns of Places of Business | (1)<br>Tangible Personal Property | (2)<br>Electricity and Gas | (3)<br>Telephone and Telegraph | (4)<br>Transportation | (5)<br>Meals  | (6)<br>Admissions | Mails           |              |
| 1933—July.....                    | 1,205                                   | 1,464                             | \$ 4,781,562.00            | \$ 85,238.00                   | \$ 382.00             | \$ 17,277.00  | \$ 125,086.00     | \$ 21,578.00    | 14,469.00    |
| August.....                       | 1,501                                   | 1,982                             | 5,410,653.00               | 318,814.00                     | 382,617.00            | 203,355.00    | 226,867.00        | 121,057.00      | 18,987.00    |
| September.....                    | 5,125                                   | 5,825                             | 7,511,714.00               | 276,676.00                     | 4,889.00              | 385,117.00    | 328,814.00        | 171,831.00      | 12,845.00    |
| October.....                      | 2,819                                   | 3,320                             | 6,564,993.00               | 311,488.00                     | 110.00                | 123,717.00    | 246,072.00        | 211,675.00      | 8,251.00     |
| November.....                     | 2,814                                   | 2,773                             | 6,420,263.00               | 361,693.00                     | 424,690.00            | 36,142.00     | 152,136.00        | 150,967.00      | 5,656.00     |
| December.....                     | 3,310                                   | 3,703                             | 6,892,871.00               | 630,069.00                     | 207,706.00            | 34,015.00     | 163,844.00        | 138,777.00      | 4,896.00     |
| 1934—January.....                 | 3,699                                   | 4,192                             | 9,390,941.00               | 451,896.00                     | 188,474.00            | 19,976.00     | 264,045.00        | 141,885.00      | 5,148.00     |
| February.....                     | 2,846                                   | 3,143                             | 6,061,861.00               | 525,636.00                     | 197,706.00            | 29,172.00     | 184,036.00        | 256,510.00      | 3,756.00     |
| March.....                        | 3,010                                   | 3,631                             | 6,820,753.00               | 498,659.00                     | 181,684.00            | 33,629.00     | 197,812.00        | 164,017.00      | 3,571.00     |
| April.....                        | 2,695                                   | 3,471                             | 6,937,820.00               | 525,058.00                     | 211,691.00            | 18,517.00     | 220,567.00        | 161,554.00      | 3,571.00     |
| May.....                          | 8,135                                   | 3,635                             | 7,787,808.00               | 457,439.00                     | 192,577.00            | 29,391.00     | 320,268.00        | 183,880.00      | 4,986.00     |
| June.....                         | 8,894                                   | 4,606                             | 8,665,376.00               | 539,285.00                     | 193,676.00            | 24,953.00     | 354,533.00        | 201,998.00      | 5,933.00     |
| TOTALS.....                       |   |                                   | \$83,246,615.00            | \$ 4,981,951.00                | \$ 2,004,496.00       | \$ 905,261.00 | \$ 2,788,535.00   | \$ 1,924,729.00 | \$ 92,013.00 |

Total of columns 1, 2, 3, 4, 5, 6.....\$95,846,587.00

STATEMENT NO. 58—(Continued)  
Schedule Showing Number of Places of Business and Sales as Reported Under the Emergency Revenue Act of 1933

| Fiscal Year Ending June 30, 1934. | DEDUCTIONS            |                 |               |                   |
|-----------------------------------|-----------------------|-----------------|---------------|-------------------|
|                                   | SALES OF              |                 | SALES TO      |                   |
|                                   | Cigarettes and Papers | Fuels           | Oleomargarine | Governmental Unit |
| 1933—July.....                    | \$ 58,700.00          | \$ 1,087,977.00 | \$ 186.00     | \$ 175,644.00     |
| August.....                       | 57,047.00             | 1,863,757.00    | 170.00        | 277,115.00        |
| September.....                    | 106,197.00            | 2,134,353.00    | 252.00        | 569,673.00        |
| October.....                      | 36,462.00             | 1,623,371.00    | 321.00        | 494,580.00        |
| November.....                     | 67,092.00             | 1,896,288.00    | 321.00        | 394,286.00        |
| December.....                     | 33,045.00             | 1,784,005.00    | 127.00        | 463,220.00        |
| 1934—January.....                 | 129,867.00            | 1,450,846.00    | 30.00         | 406,076.00        |
| February.....                     | 94,551.00             | 1,459,457.00    | 71.00         | 359,014.00        |
| March.....                        | 111,713.00            | 1,419,018.00    | 108.00        | 387,975.00        |
| April.....                        | 115,353.00            | 1,884,910.00    | 121.00        | 426,200.00        |
| May.....                          | 126,787.00            | 1,639,719.00    | 146.00        | 471,330.00        |
| June.....                         | 182,075.00            | 1,819,646.00    | 144.00        | 491,340.00        |
| TOTALS.....                       | \$ 1,188,879.00       | \$18,462,667.00 | \$ 1,807.00   | \$ 4,793,407.00   |

STATEMENT NO. 59  
Schedule Showing the Sales Tax Due by Sources of Tax as Shown by the Returns Filed

| Fiscal Year Ending<br>June 30, 1934 | TAX ON  |                                    |  |                                  |                                       |                   |             |                     |   |                              |                     | Total<br>Tax<br>Due | Licenses       | Total<br>Tax<br>and<br>Licenses |
|-------------------------------------|---|------------------------------------|--|----------------------------------|---------------------------------------|-------------------|-------------|---------------------|---|------------------------------|---------------------|---------------------|----------------|---------------------------------|
|                                     | Sales<br>of<br>Tangible<br>Personal<br>Property | Sales of<br>Electricity<br>and Gas | Sales of<br>Telephone<br>and<br>Telegraph<br>Service | Sales of<br>Telephone<br>Service | Sales of<br>Transportation<br>Service | Sales of<br>Meals | Admissions  | Sales<br>of<br>Malt | Taxes<br>Collected<br>in Excess<br>of Rates<br>Prescribed | Penalties<br>and<br>Interest | Total<br>Tax<br>Due |                     |                |                                 |
| 1933—July.....                      | \$ 35,861.72                                    | \$ 639.27                          | \$ 2.87  | \$ 129.58                        | \$ 987.77                             | \$ 1,703.21       | \$ 723.00   | \$ 723.00           |   |                              | \$ 39,997.42        | \$ 706.00           | \$ 40,703.42   |                                 |
| August.....                         | 40,579.50                                       | 2,391.10                           | .....  | 1,525.16                         | 1,701.50                              | 3,043.34          | 946.85      | 946.85              |   |                              | 50,187.85           | 634.00              | 50,821.85      |                                 |
| September.....                      | 117,009.47                                      | 3,347.94                           | 2,879.37   | 2,724.55                         | 4,635.12                              | 3,144.40          | 1,025.55    | 1,025.55            |   |                              | 134,850.99          | 450.00              | 135,300.99     |                                 |
| October.....                        | 123,475.67                                      | 6,000.56                           | 62.64  | 1,246.62                         | 4,413.14                              | 3,842.85          | 767.10      | 767.10              | 84.79   |                              | 139,887.11          | 438.00              | 140,325.11     |                                 |
| November.....                       | 126,135.76                                      | 7,191.39                           | 2.20   | 550.92                           | 3,013.57                              | 3,018.20          | 557.70      | 557.70              | 187.79  |                              | 140,667.53          | 336.00              | 141,003.53     |                                 |
| December.....                       | 136,579.23                                      | 12,593.02                          | 7,998.57   | 360.45                           | 3,233.67                              | 2,786.74          | 489.60      | 489.60              | 201.72  |                              | 164,198.63          | 3,828.00            | 168,026.63     |                                 |
| 1934—January.....                   | 186,235.12                                      | 9,035.51                           | 4,154.13   | 383.49                           | 5,136.36                              | 2,812.84          | 512.55      | 512.55              | 166.80  | .58                          | 208,437.31          | 1,884.00            | 210,321.31     |                                 |
| February.....                       | 118,040.01                                      | 10,510.26                          | 3,969.48   | 583.44                           | 3,533.46                              | 5,101.92          | 366.10      | 366.10              | 207.40  | .46                          | 142,317.53          | 1,916.00            | 144,233.53     |                                 |
| March.....                          | 132,811.04                                      | 9,929.43                           | 3,633.68   | 672.58                           | 3,954.22                              | 3,250.34          | 355.40      | 355.40              | 307.30  | 92.96                        | 162,153.34          | 1,126.00            | 163,279.34     |                                 |
| April.....                          | 138,756.41                                      | 10,501.16                          | 4,233.82   | 370.34                           | 4,411.34                              | 3,231.08          | 357.10      | 357.10              | 246.98  | 50.11                        | 182,495.18          | 1,360.00            | 183,855.18     |                                 |
| May.....                            | 155,756.17                                      | 9,143.78                           | 3,851.54   | 587.82                           | 6,405.36                              | 3,677.60          | 498.60      | 498.60              | 161.08  | 2,408.23                     | 202,340.24          | 1,070.00            | 203,410.24     |                                 |
| June.....                           | 173,159.92                                      | 10,785.70                          | 3,993.52   | 499.06                           | 7,090.76                              | 4,039.96          | 593.80      | 593.80              | 99.01   | 2,078.51                     | 202,340.24          | 1,070.00            | 203,410.24     |                                 |
| TOTALS.....                         | \$1,484,400.47                                  | \$92,074.12                        | \$84,781.82  | \$ 9,634.01                      | \$48,476.27                           | \$39,632.48       | \$ 7,193.15 | \$ 7,193.15         | \$ 1,741.40   | \$ 4,631.36                  | \$1,722,565.08      | \$18,302.00         | \$1,740,867.08 |                                 |

