

Fifth Biennial Report
of the

State Tax
Commission
Of Utah



For the Years 1939-40

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Letter of Transmittal

To His Excellency
The Honorable Henry H. Blood
Governor, State of Utah
and Members of the Legislature
State Capitol

Salt Lake City, Utah.

Gentlemen:

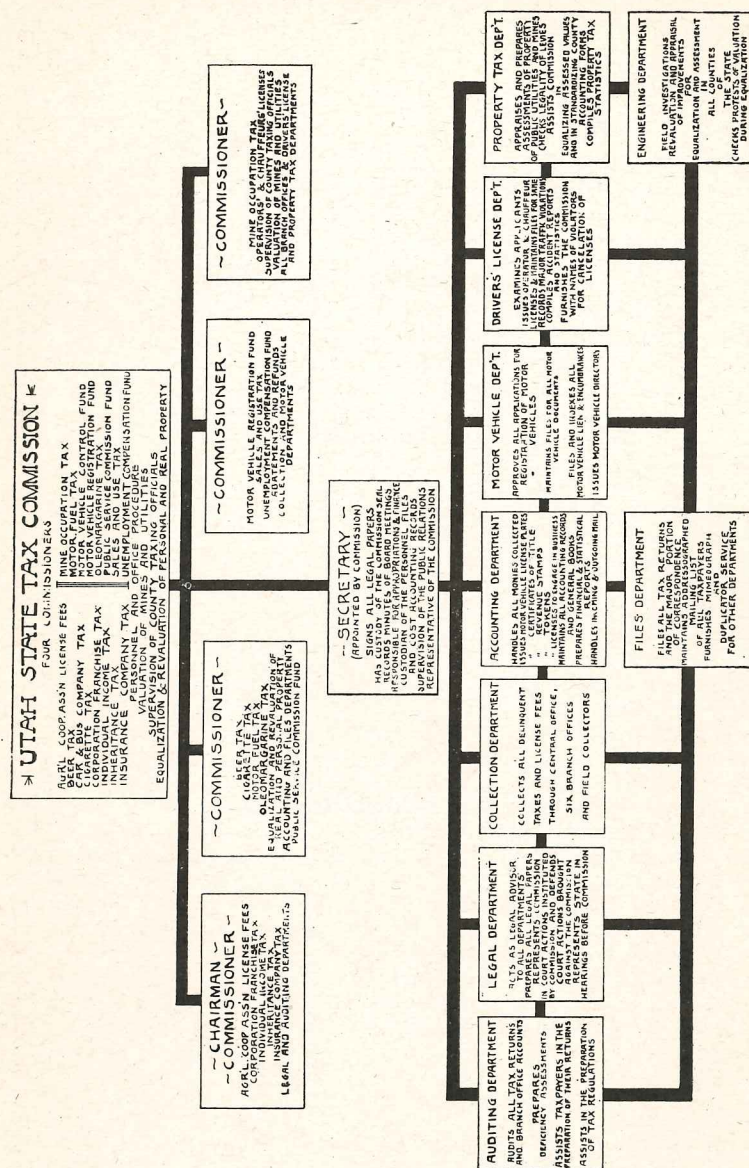
It is our privilege to submit herewith the biennial report of the State Tax Commission covering the two-year period July 1, 1938 to June 30, 1940.

Respectfully submitted,

STATE TAX COMMISSION.
IRWIN ARNOVITZ,
Chairman.
R. E. HAMMOND,
H. P. LEATHAM,
B. H. ROBINSON.

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INTRODUCTION

This is the Fifth Biennial Report submitted by the State Tax Commission. It will be recalled that the commission was created in 1931 pursuant to appropriate legislation which was enacted under mandate of a constitutional amendment ratified by the electorate in 1930.

We shall attempt to record herein various detail regarding the organization of the department as well as some of the policies and practices which have been followed by your commission in its administration of the tax structure of the state.

Our comments regarding new legislation go more to the detail of the particular tax acts now in existence. All of the taxes now levied by law have been in force for a period sufficiently long for many deficiencies to be exposed. Our discussion will, therefore, be directed to amendments intended to further minimize evasions and simplify and improve the administration of the tax laws. Supplementing this phase of the report, we shall have appropriate bills drawn for the further consideration of your office and the legislature.

We shall be pleased to place the full facilities of the department to advise and assist your office and the legislature in the study of these or any other matters affecting the public tax policy.

ORGANIZATION

Though there are many laws administered by the commission which make necessary a departmentalization, it has been the object of the commission to handle all matters as a unit. The full membership of the commission passes on all matters of organization, employment, determinations of tax liability and assessments, petitions and appeals, equalization and exemptions, as well as all matters of policy and procedure. The immediate supervision of a particular tax or a particular department has been assigned for the sake of administrative efficiency to a particular commissioner subject, however, to the review of the full membership on the matters indicated.

This type of policy has tended to maintain solidarity in the tax commission, reducing to a minimum departmental friction and interdepartmental jealousies. It has enhanced the efficiency of the department by making it possible to readily shift personnel between divisions to meet peak loads on any particular division without employing extra personnel. It has offered additional incentive to employees through the possi-

bility of advancements in divisions other than that in which they were first employed.

The work of the tax commission has been so organized that the departments are interdependent and the administration of all must of necessity be treated as a unit. The accompanying chart will indicate more clearly this interdependency as well as the detail of the organization itself.

PERSONNEL

During the biennium under review here, the commission has followed a merit system in all matters affecting employment of personnel and promotions.

It has always been found necessary to engage a force of extra men to assist in motor vehicle registration during January and February. Vacancies occurring during the year in clerical positions have usually been filled from among those who have shown the best promise. Stenographic help is secured from lists of those who have passed competitive examinations. Junior auditors have been chosen from those who have succeeded in competitive examinations. Positions requiring a greater degree of professional training, such as accounting and the law, have been filled by choosing men who have shown special aptitude for such work.

Nearly all positions within the commission holding greater responsibility and trust have been filled by men and women advanced because of ability they have demonstrated in other positions within the various subordinate departments. Since the organization of the commission in 1931 there have been no upheavals occasioned by political turn-over or changes in membership of the commission itself.

Encouragement has been given for people in the employ of the commission to pursue various means of in-service training designed to improve their efficiency as well as to prepare them for advancement. Many have taken advantage of regular courses offered by the institutions of higher learning. Others have been benefited by schools of training organized by the department itself. Various text books have been provided for reading. Tax reporting and other services have been subscribed for to keep abreast of developments in other states as well as on economic trends. The commission has further subscribed to membership in various national organizations of tax and motor vehicle administrators and actively participated in interstate and national conferences pertinent to the administration of the various acts under its jurisdiction.

Through the means above indicated, we believe there has been established a corps of competent, well trained and efficient personnel in all departments, many of whom are following this field of public service as a career.

Within the limits prescribed by budgets appropriated by the legislature, the commission has attempted to pay salaries commensurate with the professional attainment of those employed. Some progress has been made in the adjustment of salaries during the past two years but in many cases the salaries are not competitive with those paid in private industry where a similar degree of training is required and a comparable degree of responsibility is imposed.

OFFICE QUARTERS

The increased complexity of the tax structure imposed in recent years to finance various social reforms, together with other new administrative duties imposed upon the commission, have necessitated a rapid expansion of the department. Under this expansion the problem of providing adequate quarters has become acute.

The main office space originally provided on the ground floor of the Capitol was supplemented several years ago by opening up the basement formerly used for storage. This has now been expanded until the department has nearly exhausted the potential facilities available below the ground level. During the past biennium further expansion was made necessary to accommodate the driver's license division. This was done by taking over an additional wing of the ground level.

None of the major office divisions occupied were ever constructed for office space. In the main they were formerly open hall ways or open storage space. No provision was made for proper heating, lighting or ventilation of the areas. These deficiencies have been partially overcome by various installations but the quarters occupied fall far short of desirable standards. The arrangement is poor, the space insufficient and the quarters generally are not healthful. It is, in short, an injustice to the employees to expect them to render their best service in such quarters and a definite impairment of efficiency and health of the people employed results.

BRANCH OFFICES

During the past year the commission has expanded its policy of recentralization. We have established additional branch offices to place the facilities of the commission closer to the various geographic centers and have added to the staffs of other branches previously established. We now maintain branch offices throughout the year at Logan, Ogden, Provo, Cedar City, Richfield and Price. These offices are opened at least part time to receive reports and payments, to handle motor vehicle and driver license work, as well as to advise and counsel taxpayers. Division auditors are also assigned to work from these headquarters in auditing accounts of various taxpayers in their territories.

During the season for re-registration of motor vehicles further decentralization is made for the convenience of the taxpayer. We maintain branch offices for short periods in Tremonton, Brigham City, Salt Lake City, Tooele, Fillmore, Beaver, Mt. Pleasant, Manti, Duchesne, Roosevelt, Randolph and Vernal as well as a station for registration of cars throughout the year at Santa Clara, all in addition to the permanent branch offices previously listed.

Further extension of the policy of decentralization to handle the automobile registration work during the first two months of the year appears advisable. Service is provided for the automobile owner near at home. Long lines of waiting motorists in the Capitol have been largely eliminated. The congestion of applications sent in by mail to the central office in the Capitol has been noticeably reduced and without any increase in costs of administration per unit handled.

Inasmuch as many of the taxpayers doing business with the branch offices also have occasion to call at the offices of the county taxing officials, we have located the branches in the county buildings wherever possible. Office facilities have uniformly been extended rent free in all such public buildings. The absence of suitable facilities not otherwise occupied in the new Weber county and Ogden city building, and the lack of quarters in a public building in Cedar City, have made it necessary to engage other office space at nominal cost in both places.

Schedule Showing Branch Office Activities for the Biennium Ending June 30, 1940

Location of Office	Number of Regular Employees	No. of Auditors	No. of Items Handled	Amount	No. of Cases Audited	Total Costs for all Activities
Ogden	3	3	61,047	\$611,894.39	1,398	\$24,504.54
Provo	3	2	49,783	494,955.26	646	13,395.00
Logan	2	1	28,528	287,134.14	724	10,050.45
Price	1	1	Not available	109,631.62	297	7,812.32
Richfield	1		Not available	59,492.89	287	4,876.60
Cedar City	1		Not available	35,620.58	243	5,017.13
Temporary			Not available	325,423.38	-----	3,032.11
				\$1,924,152.26	3,595	\$68,688.15

This schedule does not completely portray the scope of the work conducted at these offices. In addition to the receipt of taxes and the auditing work conducted, the employees make field contacts for collecting delinquent accounts, securing delinquent returns and making special investigations required in the administration of the various taxes. Also many remittances made direct to the Salt Lake City office have their origin in the branch office. Employees are also available to discuss tax problems and give advice and assistance as to rules and regulations pertaining to the tax statutes.

The maintenance of these branch offices is sound administrative policy. In view of the total service rendered and the work accomplished, the costs appear to be reasonable and warranted. No additional permanent offices are contemplated in the immediate future. The commission plans to concentrate on improvement of the present offices to increase both efficiency and production before launching any further expansion.

PUBLIC RELATIONS

A voluntary compliance with a tax is an altogether essential requirement. With all the enforcement possible to apply, it is recognized that the results are neither as satisfactory or effective as are obtained from a taxpaying group voluntarily cooperating with the administrators.

With this in mind the commission has followed a policy of maintaining close contact with the taxpayer. Informal meet-

ings have been arranged with various trade groups and interested taxpayers to promote a better understanding of the various tax acts. Difficulties of administration have been worked out, all tending to create a more helpful and harmonious application of the tax acts. In several instances amendments to the statutes have been discussed cooperatively with the trade groups most immediately affected.

The commission has also been sensitive to the need of developing a friendly and cooperative note in all correspondence and has through this and other means tried to cushion the impact of the tax collection process upon the taxpayer.

The commission believes a great deal of progress has been made in removing unnecessary obstacles and irritations in the tax collection processes. Taxes are historically a constant irritation to the body politic. Without a spirit of cooperation and helpfulness being shown by the administrator, they become obnoxious.

APPROPRIATION AND FINANCE

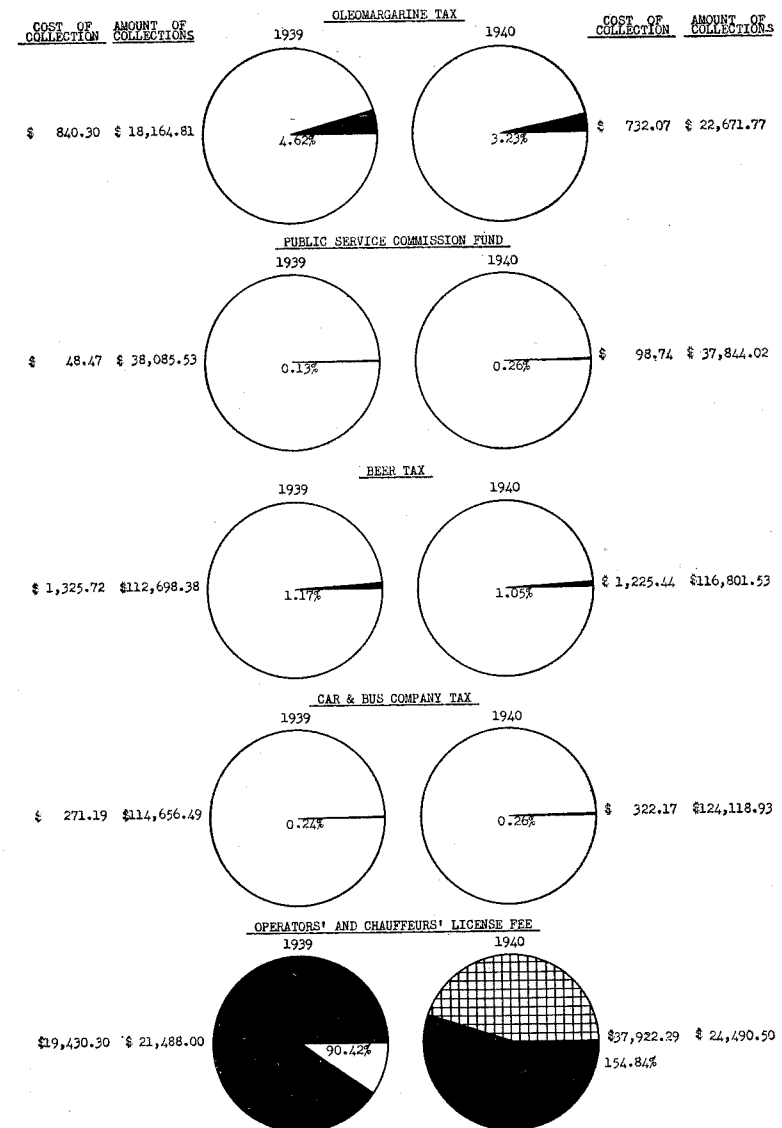
Budget appropriations of all the taxes coming under the supervision of the tax commission are administered by the secretary under immediate direction of the commission. Cost records have been kept during the entire existence of the commission which accurately reflect the actual cost of administering each tax. These costs, with the exception of the Ogden and Cedar City offices, do not include rent, light and heat as they are covered in the building expenses in which offices are located.

The commission has adhered closely to the policy of staying within the budgets as fixed by the legislature. It was necessary, however, for additional funds to be obtained to operate the driver's license division during the current biennium under a program recommended by the Utah Traffic Safety Council.

Costs of administration here compare very favorably with the costs of the other states having similar tax structures. However, attention should be called to the cost to administer the driver's license division in comparison to collections. The charge made in Utah for an operator's license is much below that charged in other states and should be increased in order to at least offset administration costs. On the other hand, the costs of administering the motor fuel, car and bus companies, insurance companies, and mine occupation taxes are exceptionally low.

SPECIAL TAX COLLECTIONS FOR THE FISCAL YEARS 1939 & 1940 AND THE COST OF COLLECTION

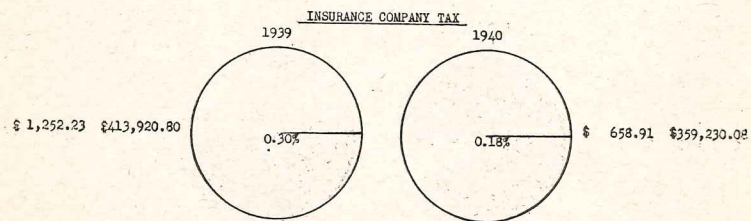
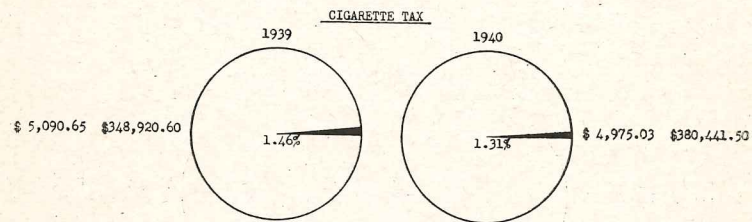
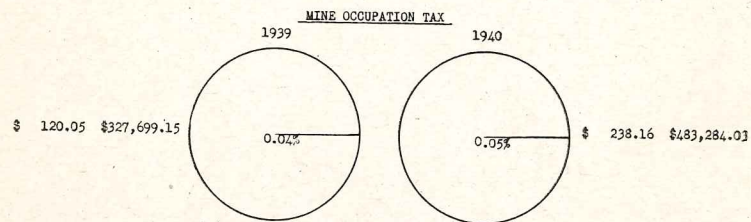
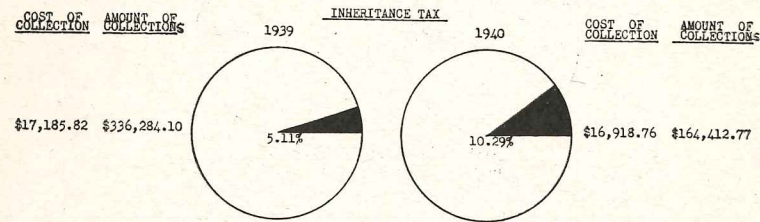
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Circle Area represents 100% collections



STATE TAX COMMISSION

SPECIAL TAX COLLECTIONS
FOR THE FISCAL YEARS 1939 & 1940
AND THE COST OF COLLECTION

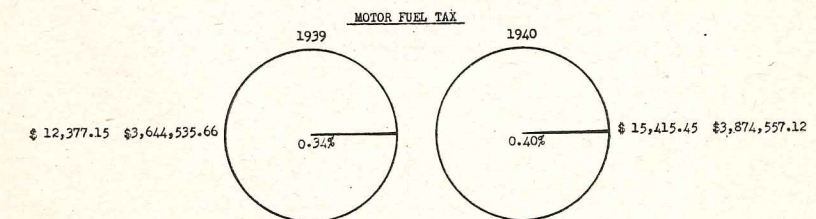
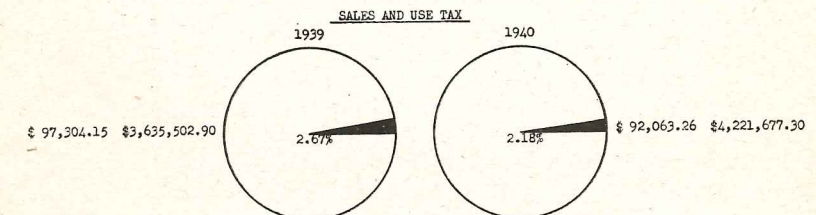
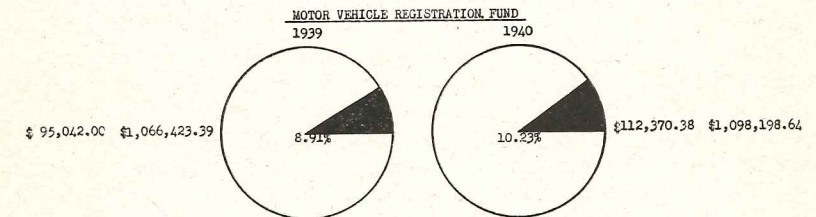
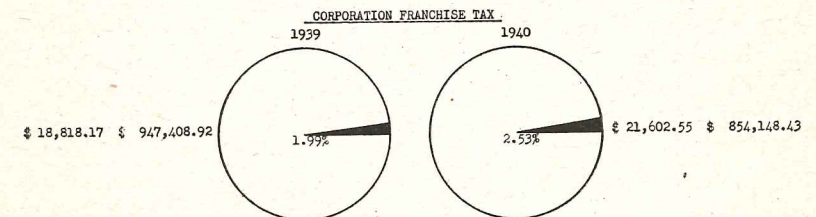
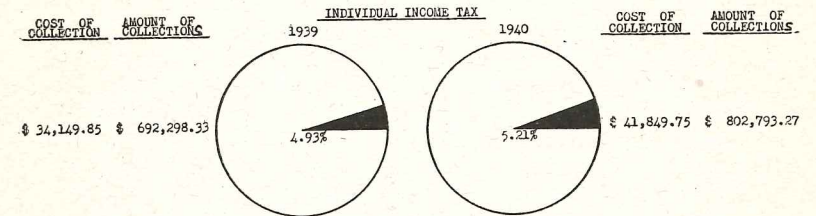
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STATE TAX COMMISSION

SPECIAL TAX COLLECTIONS
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In order to keep a constant control of expenditures, statements are made at the end of each month setting forth the expenses applying to each appropriation. Careful analysis is made of each statement in order to effect any economies possible.