Tax Collectible ..... 10,342.02  
 Net Collections ..... \$1,730,525.06  
 Suspense Allocated to Sales Tax ..... 480.67  
 Total ..... \$1,731,005.73

STATEMENT NO. 60  
Schedule of Motor Fuel Tax Collections July 1, 1933, to June 30, 1934

| REPORTS RECEIVED<br>IN MONTH OF | Total Gallons Refined |            | Sold Outside of Utah |            | Sold or Used Within State |            | Imported and Sold |            | Total or Used in State |           | Sales To U.S. Government |            | Statutory Allowance for Shrinkage, Evaporation |            | Net Gallons Taxable |            | Tax Collected  |           |
|---------------------------------|-----------------------|------------|----------------------|------------|---------------------------|------------|-------------------|------------|------------------------|-----------|--------------------------|------------|--|------------|---------------------|------------|----------------|-----------|
|                                 | Total                 | Gallons    | Sold                 | Outside    | Sold                      | or Used    | Imported          | and Sold   | Total                  | Used in   | Sales                    | To U.S.    | Statutory                                      | Allowance  | Net                 | Gallons    | Tax            | Collected |
| 1933—JULY.....                  | 4,875,859             | 1,277,589  | 1,277,589            | 1,277,589  | 4,214,381                 | 1,946,822  | 1,946,822         | 6,161,203  | 54,072                 | 183,213   | 5,925,918                | 5,925,918  | 286,966.72                                     | 2,145,018  | 85,800.72           | 2,145,018  | 85,800.72      |           |
| AUGUST.....                     | 5,367,183             | 992,208    | 992,208              | 992,208    | 4,131,380                 | 1,852,153  | 1,852,153         | 2,265,338  | 53,975                 | 66,340    | 2,145,018                | 2,145,018  | 375,905.10                                     | 9,397,627  | 375,905.10          | 9,397,627  | 375,905.10     |           |
| SEPTEMBER.....                  | 5,060,448             | 1,470,429  | 1,470,429            | 1,470,429  | 7,851,475                 | 1,919,545  | 1,919,545         | 9,771,020  | 82,745                 | 290,648   | 9,397,627                | 9,397,627  | 199,417.36                                     | 4,985,434  | 199,417.36          | 4,985,434  | 199,417.36     |           |
| OCTOBER.....                    | 5,618,129             | 1,636,623  | 1,636,623            | 1,636,623  | 3,599,012                 | 1,631,379  | 1,631,379         | 5,230,891  | 91,268                 | 154,189   | 4,985,434                | 4,985,434  | 187,237.68                                     | 4,680,942  | 187,237.68          | 4,680,942  | 187,237.68     |           |
| NOVEMBER.....                   | 5,324,985             | 1,019,362  | 1,019,362            | 1,019,362  | 3,208,824                 | 1,722,634  | 1,722,634         | 4,931,458  | 105,744                | 144,772   | 4,099,807                | 4,099,807  | 163,992.29                                     | 4,099,807  | 163,992.29          | 4,099,807  | 163,992.29     |           |
| DECEMBER.....                   | 5,617,252             | 703,233    | 703,233              | 703,233    | 3,022,838                 | 1,306,463  | 1,306,463         | 4,329,301  | 102,696                | 126,798   | 4,099,807                | 4,099,807  | 163,992.29                                     | 4,099,807  | 163,992.29          | 4,099,807  | 163,992.29     |           |
| 1934—JANUARY.....               | 5,781,675             | 755,714    | 755,714              | 755,714    | 2,847,404                 | 1,328,044  | 1,328,044         | 4,175,448  | 96,683                 | 131,791   | 4,261,204                | 4,261,204  | 170,448.17                                     | 4,261,204  | 170,448.17          | 4,261,204  | 170,448.17     |           |
| FEBRUARY.....                   | 5,715,308             | 813,469    | 813,469              | 813,469    | 3,531,022                 | 958,606    | 958,606           | 4,489,628  | 96,683                 | 114,644   | 3,706,861                | 3,706,861  | 148,274.43                                     | 3,706,861  | 148,274.43          | 3,706,861  | 148,274.43     |           |
| MARCH.....                      | 6,690,742             | 1,005,559  | 1,005,559            | 1,005,559  | 2,795,809                 | 1,304,247  | 1,304,247         | 4,100,056  | 278,551                | 143,517   | 4,316,364                | 4,316,364  | 172,654.55                                     | 4,316,364  | 172,654.55          | 4,316,364  | 172,654.55     |           |
| APRIL.....                      | 2,968,593             | 1,198,238  | 1,198,238            | 1,198,238  | 3,182,830                 | 1,410,497  | 1,410,497         | 4,593,327  | 153,351                | 182,351   | 5,249,349                | 5,249,349  | 209,973.95                                     | 5,249,349  | 209,973.95          | 5,249,349  | 209,973.95     |           |
| MAY.....                        | 5,433,187             | 1,453,514  | 1,453,514            | 1,453,514  | 4,164,720                 | 1,402,368  | 1,402,368         | 5,567,088  | 76,221                 | 165,296   | 5,344,556                | 5,344,556  | 213,732.24                                     | 5,344,556  | 213,732.24          | 5,344,556  | 213,732.24     |           |
| JUNE.....                       | 5,362,693             | 1,591,723  | 1,591,723            | 1,591,723  | 3,481,225                 | 2,104,848  | 2,104,848         | 5,586,073  | 76,221                 | 165,296   | 5,344,556                | 5,344,556  | 213,732.24                                     | 5,344,556  | 213,732.24          | 5,344,556  | 213,732.24     |           |
| TOTALS.....                     | 57,816,024            | 13,917,661 | 13,917,661           | 13,917,661 | 42,312,770                | 19,088,106 | 19,088,106        | 61,400,876 | 1,407,078              | 1,799,814 | 58,199,984               | 58,199,984 | \$2,327,759.38                                 | 58,199,984 | \$2,327,759.38      | 58,199,984 | \$2,327,759.38 |           |