Appropriations made by the legislature during the bien-nium have enabled the commission to do a reasonably satisfactory job. The division of the appropriation by tax accounts has imposed rigid limitations on a few departments.

The appropriations are being spent almost to the last dollar, as it is felt that such expenditures for tax administration tend to apply the full force of the taxing laws uniformly to all and actually increase revenue collections. Within reasonable limits such expenditures represent sound investment under the theory that if a tax is to be levied, it should be levied and collected uniformly. The amount of tax due the state is largely unknown and depends upon the effectiveness of administration and the full and voluntary compliance of the taxpayer.

On the latter point the state is exceptionally favored in having a citizenry which recognizes its obligation and so generally responds to carrying a tax load. The administration problem is in the great majority of cases one of acquainting the taxpayer with the detail and application of the tax so that they may comply. This is responsible in large measure for the favorable showing made by the commission as to the percentage of the revenue spent for assessment and collection.

Further improvement can and is being made, yet the costs of collection are comparatively low, the revenue yield under the several taxes is consistently high considering rates and economic background of the state, and a reasonable uniformity is being administered to all taxpayers.

Further study of the statistical data and charts attached is respectfully invited. More detailed analysis of the costs and collections under each tax may be found in schedules Nos. 53 to 58 appended to this report.

APPROPRIATION ACCOUNTS SHOWING EXPENDITURES FOR FISCAL YEAR ENDING JUNE 30, 1939

General Fund:

Unexpended balance July 1, 1938....	\$131,850.60
Expenditures:	
Salaries	\$105,163.99
Travel	9,642.47
Office expense and equipment....	17,044.14
Unexpended balance July 1, 1939 ..	<u>131,850.60</u>
	None

Sales and Use Tax Appropriation	
Unexpended balance July 1, 1938....	\$ 97,304.15

Expenditures:

Salaries	\$ 80,785.17	
Travel	5,607.97	
Office expense and equipment....	10,911.01	97,304.15
Unexpended balance July 1, 1939....		<u>None</u>

Gasoline Tax Appropriation	
Unexpended balance July 1, 1938....	\$ 12,377.15

Expenditures:

Salaries	\$ 10,247.08	
Travel	1,137.35	
Office expense and equipment	992.72	12,377.15
Unexpended balance July 1, 1939		<u>None</u>

Motor Vehicle Registration	
Unexpended balance July 1, 1938..	\$ 95,042.00

Expenditures:

Salaries	\$ 57,420.28	
Travel	615.72	
License plates	19,187.00	
Office expense and equipment	17,819.00	95,042.00
Unexpended balance July 1, 1939 ..		<u>None</u>

Vehicle Control (Operators' License)	
Unexpended balance July 1, 1938....	\$ 19,430.30

Expenditures:

Salaries	\$ 5,538.32	
Travel	24.05	
Office expense and equipment....	13,867.93	19,430.30
Unexpended balance July 1, 1939		<u>None</u>

Gross Ton Mile Tax	
Unexpended balance July 1, 1938....	\$ 4,143.21

Expenditures:

Salaries	\$ 3,841.53	
Travel	152.56	
Office expense and equipment	106.05	4,100.14
Lapsed to general fund		<u>\$ 43.07</u>

APPROPRIATION ACCOUNTS SHOWING EXPENDITURES FOR FISCAL YEAR ENDING JUNE 30, 1940

General Fund:

Appropriation for biennium \$285,000.00

Expenditures:

Salaries	\$109,228.06	
Travel	8,174.81	
Office expense and equipment....	24,533.57	141,936.44
Unexpended balance July 1, 1940....		\$143,063.56

Sales and Use Tax

Appropriation for biennium \$200,000.00

Expenditures:

Salaries	\$ 74,254.59	
Travel	3,797.24	
Tokens	3,286.80	
Office expense and equipment..	10,724.63	92,063.26
Unexpended balance July 1, 1940..		\$107,936.74

Gasoline Tax

Appropriation for biennium..... \$ 30,000.00

Expenditures:

Salaries	\$ 12,230.12	
Travel	1,302.29	
Office expense and equipment	1,883.04	15,415.45
Unexpended balance July 1, 1940..		\$ 14,584.55

Motor Vehicle Registration

Appropriation for biennium \$217,575.00

Expenditures:

Salaries	\$ 69,092.30	
Travel	773.88	
License plates	20,045.07	
Office expense and equipment....	22,459.13	112,370.38
Unexpended balance July 1, 1940....		\$105,204.62

Vehicle Control (Operators' License)

Appropriation for biennium \$ 82,000.00

Expenditures:

Salaries	\$ 23,654.88	
Travel	4,463.25	
Office expense and equipment....	9,804.16	37,922.29
Unexpended balance July 1, 1940..		\$ 44,077.71

Gross Ton Mile Tax

Appropriation for biennium \$ 3,894.30

Expenditures:

None

Unexpended balance July 1, 1940.. 3,894.30

DEPARTMENTAL SUBDIVISIONS

ACCOUNTING DEPARTMENT

The accounting department is the financial division of the commission. It is here that the taxpayer presents his tax return for payment, either in person or through the mail. It is here that he comes for his motor vehicle license plates, his cigarette, oleomargarine and beer stamps, and for sales tax tokens, etc. It is also here that considerable statistical data of various kinds relative to the work of the commission are prepared.

This department handles all monies received from the collection of special taxes. These collections are received at the main office in the Capitol from the seven branch offices located throughout the state and from the several temporary branch offices opened for a short period in the spring of each year for the issuance of motor vehicle license plates, the filing of income tax returns and collection of taxes due from same.

This department maintains all accounting records and general books. The basis of the accounting system is validating, through use of cash register accounting or validating machines, all returns, applications and various other documents received. This establishes a control on all documents and remittances. From these documents and the validation machine tapes a detailed record of all collections and assessments is made. During the 1939-40 biennium 742,276 transactions or documents of various kinds were handled through the above process.

The sale of revenue stamps and tokens in accordance with the cigarette, oleomargarine, beer and sales tax acts is handled by this department, as well as the issuing of and accounting for motor vehicle license plates, certificates of title and licenses to engage in business, which include sales, cigarette, oleomargarine, motor fuel and motor vehicle dealers licenses.

Deposits of all monies received are made daily with the state treasurer as required by law. During the 1939-40 biennium, collections amounted to \$29,783,062.33, or a yearly average of \$14,891,531.16.

Remittances that cannot be cleared immediately are put in suspense in order to deposit all remittances received without delay. During the 1939-40 biennium the number of suspense cases has been reduced by improved procedure from 1,371 as of June 30, 1938 to 683 as of June 30, 1940, or a decrease of 688. The balance of suspense account has also been reduced from \$9,546.45 to \$9,000.91, or a decrease of \$545.54.

A continuous audit is maintained by the state auditor's office of every transaction handled and all remittances received and deposits made with the state treasurer. Consequently, our records agree at all times with those of the state treasurer and the state auditor. All employees who receive or handle money or papers of value are bonded, thereby protecting the state against any shortage which might occur.

AUDITING DEPARTMENT

To the auditing department is assigned the work of verifying the correctness of tax returns filed under the various tax statutes. Numerous other duties are performed by its members, such as assisting taxpayers in the preparation of tax returns, advising taxpayers on the application of the tax statutes, auditing records of branch offices of the commission, drafting and revising tax return forms, assisting in the preparation of regulations supplementing various tax statutes and conferring with taxpayers on tax liability in cases where audits have been made by staff members.

The department is so organized that all work is done by or under the immediate direction of a trained and experienced accountant. The work is divided into units so that auditors are enabled to specialize in a particular tax.

The technical nature of the work in investigating accounting systems and records has made it necessary to build a staff specially trained in accounting. Six of its staff members have qualified as certified public accountants. Evening classes of instruction have been conducted for auditing division employees during the winter months, at no cost to the department, to study auditing procedure and practice. Increased efficiency of staff members has resulted.

An effective audit program is essential to effect an equitable administration of the various taxes. Experience has shown that most taxpayers strive to make accurate returns but many fail, through carelessness and otherwise, to prepare proper returns and consequently remit an improper amount of tax. To permit such practice to exist or develop to an appreciable degree will result in evasion and avoidance and a consequent shifting of taxes to other taxpayers.

It would require a large staff of auditors to make a complete examination of every tax return filed and the expense would be out of line with the revenues involved. We are attempting to strike a reasonable balance. Accuracy of every return is checked and complete audits are made of the books and records of a limited number. With our present staff we

have been able to make a complete audit of the records of 10 per cent of taxpayers reporting during a year's time under the sales and use tax acts and a slightly higher percentage of those reporting under the other tax laws.

Auditing has returned approximately \$4 in increased revenue for every dollar spent in making such audits during the biennium.

ADDITIONAL TAX ASSESSMENTS AND COSTS OF AUDITING DEPARTMENT

Personal income tax	\$ 91,548.87
Corporation franchise tax	113,417.92
Sales and use tax	220,508.64
Insurance premium tax	58,861.64
Total additional tax	<u>\$484,337.07</u>
Cost of auditing department related to above taxes (includes all functions performed by auditing department)	\$123,232.30
Percentage of cost to additional tax	25.4

Other values have been realized in addition to the actual additional tax recovered. Experience in this and in other states shows that an audit will avoid the accumulation of additional tax after the audit has been made and also that the auditor renders a service to the taxpayer by giving him advice on methods of accounting for the tax and making proper returns. Second examinations of taxpayers' books and records show that the taxpayers have usually corrected errors found in the previous audit and that if any additional tax is found due, it is much smaller than the amount discovered through the first audit. Taxpayers generally have extended full cooperation and have evidenced a desire to keep proper books and records to account for the tax.

During the biennium considerable time was consumed in developing two fraud cases which involved substantial amounts. The number of cases which might otherwise have been covered was thus reduced.

One problem which presents itself is the audit of concerns who maintain their books and records outside of Utah. During the biennium we sent an auditor to the west coast to make an examination of concerns in that territory and the additional expense in traveling was prorated among the taxpayers, charged to their accounts and paid by them to the state. The plan has been mutually satisfactory to the state and the taxpayers

who prefer to pay the traveling expense rather than send books and records to the Salt Lake office.

As funds are made available the auditing staff should be expanded to permit an increased number of audits to be made.

COLLECTION DEPARTMENT

The collection department collects all but one of the taxes and fees administered by the tax commission when the same become delinquent—some fifteen in number. The legal department handles the collection of the inheritance tax. Many of these taxes present no particular problem in their collection—fully 95 per cent of the department's time and effort being spent on sales, unemployment compensation, individual income, corporation franchise, cigarette and oleomargarine taxes.

A consistent reduction in delinquency effected during the past four years has made it possible to decrease the department's personnel. A staff of twenty-nine full-time and six part-time employees maintained in 1936 has been cut to sixteen full-time and six part-time employees at present.

While the primary objective of all tax collection departments is to reduce the number of delinquent accounts occurring each filing period, there are many ways employed by the various states to accomplish this objective.

The commission has moulded its collection policy around adherence to the exacting collection provisions of our laws, tempered with a desire to instill in the taxpayer a spirit of co-operation and voluntary compliance rather than a feeling of resentment.

The commission's attitude has been that the tax collecting job involves more than getting the tax. No opportunity has been overlooked to demonstrate to the taxpayer that it is mindful of the taxpayer's problems and anxious to be of service in any way compatible with law. All taxpayers' complaints are carefully analyzed to determine what can be done to assist the taxpayer. Better cooperation between taxpayer and tax administrator has resulted.

The value of this policy has been particularly noted in recent years in bringing about a more voluntary compliance to the sales tax particularly. It is noted that the number of sales tax accounts having some type of delinquency outstanding were reduced from 18 per cent, the lowest point during July of 1936, to 6 per cent, the lowest point during July of 1940. Both figures reflect the percentages of total number of accounts having sales tax liability to report. The lowest number of delin-

quent sales tax returns outstanding in March of 1939 was 308 on which there was a tax delinquency of \$8,732.50. In July, 1940, the lowest number of delinquent sales tax returns outstanding was 256 on which the sales tax delinquency amounted to \$2,945.50.

This policy of working toward getting voluntary compliance has also contributed in part toward the marked increase in sales tax revenue which is commented on elsewhere in this report.

Tax assessments which have been regarded as uncollectible have remained very small. For the period from December 30, 1931, to June 30, 1940, only eighteen hundredths of one per cent of the total taxes assessed by the commission had been transferred to the uncollectible account. This amounted to a total of \$145,253.04 and of this sum \$53,002.24 was in accounts transferred to the tax commission when it took over the administration of various taxes from other departments. Of assessments of taxes made by the tax commission itself, there was only \$92,250.80, or slightly more than one-tenth of a cent on the dollar assessed, which has been transferred to uncollectible during the eight and one-half years of the department's existence.

FILES DEPARTMENT

The commission has followed a practice of concentrating as far as possible all general filing and the handling of all clerical detail incident to the administration of the several taxes in a single department. The two exceptions are in motor vehicle and the driver's license division, each of which maintains separate files.

The central files department is so organized as to provide for mechanical handling of such clerical detail as mailing out blank forms for tax reports and other information returns, as well as sorting, classifying and distributing for appropriate checking several hundred thousand pieces of material yearly. It contains a complete unit for applying the addressograph system in contacting more than 100,000 taxpayers reached under the several taxes, as well as for checking upon the receipt of returns from such taxpayers.

The clerical detail of handling this large volume of business is so organized as to employ the maximum of mechanical conveniences not only for the addressing, but for the "flagging" of delinquencies in filing returns and making payments and for the sorting in preparation for filing.

For the 1939 corporation franchise tax based on 1939

income, 3645 blank forms were sent out for returns. In addition, there were 260 fiduciary and 1,115 partnership returns for the same period. Of the corporation returns 2,693 were domestic entirely, 745 were corporations doing interstate business, and 207 were new corporations reached for the first time that year.

The 1939 forms for personal income were mailed to 56,303 wage earners, 9,729 business and professional men, and 3,785 farmers. In comparison the 1938 forms for personal income were mailed to 56,860 wage earners, 9,333 business and professional men, 3,621 farmers, total of 69,814.

Of the 29,817 individual income tax blanks sent out, 11,727 failed to respond and a second notice was sent out. This was a slight decrease from 1938.

Sales tax blanks are mailed bi-monthly to approximately 9,000 accounts. Of this amount, there is an average of 700 delinquents to which notices are sent regarding filing of returns.

There were 1,450 cigarette dealers licensed for the fiscal year beginning July 1, 1940. This is a slight increase over 1939. Oleomargarine dealers licensed for the same year numbered 197.

There were 315 insurance carriers affected by the tax based on 1939 premiums and 55 motor fuel dealers who are currently affected by the motor fuel tax.

As returns are received they are sorted, classified and filed immediately awaiting further checking by the auditing department. On the promptness and accuracy with which these details are handled depends the orderly and effective functioning of both auditing and collection departments.

LEGAL DEPARTMENT

In the last biennium the legal department has formulated and put into operation a procedure for administrative hearing and determination of tax questions. This provides for joint action by the legal and auditing departments in the determination of tax delinquencies and deficiencies. When such delinquencies are resisted, proper petitions must be initiated before the commission asking for redetermination of the tax. The commission sits in a quasi-judicial capacity for adjudication and the legal department presents the case for the state. Through such means many involved cases of tax liability are determined.

In order that all employees and members of the tax commission may keep advised of developments in the field of

tax law and regulation reported by the Bureau of Internal Revenue of the United States and by the various tax agencies of the other states, the legal department reads all reported court decisions of federal and state tax services and publishes a bi-monthly digest to disseminate this information. Weekly round table discussions are conducted explaining the new developments. Also, so that all parties interested may have the information readily available, the legal department publishes inter-office bulletins summarizing rulings of the commission, decisions of the Utah courts and the opinions of the legal department.

The legal department is in charge of collection by legal process of delinquent taxes. On June 30, 1940, the attorneys were working on 138 sales tax cases, 55 income tax cases and 84 corporation franchise tax cases which had been referred for execution, all other collection procedure having failed to accomplish the end desired. By statute the tax commission had delegated to it the duty of collecting delinquent unemployment compensation contributions. Some 218 cases have been referred to the legal department by the Industrial Commission for warrants or other legal action in the last year of the biennium and through the work of our counsel 83 of these have been liquidated through legal action.

The fact that the inheritance tax statute provides that all inheritance taxes must be determined by the district court makes it necessary for two attorneys to be constantly engaged in court appearances to present to the courts the results of investigations made by the tax commission's representatives and to effect a settlement of the tax liability.

The legal department has during the past biennium appeared as the representative of the state in the district courts in 54 actions, either where the tax commission was named as defendant for the recovery of taxes paid under protest or has represented the tax commission as plaintiff.

Most of the tax statutes provide that a writ of certiorari be issued by the Supreme Court reviewing decisions of the tax commission. In the last biennium the legal department filed briefs and argued six cases of this type. In addition to the reviews of these cases by the Supreme Court, the tax commission appealed from three adverse decisions in the district courts to the Supreme Court and succeeded in having the lower court's decisions reversed in two of the cases. Three appeals by taxpayers from adverse rulings of the district court resulted in the affirmation of the tax commission's position in two cases and the statute imposing the tax being declared unconstitu-

tional by the Supreme Court in the third case. It is now engaged as counsel in four cases pending in the Supreme Court.

It has been the policy of the legal department to assist county attorneys in every way possible to uphold property tax assessments and to effect collection of delinquent property taxes. An important case of this nature was defended by the legal department involving an assessment of a railroad in federal court, in which the federal court ruled in favor of sustaining the assessment made by the tax commission. The average monthly inventory method of assessment gave rise to many law suits which have been defended by the legal department. One was brought to a successful conclusion in the Supreme Court of Utah, and the assessment of property tax in accordance with this statute was defended in ten other cases in district courts. Our attorneys have also been instrumental in either settling tax claims or securing satisfaction of such claims in three receivership proceedings.

PROPERTY TAX DEPARTMENT

The primary function of the property tax department is the assembling of information used by the tax commission in determining the assessed value of public utilities and mines, and the preparation of assessment records, valuation notices and assessment rolls of such property, as soon as assessed values are determined by the commission. The work of the department has been so organized as to permit a constant flow of work throughout the year. This has enabled us to maintain a staff of engineers, auditors and assistants who are technically trained in their particular fields.

During the biennium the department has continued the policy inaugurated several years ago of appraising by direct inspections, geological surveys, physical tests, analysis of operating reports and the auditing of income and net proceeds statements. Such appraisals and analyses supply the commission with several measures of value of the properties it is required to assess. In the case of public utilities, such assessment data include original costs of construction, net book values, costs of reproduction less accrued depreciation, capitalized earnings value, market value of outstanding securities, and the value for rate making purposes as determined by the Public Service Commission. The analysis made in connection with mine appraisals supply the commission with data as to quantity and value of remaining coal, gas, gilsonite and other valuable deposits. They also furnish the commission with the net proceeds value of metalliferous mines and the value of mining machinery and improvements.

For the year 1940 the value of property assessed by the tax commission was \$220,540,261, which is 41 per cent of the total assessed value of all property in the state. This includes all mines and all railroad, power, gas, telephone, telegraph, terminal, pipe line, water, express and railroad car companies, as well as airplane companies operating as common carriers and automobile companies operating either as common carriers or as intercounty contract carriers.

The property tax department assists the commission in adjusting and equalizing the assessed value of other property throughout the state. For the past three years the department has made extensive checks of the assessed value of merchandise. As the result of such audits, we have found it necessary to make a number of individual reassessments.

The Utah statutes provide that all property tax levies shall be approved by the tax commission. The detail of this work is handled by the property tax department, where all levies fixed by the various taxing units in the state, before approval, are checked in detail to determine whether or not they come within the limits fixed by statute.

For the past three years this department has compiled property tax statistics from all counties in the state. Such statistics include, among other things, the detail of assessed values of taxes charged by taxing districts as well as by types and classes of property. The problem of tax delinquency has likewise been subjected to analysis in order to determine its nature and extent, and to serve as a basis for concerted action to reduce such delinquency.

Pumping plant exemptions are each year computed on the basis of reports filed with the department. The amounts of the exemptions due the various companies are certified to the county treasurers, and the rebates due power users are determined and certified to the power companies.

Since the adoption by the legislature of the mine occupation tax on metal mines in 1937, this department has audited the returns of mining companies to determine the correctness of the reported gross proceeds and has notified such taxpayers of the amount of tax due.

During the biennium the department has assisted the county officers in planning the ground work for the revision and standardization of accounting records and forms and at the same time has served as a clearing house for the exchange of information between counties. Each year county assessors are furnished certified lists of patents issued on and equities in state lands, as well as resold state lands and certificates of

sale on United States government land, in order that all property purchased from either the state or the United States may be placed on the assessment rolls.

MOTOR VEHICLE DEPARTMENT

The present motor vehicle department was organized June 26, 1933, at the time when the duties and responsibilities of administering the motor vehicle laws were transferred to the tax commission.

The growth of business handled by the department is reflected in the following data:

Fiscal Years	Licenses Issued	Fee Assessed
1933	723	\$ 5,105.50
1934	114,652	871,647.23
1935	124,881	983,674.98
1936	142,704	892,201.98
1937	155,396	909,192.05
1938	153,880	1,043,457.68
1939	154,813	1,066,290.33
1940	166,855	1,098,198.64

Figures represent fiscal years.

A decrease of \$91,473 in revenue collected in 1936 is noted notwithstanding an increase in the number of vehicles registered. This was reversed in 1938, when 1,516 fewer vehicles were registered while revenue received increased \$134,265.63. These apparent inconsistencies were due to enactment of new laws changing registration fees.

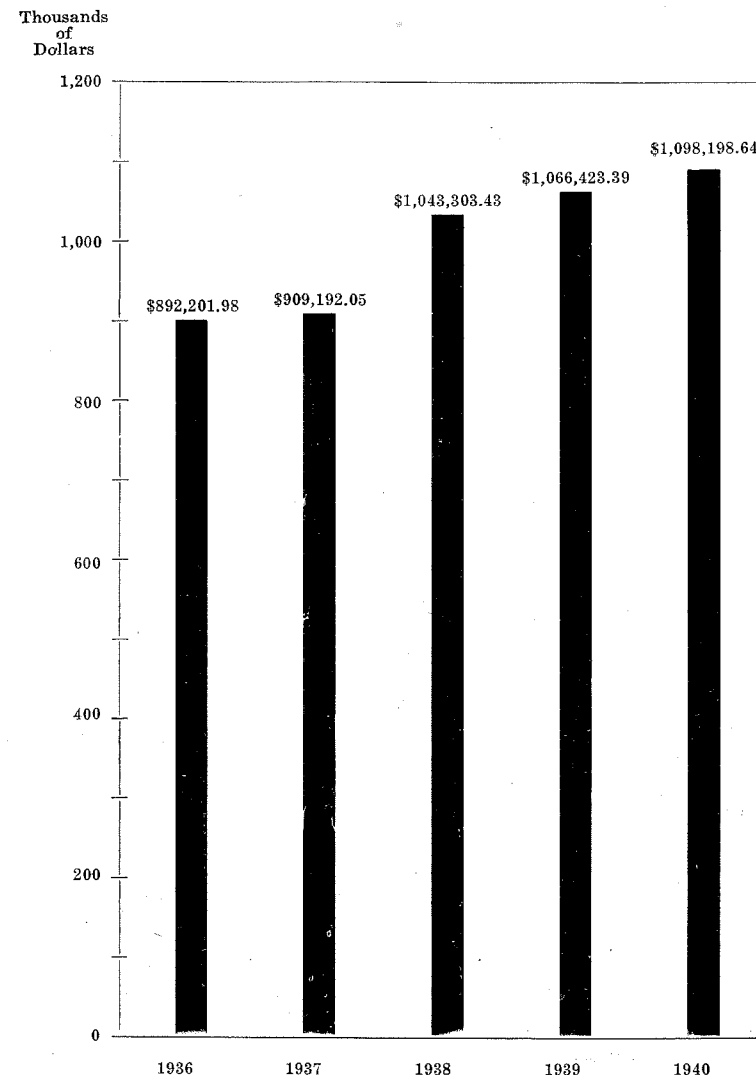
The past two years reflected a marked increase in both motor vehicle registration and revenue received above the previous biennium.

Fiscal Years	Registrations	Revenue Received
1939-1940	321,668	\$2,164,488.97
1937-1938	309,276	1,952,649.73
Increase	12,392	\$ 211,839.24

In recent years there has been a marked trend in reducing the license fees for registration of passenger cars both in this and other states. The trend has been to limit the fee more to a level where the revenue derived will reimburse

the state for costs incurred in registration for identification for police control and anti-theft protection and in the administration of those features of the act. This source of revenue has,

MOTOR VEHICLE REGISTRATION FUND COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940



therefore, become of less importance in financing highway construction and maintenance.

The last of the state road bonds which have a claim upon the revenue from registration of motor vehicles will be retired early in 1941. The tax commission, therefore, recommends that the fee for registration of passenger cars can be reduced from its present basis of \$5 to \$3. We recommend that the fee be treated as a means of reimbursing the state for the costs of registration and administration. Such changes will reduce the revenue yield from this source about \$200,000.00 annually.

More vehicles have been registered during 1940 than in any previous year, reaching a peak of 140,394 on June 30, 1940, as compared with 131,319 on June 30, 1939. Vehicles of various types registered in this state during the past seven years are shown in the following tabulation:

	Pas- senger	Truck	Trailer	Dealers	Bus	Motor- cycle	Non- resi- dent
1933	565	95	4	1	3	7	.....
1934	92,400	19,192	1,243	250	507	463	.....
1935	99,685	21,971	1,377	259	594	440	.....
1936	115,377	23,856	1,186	1,118	783	442	279
1937	125,086	24,296	1,076	1,349	689	441	696
1938	124,825	23,637	672	1,264	803	457	303
1939	126,164	24,058	591	1,342	724	484	188
1940	136,377	25,810	620	1,557	773	570	36

Applications are handled with the greatest possible dispatch. All work is kept reasonably current except during the rush season for registration when the volume of work taxes resources of the department to the limit. Although the statute allows two months for re-registration, it has become habitual for the great majority of car owners to delay until the last two weeks. For years past it has been necessary to more than double the force for this season and, in addition, transfer trained personnel from other divisions. The magnitude of this job is reflected in the fact that of the 140,394 registrations completed to June 30, 1940, there were 15,644 issued in January; 67,288 in February; and 32,252 in March.

The motor vehicle act combines registration for identification, police control and theft protection, with various provisions affecting title and taxation. The filing and recording of various documents and papers thus becomes a complex and

voluminous job involving detailed analysis, accounting, classification and filing of several hundred thousand documents annually.

Certificate of Title. One of the most serious problems confronting the motor vehicle department is that of administering the title provisions of the act.

Every vehicle, except those owned by foreign residents and operated in interstate commerce and those owned by the federal government, is subject to the title provisions of the act. It is therefore necessary, before granting a privilege to operate a vehicle upon the highway, to determine ownership of such vehicle and the right of the person making application for registration to the use thereof.

To determine or establish ownership, the person examining the documentary evidence surrendered by the person making application must be specially trained in order to give proper protection to the public. Upon this examiner rests the responsibility of determining whether a vehicle shall be registered to the lawful owner or a thief. These men are confronted at some time or other with every type of legal situation known to the law in the conveyance of personal property.

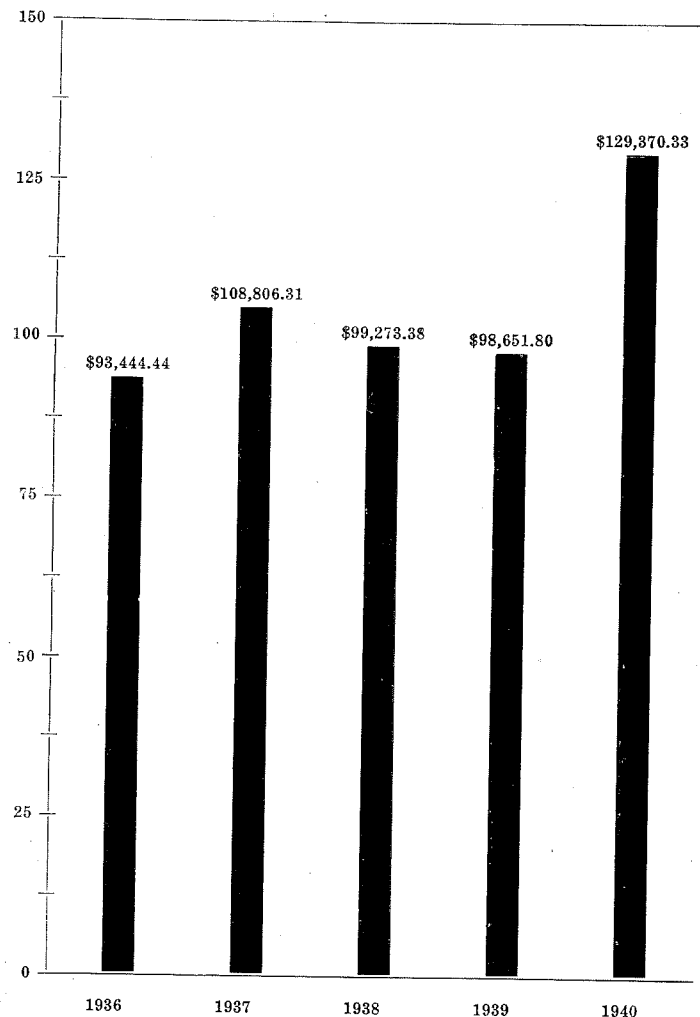
Certificates of title issued numbered 58,394 during the fiscal year ended June 30, 1939 and 66,545 during the fiscal year ended June 30, 1940.

The registration fee attaches for the privilege of operating an automobile upon the highways of the state. When temporary permits are issued pending completion of registration, this privilege is conveyed. The act should, therefore, be amended to authorize the department to retain any and all registration fees collected upon rejecting any application wherein the person filing such application has been granted the privilege to operate the vehicle under temporary permits or otherwise.

Motor Vehicle Control Fund. Numerous small fees are imposed by law for issuance of documents bearing on the registration of motor vehicles. The revenue from such sources showed a marked increase during the fiscal year ended June 30, 1940, reaching a peak for all time at \$129,370.33. Comparative figures are shown in the attached chart.

**MOTOR VEHICLE CONTROL FUND
COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940**

Thousands
of
Dollars



1940 figures include \$18,886.67 Diesel Mileage Tax Collections.

Liens and Encumbrances. The filing of instruments evidencing liens and encumbrances is provided as a means of protecting lienholders against other creditors of the owner

acquiring a lien by levy or attachment or subsequent sale. Recording of such liens was begun in March, 1940. Such recordings are now running about 4,000 monthly.

There is no statutory provision for the destruction of these instruments upon the lien or encumbrance becoming satisfied or released. It is recommended that the proper legislation be enacted so as to relieve the congestion and accumulation of these instruments in the files of the department.

It is further recommended that a nominal fee be collected for filing instruments evidencing liens or encumbrances to reimburse the state for costs of administering the lien and encumbrance provisions of the act.

Dealers' License. The number of dealers licensed under the act has been increased during the biennium. In 1937 there were 519 licensed automobile dealers. This number dropped to 369 in 1938, but in 1939 increased to 383 and in 1940 to 430.

Use of dealers' license plates has increased proportionately with 1,342 sets of such plates issued for 1939 and 1,557 for 1940.

Adequate enforcement of the dealer licensing provisions of the act is essential to a proper administration of sales and use taxes, as well as for proper regulation of the business for protection of the public. The act does not contain a satisfactory definition of a dealer and affords numerous operators a chance of evasion.

Utah is a distributing territory for the intermountain section. Some provision should be incorporated for issuing in-transit permits to cover delivery of cars from distributors in Utah to outside points.

Directory. In cooperation with the Utah Traffic Safety Council and as an aid to the police, the department has undertaken this year to place in the hands of peace officers throughout the state, motor vehicle registration information as soon as possible after license plates were issued. The undertaking has required additional personnel but the information has been promptly placed at the disposal of the local officers for ready identification of traffic violators.

As of June 30, 1940, we had incorporated in the directory 127,886 of the 140,394 registrations completed to that date and had listed an additional 9,045 for the printer. This reflects considerable improvement over 1939, when 78,660 of the 131,319 registrations made to June 30 had been incorporated. The delay in making immediate listings of all registrations as rapidly as completed is accounted for by holding up listings until a

full page could be accumulated and by the delay necessary to print and mail the pages.

Reciprocity. One of the major motor vehicle registration problems confronting a number of states today is the granting of reciprocal registration privileges with other states for various types and classes of vehicles. The owners of private passenger vehicles generally have been granted full reciprocity and have been given almost complete immunity from registration laws when operating in foreign states.

Non-resident owners of commercial vehicles have been subjected to many and varying types of registration requirements when operating such vehicles in states other than the state of their residence. The scope of these requirements extend from complete registration of all vehicles owned by non-residents to full recognition of the registration of the state of the owner's domicile, with the limitation that the owner must at all times maintain the status of a non-resident of the state in which operation takes place.

This problem has become acute with the rapid growth of interstate trucking and the resultant need for relaxation of interstate barriers. The apparent present day trend reflected by legislation recently enacted in a number of states is toward granting complete reciprocal privileges to non-resident owners of commercial vehicles.

Existing statutes provide for the granting of registration privileges to non-resident owners operating vehicles on the highways of Utah subject to certain limitations which are not clearly defined. Considerable difficulty has arisen in making a consistent interpretation of the act. Ambiguities exist, making it very difficult to apply the law to particular types of interstate operations.

As the commission has interpreted the law, full reciprocity is granted residents of reciprocal states for all operations up to the limit of sixty days, except those vehicles which are used in connection with a business done within this state, or when the vehicle is regularly operated into the state by a common or contract carrier. After sixty days' operation in a single year, it is our interpretation that the operator becomes a resident and as such is subject to full registration. Similarly the other exceptions noted above are subjected to full registration. Cases are now pending in court affecting this interpretation but some classification should be made and a clear public policy should be declared by the legislature.

To foster a better relationship between the states and to come to a more common understanding as to the extent and

limitations imposed by the respective statutes granting reciprocal privileges, conferences have been held with the officials of neighboring states in charge of administering the motor vehicle laws. These conferences, and correspondence carried on with other states, have materially improved the understanding as to what privileges are and are not granted under the reciprocal statutes. This cooperation has resulted in a more unrestricted flow of commerce over the highways, not only by Utah residents operating vehicles on the highways of foreign states, but a more unhampered flow of foreign commerce into this state.

DRIVERS' LICENSE DEPARTMENT

This department commenced operation as a separate unit of the tax commission in November, 1939. Prior to that time, examinations were given by the state highway patrol and the licenses were issued by the tax commission to successful applicants.

Historically, the problem of licensing automobile drivers dates back to 1915 when the legislature imposed certain regulations on chauffeurs. In 1933 the problem of highway safety had grown to such proportions as to result in legislation for licensing all operators commencing January 1, 1934.