Licenses ..... 655.00  
 GRAND TOTAL ..... \$2,328,414.38

STATEMENT NO. 61  
Schedule of Cigarette Tax July 1, 1933, to June 30, 1934

|   | Face Value Stamps   | Discount            | Net                 | Collections          |
|---|---------------------|---------------------|---------------------|----------------------|
| 1933—JULY .....                           | \$ 11,024.59        |                     | \$ 11,024.59        | \$ 11,024.59         |
| AUGUST .....                              | 21,509.68           | 1,547.44            | 19,962.24           | 17,206.34            |
| SEPTEMBER .....                           | 20,703.95           | 2,018.08            | 18,685.87           | 14,075.46            |
| OCTOBER .....                             | 20,302.67           | 2,017.30            | 18,285.37           | 17,686.20            |
| NOVEMBER .....                            | 14,693.29           | 1,459.97            | 13,233.32           | 13,359.92            |
| DECEMBER .....                            | 18,421.30           | 1,836.56            | 16,584.74           | 15,190.79            |
| 1934—JANUARY .....                        | 23,082.93           | 2,300.68            | 20,782.25           | 20,611.10            |
| FEBRUARY .....                            | 15,116.44           | 1,508.45            | 13,607.99           | 15,748.19            |
| MARCH .....                               | 15,441.74           | 1,535.54            | 13,906.20           | 14,955.20            |
| APRIL .....                               | 16,236.71           | 1,619.98            | 14,616.73           | 13,236.48            |
| MAY .....                                 | 19,716.44           | 1,969.41            | 17,747.03           | 15,966.08            |
| JUNE .....                                | 20,322.57           | 2,030.34            | 18,292.23           | 17,749.63            |
| <b>TOTALS .....</b>                       | <b>\$216,572.31</b> | <b>\$ 19,843.75</b> | <b>\$196,728.56</b> | <b>\$186,809.98*</b> |
| Licenses .....                            |                     |                     |                     | \$ 13,163.00         |
| Penalties .....                           |                     |                     |                     | 463.50               |
| Suspense Allocated to Cigarette Tax ..... |                     |                     |                     | 2,122.38             |
| <b>TOTAL COLLECTIONS .....</b>            |                     |                     |                     | <b>\$ 202,558.86</b> |
| Taxes Collectible July 1, 1934 .....      |                     |                     |                     | <b>\$* 9,918.58</b>  |

\*The Cigarette Tax Act provides that a licensee, upon furnishing proper bond, may pay for stamps delivered upon consignment within sixty (60) days after date of delivery.

STATEMENT NO. 62  
Schedule of Beer Tax Collections  
Under Chapter 10, Laws of Utah 1933—Second Special Session  
Effective January 1, 1934

| 1934—               | Gallons Manufactured in Utah | Gallons Imported into Utah | Gallons Manufactured and Exported | Gallons Exported—Not Man'fd in Utah | Gallons Exempt Sales | Gallons Purchased Tax Paid From Utah Dealers | Taxable Gallons Sold in Utah | Total Barrels At \$1.20 | Amount Collected At \$1.20 | Per Barrel At \$1.20 | Total Barrels At 60c | Amount Collected At 60c | Per Barrel Collected At 60c | Credits Allowed | Total Tax Collected | License Fees       | Total Tax and Fees Collected |
|---------------------|------------------------------|----------------------------|-----------------------------------|-------------------------------------|----------------------|--|------------------------------|-------------------------|----------------------------|----------------------|----------------------|-------------------------|-----------------------------|-----------------|---------------------|--------------------|------------------------------|
| JANUARY .....       | 92,453                       | 102,059                    | 24,470.78                         | 2,534                               | 1,057                | 43,632                                       | 127,924.6                    | 4,126.60                | \$ 4,951.92                | 4,951.92             | 789.38               | \$ 473.62               | 473.62                      |                 | \$ 5,425.54         | \$ 9,910.00        | \$ 9,910.00                  |
| FEBRUARY .....      | 117,363                      | 111,663                    | 21,198.11                         | 469                                 | 1,066                | 37,783                                       | 146,800.5                    | 4,735.50                | 5,682.60                   | 5,682.60             | 683.81               | 410.29                  | 410.29                      | 10.80           | 6,082.09            | 3,675.00           | 9,100.54                     |
| MARCH .....         | 210,502                      | 98,023                     | 21,070.13                         | 23                                  | 942                  | 50,188                                       | 167,692.33                   | 5,409.43                | 6,491.32                   | 6,491.32             | 873.23               | 523.98                  | 523.98                      | 3.96            | 7,011.29            | 5,200.00           | 11,282.09                    |
| APRIL .....         | 186,597                      | 143,620                    | 23,270.45                         | 11,988                              | 1,598                | 53,569                                       | 229,548.49                   | 7,404.79                | 8,885.75                   | 8,885.75             | 911.95               | 547.17                  | 547.17                      | 55.51           | 9,377.41            | 3,000.00           | 10,011.29                    |
| MAY .....           | 278,984                      | 109,400                    | 44,110.21                         | 6,252                               | 2,944                | 55,803                                       | 304,516.72                   | 9,823.12                | 11,787.75                  | 11,787.75            | 1,422.91             | 853.75                  | 853.75                      | 9.91            | 12,631.59           | 2,225.00           | 14,856.59                    |
| JUNE .....          |                              |                            |                                   |                                     |                      |  |                              |                         |                            |                      |                      |                         |                             |                 |                     | *507.50            | 507.50                       |
| <b>TOTALS .....</b> | <b>897,404</b>               | <b>564,765</b>             | <b>145,119.68</b>                 | <b>21,256</b>                       | <b>7,597</b>         | <b>240,975</b>                               | <b>976,482.64</b>            | <b>31,499.44</b>        | <b>\$97,799.34</b>         | <b>\$ 2,808.76</b>   | <b>4,681.28</b>      | <b>\$ 2,808.76</b>      | <b>\$ 2,808.76</b>          | <b>80.18</b>    | <b>\$40,527.92</b>  | <b>\$28,122.50</b> | <b>\$68,650.42</b>           |

\*Held in suspense—issuance of license not completed.

State Tax Commission  
Appropriations and Expenditures  
Collections and Costs of Collection

STATEMENT NO. 63  
Appropriations and Disbursements for Period July 1, 1932, to June 30, 1934

| PERIOD   | Appropriations   | Disbursements | Unexpended Balances |
|--|--|---------------|---------------------|
| July 1, 1932 to June 30, 1933  | \$ 6,900.63<br>35,000.00<br>44,614.00<br>47,000.00<br>183,514.63 |               | \$ 1,167.18         |
| Disbursements—Income, Franchise, Car Co. and Property Taxes<br>Balance reverting to General Fund.....  |  | \$132,347.45  |                     |
| Balance June 30, 1932, 1931-33 Legislative Appropriation and Deficiency Appropriation.....   |  |               | \$ 1,167.18         |
| *Deficiency Appropriation—Board of Examiners, Aug. 1, 1932.....  |  |               |                     |
| *Deficiency Appropriation—Board of Examiners, Nov. 15, 1932.....   |  |               |                     |
| *Deficiency Appropriation—(Chap. 96, Laws of Utah, 1933).....  |  |               |                     |
| Disbursements—Inheritance Tax Investigations.....  | 483.65   | 31.65         | 452.00              |
| Balance reverting to General Fund.....   | 5,000.00   | 4,976.95      | 23.05               |
| Appropriation (Chap. 63, Sec. 22, Laws of Utah, 1933).....   |  |               |                     |
| Disbursements—Sales Tax Expense.....   | 156.99   | 156.99        |                     |
| Balance reverting to General Fund.....   | 189.63   | 189.63        |                     |
| Transfer of Portion of Inheritance Tax Appropriation from Attorney General Disbursements—Inheritance Tax Appraisals.....                                   | 52.00  | 52.00         |                     |
| Transfer of Portion of Inheritance Tax Appropriation from Attorney General Disbursements—Cigarette & Oleomargarine Appropriation from State Treasurer..... | 482.03   | 482.03        |                     |
| Transfer of Portion of Gasoline Appropriation from Secretary of State Disbursements—Gasoline Tax.....  |  |               |                     |
| Transfer of Portion of Motor Vehicle Appropriation from Secretary of State Disbursements—Motor Vehicle Registration.....                                   |  |               |                     |
|  | \$139,878.93   | \$138,236.10  | \$ 1,642.23         |