Under the terms of the latter act, those operators who applied promptly for licenses were recognized without examination. The initial job then was largely clerical and to meet it the tax commission designated local county officers in various parts of the state to handle the detail. With this detail out of the way, the problem of setting up examinations to pass upon the fitness of persons to drive was projected. It was evident that the commission at that time had no personnel trained in the ramifications of highway safety, as affected by the driver, to take over this work and no finance to recruit and train such a staff.

The State Road Commission was called upon for help and generously responded by having its highway patrol assume the job of giving examinations on April 1, 1934. Partial compensation was paid by the tax commission for such services.

Several amendments to the drivers' license law were incorporated by the legislature in 1935, the effect of which was to require the maintaining of a complete record of each driver and to limit the licenses issued to three years.

The giving of examinations was taken over by the tax commission on recommendation of the Utah Traffic Safety Council, which felt that the highway patrol should devote its efforts to traffic enforcement.

Prior to assuming this function, the tax commission conducted a school through the joint offices of the National Safety Council and the American Association of Motor Vehicle Administrators for training examiners and organizing the department. With all such preparation, it became a difficult task to handle expeditiously and effectively the great number of applicants.

Once started, it has been found necessary to expand the department rapidly to meet the demand. Considerable publicity had been focused on the subject of highway safety by the activities of the Utah Traffic Safety Council and others. This, coupled with a series of traffic blockades conducted by the highway patrol, brought in thousands of applicants for licenses, many of whom had allowed their former licenses to lapse or had never previously felt the need of securing one.

It has been the purpose of the commission to make the examination service available throughout the state with no greater inconvenience to the driver than was dictated by keeping the unit cost of the service within reasonable limits. Regular routes for traveling examiners have been established to blanket the state. Regular schedules are now maintained whereby the examination service is provided in at least one city in every county in the state. The frequency of this service varies from once a month to a daily service depending on population and location.

Annual chauffeurs' licenses are required of all individuals whose primary employment is the driving of a vehicle. Examinations are given annually and are more rigid than those set up for other operators. The number of such operators is affected by the level of business activity but there has been an increase every year as shown by the following:

1934	5,257
1935	6,640
1936	6,261
1937	5,942
1938	6,235
1939	6,892
1940	

Examinations. The licensing of drivers is primarily an educational program. Although it involves various items of control under police powers, its major emphasis is the training of drivers by informing them of traffic rules and instilling in them safe driving habits. It emphasizes also correction of various things which impair driving efficiency and finally contemplates removal from the highways of those drivers who,

because of physical or mental defects, cannot be trusted to drive.

The examination consists of a written test designed to determine the applicant's knowledge of road signs and traffic rules; an eye test to ascertain and have corrected defects of vision; and a road test to improve the applicant's skill in handling a vehicle and in adhering to traffic rules. Each applicant furnishes his own vehicle for the test and an inspection of the vehicle is made to discover and have corrected any mechanical defects which would constitute a traffic hazard.

The examination has proved severe for a considerable number of drivers, many of whom have found it necessary to take the test several times before they have been able to pass.

A study was made of 500 incomplete examinations during the early part of 1940. This study showed that of the 500 there were 286, or more than half, who did not have adequate knowledge of the road rules. Of these 286 who failed, 74 had been licensed previously. There were 60 people found to have defective eye sight. Of these, 17 had allowed their licenses to lapse. Of the 500 cars presented for taking the road test, 66 were found to have defects requiring repairs before they could be operated with reasonable safety.

A further study was made of 1,003 applicants for examination who were able to complete their applications. Of this number, 772 succeeded in passing the examination while 30 were passed conditioned upon correcting impaired vision with glasses. There were 65 failed on the test of road rules, 10 because of defective vision, 9 because of traffic violation during test, 8 because they did not rate high enough in the driving test, 84 because of mechanical defects on their cars and 25 for other reasons. It is significant that there was no greater percentage of failures among those applying for the first license and those who had been licensed previously.

Driving Manual. The commission compiled a driver's manual with the aid of the National Safety Council and embodied in it essential information on highway safety and traffic regulation. It contained within a single cover all of the essential information which a driver should know to successfully pass the examination and to follow reasonably safe driving practices. More than 50,000 copies of this manual have now been distributed to drivers.

This manual and the examinations given have had a noticeable effect in standardizing the driving habits of the people, particularly the new operators licensed for the first time. As the examinations are extended to greater numbers and study of the manual is imposed upon a greater proportion of the driv-

ers, there should be less unintentional violation of traffic regulations.

Drivers' Records. A permanent file is being built for every driver in the state for the purpose of keeping check on the performance of the driver with the ultimate object of removing from the highways those who demonstrate by their driving that they are not competent and of improving driving habits of those who are careless or negligent.

Data on accidents, warning tickets and convictions for traffic violations are assembled from various sources and are recorded on the individual record of the driver involved. Through this means there is accumulated a record which serves as a basis for further action by the commission affecting the individual's driving privilege.

Necessarily this imposes upon the department a great mass of clerical detail to maintain the individual driver's records up to date so as to reflect accurately the historical record of each individual operator.

Driver Improvement. The individual record is so devised as to flag for special attention those who have accumulated a series of traffic infractions sufficient to demand further educational work to improve their driving habits. The appearance of a number of such infractions results in the commission writing the person affected suggesting his study of the manual and closer attention to traffic rules. Further minor violations after such warning result in citing the individual to show cause why the driving privilege should not be suspended.

The basic purpose of this phase of the work is to improve the quality of drivers already licensed. The file system locates the persons by the recording of accidents, arrests, convictions, warning tickets or complaints, and inquiry is made to determine whether the cause is careless habits or some physical or mental infirmity. Frequently some physical correction, such as glasses, hearing devices, artificial limbs or even special equipment on the vehicle, may remove the difficulty.

Where the problem is one of careless driving habits, the corrective measures taken involve educational work or disciplinary measures such as temporary suspension or revocation.

Suspension and Revocation. Reports are submitted to the commission by the courts of the state on convictions for traffic offenses. These reports are used as a basis for enforcing the act requiring suspension or revocation of the driving privilege.

Considerable difficulty has been experienced in getting the courts to report promptly all such convictions. Since the attorney general has held that the period of suspension and

revocation dates from the time the tax commission takes action, delay in reporting imposes a restraint upon the driver beyond that fixed by statute because in most instances the license is surrendered to the court at time of sentence. This becomes serious when no report at all is submitted because the offense frequently comes to light when the driver appears for reinstatement of his license.

A drive has been made during the past year both by the tax commission and the Utah Traffic Safety Council to get courts to report promptly on all such convictions. A considerable increase in the number of convictions reported has resulted and the number of suspensions and revocations has shown an increase greatly outdistancing the rate of increase noted in previous years.

A total of 33 revocations were recorded in 1934. This number was increased to 43 in 1935; 240 in 1936; 311 in 1937; 409 in 1938; and 537 in 1939. The increase is still in progress for 1940, with 516 being recorded for the first seven months.

Violations responsible for these suspensions and revocations for the various years follow:

Violation	1934	1935	1936	1937	1938	1939
Drunken driving	21	29	90	131	177	261
Reckless driving	1	....	136	164	194	245
Hit-run driving	....	4	1	3	8	3
Falsification of record	6	4	3	5	7	8
Involuntary manslaughter	....	5	2	4	6	....
Operating during revocation period	....	....	....	1	3	11
Serious M. V. violation	....	....	....	....	2	....
Physical defect	3	....	2	1	5	2
Mental defect	2	....	....	....	....	....
Narcotic addict	....	....	....	....	....	1
M. V. used in commission of crime	....	1	2	....	....	....
Inability to drive	....	....	....	....	....	1
Wrong use of license	....	....	....	....	....	....
Reckless driving (3rd offense)	....	....	....	1	2	1
Withdrawal of parent's signature	....	....	3	1	1	1
Failure to yield right of way	....	....	....	....	....	....
Failure to stop and render aid at scene of accident	....	....	1	....	4	3
Operating unlicensed motor vehicle	....	....	....	....	....	....
Total	33	43	240	311	409	537

Analysis of the data on the causes of these withdrawals of the driving privilege was made from January, 1939 to May 24, 1940. This indicated a marked increase in revocations, a corresponding decrease in suspensions and a preponderance of reckless driving and drunken driving over all other violations. The data indicate a rising tide of highway lawlessness paralleling the increased number of traffic accidents reported. The data indicate further a better cooperative effort being undertaken by various agencies in traffic enforcement.

Such statistical data over a period of years should disclose some interesting information on the effect of the program to improve safe driving habits by the licensing system.

Accident Reporting. The department is charged with assembling, compiling and disseminating information regarding all accidents in which any person is injured or in which property damage to an apparent extent of \$50 or more is suffered. Reports in all such cases are required to be made to local police agencies and such agencies in turn forward such reports to the commission.

All such reports are held strictly confidential and are intended solely to provide a basis for study of highway safety and physical road hazards.

A newspaper clipping service is maintained and a check made to determine the completeness of the reporting. Where official reports are not received, blanks are sent to the drivers involved with the request that the reports be submitted.

This form is so devised as to bring to light any physical factors concerning the automobile, highway or adjacent terrain which may have been a contributing factor. Information contained on the reports is coded for statistical tabulation and the report is then sent to the State Road Commission for "spotting" accident location and further study of any contributory factors.

The statistical data are compiled and elaborate reports are issued monthly, semi-annually and annually for study of persons and organizations interested. Some of these data are attached to this report.

Cancellation of Licenses. The department still has confronting it the problem of cancelling the original licenses issued in 1934. These licenses are held by the greater number of drivers and are good until cancelled.

For a complete program of education and training reaching all operators, the holders of these licenses should be brought under the present examination system. It is obvious from results of the examinations given to new applicants that there

would be a considerable number of those licensed without examination in 1934 who are not qualified to drive. Also it is safe to assume that a number have suffered some physical impairment during the last several years which would adversely affect their abilities.

The commission had hoped that the pressure upon its examiners to accommodate those seeking renewals of licenses which have expired and those applying for the first time might be lifted to a point where a start could be made on cancellation of the licenses issued without expiration date. This has not proved to be the case to date and the department is thus placed in the position of asking for additional finance or of deferring such cancellations. We have chosen the latter course and left to the legislature the determination of whether it wishes to provide for the alternative.

Accident Statistics. Experience indicates that the state will continue to show more accidents as the number of cars registered increases and the mileage traveled increases, in spite of safety improvements in highways and vehicles, unless the drivers themselves exercise greater caution, more courtesy for other traffic and more respect for and obedience to the traffic laws and regulations.

In all areas where population is of sufficient density to permit of a statistical study, it has been found that highway accident trends show a direct relationship to such factors as density of motor vehicle registration, gasoline consumption, liquor sales, extent and character of places of amusement, degree of unemployment and the character of a community's economic development.

The problem of highway accidents is, therefore, less of a local problem than one growing out of the increased complexity of civilization and its solution will challenge society for many years to come.

The statistical data being compiled by the department are intended to lay a foundation for research as well as to assist administrative and enforcement agencies.

A study of the data assembled by the commission indicates that faulty vehicles and highway defects are responsible for surprisingly few accidents. Speeding, violations of rights of way, disregard for the prescribed lanes of travel, all due to human negligence, remain year after year the greatest contributors.

Physically defective drivers are involved in comparatively few accidents. Where the physically defective driver is involved, it is found that the accidents are repetitious and ex-

hibit distinctive features. Where the defect is corrected, such drivers are seldom involved in any further difficulty.

Further study is invited of the statistical data attached.

	Fatal Accidents		Non-Fatal Accidents		Property Damage Accidents	Total Accidents
	No.	No. Killed	No.	No. Injured	No.	
1934	163	181	1,360	2,287	606	2,129
1935	156	178	1,726	3,018	954	2,836
1936	172	184	2,139	3,648	1,313	3,624
1937	180	205	2,206	3,392	1,705	4,091
1938	175	216	1,922	3,366	1,447	3,544
1939	141	160	1,896	3,044	1,729	3,768

Legislation Suggested. The definition of "chauffeur" should be extended to cover every person who operates, in the regular course of his employment, a motor vehicle designed, used or maintained primarily for the transportation of passengers for hire, or for the transportation of property. The age limit for issuing a chauffeur's license should be reduced to 19 years.

The exemption from chauffeur's license now allowed to the army, navy or marine corps should be extended to any person in the service of the federal government operating an official motor vehicle.

No chauffeur's badge should be required to be issued.

The fee of 25 cents now fixed for an operator's license should be increased or eliminated entirely. The fee should be for the examination or license renewal to discourage frequent re-examination of persons poorly prepared and it should be high enough to reimburse the state for the costs of providing the service. There are but few other states which fix a fee comparable with that in Utah for issuing this license. Some range as high as \$3 per year.

Provision should be written into the act requiring courts to submit reports of conviction within five days, and the action of the commission in suspending or revoking a license should be predicated upon conviction in a court of first impression rather than the final conviction. If, on appeal, such convictions are reversed, the act should provide for reinstatement of licenses.

There is some ambiguity as to whether both chauffeurs' and operators' licenses held by the same person should be revoked or suspended for serious traffic violation. This should be removed.

Provision should be made for extending the period of

suspension or revocation where a person is convicted of a serious traffic violation during a period when his license is under suspension or revocation.

When a person whose license has been suspended fails to request a hearing, the law should permit the commission to afford the person an opportunity of a hearing in the Capitol building; then, if he does not appear, that his license be suspended or revoked, as the commission may decide in accordance with the law.

NUMBER OF PERSONS KILLED IN MOTOR VEHICLE ACCIDENTS

Month	1934	1935	1936	1937	1938	1939
January	8	13	9	13	15	12
February	11	10	14	14	18	8
March	12	7	10	9	12	4
April	13	15	14	13	9	7
May	9	9	16	13	19	14
June	12	16	8	11	16	15
July	23	19	26	18	21	10
August	20	14	11	19	21	24
September	14	25	20	23	11	17
October	18	16	15	22	18	22
November	26	22	16	25	17	14
December	15	12	25	25	39	12
Totals	181	178	184	205	216	159

TYPE OF ACCIDENT

	Total Accidents—1938				Total Accidents—1939			
	Total	Fatal	Non-Fatal	Prop. Damage	Total	Fatal	Non-Fatal	Prop. Damage
Collision of Motor Vehicle with:								
Pedestrian	512	75	430	7	459	54	403	2
Other motor vehicle	2,017	39	906	1,072	2,183	27	836	1,320
Railroad train	44	6	27	11	46	7	27	12
Electric car	5	.....	3	2	21	.....	12	9
Bicycle	121	6	109	6	107	4	103	.....
Motorcycle	36	6	27	3	39	2	34	3
Other vehicle	1	.....	.....	1	9	1	5	3
Horse drawn vehicle	24	.....	15	9	10	.....	4	6
Animal	71	.....	20	51	120	1	29	90
Fixed object	206	6	93	107	222	2	125	95
Non-collision	494	35	282	177	511	37	285	189
Fell from vehicle	13	2	10	1	38	5	33	.....
Totals	3,544	175	1,922	1,447	3,765	140	1,896	1,729

PRINCIPAL CAUSE

	1938	1939
Reckless driving	110	117
Failure to yield right of way	241	478
Driving on wrong side of road	104	164
Drunken driving	170	330
Speeding	90	222
Driving too fast for conditions	40	126
Following too closely	35	74
Swerving to avoid vehicle, etc.	24	25
Struck soft shoulders	17	4
Fault of pedestrian	150	291
Fault of bicyclist	29	61
Driver asleep at wheel	37	62
Fault of passenger		62
Driver incapacitated	6	22
Driver ignored stop sign	55	108
Disregarded driver's signal	32	7
Disregarded automatic signal		67
Failure to signal	45	103
Improper turning	42	127
Improper parking	15	39
Improper passing	35	64
Vision obscurement	81	76
Skidding on ice, water, gravel, etc.	84	201
Inadequate street lighting	7	4
Improper lights on vehicle	14	46
Glaring headlights	32	59
Stalled vehicle on highway		36
Obstruction on highway	50	12
Loose animal on roadway	70	121
Defective road or road under repair	29	37
Vehicular defect—steering gear, tires, etc.	75	135
Moving driverless vehicle	6	7
Undetermined or hit-and-run	63	80
Confused driver	27	32
Failure to keep proper lookout	74	208
Forced off roadway		37
Not stated	68	121
Total Accidents	1,957	3,765

TIME

	1938	1939
12:01 A. M.—1:00 A. M.	82	195
1:01 A. M.—2:00 A. M.	77	150
2:01 A. M.—3:00 A. M.	33	78
3:01 A. M.—4:00 A. M.	15	51
4:01 A. M.—5:00 A. M.	18	35
5:01 A. M.—6:00 A. M.	11	37
6:01 A. M.—7:00 A. M.	34	41
7:01 A. M.—8:00 A. M.	46	88
8:01 A. M.—9:00 A. M.	61	113
9:01 A. M.—10:00 A. M.	56	109
10:01 A. M.—11:00 A. M.	55	126
11:01 A. M.—12:00 Noon	55	123
12:01 P. M.—1:00 P. M.	32	131
1:01 P. M.—2:00 P. M.	58	128
2:01 P. M.—3:00 P. M.	59	151
3:01 P. M.—4:00 P. M.	71	204
4:01 P. M.—5:00 P. M.	105	206
5:01 P. M.—6:00 P. M.	113	253
6:01 P. M.—7:00 P. M.	134	251
7:01 P. M.—8:00 P. M.	109	263
8:01 P. M.—9:00 P. M.	129	253
9:01 P. M.—10:00 P. M.	105	233
10:01 P. M.—11:00 P. M.	92	133
11:01 P. M.—12:00 Midnight	83	136
Not stated	324	277

Total Accidents1,957 3,765

DAY

Monday	257	474
Tuesday	236	424
Wednesday	235	466
Thursday	245	444
Friday	275	534
Saturday	370	689
Sunday	321	719
Not stated	18	15

Total Accidents1,957 3,765

LOCATION

Urban	1938	1939
Salt Lake City	1,464	
Ogden	314	
Provo	92	
Logan	74	
Murray	40	
Tooele	6	
Brigham	24	
Cities and Towns with		
Population of:		
2,500—5,000	105	
1,000—2,500	145	
Below 1,000	146	
Not stated	3	
Total Urban Accidents	2,413	
Rural		
National (U. S.) highway	909	
State highway	310	
County road	121	
Not stated	12	
Total Rural Accidents	1,352	
Locality		
Industrial district	59	175
Business district	349	607
Residential district	848	1,510
School district	45	105
Open	652	1,203
Not stated	4	165
Total Accidents	1,957	3,765

DRIVERS

Sex	1938	1939
Male	2,724	5,253
Female	286	570
Not stated	34	195
Total Drivers	3,044	6,018

Age

15 Years or under	16	23
16	45	102
17	70	142
18	88	189
19	89	210
20	115	190
21-25	538	1,108
26-30	307	726
30-35	266	585
36-40	206	440
41-50	364	701
51-60	196	370
61-70	89	157
Over 70	41	45
Not stated	614	1,030
Total Drivers	3,044	6,018

Experience

Beginner	9	23
Less than three months	15	30
Three to six months	19	56
Six to twelve months	63	135
One year to three years	183	447
Four to six years	256	676
Seven to ten years	318	766
Over ten years	958	2,153
Not stated	1,223	1,732
Total Drivers	3,044	6,018

TAX STRUCTURE

We discuss in the following pages various matters pertaining to each tax administered or supervised by the commission.

The commission has always adhered to the rules of applying as effective and thorough an administration of each tax as the act itself permitted, with a uniform and impartial administration to all. Many regulations have of necessity been promulgated to complement the various laws. In all such cases the commission has attempted to adhere closely to the above rule and apply the full taxing effect imposed by the laws to all not specifically exempt.

AGRICULTURAL COOPERATIVE FEE

This is a tax of \$5 per year imposed on agricultural cooperative associations organized pursuant to law. Since its inception in 1937, this department has collected \$910 from 58 associations.

Administration of the act has been impaired by various deficiencies in the act itself. No provision is made as to the due date of the fee; whether a license shall be issued; how or by whom the fee shall be collected; and no penalty or interest assessment for delinquency has been provided. We have held that the fee is due on January 1 of each year for the next ensuing year, but we have no recourse against those associations which refuse to comply with our request for payment.

In 1937 demands for payment of the fee for 1937 were made on 110 associations. The original list was furnished us by the department of agriculture and contained all those associations of which that department had any record. Many of the associations listed had been out of existence for some time and some refused to comply with our request. Payments were made by 50 associations and most of these have made payments for each of the subsequent years.

Since November, 1937 we have required payment of the fee at the time exemption has been granted from the filing of corporation franchise tax returns.

Legislation Suggested. In order to make the collection procedure effective and uniform with our other taxes, the provisions of the corporation franchise tax act, as to penalty and interest and revocation of charter for non-payment of the tax, should be adopted.

BEER TAX

The excise tax on light beer of eighty cents per barrel of thirty-one gallons is collected through the medium of tax stamps of designated values which must be affixed to all containers.

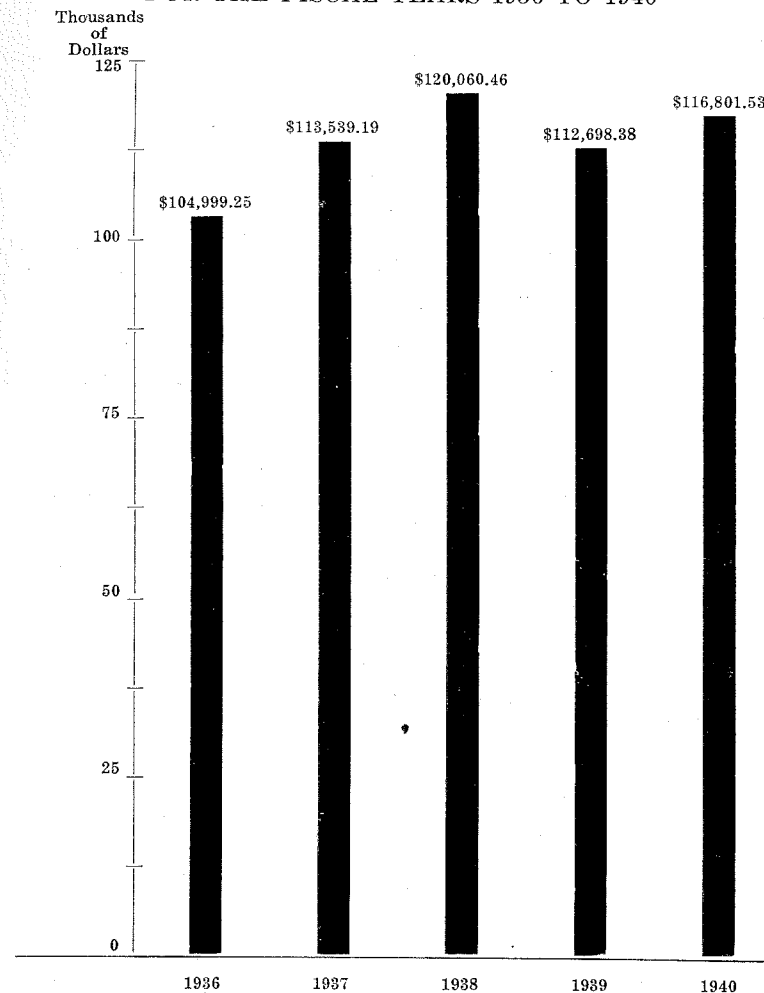
In 1937 the legislature amended the act to permit the imprinting of the tax stamp on can lids and crowns. Since that time seven nationally known companies have qualified as manufacturers of official crowns and have supplied tax paid cap-crowns and lid-crowns for most of the packaged beer. Some brewers prefer the use of tax paid body and neck labels, but the use of crowns has grown in volume. The use of crowns and printed labels has simplified the affixing of stamps by brewers and distributors and has improved the administration of the law. All packaged beer imported into the state is now stamped by the various brewers before shipment.

Revenue from this tax is not large but shows an increase during the last few years. The amount collected during the fis-

cal year ended June 30, 1940 shows an increase of 11.2 per cent over collections for the fiscal year ended June 30, 1936. This is 3 per cent greater than that of the federal government during the same period. Revenue received from this source by two neighboring states shows a decrease in 1938 and 1939 as compared with 1936.

Significant data on the beer tax are shown in the following tabulations:

BEER TAX COLLECTIONS
FOR THE FISCAL YEARS 1936 TO 1940



BEER TAX REVENUE

Year Ending	Collections	Per Cent Increase or Decrease Over Previous Year—Over 1936	
June 30, 1936	\$104,999.25	-----	-----
1937	113,539.19	8.1	8.1
1938	120,060.46	5.7	14.3
1939	112,698.38	-6.1	7.3
1940	116,801.53	3.6	11.2

BEER STAMP SALES

Fiscal Year Ending June 30, 1939

Denomination	Local Beer		Imported Beer		Total Bottles	Total Gallons
	Bottles	Gallons	Bottles	Gallons		
11 oz. bottles	-----	-----	338,000	29,047	338,000	29,047
12 oz. bottles	12,371,000	1,159,781	4,986,099	467,447	17,357,099	1,627,228
16 oz. bottles	-----	-----	9,000	1,125	9,000	1,125
22 oz. bottles	550,000	94,531	-----	-----	550,000	94,531
24 oz. bottles	-----	-----	16,860	3,161	16,860	3,161
32 oz. bottles	238,000	59,500	66,612	16,653	304,612	76,153
64 oz. bottles	509,000	254,500	127,804	63,902	636,804	318,402
		1,568,312		581,335		
Total packaged beer by gallons.....						2,149,647

Denomination	Local Beer		Imported Beer		Total Barrels	Total Gallons
	Barrels	Gallons	Barrels	Gallons		
1/8 barrel	-----	-----	100	387	100	387
1/4 barrel	13,500	104,625	5,101	39,533	18,601	144,158
1/2 barrel	93,000	1,441,500	40,703	630,897	133,703	2,072,397
1 barrel	460	14,260	725	22,475	1,185	36,735
		1,560,385		693,292		
Total draught beer by gallons.....						2,253,677
Total local beer by gallons.....						3,128,697
Total imported beer by gallons.....						1,274,627
Grand total by gallons.....						4,403,324

FISCAL YEAR ENDING JUNE 30, 1940

Denomination	Local Beer		Imported Beer		Total Bottles	Total Gallons
	Bottles	Gallons	Bottles	Gallons		
11 oz. bottles	-----	-----	-----	-----	-----	-----
12 oz. bottles	15,290,000	1,433,438	5,114,524	479,487	20,404,524	1,912,925
16 oz. bottles	-----	-----	-----	-----	-----	-----
22 oz. bottles	381,000	65,484	-----	-----	381,000	65,484
24 oz. bottles	-----	-----	800	56	800	56
32 oz. bottles	255,000	63,750	58,920	14,730	313,920	78,480
64 oz. bottles	447,000	223,500	41,180	20,590	488,180	244,090
		1,786,172		514,863		
Total packaged beer by gallons.....						2,301,035

Denomination	Local Beer		Imported Beer		Total Barrels	Total Gallons
	Barrels	Gallons	Barrels	Gallons		
1/8 barrel	-----	-----	50	194	50	194
1/4 barrel	12,020	93,155	2,416	18,724	14,436	111,879
1/2 barrel	94,470	1,464,285	42,741	662,486	137,211	2,126,771
1 barrel	500	15,500	-----	-----	500	15,500
		1,572,940		681,404		
Total draught beer by gallons.....						2,254,344
Total local beer by gallons.....						3,359,112
Total imported beer by gallons.....						1,196,267
Grand total by gallons.....						4,555,379

CIGARETTE AND OLEOMARGARINE TAX

Since this act was amended shortly after its administration was transferred from the State Treasurer to the tax commission in 1933, we have had comparatively few violations and only two or three of a serious nature. By confining the stamping of cigarettes and oleomargarine to the wholesalers and an occasional retailer, evasion has been largely eliminated.

Inspection work required in the administration of this tax is handled in conjunction with periodical sales tax delinquency check-ups. This procedure is not as effective as having men especially assigned to making these inspections, but it is sufficient to give us proper control. During the two-year period, July 1, 1938 to June 30, 1940, there were twenty-five cases of cigarette violations and three oleomargarine violations wherein unstamped cigarettes and oleomargarine were found to be in the hands of retailers who were not licensed to handle such unstamped products. Investigation disclosed no intent to defraud the state in any of these cases. The cigarette wholesaler or jobber from whom the unstamped cigarettes were purchased acknowledged responsibility for the violation in each case and took immediate steps to rectify conditions which caused the cigarettes to be shipped unstamped.

Cigarette and oleomargarine dealers of Utah are cooperating in an excellent manner in the administration of this act. The large majority of these merchants are exercising reasonable care in handling taxable products in their own organization and are willing to assist the state in curbing any tax evasion which may develop elsewhere.

This condition has been improved by amendments to the act affected in 1939, which eliminated the bond requirement of dealers who buy stock to which the proper stamps have been affixed, and the consequent result of allowing the minimum bond of \$500 to be posted by wholesale dealers whose fidelity has been established. The provision of allowing a 10 per cent discount on all purchases of stamps in excess of \$25 has done much to bring about the cooperation existing between bonded dealers and the state. It has also been an important factor in preventing evasion through inter-state sales of "bootleg cigarettes." Considering the fact that all of our bordering states, except Arizona, have no tobacco or cigarettes tax laws, this discount allowance is doubly important. The discount allowed is high, however, and should be reduced.

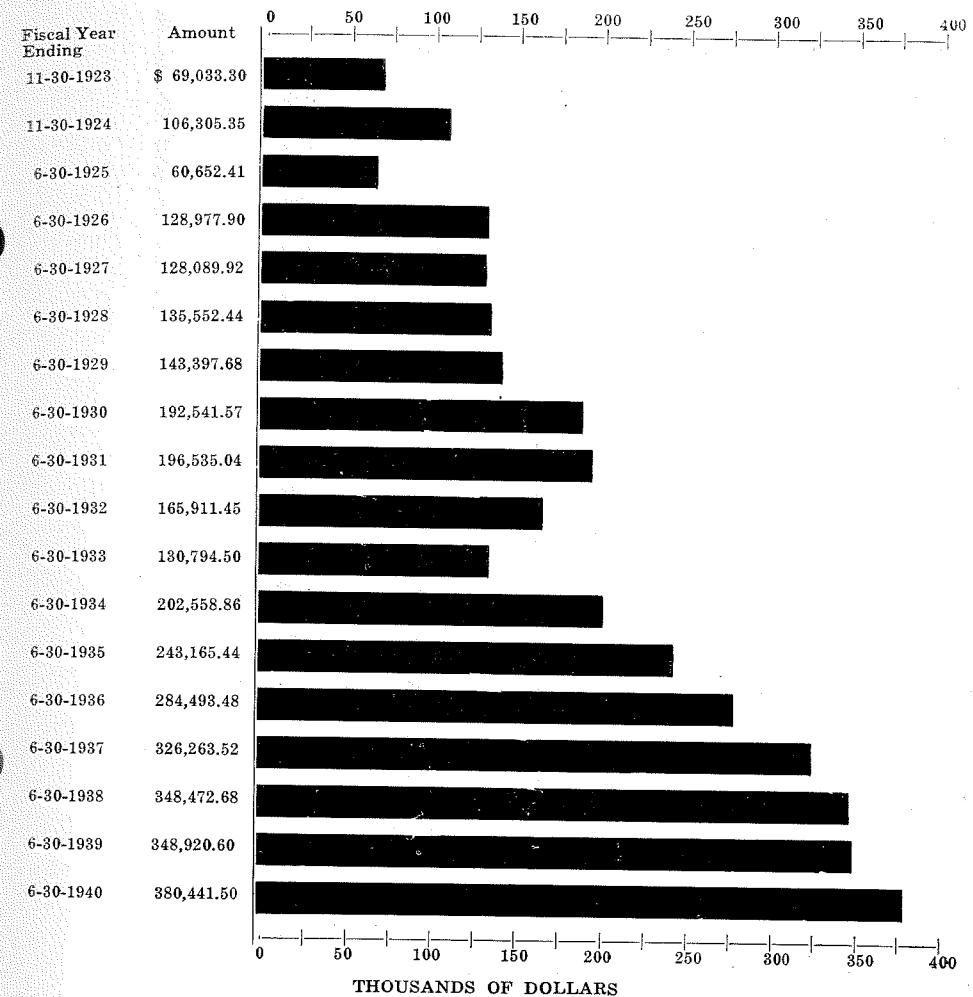
Revenue from the sale of cigarette stamps, as presented in the following table, shows a marked increase during the last five years. A comparison with the increase in revenue received by the federal government from the tax on cigarettes and cigarette papers is shown in the last two columns of the table. What has caused this unusual increase, and why Utah's increase is proportionately greater than that of the nation as a whole, we do not know. Increased efficiency in administration would account for very little of it because we have had no particular change in the method employed during the period covered by this table:

Fiscal Year Ending June 30	Value of Stamps	Cash Discount Allowed	Net After Discount	Per Cent Increase Over 1935	
				Utah*	Federal (*)
1935	\$247,088.11	\$24,690.27	\$222,397.84	-----	-----
1936	295,438.18	29,527.37	265,910.81	19.6	10.4
1937	340,087.82	33,975.25	306,112.57	37.6	23.5
1938	360,607.02	36,042.18	324,564.84	45.9	28.0
1939	359,264.13	35,911.34	323,352.79	45.4	30.8
1940	399,929.64	39,982.04	359,947.60	61.9	-----

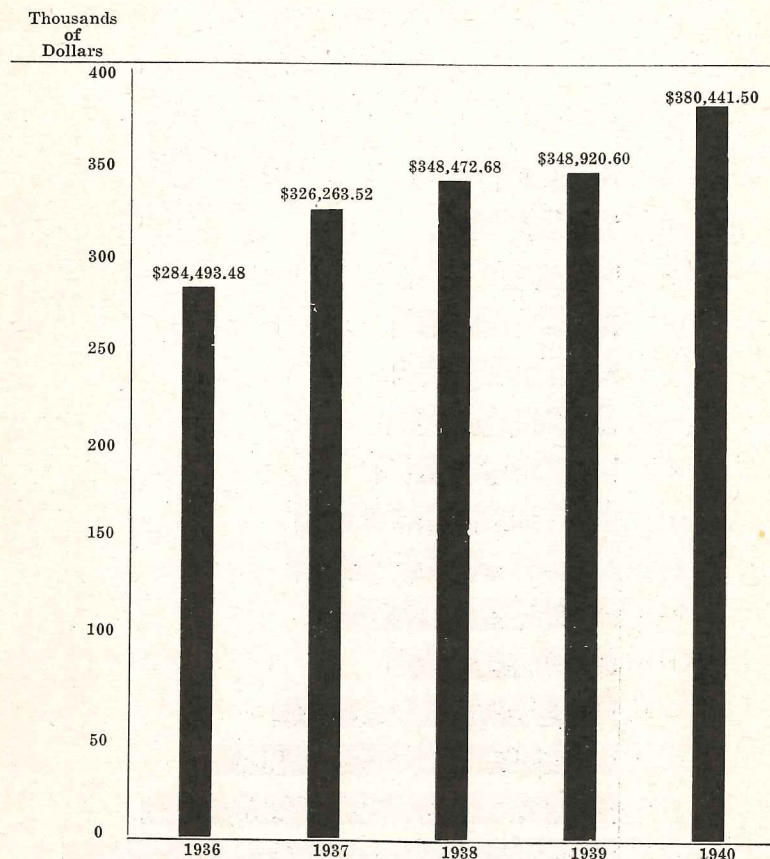
*Based on face value of stamps.

(*)Based on collections from tax on small cigarettes and cigarette papers.

TOTAL COLLECTIONS FROM CIGARETTE TAX FOR FISCAL YEARS 1923 TO 1940



CIGARETTE TAX COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940

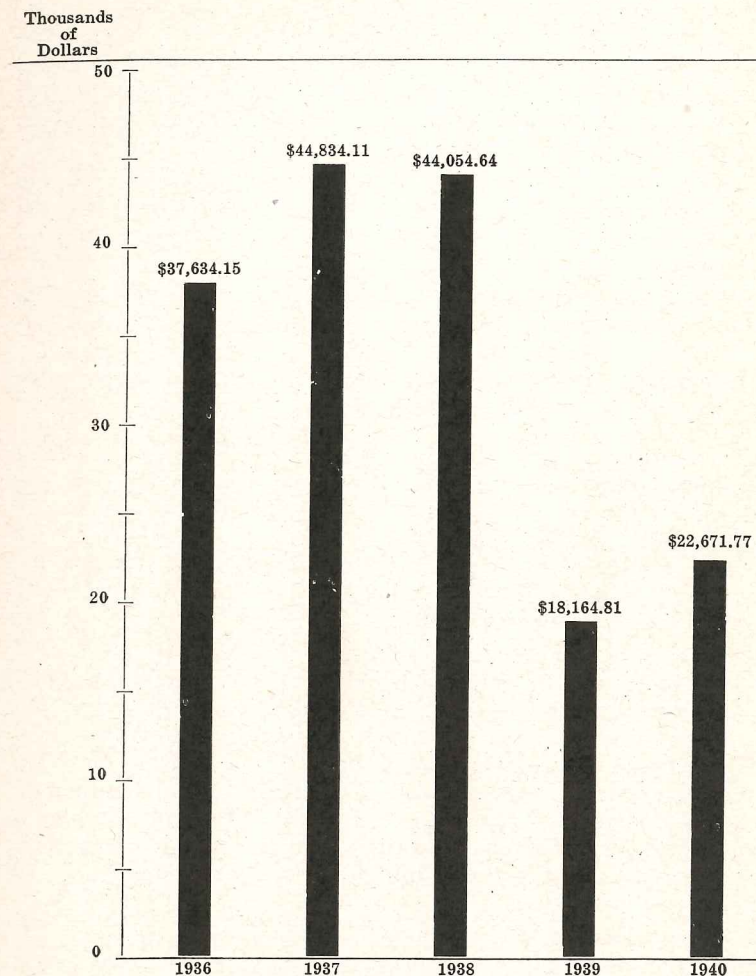


Legislation Suggested. In lieu of the present penalty provision, a specific penalty should be provided which will attach on prima facie evidence of any attempt to sell or offer for sale the products referred to in the act without first securing a license therefor.