STATEMENT NO. 63—(Continued)  
Appropriations and Disbursements for Period July 1, 1932, to June 30, 1934

| PERIOD  | Appropriations | Disbursements | Unexpended Balances |
|---|----------------|---------------|---------------------|
| July 1, 1933 to June 30, 1934   |                |               |                     |
| Biennium 1933-1935  |                |               |                     |
| General Legislative Appropriation (Chap. 97, Sec. 1, Laws of Utah, 1933)—Income, Franchise, Cigarette, Oleomargarine, Inheritance, Insurance, Car & Bus Co., Motor Transportation & Property Taxes..... | \$240,000.00   |               |                     |
| Special Legislative Appropriation—Sales Tax (Chap. 63, Sec. 21, Laws of Utah, 1933).....  | 60,000.00      |               |                     |
| Special Legislative Appropriation—Gasoline Tax (Chap. 97, Sec. 2, Laws of Utah, 1933).....  | 8,000.00       |               |                     |
| Special Legislative Appropriation—Beer Tax (Chap. 10, Sec. 2, 2nd Special Session, 1933).....   | 6,000.00       |               |                     |
| Special Legislative Appropriation—Motor Vehicle Registration—(Chap. 97, Sec. 3, Laws of Utah, 1933).....  | 110,000.00     |               |                     |
| **Fees—Vehicle Control Fund—Motor Vehicle Registration—(Chap. 44, Sec. 17, Laws of Utah, 1933).....   | 40,000.00      |               |                     |
| **Fees—Vehicle Control Fund—Motor Vehicle Operators' Licenses—(Chap. 45, Sec. 16-c, Laws of Utah, 1933).....  | 32,000.00      |               |                     |
| Credit of fees.....   | 496,000.00     |               |                     |
|   | 22.40          |               |                     |
| Total Disbursements.....  | \$496,022.40   | \$257,902.19  | \$238,120.21        |
| Balance carried over to second fiscal year.....   |                |               |                     |

STATE OF UTAH,  
COUNTY OF SALT LAKE } ss.

George A. Critchlow, R. E. Hammond, J. Wm. Knight and H. P. Leatham, the appointed, qualified and acting members of the Utah State Tax Commission, being severally duly sworn, each for himself deposes and says that the foregoing statement marked Statement No. 63 contains a full, true and correct detail of the manner in which all appropriations for the operations of the State Tax Commission, during the fiscal years ending June 30, 1933, and June 30, 1934, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Revised Statutes of Utah, 1933.

GEO. A. CRITCHLOW,  
R. E. HAMMOND,  
J. WM. KNIGHT,  
H. P. LEATHAM.

Subscribed and sworn to before me this 27th day of October, 1934.

NED WARNOCK,  
Notary Public.

\*The Legislature made no regular appropriation for the administration of the Income and Franchise Taxes.  
\*\*Estimated revenue from Vehicle Control Fund—\$118,000.00. Only \$72,000.00 allocated to Tax Commission.

STATEMENT NO. 64  
Detailed Statement of Receipts and Expenditures for Fiscal Year Ending June 30, 1933

|                                | JULY 1, 1932 TO JUNE 30, 1933 |               |              | April 1, 1933 to June 30, 1933 |               |                 | JUNE 26, 1933 TO JUNE 30, 1933 |               |                            |                 |           |
|--------------------------------|-------------------------------|---------------|--------------|--------------------------------|---------------|-----------------|--------------------------------|---------------|----------------------------|-----------------|-----------|
|                                | Income Tax                    | Franchise Tax | Car Co. Tax  | Property Tax                   | TOTAL         | Inheritance Tax | Gasoline Tax                   | Cigarette Tax | Motor Vehicle Registration | Inheritance Tax |           |
| <b>TOTAL EXPENDITURES</b>      | \$ 55,468.68                  | \$ 29,867.78  | \$ 1,380.13  | \$ 45,630.86                   | \$ 132,347.45 | \$ 31.65        | \$ 4,976.95                    | \$ 52.00      | \$ 189.63                  | \$ 482.03       | \$ 156.99 |
| <b>DEPARTMENTAL COSTS</b>      | 2,881.71                      | 1,551.69      |              | 13,300.27                      | 17,733.67     |                 |                                |               |                            |                 |           |
| Administrative.....            | 9,063.40                      | 4,880.29      |              | 18,948.69                      | 18,948.69     |                 |                                |               |                            |                 |           |
| General Revenue.....           | 8,063.49                      | 4,841.88      |              | 12,405.37                      | 12,405.37     |                 |                                |               |                            |                 |           |
| Accounting.....                | 15,866.67                     | 8,543.59      |              | 24,410.26                      | 24,410.26     |                 |                                |               |                            |                 |           |
| Auditing.....                  | 10,844.11                     | 5,839.14      |              | 16,683.25                      | 16,683.25     |                 |                                |               |                            |                 |           |
| Reg'ion, Files & Mail.....     | 6,672.30                      | 3,592.77      |              | 10,265.07                      | 10,265.07     |                 |                                |               |                            |                 |           |
| Delinquency.....               | 2,077.00                      | 1,118.42      |              | 3,195.42                       | 3,195.42      |                 |                                |               |                            |                 |           |
| Statistical.....               |                               |               |              |                                |               |                 |                                |               |                            |                 |           |
| General—Property Tax.....      | 1,380.13                      |               |              | 10,186.40                      | 11,566.53     |                 |                                |               |                            |                 |           |
| Equalization.....              |                               |               |              | 1,778.67                       | 1,778.67      |                 |                                |               |                            |                 |           |
| Re-Appraisals.....             |                               |               |              | 14,009.66                      | 14,009.66     |                 |                                |               |                            |                 |           |
| Mines and Utilities.....       |                               |               |              | 3,490.37                       | 3,490.37      |                 |                                |               |                            |                 |           |
| Forms Furn'ed Co'ty Offes..... |                               |               |              | 2,865.49                       | 2,865.49      |                 |                                |               |                            |                 |           |
| <b>TOTAL</b>                   | \$ 55,468.68                  | \$ 29,867.78  | \$ 1,380.13  | \$ 45,630.86                   | \$ 132,347.45 | \$ 31.65        | \$ 4,976.95                    | \$ 52.00      | \$ 189.63                  | \$ 482.03       | \$ 156.99 |
| <b>COSTS BY ACCOUNTS</b>       | \$ 38,280.01                  | \$ 20,612.32  | \$ 983.40    | \$ 31,796.59                   | \$ 91,672.32  | \$ 9.15         | \$ 1,155.00                    | \$ 42.38      | \$ 31.51                   | \$ 156.99       |           |
| Salaries.....                  | 1,571.39                      | 846.14        |              | 5,366.98                       | 7,950.50      |                 |                                |               |                            |                 |           |
| Travel.....                    | 5,631.07                      | 3,032.11      |              | 18,597.08                      | 13,862.23     |                 |                                |               |                            |                 |           |
| Stationery & Printing.....     | 4,930.04                      | 2,654.63      |              | 17.83                          | 5,763.34      | 15.00           | 616.03                         | 52.00         | 240.00                     |                 |           |
| Postage.....                   | 277.37                        | 149.36        |              | 12.48                          | 410.30        |                 | .90                            |               |                            |                 |           |
| Telephone & Telegraph.....     | 1,255.99                      | 676.31        |              | 16.50                          | 533.54        | 7.50            | 180.93                         |               | 154.54                     |                 |           |
| Office Supplies.....           | 227.34                        | 122.42        |              | 1.01                           | 1,617.58      |                 | 34.95                          | 1.95          | 2.00                       |                 |           |
| General Expense.....           | 1,838.69                      | 990.07        |              | 32.55                          | 4,465.44      |                 | 582.01                         |               |                            |                 |           |
| Furniture.....                 | 1,358.32                      | 731.40        |              | 4.12                           | 333.32        |                 | 1,538.31                       |               | 53.98                      |                 |           |
| Equipment.....                 | 98.46                         | 53.02         |              | 120.73                         | 275.94        |                 |                                |               |                            |                 |           |
| Bonds, Ins'ance, Etc.....      |                               |               |              |                                |               |                 |                                |               |                            |                 |           |
| <b>TOTAL COLLECTIONS.....</b>  | \$ 162,553.63                 | \$ 192,068.96 | \$ 83,117.02 | \$ 437,739.61                  | \$ 302        | \$ 14,276.59    | \$ 126,973.67                  | \$ 1,782.36   | \$ 5,365.00                |                 |           |
| <b>Cost Per Dollar.....</b>    | \$ .341                       | \$ .155       | \$ .016      | \$ .302                        | \$ .198       |                 |                                |               |                            |                 |           |

STATEMENT NO. 65  
Detailed Statement of Receipts and Expenditures for Fiscal Year Ending June 30, 1934

|   | Income Tax    | Franchise Tax | Sales Tax       | Gasoline Tax     | Cigarette Tax | Oleomar-garine Tax | Beer Tax     | Inherit-ance Tax |
|---|---------------|---------------|-----------------|------------------|---------------|--------------------|--------------|------------------|
|   |               |               |                 |                  |               |                    |              |                  |
| <b>TOTAL EXPENDITURES</b>                       | \$ 54,599.46  | \$ 6,819.58   | \$ 23,570.81    | \$ 3,178.82      | \$ 7,185.85   | \$ 254.66          | \$ 2,340.57  | \$ 9,842.48      |
| <b>DEPARTMENTAL COSTS</b>                       | 3,026.81      | 378.53        | 2,298.24        | 210.39           | 532.86        | 28.72              | 184.54       | 496.19           |
| Administrative.....                             | 1,647.95      | 212.48        | 754.32          | 110.89           | 231.54        | 13.35              | 73.15        | 324.87           |
| General Executive.....                          | 196.02        | 64.56         | 31.49           | 183.93           | 163.89        | .70                | 5.02         | 2,009.80         |
| Legal.....                                      |               |               |                 |                  |               |                    |              |                  |
| General—Property Tax.....                       |               |               |                 |                  |               |                    |              |                  |
| Equalization.....                               |               |               |                 |                  |               |                    |              |                  |
| Re-Appraisals.....                              |               |               |                 |                  |               |                    |              |                  |
| Mines and Utilities.....                        |               |               |                 |                  |               |                    |              |                  |
| General—Revenue Dept.....                       | 8,113.88      | 274.86        | 696.56          | 197.18           | 1,125.26      | 20.04              | 197.18       | 35.55            |
| Accounting.....                                 | 4,827.81      | 488.94        | 1,971.77        | 250.89           | 1,199.64      | 69.26              | 181.64       | 764.95           |
| Auditing.....                                   | 7,955.85      | 2,748.02      | 5,862.08        | 1,912.93         | 1,669.20      | 35.81              | 761.22       | 472.28           |
| Field.....                                      | 2,952.85      | 109.86        | 4,240.92        | 78.59            | 904.72        | 16.78              | 855.61       | 166.41           |
| Delinquency.....                                | 12,619.69     | 259.12        | 3,962.54        | 61.61            | 874.26        | 2.26               | 5.98         | 35.93            |
| Registration, Files & Mail.....                 | 11,899.90     | 2,277.48      | 3,237.03        | 170.93           | 480.74        | 67.59              | 73.94        | 362.34           |
| Statistical.....                                | 431.22        | 5.73          | 485.91          | 1.48             | 3.74          | .15                | 2.29         | 7.31             |
| Remissions.....                                 | 1,427.98      |               |                 |                  |               |                    |              |                  |
| Appraisals & Investigations.....                |               |               |                 |                  |               |                    |              |                  |
| Forms Furnished County Offices.....             |               |               |                 |                  |               |                    |              |                  |
| <b>COSTS BY ACCOUNTS</b>                        | \$ 54,599.46  | \$ 6,819.58   | \$ 23,570.81    | \$ 3,178.82      | \$ 7,185.85   | \$ 254.66          | \$ 2,340.57  | \$ 9,842.48      |
| Salaries.....                                   | \$ 32,689.87  | \$ 4,773.90   | \$ 15,944.30    | \$ 2,423.71      | \$ 4,232.85   | \$ 113.38          | \$ 1,515.48  | \$ 8,209.86      |
| Travel.....                                     | 3,308.58      | 119.71        | 3,113.98        | 99.56            | 806.54        | 6.87               | 313.81       | 506.94           |
| Stationery & Printing.....                      | 10,098.43     | 384.25        | 1,374.19        | 214.27           | 681.58        | 23.42              | 210.43       | 275.33           |
| Postage.....                                    | 2,326.82      | 735.95        | 1,397.76        | 44.79            | 200.28        | 53.22              | 9.20         | 63.37            |
| Telephone & Telegraph.....                      | 393.25        | 51.20         | 199.53          | 20.81            | 52.52         | 2.78               | 20.14        | 79.17            |
| Equipment Rental.....                           | 447.74        | 3.85          | 6.92            | .91              | .51           |                    | .80          | 4.47             |
| Office Supplies (Including license plates)..... | 1,488.84      | 218.90        | 6.92            | .91              | .51           |                    | .80          | 4.47             |
| General Expense.....                            | 5,000.30      | 30.22         | 283.60          | 51.48            | 533.25        | 14.42              | 41.98        | 230.45           |
| Bonds, Insurance, Etc.....                      | 257.04        | 29.95         | 155.56          | 37.19            | 59.59         | 1.03               | 14.28        | 54.17            |
| Furniture.....                                  | 207.02        | 33.94         | 79.33           | 10.84            | 56.33         | 28.95              | 11.13        | 25.84            |
| Equipment.....                                  | 2,110.00      | 399.57        | 417.46          | 76.78            | 82.29         | 1.85               | 167.45       | 165.05           |
| Alterations to Office.....                      | 279.07        | 23.14         | 245.32          | 100.29           | 409.37        | 6.18               | 19.58        | 127.16           |
| Revolving Fund.....                             | 82.50         | 15.00         | 370.37          | 97.89            | 115.24        | 2.56               | 2.78         | 98.66            |
| <b>TOTAL COLLECTIONS.....</b>                   | \$ 54,599.46  | \$ 6,819.58   | \$ 23,570.81    | \$ 3,178.82      | \$ 7,185.85   | \$ 254.66          | \$ 2,340.57  | \$ 9,842.48      |
| <b>COST PER DOLLAR.....</b>                     | \$ 182,669.07 | \$ 220,782.53 | \$ 1,731,005.73 | \$ 82,328,414.38 | \$ 202,558.86 | \$ 695.67          | \$ 85,967.68 | \$ 102,123.56    |
|   | \$ .2388      | \$ .0808      | \$ .0136        | \$ .0013         | \$ .0354      | \$ .3660           | \$ .0272     | \$ .0963         |

STATEMENT NO. 65—(Continued)  
Detailed Statement of Receipts and Expenditures for Fiscal Year Ending June 30, 1934