An amendment should be made providing that the tax shall apply on the use of any of the products referred to in this title which were secured without the payment of tax. A specific penalty should be provided for violation.

A section should be added to the act to provide that no person, either as principal or agent, shall sell or solicit orders for products taxable under this title to be shipped, mailed or

OLEOMARGARINE TAX FOR THE FISCAL YEARS 1936 TO 1940



otherwise sent or brought into the state to any person not a licensed and bonded dealer in the products referred to. A specific penalty for violation based on prima facie evidence should be provided. Regular dealers outside Utah who qualify under this act should be exempted.

Further amendment should be made to require that dealers engaging in the purchase, storage, sale or use of the products

taxed under the act shall maintain records as the tax commission may prescribe for the purpose of reflecting correct tax liability.

The present license rate for cigarettes and oleomargarine does not act as a prohibition to restrict the number of licensed dealers, and we recommend, therefore, that the license fee for either license be reduced to \$2 to bring about better regulation and the licensing of all potential dealers.

The penalty provided for failure to stamp cigarettes should be definitely fixed by appropriate amendment to overcome the grounds upon which the present provision was declared unconstitutional.

The 10 per cent discount allowed on purchase of cigarette stamps in quantities of \$25 or more should be cut in half.

INDIVIDUAL INCOME AND CORPORATION FRANCHISE TAXES

The original individual income and corporation franchise tax laws, passed in 1931, were closely patterned after the 1928 federal revenue act. In this there was the distinct advantage of benefiting by the federal government's long experience in the administration of income taxes in this field. It also enabled the commission to follow federal regulations and court decisions in administering the state laws.

During the succeeding nine years, the federal laws have undergone numerous changes which sought to eliminate avoidance of taxes and assist in the administration thereof, whereas but few changes have been made in the state laws. As a consequence, there now exists wide gaps in some sections between state and federal treatment of specific items. In its administration, the commission has been confronted with many problems, some of which point out inequities in the acts affecting both the taxpayers and the state and which stress the importance of amending the statutes.

Some changes and recommendations incorporated in this report are essential to a continued equitable and economical administration. We have excluded herefrom the more controversial features of the federal law and also the question of any changes in rates, believing such to be matters of policy to be determined by the legislature.

INDIVIDUAL INCOME TAX

Effective on returns filed for taxable years subsequent to January 1, 1935, the law was so greatly changed that any com-

parisons between the figures before and after the change would be of no material value. Accordingly, returns filed for the first four years, 1931 to 1934, inclusive, will not be considered.

Approximately 70,000 taxpayers are now filing returns. The number of delinquent accounts has been reduced from 13,800 (25 per cent of total returns mailed) to 8,800 (12½ per cent of total returns mailed). This decrease is attributable to a better understanding of the requirements for filing returns, use of questionnaire in the original mailing of returns which affords the layman a convenient way of informing us he is not liable for filing or for payment of tax, and a more thorough routine of checking by the department.

Many taxpayers fail to file returns because they do not understand filing requirements. The department has fostered the plan of enclosing a notice with the original return mailed to each taxpayer which is intended to serve the dual purpose of telling the layman, very briefly, who should file a return and providing a more convenient way to inform us of his non-liability. The questionnaire is so drawn as to make possible the determination of the taxpayer's liability for payment of a tax as well as his liability for filing a return. It is accepted in lieu of a return where no tax liability is indicated.

Two surveys have been made by this department to determine the extent of delinquency in the groups of taxpayers on the income of whom we have little or no check—the farmer and the professional group. In 1938 one man spent six months' time in making a check on the income of all the farmers in one county, Cache, as representing a good cross-section of the agricultural interests of the state. By securing information concerning payments made to these farmers for their various farm products from elevators, flour mills, feed stores, dairies, canneries, packing houses, wool buyers, and others who buy from farmers, we were able to obtain an accurate indication of each individual's farm income. The result of this check conclusively indicated that the farmers not only filed their returns when a return was due but that they also included in their returns the small items of income which might easily have been overlooked. The amount of tax assessed as a result of the survey was nil.

In 1939 a similar check was made of the professional groups, including physicians, dentists, engineers and attorneys. The entire file of licenses granted by the State Department of Registration was obtained and with this file a careful check was made. It was determined that few persons falling in these groups and having any possible tax liability had failed to file a return.

The stationing of resident auditors in Ogden, Logan, Provo, Price, Richfield, and Cedar City to cover various sections of the state has brought good results. It has been the means of accomplishing fair and impartial administration in sections of the state previously covered by office audit, a procedure unsatisfactory to both the taxpayer and the state. The resident auditors have brought good dividends, measured in increased collections, greater convenience, and better relationships with the taxpayer.

Up to April 1, 1938, there were only three auditors assigned to audit individual returns, including the supervisor. The staff has since been increased to six (including one in Ogden) and five other resident branch auditors handling income, sales and corporation franchise tax returns.

The results of the administration of individual income tax are reflected in the following table showing analysis of income tax collections for the fiscal years ended June 30, 1936 to June 30, 1940, inclusive. The amounts in each column designated as tax represent amounts collected on both timely and delinquent returns as filed by taxpayers. Deficiencies include amounts collected as a result of auditing returns. Penalties and interest shown are collected on delinquent returns, deficiencies, and include negligence and fraud penalties as well.

	1936	1937	1938	1939	1940
Number of returns filed	56,932	55,341	63,111	65,931	68,555
Amounts collected:					
Tax	\$482,808.04	\$789,331.57	\$836,560.98	\$646,665.13	\$742,973.76
Filing fees	6,044.70	688.00	208.50		
Deficiencies	6,872.75	12,323.30	23,637.21	39,468.65	52,080.22
Penalties and interest	3,193.46	2,619.47	3,832.83	6,164.55	7,739.29
Total	\$498,918.95	\$804,962.34	\$864,239.52	\$692,298.33	\$802,793.27
*Cost of administration	\$ 39,921.47	\$ 37,394.14	\$ 41,596.65	\$ 34,149.85	\$ 41,849.75
(Cost per tax dollar)	.0800	.0465	.0481	.0493	.0521

*Figures do not include costs of auditors at branch offices.

Legislation Suggested—Taxation of Salaries Paid by Federal Government. Since our previous biennial report was submitted, the Supreme Court of the United States has reversed the doctrine of immunity and opened the way for taxation of salaries of federal employees and officials. The case of *W. Q. Van Cott vs. Tax Commission* which had been appealed by this commission to the United States Supreme Court was decided in favor of the tax commission's contention. Subsequently our State Supreme Court decided that our Utah law exempted salaries paid by federal instrumentalities from state income tax.

Congress in the spring of 1939 passed the public salaries tax act which provided for federal taxation of salaries paid to

employees and officials of states and political subdivisions thereof, effective after December 31, 1938. We advocated amendments to our state act before the 1939 session of the legislature in order to apply the state income tax to salaries of federal employees and officials but were unsuccessful in our efforts to have the law amended.

The result of these actions was that for the year 1939 the federal government taxed salaries paid by this state, but this state could not tax salaries of employees of the federal government who are residents of this state because they were specifically exempt under our act. This will be the case for 1940 unless the legislature provides retroactive legislation. We, therefore, renew our recommendation for repeal of this exemption.

The following analysis of information returns on federal salaries for the year 1939 indicates the extent of this exemption:

Salary	Range	Single	Married	Unknown	Total
\$ 600 to \$ 999		41	48	154	243
1,000	1,499	174	90	303	567
1,500	1,999	135	117	252	504
2,000	2,499	48	97	75	220
2,500	2,999	21	258	37	316
3,000	3,499	10	110	12	132
3,500	3,999	2	50	13	65
4,000	4,499	2	20	3	25
4,500	4,999	2	31	7	40
5,000	5,499	.....	5	1	6
5,500	5,999	.....	.....	3	3
6,000	15,000	1	3	1	5
Total		436	829	861	2,126
Under \$600.00					1,537
Total returns received					3,663

Depletion. Our present act permits the taxpayer a reasonable allowance for depletion based on cost or value at January 1, 1931, whichever is greater. In lieu of claiming depletion on this basis, a percentage depletion may be claimed at the rate of 33½ per cent of net income from the property. This should be amended to make the same allowances as the federal revenue act now makes, which are as follows: 27½ per cent on oil and gas wells; 5 per cent on coal mines; 15 per cent on metal mines; and 23 per cent on sulphur mines; said percentages being based on gross income from the property. The federal law further provides that deduction for percentage de-

pletion shall not be greater than 50 per cent of the net income from the property and that the total amount recoverable shall be limited to the basis in the hands of the taxpayer.

Exemptions and Credits. The act should be amended to conform to the federal law by providing that if the personal exemption status of a taxpayer changes during the taxable year, these credits shall be apportioned in accordance with the number of months before and after such change.

The personal exemption for trusts now fixed at \$600 should be reduced to \$100 to meet situations where trusts are created solely for reducing or avoiding tax. In case of estates, the present exemption of \$600 should be retained.

Incomes and Deductions of Decedents. The act should be amended to require the accrual of all income and allowable deductions on the return for the taxable period in which falls the date of a taxpayer's death in order to reach some income which now escapes income tax entirely.

Period of Limitation for Making Assessments and Refunds. The statute of limitations limiting to two years the period for making assessments and refunds should be extended to three years and provisions made permitting the taxpayer and tax commission to waive the statute of limitations when necessary to complete an audit.

Penalties. The application of the 25 per cent penalty now provided by law on delinquent returns is not sufficiently punitive when there is little or no tax due. The act should provide a minimum penalty of not less than \$2.50.

When a deficiency is due to negligence or an intentional disregard of rules and regulations, the penalty of 5 per cent of the deficiency should be increased to at least equal the penalty for failure to file on time. Penalty for negligence should be fixed at 25 per cent of the tax but not less than \$5.

A recent decision of the supreme court of the state has held unconstitutional an act so written as to permit an administrative body to use its discretion in the amount of a penalty to be imposed. The penalty imposed for failing to file individual, partnership or fiduciary returns should be set at \$5 and the act amended to remove the discretionary power now granted the commission as to the amount of the penalty.

Exchange of Information. The problems of double state taxation and of tax evasion could be more successfully met by an exchange of information between the states and the federal government which is now prohibited. Provision should be made permitting the tax commission to make its records avail-

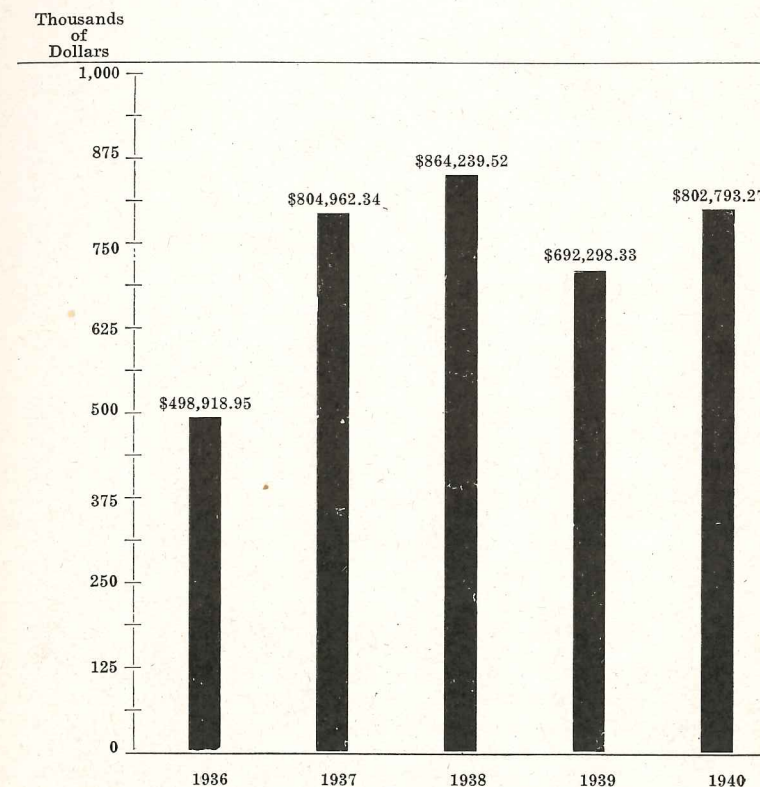
able to taxing authorities of other states and to the federal government providing similar privileges are extended to Utah.

Non-Resident Income. There is considerable non-resident income which now escapes state income tax which could and should in equity and fairness be subject to the tax. Taxation of non-resident income is difficult of administration, yet it is as necessary and equitable to tax non-resident income of individuals as to tax the income of foreign corporations doing business in this state.

The chief sources of non-resident income are:

Rents, gains from sale or transfer of real or tangible personal property located in this state.

INDIVIDUAL INCOME TAX COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940



Income from businesses, trades, or professions conducted wholly or partly within this state.

Wages, salaries, and other compensation for personal services performed in this state.

Provision should be made for reciprocity of credits to be allowed to residents of other states earning income in this state, if such other state also allows credits to residents of this state who earn income in such other state.

CORPORATION FRANCHISE TAX

Returns filed and corporation franchise taxes collected for the fiscal years 1932 to 1940, inclusive, are shown in the following schedule:

Fiscal Year	No. of Returns Filed	Amount Collected
1932	3,305	\$112,363.07
1933	3,763	191,717.80
1934	3,640	220,242.67
1935	3,576	349,921.44
1936	3,607	508,035.06
1937	3,504	750,423.11
1938	3,693	948,971.86
1939	3,548	947,408.92
1940	3,322	854,148.43

It is noted that collections increased considerably each year, with the exception of the years 1939 and 1940 when tax collections were based principally on the net income of corporations during the calendar years 1938 and 1939.

The year of 1938 was somewhat behind the previous and subsequent years in producing net income and as a result the corporation franchise tax collections were also diminished. As the statutes permit payment of these taxes in installments, the collection of taxes based on 1938 business income is reflected in the fiscal years 1939 and 1940. As further evidence of this condition, it is observed that the total assessments for the fiscal year ended June 30, 1939, based on returns for 1938, were \$822,250.25 as compared with total assessments for the fiscal year ended June 30, 1940, based on returns for the year 1939, of \$918,591.93.

In 1940 a greater number of large taxpayers elected to pay taxes on the installment basis, which also reduced collections during the first six months of that year. The belated

collections, together with the collection of deficiency assessments, should increase total collections for the fiscal year ending June 30, 1941, to at least the equal of any previous fiscal year.

The number of returns filed also declined during the biennium. This is accounted for by withdrawals of inactive corporations, consolidation of subsidiaries and dissolution of closely held businesses. A number of the withdrawals and revocations were motivated by tax saving and other economy movements. In the calendar year 1938, there were 256 corporations which lost their charters through revocation and 243 new corporations which made a prepayment of tax. In the calendar year 1939, charters of 231 corporations were revoked and 207 prepayments of new corporations were recorded.

Another contributory factor to the decline in 1940 collections is the discontinuance of taxing financial income of foreign corporations doing business in Utah as a result of the decision of the supreme court in the case of California Packing Corporation vs. State Tax Commission, decided August 3, 1939. Prior to this decision, a portion of interest and dividends received by corporations outside of the state from business done elsewhere was allocated to Utah on the basis of the computed allocation fractions, which income added to the taxable net income assigned here.

A small staff of auditors are concentrating on auditing returns as early as possible after filing. During this biennium deficiencies assessed totaled \$113,417.92, as compared with \$125,623.72 in the previous biennium. This does not include certain large proposed deficiencies partially mentioned in the previous biennial report on which hearings have been held and which will probably be appealed to the supreme court. Deficiency assessments alone are not a true measure of auditing accomplishments. Many items corrected in a specific return, which would recur annually, are corrected by taxpayers in subsequent returns and thereby reflect not as deficiencies but as increased tax collections in subsequent years. Considerable accomplishment along this line was made through the correction of the deduction of excessive depreciation and depletion and particularly through the correction of allocation methods and computations by corporations doing business in several taxing jurisdictions.

Time limitations and out-of-state locations of records do not permit as much actual field auditing as is desirable. The auditing of returns of foreign corporations with out-of-state offices must necessarily be done in the department and by correspondence. However, very good use is made of informa-

tion received from the federal internal revenue bureau and of other returns filed, particularly those on the sales tax.

Gratifying progress has been made during the last five years in collection of the corporation franchise taxes and uncollected delinquencies have been reduced. The following schedule shows amounts of uncollected delinquent taxes as at December 31 of the years 1935 to 1939, inclusive:

1935	1936	1937	1938	1939
\$6,767.89	\$8,893.34	\$3,668.77	\$1,131.05	\$1,538.24

A comparison of delinquent taxes collectible on December 31, with the taxes assessed for the fiscal years ended June 30, 1938 to 1940, shows less than two-tenths of one per cent delinquency outstanding, as indicated by the following percentages:

	1938	1939	1940
Total taxes assessed (fiscal year)	\$1,004,431.53	\$ 822,250.25	\$ 918,591.93
Total delinquent taxes collectible (Dec. 31)	1,131.05	1,538.24	*1,872.22
Percentage of delinquent taxes .....	.11%	.19%	.20%

*As of August 31, 1940.

Legislation Suggested. Depletion and depreciation allowances should be adjusted to a basis comparable with federal allowances. Because of the differences in the two acts many corporations are required to keep separate schedules for state and federal purposes and confusion results in reporting different deductions on the state and federal tax returns.

Donations and contributions, many of which are considered by taxpayers to be a necessary business expense, are not a permissible deduction in the corporation franchise tax return, although allowable to a limited extent in federal returns. It is felt that an allowance should be made to correspond with the federal allowance.

Accrued salaries of corporation officers should be paid within a limited time or the deduction disallowed. There are many cases where corporations are controlled by an individual or a small group of individuals. When such corporations are reporting on an accrual basis and the individuals are reporting on the basis of cash receipts and disbursements, officers' salaries may be accrued and deducted on the corporation returns but not reported on individual returns. Frequently, amounts deducted by the corporations are never paid and tax avoidance results.