|   | Insurance Tax | Car and Bus Co. Tax | Motor Transportation Tax | Motor Vehicle Registration | Motor Vehicle License | Property Tax | TOTAL         |
|---|---------------|---------------------|--------------------------|----------------------------|-----------------------|--------------|---------------|
| <b>TOTAL EXPENDITURES</b>                       | \$ 498.61     | \$ 800.77           | \$ 1,279.29              | \$ 84,951.85               | \$ 21,239.67          | \$ 41,339.77 | \$ 257,902.19 |
| <b>DEPARTMENTAL COSTS</b>                       |               |                     |                          |                            |                       |              |               |
| Administrative.....                             | 53.61         | 38.12               | 81.65                    | 3,936.57                   | 1,508.24              | 2,333.65     | 15,108.12     |
| General Executive.....                          | 24.59         | 37.59               | 52.16                    | 2,612.88                   | 620.30                | 1,320.83     | 8,036.70      |
| Legal.....                                      | 14.23         | 16.69               | 21.21                    | 86.03                      | 18.69                 | 430.33       | 3,261.79      |
| Equalization.....                               |               |                     |                          |                            |                       | 4,603.85     | 4,603.85      |
| Re-Appraisals.....                              |               |                     |                          |                            |                       | 2,147.65     | 2,147.65      |
| Mines and Utilities.....                        | 26.09         | 10.86               | 8.64                     | 26,189.24                  | 4,374.84              | 16,305.18    | 16,305.18     |
| General—Revenue Dept.....                       | 57.44         | 306.31              | 222.25                   | 9,344.57                   | 3,361.08              | 4,058.97     | 41,335.88     |
| Accounting.....                                 | 255.41        | 75.10               | 214.11                   | 19,995.18                  | 1,773.70              | 2,887.01     | 25,438.01     |
| Auditing.....                                   | 9.34          | 12.24               | 16.13                    | 7,376.04                   | 4,278.97              | 657.25       | 44,388.09     |
| Field.....                                      | 4.68          | 63.99               | 593.55                   | 2,938.43                   | 293.69                | 632.33       | 21,650.79     |
| Delinquency.....                                | 52.75         | 55.80               | 68.96                    | 14,107.61                  | 4,999.98              | 178.50       | 19,854.23     |
| Statistical.....                                | .47           | 154.07              | .63                      | 405.50                     | 10.23                 | 1,255.17     | 89,173.22     |
| Registration, Files & Mail.....                 |               |                     |                          |                            |                       | 604.79       | 2,093.52      |
| Remissions.....                                 |               |                     |                          |                            |                       |              | 1,427.98      |
| Appraisals & Investigations.....                |               |                     |                          |                            |                       |              | 5,167.65      |
| Forms Furnished County Offices.....             |               |                     |                          |                            |                       |              | 3,855.56      |
| <b>TOTAL</b>                                    | \$ 498.61     | \$ 800.77           | \$ 1,279.29              | \$ 84,951.85               | \$ 21,239.67          | \$ 41,339.77 | \$ 257,902.19 |
| <b>COSTS BY ACCOUNTS</b>                        |               |                     |                          |                            |                       |              |               |
| Salaries.....                                   | \$ 364.33     | \$ 662.42           | \$ 985.45                | \$ 42,699.85               | \$ 9,540.40           | \$ 26,418.58 | \$ 150,572.88 |
| Travel.....                                     | 8.87          | 14.27               | 32.99                    | 2,114.33                   | 548.66                | 5,455.12     | 16,452.53     |
| Stationery & Printing.....                      | 29.36         | 13.04               | 29.11                    | 4,641.94                   | 3,855.23              | 3,774.76     | 25,455.34     |
| Postage.....                                    | 31.66         | 31.49               | 38.96                    | 4,585.75                   | 3,083.12              | 507.13       | 13,709.49     |
| Telephone & Telegraph.....                      | 4.59          | 4.93                | 9.04                     | 982.61                     | 140.65                | 300.61       | 2,261.33      |
| Equipment Rental.....                           | 21            | .76                 | .61                      | 142.49                     | 29.58                 | 19.15        | 558.00        |
| Office Supplies (Including license plates)..... | 12.53         | 14.89               | 22.41                    | 21,291.85                  | 815.92                | 1,668.71     | 26,689.23     |
| Bonds, Insurance, Etc.....                      | 3.04          | 11.06               | 30.43                    | 1,000.66                   | 248.79                | 563.00       | 2,709.32      |
| General Expense.....                            | 3.52          | 5.52                | 4.91                     | 1,960.63                   | 225.12                | 140.62       | 1,840.23      |
| Furniture.....                                  | 2.62          | 3.90                | 7.65                     | 744.69                     | 509.86                | 377.38       | 2,817.04      |
| Equipment.....                                  | 7.57          | 7.94                | 11.54                    | 2,180.33                   | 305.54                | 1,786.86     | 7,717.30      |
| Alterations to Office.....                      | 27.81         | 23.05               | 34.59                    | 3,014.19                   | 1,781.80              | 247.85       | 6,119.00      |
| Revolving Fund.....                             | 2.50          | 2.50                | 2.50                     | 592.48                     | 155.00                | 80.00        | 1,000.00      |

|  |              |            |              |              |              |                |                |
|--|--------------|------------|--------------|--------------|--------------|----------------|----------------|
| <b>TOTAL COLLECTIONS</b>   | \$ 498.61    | \$ 800.77  | \$ 1,279.29  | \$ 84,951.85 | \$ 21,239.67 | \$ 41,339.77   | \$ 257,902.19  |
| <b>COST PER DOLLAR</b>   | \$175,712.05 | \$7,021.50 | \$169,216.11 | \$918,045.15 | \$47,722.00  | \$6,251,934.59 | \$6,251,934.59 |
| Not including property tax costs.....                                      | \$ .0028     | \$ .0092   | \$ .0075     | \$ .0925     | \$ .445      | \$ .0413       | \$ .0413       |
| Not including property tax and motor vehicle operators' license costs..... |              |            |              |              |              |                | \$ .0846       |
|  |              |            |              |              |              |                | \$ .0815       |

# Automobile Accidents and Thefts

STATEMENT NO. 66

Traffic Accident Summary, State of Utah, Nine Months Summary, January 1 to September 30, 1934, Inclusive

Table A—Type of Accident and Age Group

| TYPE OF ACCIDENT                  | Number of Accidents |           |               | Number of Persons Killed |         |          |           |           |               | Number of Persons Injured |         |          |           |           |               |
|-----------------------------------|---------------------|-----------|---------------|--------------------------|---------|----------|-----------|-----------|---------------|---------------------------|---------|----------|-----------|-----------|---------------|
|                                   | Total (A)           | Fatal (B) | Non-Fatal (C) | All Ages (E)             | 0-4 (F) | 5-14 (G) | 15-24 (H) | 25-64 (I) | 65 & Over (J) | All Ages (K)              | 0-4 (L) | 5-14 (M) | 15-24 (N) | 25-64 (O) | 65 & Over (P) |
| 1. Total Traffic.....             | 1,417               | 105       | 928           | 122                      | 6       | 10       | 39        | 51        | 16            | 1,552                     | 65      | 221      | 534       | 676       | 56            |
| 2. Motor Vehicle—Total.....       | 1,417               | 105       | 928           | 122                      | 6       | 10       | 39        | 51        | 16            | 1,552                     | 65      | 221      | 534       | 676       | 56            |
| 3. Collision with pedestrian..... | 810                 | 39        | 271           | 39                       | 5       | 7        | 10        | 11        | 10            | 282                       | 34      | 99       | 50        | 82        | 17            |
| 4. with other motor vehicle.....  | 823                 | 24        | 462           | 37                       | 1       | .....    | 12        | 12        | 4             | 899                       | 24      | 79       | 318       | 445       | 33            |
| 5. with railroad train.....       | 14                  | 7         | 5             | 11                       | .....   | .....    | 2         | 8         | 1             | 13                        | .....   | 1        | 6         | 6         | 1             |
| 6. with electric car.....         | 28                  | 2         | 20            | 3                        | .....   | .....    | .....     | 3         | .....         | 26                        | 1       | 20       | 16        | 6         | 1             |
| 7. with bicycle.....              | 42                  | 1         | 41            | 1                        | .....   | .....    | 1         | .....     | .....         | 43                        | .....   | .....    | 4         | 6         | 1             |
| 8. with horse-drawn vehicle.....  | 7                   | .....     | 4             | 3                        | .....   | .....    | 2         | 1         | .....         | 76                        | 2       | 7        | 31        | 2         | .....         |
| 9. with fixed object.....         | 54                  | 3         | 40            | 3                        | .....   | .....    | 2         | 1         | .....         | 76                        | 2       | 7        | 31        | 2         | .....         |
| 10. Non-collision.....            | 139                 | 29        | 85            | 36                       | .....   | 3        | 16        | 16        | 1             | 207                       | 4       | 15       | 104       | 80        | 4             |