The apportionment of net income of a corporation doing business both within and without the state presents one of the most difficult problems with which the commission is confronted. Careful consideration should be given to the modification of the act, in line with recent court decisions, to assist

in the equitable administration of the law. The method of allocating sales should be more clearly stated. The right to discard the statutory formula on allocation of income and use formulas adapted to a particular type of business should be more clearly expressed.

Records of corporations doing business within the state should be maintained within the state in sufficient detail to permit of proper audit of their income within the state. In the event a corporation elects to maintain such records outside of the state, as many do for purposes of economy, it should be required to pay the expense of the audit outside of the state.

In our opinion, the penalty provisions of the act should be modified. The act imposes a 5 per cent penalty if a deficiency is due to negligence or an intentional disregard of rules and regulations of the commission, whereas a 25 per cent penalty is provided for failure to file a return on time. The first named penalty should at least be equal to the penalty for late filing.

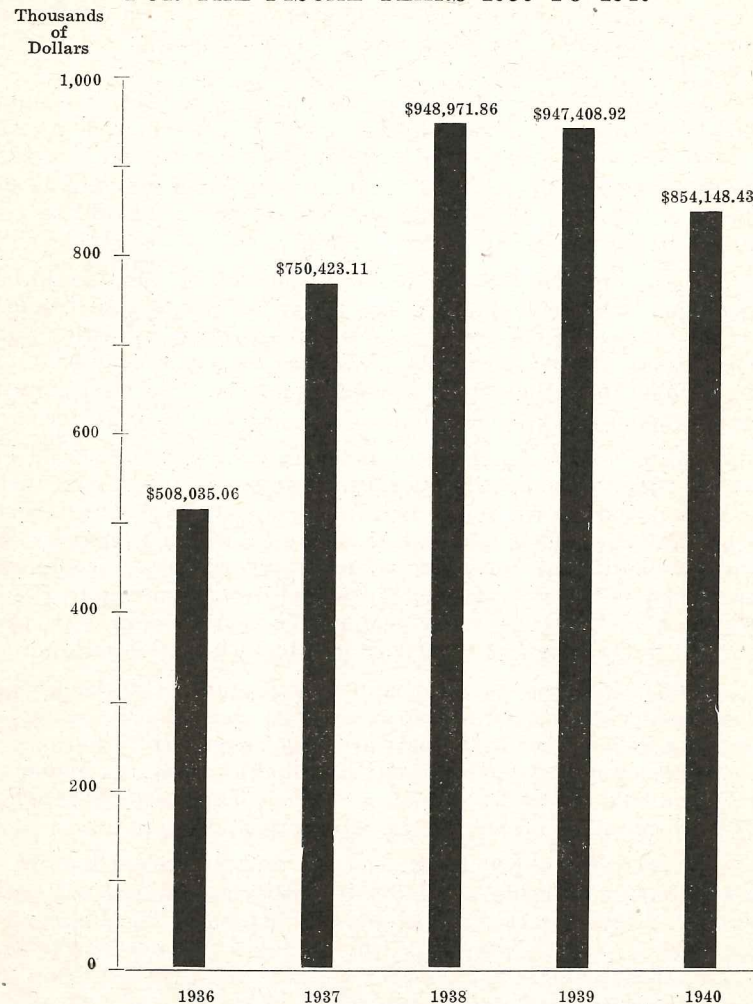
The period in which to audit the returns and the period in which taxpayers may file claim for refund should be extended to three years. With the present two-year limitation, there are many cases and particularly those of large taxpayers in which it is difficult to secure sufficient information to complete an audit prior to the running of the statute of limitations. The lengthening to three years would also correspond with the federal limitations and permit of greater use of federal audits.

Under existing statutes and interpretations thereof, the commission is not permitted to examine records in the state banking department or industrial commission. Information in other departments should be made available to the tax commission and held in strict confidence. Considerable benefit in auditing corporation franchise tax returns would result.

A reciprocity provision whereby information filed in a return could be made available to authorized taxing officials of other states and the federal government would be of material assistance. Such a provision would enable us to secure information relative to foreign corporations without the necessity of visiting offices outside of the state.

At the time this is written, federal legislation is pending affecting income taxes. It appears that special concessions will be allowed war and other industries in depreciating properties. When such national legislation is finally enacted, consideration should be given to correcting our act to correspond in those matters which otherwise would require special handling for state and federal purposes.

CORPORATION FRANCHISE TAX COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940



INHERITANCE TAX

The inheritance tax statutes of Utah provide that inheritance tax reports and appraisals and computations of tax must be filed with and approved by the district courts. Because of these provisions, the legal and auditing departments jointly conduct investigations and determine adjustments.

During the biennium of 1939-40 there were 843 inheritance tax cases submitted for investigation, consisting of inventories filed with the district courts, affidavits claiming estates exempt from inheritance tax, inventories of safety deposit boxes of deceased individuals where a list of property had not been filed with the court within one year from date of death, and miscellaneous audits instituted through obituary notices and information from individual sources.

As some cases submitted for audit during the past fiscal year have not been settled, only a partial analysis of the results can be presented. On June 30, 1940, there were 55 uncompleted cases of which 43 were held open pending settlement of the tax and 12 were held open for further investigation. Of the 444 completed cases, adjustments were made in 78, resulting in additional tax of \$22,825.58 and refunds of \$1,106.73, or a net increase in tax amounting to \$21,718.85.

On all cases submitted during the fiscal year ended June 30, 1939, the amount of tax had been determined prior to June 30, 1940. Adjustments were made in 83 out of 344 cases. The changes resulted in additional inheritance tax of \$19,570.44.

The information on inheritance tax investigations for the fiscal year 1939 has been analyzed according to the size of the estates to determine the effect of a few large estates on inheritance tax collections. It appears that the tax paid by a few estates, in any one year, may determine the amount of inheritance tax collections to a greater extent than economic conditions affecting property values by which the tax is measured.

Legislation Suggested. It is again recommended that the legislature provide for the appraisement of estates by the tax commission instead of by a board of three appraisers in each county appointed by the district courts. Such a change will necessitate a complete re-wording of the law in order to remove the procedure from the district courts and to provide for hearings before and appeals from the tax commission. This method of appraisal is in general use among the states and by the federal government.

That part of the law setting forth deductions to be allowed from the gross estates in determining the net estate subject to tax should be clarified to minimize controversies and inequitable practices. The amount deducted for family allowance should be reasonable and essential to the support of the dependents and should be limited to the amount actually paid but not to

exceed the amount of allowance for one year after the date of death. Executors' fees should not be deducted unless actually paid or unless proof is submitted showing that it will be paid.

Expenses of last illness should be limited to amounts paid by estates after date of death. A reasonable deduction for attorneys' fees should be allowed as a necessary administration expense similar to court costs and executors' fees.

The term "contemplation of death" should be defined by statute similar to that in the laws of California and Idaho in order to limit tax free transfers now possible under the interpretation of the Supreme Court of Utah. It appears that Kentucky is the only state, other than Utah, still holding to the interpretation followed by the Utah courts.

The inheritance tax statutes of Utah do not have a provision on insurance, but by regulations based upon court rulings, the tax commission levies a tax on annuities and life insurance payable to or inuring to the benefit of the estate, exempting only those proceeds payable to designated beneficiaries. Life insurance proceeds payable to named beneficiaries constitute a substantial portion of many estates and are taxed by statute in twenty-one states and by the federal government.

The federal government and some states allow as a deduction the value of property previously subjected to tax within a specified period. Such an exemption appears to merit consideration by removing what appears to be an undue tax burden on the transfers of some estate property. A three-year exemption period is suggested.

To supplement the inheritance tax law and to prevent large tax free transfers prior to date of death, the enactment of a gift tax is recommended. Such an act would remove much of the controversy over the question of transfers made in contemplation of death or to take effect at or after date of death.

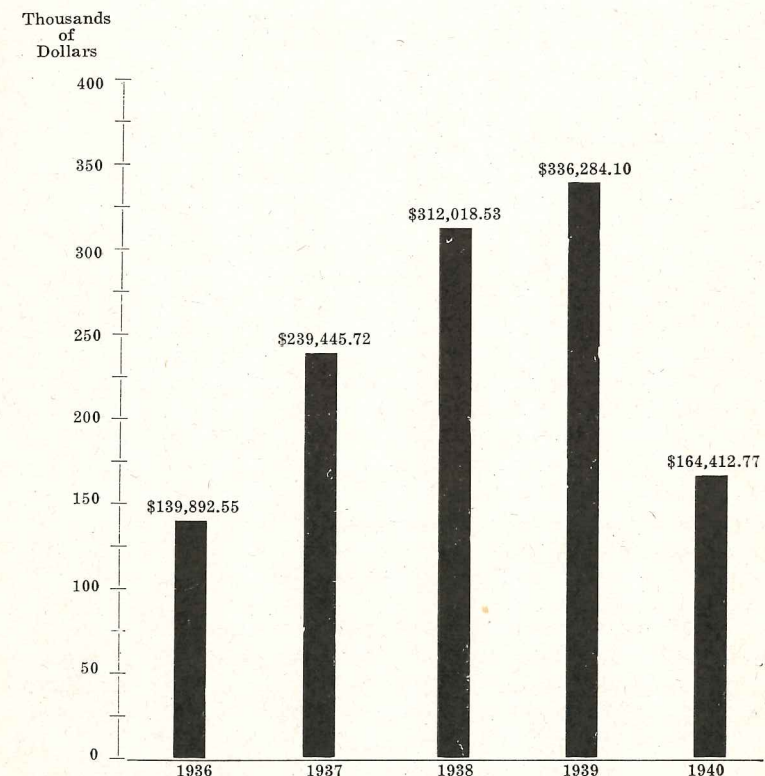
Attention is called to the attached statistical data showing that more than 48 per cent of the number of cases handled during the fiscal year ended June 30, 1939, were under \$20,000 gross value. This 48 per cent of the cases yielded only 1.31 per cent of the tax. The cost of administration of the tax for these small estates is wholly disproportionate to the revenue and the gross value exempted from the tax should be increased to \$20,000.

ANALYSIS OF INHERITANCE TAX BY GROSS VALUE OF ESTATES FISCAL YEAR ENDED JUNE 30, 1939

Classification by Gross Value	No. of Reports	Per Cent	Gross Value		Tax	
			Amount	Per Cent	Amount	Per Cent
Under \$ 10,000	12	7.18	\$ 104,895.60	1.11	\$ 1,072.05	.26
\$ 10,000 to 15,000	37	22.16	456,014.93	4.81	4,344.87	1.05
15,000 to 20,000	32	19.16	562,803.37	5.94	4,341.70	1.05
20,000 to 25,000	19	11.38	423,238.37	4.46	23,738.07	5.76
25,000 to 50,000	34	20.36	1,236,000.08	13.04	20,773.99	5.04
50,000 to 75,000	14	8.38	836,558.20	8.82	22,693.45	5.51
75,000 to 125,000	7	4.19	668,354.43	7.05	144,684.35	35.11
125,000 to 500,000	10	5.99	2,630,966.27	27.75	190,456.32	46.22
Over 500,000	2	1.20	2,562,509.00	27.02		
Totals.....	167	100.00	\$9,481,340.25	100.00	\$412,104.80	100.00

Analysis based upon inheritance tax reports and appraisements submitted during the fiscal year ended June 30, 1939.

INHERITANCE TAX COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940



ANALYSIS OF INHERITANCE TAX INVESTIGATIONS

Fiscal Year Ended June 30, 1939

	Reports and Appraisements	Affidavits Exemption	Deposit Box Inventories Where Report Not Filed	Miscella- neous Investiga- tions	Total
Number of cases submitted	147	138	41	18	344
Cases adjusted	52	9	15	7	83
Adjustments recommended:					
Assets added	45				45
Values to be adjusted	12				12
Estates to be appraised		9	15	7	31
*Increase in tax through investigation:					
From additional assets	\$6,987.17				\$6,987.17
From value adjustments	\$4,471.41				\$4,471.41
From estates appraised		\$1,706.60	\$3,098.29	\$3,306.97	\$8,111.86

Fiscal Year Ended June 30, 1940

Number of cases submitted	157	259	29	54	499
Cases incomplete 6-30-40	30	12	2	11	55
Cases adjusted	55	7	2	14	78
Adjustments recommended:					
Assets added	40				40
Values to be adjusted	14				14
Deductions disallowed	12				12
Estates to be appraised		7	2	14	23
*Increase in tax through investigation:					
From additional assets	\$4,163.56				\$4,163.56
From values adjusted	\$ 275.60				\$ 275.60
From deductions disallowed	\$4,886.47				\$4,886.47
From estates appraised		\$2,201.18	\$ 205.48	\$9,986.56	\$12,393.22

Based upon cases submitted during each fiscal year. The results shown include only those cases upon which the amount of tax had been computed and accepted during the year. The majority of "Cases incomplete 6-30-40" had been audited and findings submitted for adjustment; recommendations and adjustments in tax resulting therefrom are excluded because differences had not been settled nor the amount of tax computed and accepted within the period covered.

*The amounts shown are the net results after deducting decreases in tax from increases in tax.

INSURANCE PREMIUM TAX

The insurance premium tax of $2\frac{1}{4}$ per cent is in lieu of the corporate franchise and all other taxes except those assessed on real and personal property owned in Utah. The tax should apply equitably to all companies concerned and to all classes of business from which premiums are received.

A comparative showing of the revenue from this tax during the last two bienniums is presented in the following table:

INSURANCE TAX COLLECTIONS

Fiscal Years Ended June 30

	1937	1938	1939	1940
Life insurance	\$175,851.71	\$204,766.65	\$260,319.25	\$202,370.81
Fire insurance	52,711.13	55,737.27	57,711.41	57,407.46
Casualty and misc.	49,216.93	53,383.43	56,808.23	58,383.72
Self-insurers	26,498.97	36,130.11	39,081.91	41,068.09
Totals	\$304,278.74	\$350,017.46	\$413,920.80	\$359,230.08

It will be noted from the figures above that collections for the fiscal year ended June 30, 1939, are considerably higher than those of the other three years. Most of this increase is due to revenue received from life insurance companies. Of the collections amounting to \$260,319.25 from this source, approximately \$55,000 is the result of tax deficiencies collected upon audit of the 1936 and 1937 tax returns. Tax on premiums received from annuity contracts accounted for \$45,000 of this amount.

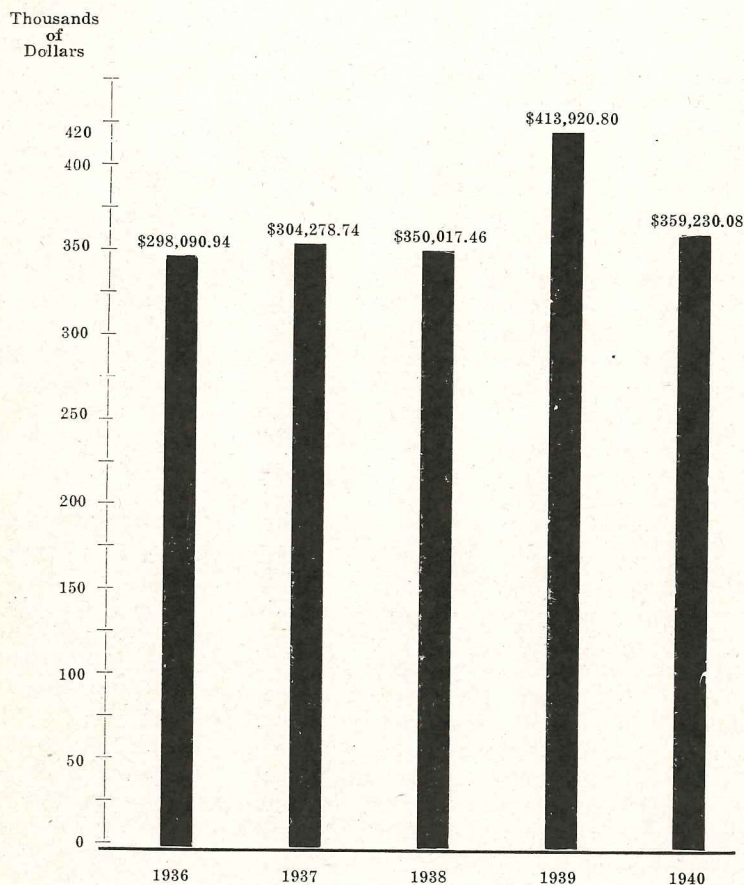
The insurance law prior to 1939 provided for a tax of $2\frac{1}{4}$ percentum of the gross amount of premiums received on business in this state. Section 43-3-2 relating to the classification of insurance business gives the following: "Life insurance, including within its meaning insurance upon the lives of persons and every insurance appertaining thereto, and the granting, purchasing and disposing of annuities." Part of "the business" of life companies as provided in this section is the writing of annuity contracts. Premiums or considerations received from such contracts were taxable under the provisions of the statute in effect prior to 1939.

This interpretation was upheld by the courts in certain cases tried in other states, notably the case of Northwestern Mutual Life Insurance Company vs. Ray Murphy.

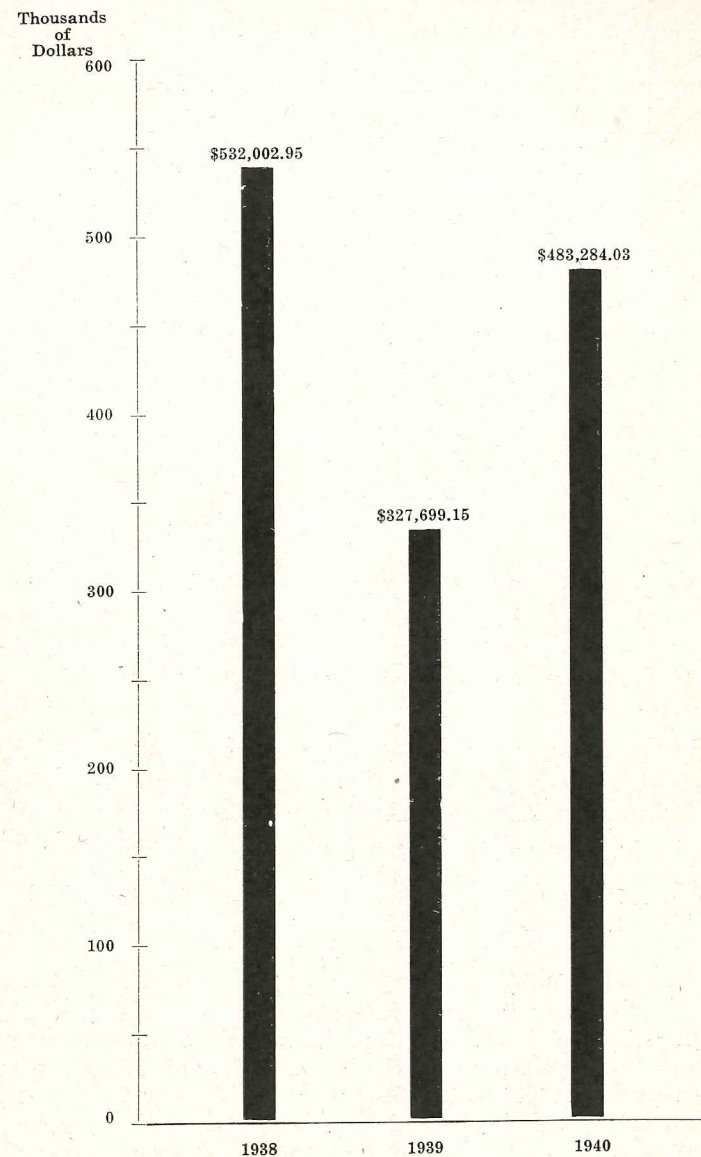
Legislation Suggested. The amendment of 1939 providing for a tax of $2\frac{1}{4}$ per cent of the total premiums received from insurance eliminated the tax on payments received for writing annuity contracts. Revenue from the tax on this class of business amounted to approximately \$25,000 per year. This function of life companies is an important one and in certain instances represents practically 50 per cent of the business transacted in this state. It is recommended that the law be amended to provide for a tax on the gross amount of payments received from all classes of business covering lives, property or risks located in this state, except re-insurance.