STATEMENT NO. 67  
Table B—Circumstances Attending Occurrence of Motor Vehicle Accidents

| Circumstances                          | Total | Fatal | Non-Fatal | Property Damage Only |
|--|-------|-------|-----------|----------------------|
| <b>I. TIME</b>                         |       |       |           |                      |
| Total Accidents.....                   | 1,417 | 105   | 928       | 384                  |
| 1. 12.01 a. m. to 6.00 a. m.....       | 180   | 15    | 119       | 46                   |
| 2. 6.01 a. m. to 7.00 a. m.....        | 8     | 1     | 4         | 3                    |
| 3. 7.01 a. m. to 8.00 a. m.....        | 24    | 4     | 14        | 6                    |
| 4. 8.01 a. m. to 9.00 a. m.....        | 43    | 4     | 22        | 17                   |
| 5. 9.01 a. m. to 10.00 a. m.....       | 32    | 1     | 22        | 9                    |
| 6. 10.01 a. m. to 11.00 a. m.....      | 53    | 5     | 37        | 11                   |
| 7. 10.01 a. m. to 12.00 noon.....      | 44    | ..... | 31        | 13                   |
| 8. 12.01 p. m. to 1.00 p. m.....       | 45    | 2     | 25        | 18                   |
| 9. 1.01 p. m. to 2.00 p. m.....        | 58    | 5     | 33        | 20                   |
| 10. 2.01 p. m. to 3.00 p. m.....       | 58    | 5     | 37        | 16                   |
| 11. 3.01 p. m. to 4.00 p. m.....       | 31    | 3     | 60        | 18                   |
| 12. 4.01 p. m. to 5.00 p. m.....       | 97    | 8     | 63        | 26                   |
| 13. 5.01 p. m. to 6.00 p. m.....       | 100   | 6     | 70        | 24                   |
| 14. 6.01 p. m. to 7.00 p. m.....       | 96    | 4     | 66        | 26                   |
| 15. 7.01 p. m. to 8.00 p. m.....       | 121   | 15    | 78        | 28                   |
| 16. 8.01 p. m. to 9.00 p. m.....       | 141   | 9     | 86        | 46                   |
| 17. 9.01 p. m. to 10.00 p. m.....      | 92    | 7     | 63        | 22                   |
| 18. 10.01 p. m. to 11.00 p. m.....     | 84    | 4     | 61        | 19                   |
| 19. 11.01 p. m. to 12.00 midnight..... | 60    | 7     | 37        | 16                   |
| 20. Not stated.....                    | ..... | ..... | .....     | .....                |
| <b>II. LOCATION</b>                    |       |       |           |                      |
| Total accidents.....                   | 1,417 | 105   | 928       | 384                  |
| 1. At intersection.....                | 789   | 35    | 515       | 239                  |
| 2. Not at intersection.....            | 628   | 70    | 413       | 145                  |
| 3. Not stated.....                     | ..... | ..... | .....     | .....                |
| <b>III. TYPE OF MOTOR VEHICLE</b>      |       |       |           |                      |
| Total motor vehicles.....              | 2,248 | 129   | 1,393     | 726                  |
| 1. Passenger car.....                  | 1,948 | 100   | 1,229     | 619                  |
| 2. Truck.....                          | 255   | 25    | 133       | 97                   |
| 3. Taxicab.....                        | 18    | 4     | 8         | 6                    |
| 4. Bus.....                            | 7     | ..... | 6         | 1                    |
| 5. Motorcycle.....                     | 17    | ..... | 15        | 2                    |
| 6. Not stated.....                     | 3     | ..... | 2         | 1                    |
| <b>IV. RESIDENCE OF DRIVER</b>         |       |       |           |                      |
| Total drivers.....                     | 2,240 | 129   | 1,390     | 721                  |
| 1. Resident of State.....              | 2,104 | 119   | 1,303     | 682                  |
| 2. Resident of some other state.....   | 133   | 10    | 85        | 38                   |
| 3. Not stated.....                     | 3     | ..... | 2         | 1                    |
| <b>V. AGE OF DRIVER</b>                |       |       |           |                      |
| Total drivers.....                     | 2,240 | 129   | 1,390     | 721                  |
| 1. Under 20.....                       | 289   | 15    | 199       | 75                   |
| 2. 20-29.....                          | 887   | 60    | 521       | 306                  |
| 3. 30-49.....                          | 791   | 43    | 479       | 269                  |
| 4. 50-64.....                          | 228   | 9     | 158       | 61                   |
| 5. 65 and over.....                    | 38    | 2     | 27        | 9                    |
| 6. Not stated.....                     | 7     | ..... | 6         | 1                    |
| <b>VI. SEX OF DRIVER</b>               |       |       |           |                      |
| Total drivers.....                     | 2,240 | 129   | 1,390     | 721                  |
| 1. Male.....                           | 2,034 | 119   | 1,252     | 663                  |
| 2. Female.....                         | 202   | 10    | 135       | 57                   |
| 3. Not stated.....                     | 4     | ..... | 3         | 1                    |
| <b>VII. MANNER OF COLLISION</b>        |       |       |           |                      |
| Total 2-vehicle accidents.....         | 865   | 33    | 487       | 345                  |
| 1. Angle collisions.....               | 482   | 11    | 264       | 207                  |
| 2. Head-on collisions.....             | 98    | 17    | 77        | 4                    |
| 3. Rear-end collisions.....            | 152   | 2     | 82        | 68                   |
| 4. Backed into other vehicle.....      | 13    | ..... | 3         | 10                   |
| 5. Side-swiped other vehicle.....      | 120   | 3     | 61        | 56                   |
| 6. Not stated.....                     | ..... | ..... | .....     | .....                |

STATEMENT NO. 67—(Continued)  
Table B—Circumstances Attending Occurrence of Motor  
Vehicle Accidents—(Continued)

| Circumstances   | Total | Fatal | N. F. | P. D. |
|---|-------|-------|-------|-------|
| <b>VIII. WHAT DRIVERS WERE DOING</b>                                    |       |       |       |       |
| Total motor vehicles .....  | 2,248 | 129   | 1,393 | 726   |
| 1. Making right turn .....  | 69    | 2     | 39    | 28    |
| 2. Making left turn .....   | 162   | 1     | 92    | 69    |
| 3. Making U turn .....  | 18    | ..... | 12    | 6     |
| 4. Going straight ahead.....  | 1,782 | 122   | 1,131 | 529   |
| 5. Slowing down or stopping.....  | 54    | 2     | 29    | 23    |
| 6. Overtaking .....   | 30    | ..... | 16    | 14    |
| 7. Leaving curb (including backing).....                                | 19    | ..... | 5     | 14    |
| 8. Other backing .....  | 36    | ..... | 24    | 12    |
| 9. Stopped in traffic.....  | 3     | ..... | 1     | 2     |
| 10. Parked .....  | 73    | 2     | 42    | 29    |
| 11. Not stated .....  | 2     | ..... | 2     | ..... |
| <b>IX. MISCELLANEOUS EVENTS</b>   |       |       |       |       |
| Total (of following 3 items) .....                                      | 54    | 10    | 39    | 5     |
| 1. Skidding .....   | 13    | ..... | 13    | ..... |
| 2. Blow-out .....   | 11    | 3     | 6     | 2     |
| 3. Ran off roadway.....   | 30    | 7     | 20    | 3     |
| <b>X. WHAT PEDESTRIANS WERE DOING</b>                                   |       |       |       |       |
| Total pedestrians .....   | 321   | 39    | 282   | ..... |
| 1. Crossing at intersection with signal.....                            | 34    | 5     | 29    | ..... |
| 2. Same—against signal.....   | 63    | 5     | 58    | ..... |
| 3. Same—no signal.....  | 20    | 2     | 18    | ..... |
| 4. Same—diagonally.....   | 14    | ..... | 14    | ..... |
| 5. Crossing—not at intersection.....                                    | 8     | 2     | 6     | ..... |
| 6. Hitching on vehicle.....   | 1     | ..... | 1     | ..... |
| 7. Playing in roadway.....  | 79    | 7     | 72    | ..... |
| 8. Walking in roadway.....  | 69    | 14    | 55    | ..... |
| 9. Working in roadway .....   | 7     | 2     | 5     | ..... |
| 10. Waiting for or getting on or off street<br>car—at safety zone ..... | 17    | 1     | 16    | ..... |
| 11. Same—no safety zone .....   | ..... | ..... | ..... | ..... |
| 12. Getting on or off other vehicle.....                                | 5     | 1     | 4     | ..... |
| 13. Not in roadway .....  | 4     | ..... | 4     | ..... |
| 14. Not stated .....  | ..... | ..... | ..... | ..... |
| <b>XI. IMPROPER DRIVING</b>   |       |       |       |       |
| Total drivers .....   | 2,240 | 129   | 1,390 | 721   |
| 1. Exceeding speed limit .....  | 261   | 33    | 163   | 60    |
| 2. Did not have right of way.....                                       | 228   | 9     | 144   | 75    |
| 3. Cutting in .....   | 35    | ..... | 19    | 16    |
| 4. On wrong side of road.....   | 156   | 10    | 101   | 45    |
| 5. Passing standing street car.....                                     | 12    | 1     | 11    | ..... |
| 6. Drove through safety zone .....                                      | 5     | ..... | 5     | ..... |
| 7. Passing on curve or hill.....  | 23    | 5     | 10    | 8     |
| 8. Failed to signal.....  | 141   | ..... | 71    | 70    |
| 9. Improper turn—wide right turn.....                                   | 5     | ..... | 2     | 3     |
| 10. Same—cut corner on left turn.....                                   | 3     | ..... | 2     | 1     |
| 11. Same—turn from wrong lane.....                                      | ..... | ..... | ..... | ..... |
| 12. Disregarded stop sign.....  | 173   | 3     | 105   | 65    |
| 13. Disregarded signal.....   | 115   | 9     | 65    | 41    |
| 14. Other improper driving.....   | 18    | 3     | 10    | 5     |
| 15. No improper driving.....  | 1,062 | 55    | 675   | 332   |
| 16. Not stated .....  | 3     | 1     | 2     | ..... |
| <b>XII. CONDITION OF VEHICLE</b>  |       |       |       |       |
| Total motor vehicles .....  | 2,248 | 129   | 1,393 | 726   |
| 1. Defective brakes .....   | 33    | 1     | 22    | 10    |
| 2. Improper lights .....  | 26    | 1     | 20    | 5     |
| 3. Defective steering mechanism .....                                   | 20    | 4     | 13    | 3     |
| 4. Other defects .....  | 1     | ..... | 1     | ..... |
| 5. No defects .....   | 2,142 | 123   | 1,312 | 707   |
| 6. Not stated .....   | 26    | ..... | 25    | 1     |

STATEMENT NO. 67—(Continued)  
Table B—Circumstances Attending Occurrence of Motor  
Vehicle Accidents—(Continued)

| Circumstances                                | Total | Fatal | N. F. | P. D. |
|--|-------|-------|-------|-------|
| <b>XIII. TRAFFIC CONTROL<br/>FUNCTIONING</b> |       |       |       |       |
| Total accidents .....                        | 1,417 | 105   | 928   | 384   |
| 1. Railroad crossing gates .....             | 6     | 3     | 2     | 1     |
| 2. Officer or watchman .....                 | ..... | ..... | ..... | ..... |
| 3. Automatic signal .....                    | 275   | 12    | 191   | 72    |
| 4. STOP signs .....                          | 409   | 13    | 253   | 143   |
| 5. Warning signs; SLOW, etc. ....            | 12    | 4     | 8     | ..... |
| 6. No control functioning .....              | 715   | 73    | 474   | 168   |
| 7. Not stated .....                          | ..... | ..... | ..... | ..... |
| <b>XIV. CONDITION OF DRIVER</b>              |       |       |       |       |
| Total drivers .....                          | 2,240 | 129   | 1,390 | 721   |
| 1. Under influence of liquor.....            | 112   | 11    | 76    | 25    |
| 2. Physical defect (eyesight, etc.) .....    | 9     | 2     | 5     | 2     |
| 3. Other defect .....                        | 1     | ..... | 1     | ..... |
| 4. No defect .....                           | 2,115 | 116   | 1,306 | 693   |
| 5. Not stated .....                          | 3     | ..... | 2     | 1     |
| <b>XV. CONDITION OF PEDESTRIAN</b>           |       |       |       |       |
| Total pedestrians .....                      | 321   | 39    | 282   | ..... |
| 1. Under influence of liquor.....            | 4     | 1     | 3     | ..... |
| 2. Physical defect (eyesight, etc.) .....    | 11    | 4     | 7     | ..... |
| 3. Other defect .....                        | ..... | ..... | ..... | ..... |
| 4. No defect .....                           | 306   | 34    | 272   | ..... |
| 5. Not stated .....                          | ..... | ..... | ..... | ..... |
| <b>XVI. ROAD CONDITION</b>                   |       |       |       |       |
| Total accidents.....                         | 1,417 | 105   | 928   | 384   |
| 1. Road under repair .....                   | 9     | ..... | 7     | 2     |
| 2. Obstruction not lighted .....             | 8     | ..... | 6     | 2     |
| 3. Other defect .....                        | ..... | ..... | ..... | ..... |
| 4. No defect .....                           | 1,400 | 105   | 915   | 330   |
| 5. Not stated .....                          | ..... | ..... | ..... | ..... |
| <b>XVII. ROAD SURFACE</b>                    |       |       |       |       |
| Total accidents .....                        | 1,417 | 105   | 928   | 384   |
| 1. Dry .....                                 | 1,249 | 89    | 827   | 333   |
| 2. Wet, snowy, icy, etc. ....                | 168   | 16    | 101   | 51    |
| 3. Not stated .....                          | ..... | ..... | ..... | ..... |
| <b>XVIII. WEATHER</b>                        |       |       |       |       |
| Total accidents .....                        | 1,417 | 105   | 928   | 384   |
| 1. Clear .....                               | 1,249 | 89    | 827   | 333   |
| 2. Cloudy, fog, raining, snowing, etc. ....  | 168   | 16    | 101   | 51    |
| 3. Not stated .....                          | ..... | ..... | ..... | ..... |
| <b>XIX. LIGHT</b>                            |       |       |       |       |
| Total accidents .....                        | 1,417 | 105   | 928   | 384   |
| 1. Daylight .....                            | 680   | 46    | 447   | 187   |
| 2. Dusk or semi-darkness.....                | 55    | 5     | 41    | 9     |
| 3. Darkness—street lights .....              | 478   | 27    | 315   | 136   |
| 4. Darkness—no street lights .....           | 204   | 27    | 125   | 52    |
| 5. Not stated .....                          | ..... | ..... | ..... | ..... |

## STATEMENT NO. 68

Automobile Theft Report—Fiscal Year Ending June  
30, 1934

|              | Stolen<br>During<br>Month | Recovered<br>During<br>Month | Total<br>Stolen<br>To Date | Total<br>Recovered<br>To Date |
|--------------|---------------------------|------------------------------|----------------------------|-------------------------------|
| 1933—JULY    | 9*                        | 9                            | 9                          | 9                             |
| AUGUST       | 2*                        | 2                            | 11                         | 11                            |
| SEPTEMBER    | 55                        | 55                           | 66                         | 66                            |
| OCTOBER      | 86                        | 71                           | 152                        | 137                           |
| NOVEMBER     | 33                        | 87                           | 235                        | 224                           |
| DECEMBER     | 98                        | 93                           | 333                        | 317                           |
| 1934—JANUARY | 85                        | 85                           | 418                        | 402                           |
| FEBRUARY     | 104                       | 102                          | 522                        | 504                           |
| MARCH        | 53                        | 51                           | 575                        | 555                           |
| APRIL        | 84                        | 94                           | 659                        | 649                           |
| MAY          | 34                        | 31                           | 693                        | 680                           |
| JUNE         | 48                        | 49                           | 741                        | 729**                         |

\*The law requiring the report of stolen cars to be filed with the State Tax Commission became effective June 26, 1933. This accounts for the small number of stolen automobiles reported during the first two months after the law became effective.

\*\*Of the 12 cars unrecovered—6 were stolen prior to January 1, 1934. By September 1st, 2 of these 6 and 2 of the remaining 6 had been recovered.