When the legislature in 1935 increased the premium tax on insurance companies, it neglected to extend this increase to reciprocal organizations. The operations and business privileges of reciprocals or inter-insurance exchanges are very similar to those of mutual companies and should be similarly taxed. It is, therefore, recommended that the tax on reciprocal insurers be increased to equal that imposed on other insurance companies.

INSURANCE TAX COLLECTIONS FOR THE FISCAL YEARS 1936 TO 1940



MINE OCCUPATION TAX FOR THE FISCAL YEARS 1938 TO 1940



MINE OCCUPATION TAX

Mine occupation taxes assessed amounted to \$541,769.81 in 1938, \$320,206.34 in 1939, and \$485,970.06 in 1940. Present indications point to the probability that the tax in 1941 will be at least equal to the amount assessed in 1940.

Although no great difficulty has been experienced in the administration of this law, we wish to again call attention to the need for penalty and interest provisions. At present, the law is somewhat inconsistent with our other tax laws in that no penalty and interest are provided for in the event taxpayers fail to pay the tax when due. We, therefore, renew our previous recommendation that a penalty of 10 per cent of the tax, and interest on the tax at the rate of 1 per cent per month from the due date of the tax to date of payment, be assessed against those taxpayers who fail to make payment of the tax by June 1.

MOTOR FUEL TAX

The motor fuel tax continues to show an increase each successive year. Next to sales tax collections, it is the largest revenue producer of all the special taxes. Collections for the past five fiscal years ending June 30 are as follows:

Collections of Motor Fuel Tax by Fiscal Years

1936	\$2,898,425.77
1937	3,253,559.95
1938	3,444,365.24
1939	3,644,535.66
1940	3,874,557.12

Statistics published by the American Petroleum Industries Committee show that the increase in collections in Utah is slightly higher than the national increase. The percentage increase in the nation for the calendar year 1939 above the calendar year 1938 was 5.86 per cent, whereas Utah showed an increase of 7.31 per cent for the corresponding period. It appears from data available now that the calendar year 1940 will show approximately the same rate of increase.

Utah has a tax rate of 4 cents. The average for all states having gasoline taxes is 4.36 cents per gallon.

The motor fuel law as amended by the 1939 session of the legislature has proved satisfactory from an administrative standpoint. Collections have been readily made and it is seldom that there is any delinquency. However, there are a number of amendments which will improve its administration.

The motor fuels tax law is administered by a supervising auditor and two assistants. The accounting and collection work in connection with the tax is handled by the various departments of the commission along with other taxes. Field audits are made of each licensed distributor; and in addition, office audits are constantly made, using the information secured from the reports of other states. Through these agencies, tax is collected on practically all motor fuel imported into or manufactured in Utah.

The cost of collection of the gasoline tax is low, being \$15,415.45 or four-tenths of one per cent for the fiscal year July 1, 1939, to June 30, 1940. In addition to the amount which is appropriated to this department for the administration of the law, the various distributors were allowed to deduct during the same fiscal year under the 3 per cent allowance for shrinkage and cost of collection the sum of \$119,373.44. In reality, this is an additional cost to the state and the users of motor fuels for the administration of the act and, in our opinion, it is an excessive allowance.

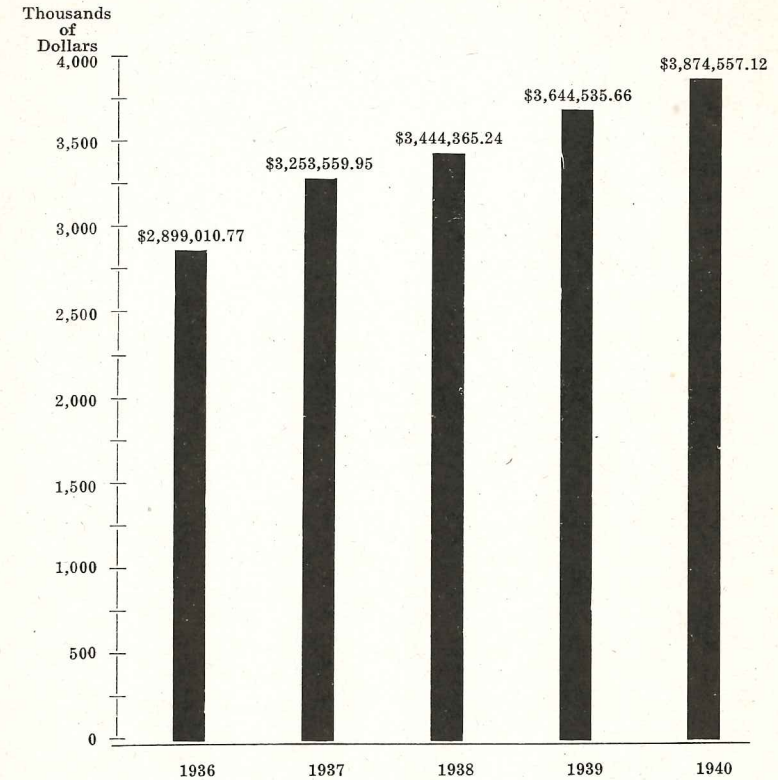
Legislation Suggested. The motor fuels law specifically exempts distillate and diesel fuels from the excise tax. This exemption was written into the law before the supreme court had declared the diesel vehicle mileage tax unconstitutional. This problem is discussed later and appropriate legislation should be considered.

The following data are given for the two years under review here:

MOTOR FUEL
Subject to Tax July 1, 1938 to June 30, 1940

	Fiscal Year July 1, 1938 to June 30, 1939	Fiscal Year July 1, 1939 to June 30, 1940
Total gallons refined in Utah	85,790,293	88,005,443
Total gallons imported	26,812,283	26,679,229
Total gallons to account for	112,602,576	114,684,672
Gallons exported	17,059,739	15,442,973
Sales to U. S. Government	2,473,278	2,595,170
Amount placed in stock	226,056	(2,946,611)
Total deductions	19,759,073	15,091,532
Net amount sold or used	92,843,503	99,593,140
3% statutory allowance for exportation, etc.	2,783,225	2,984,336
Net amount subject to tax	90,060,278	96,608,804
Amount of tax assessed	\$3,602,411.56	\$3,864,352.25
Amount assessed on diesel fuel (later refunded)		
Deficiencies in tax	3,270.16	4,790.50
Penalties and interest	358.18	7,614.54
Licenses	641.00	949.45
Miscellaneous fees	68.60	520.00
Grand total assessed	\$3,606,749.50	\$3,878,275.74
Collections from previous period	37,786.16	49.00
Taxes collectible and credits allowed		
Taxes collected	\$3,644,535.66	3,718.62
		\$3,874,557.12

MOTOR FUEL TAX COLLECTIONS FOR THE
FISCAL YEARS 1936 TO 1940



DIESEL VEHICLE MILEAGE TAX

By appropriate enactment the legislature in 1937 provided a mileage tax of one and one-eighth cents per operating mile for each vehicle propelled by motor, engine, or other device using fuel other than motor fuel as defined by law.

This tax first became effective December 31, 1935, and was subsequently amended effective July 1, 1937. On December 2, 1939, it was declared to be unconstitutional by the supreme court of the state as an unreasonable discrimination between vehicles using motor fuel as defined by law and those

using other fuels. The court held that a distinction was made which bore no relationship to the wear and tear upon the highways, and that the title of the Motor Vehicle Registration Law (a regulatory measure only) did not include the tax under discussion as a revenue measure; and if it had, then the law itself would have been unconstitutional because no legislation except certain special bills may contain more than one subject.

A discrimination between users of motor vehicles using motor fuels, as defined in the statutes, and users of motor vehicles using other fuels is of itself at once created by the decision. This discrimination exists because motor fuels, as defined in the statutes, are subject to an excise tax of \$.04 per gallon, while other fuels used by motor vehicles are not taxed.

It would seem that the legislature of 1935, by the imposition of the diesel vehicle mileage tax, sought to eliminate the differential between users of motor fuels defined as such and taxed, and other fuels not taxed.

There is little doubt that the diesel engine, the fuel for which is included in the "other fuels" not defined as motor fuels in the statutes, will continue to show a large increase of use. Diesel power is more adaptable to installation in commercial units of reasonably large size. Progress is also being made with smaller units, fitted for use in light weight commercial vehicles and in passenger cars.

The tax commission attempted to remedy the discrimination by trying to apply the motor fuel tax to diesel fuel. On March 1, 1940, it made effective its Motor Fuel Ruling No. 9 requiring the payment of motor fuel tax on diesel engine fuels. However, a distributor in the Salt Lake City territory at once began a campaign to make sales of diesel fuel without consideration of motor fuel tax.

Legal proceedings were instituted in the Third District Court for Salt Lake County as soon as conclusive evidence of the violations of the provisions of the motor fuels tax law could be secured. The court dismissed the action and held that diesel fuel was excepted from the definition of motor fuels and, therefore, not liable to the tax.

For the two-months period during which this ruling was operative, i. e., March and April, 1940, the motor fuels tax collections on diesel fuel were \$4,723.68. A number of the larger users did not report for the last half of April. It is

estimated that annual collections from this source, under the ruling, would have averaged \$30,000.

Under present conditions, as brought about by the decisions of the supreme court and the district court mentioned herein, an even more pronounced increase in the use of diesel-powdered vehicles is anticipated. This may materially reduce revenues available for highway construction and maintenance unless the legislature enacts a tax to equalize the differential now existing in the tax structure.

Legislation Suggested. The states of California, Kentucky, Nevada, New Mexico, New York, Oklahoma, and Virginia have recognized the problem as it has confronted us in Utah, and each has enacted a fuel use tax law to supplement its motor fuel tax. We recommend the enactment of a similar tax in Utah.

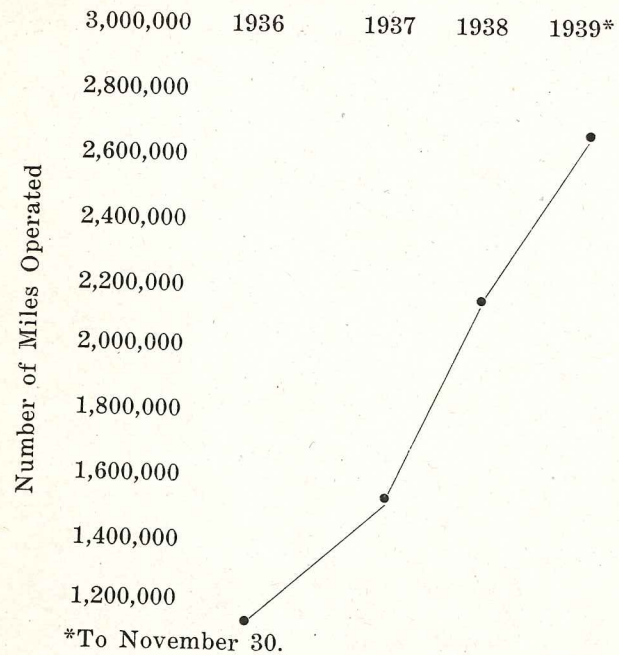
The following compilations and charts show the increase in diesel vehicle operation in 1936, 1937, 1938, to November 30, 1939:

DIESEL VEHICLE MILEAGE TAX DATA

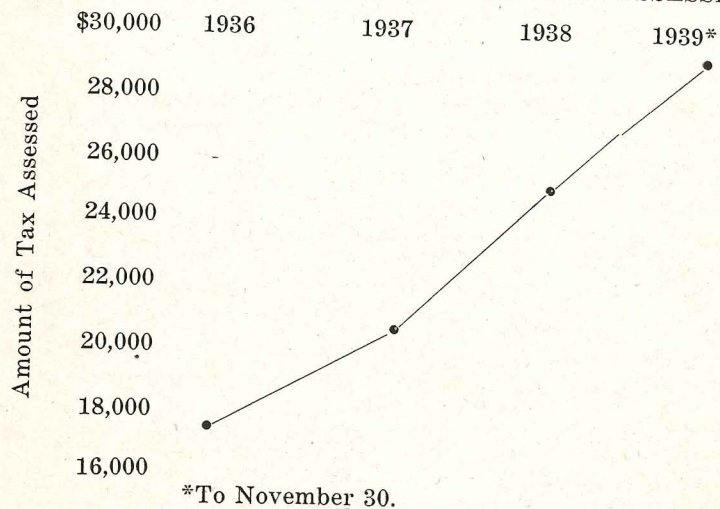
Year	No. of Operators	No. of Diesel Vehicles	Mileage Operated in Utah	Amount Diesel Tax	Average Miles Per Vehicle	Average Revenue Per Vehicle
1936	11	67	1,174,865	\$17,621.17	17,535	\$263.00
1937	17	100	1,549,849	21,043.72	15,498	210.44
1938	24	135	2,174,772	25,043.13	16,109	185.50
1939*	43	156	2,662,804	29,925.23	17,069	191.83

*To November 30 only.

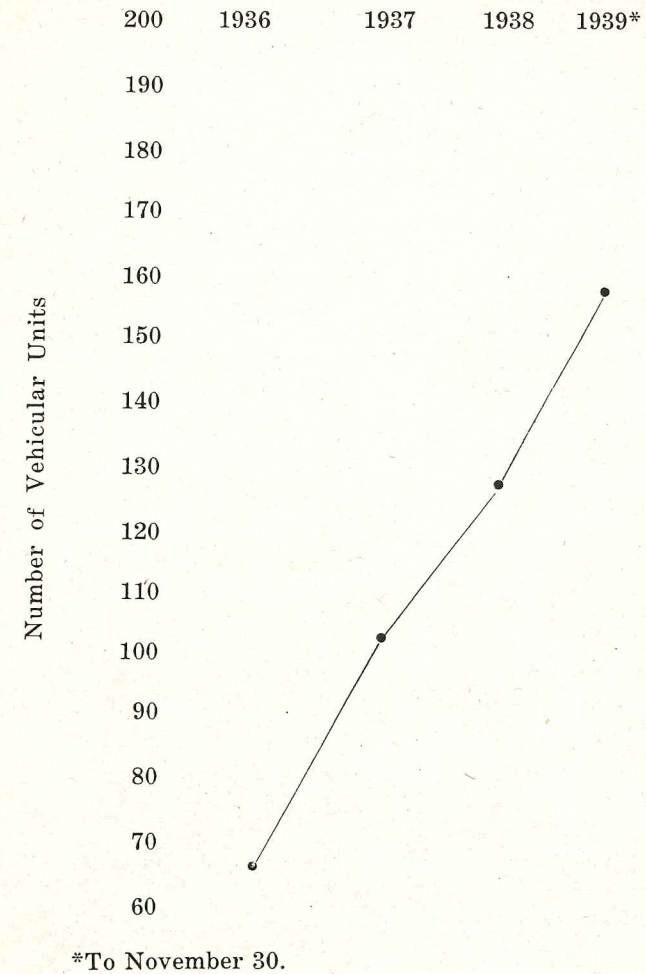
GRAPH SHOWING DIESEL TAX MILES



GRAPH SHOWING DIESEL MILEAGE TAX ASSESSED



GRAPH SHOWING NUMBER OF DIESEL VEHICLES IN USE



PROPERTY TAX

The primary function of the tax commission in connection with property taxation in the state has been the equalization of assessed values. During the biennium constant effort has been directed toward securing greater uniformity in orig-

inal assessments in order to reduce the need for subsequent changes.

Through cooperative effort of the tax commission and county assessors, it has been possible to arrive at unit values at which inventories of canning and sugar companies are assessed. Uniform values for livestock are likewise proposed each year on the basis of suggestions made by county assessors. Copies of motor vehicle valuation schedules, which the tax commission furnishes to county assessors, list in detail suggested assessed values of motor vehicles. Each year new schedules are furnished as revisions are made to allow for the inclusion of new models and depreciation of old ones.

Such practices, which include also our cooperation with county assessors in revaluing improvements and reclassifying farm and city lands, have all contributed to the greater uniformity of original assessments. Efforts in this direction have been successful as evidenced by the fact that in 1931 the commission ordered ten blanket changes in values locally assessed in six counties, whereas no such changes were found necessary in 1940.

Revaluation of Improvements. The work of revaluing all improvements begun in 1932 in cooperation with the county assessors was continued without interruption during the biennium.

In order that the records may be kept up to date, the appraisal of new buildings is carried on yearly in the counties where the revaluation has been completed. It is found that where these revaluations have been put into effect, equalization has been reduced to a minimum.

During the period 1932 to 1940 inclusive, there have been completed approximately 111,000 revaluations and appraisals of individual assessments on improvements representing a total value of \$243,090,000, or an average of \$2,190 per improvement assessment. These revaluations range in value from \$40 to \$1,800,000, the greater number being below the average of \$2,190. The 111,000 assessments referred to will represent a total of approximately 125,000 revaluations and appraisals because frequently one assessment consists of more than one structure located on the same tract of land.

In making these revaluations, it was found that the inequalities in assessment values were not confined to any one particular group, district or county, but existed between individual assessments in the same county or between assessments in different counties which should have been comparable.

Of 25,389 revaluations in Salt Lake City and County which were placed in effect, only 232 appraisals retained the same

value as had previously been fixed, the others showing either an increase or a decrease. Some of the individual changes were startling, involving increases of 300 or 400 per cent in assessed valuation while others brought about reductions of as high as 50 per cent. In the course of this work there were found many items of improvements which had never been assessed. Other items were found which were assessed but which had no value.

In those districts which require the issuance of building permits, the assessors have a record of all contemplated improvements and have been enabled to place the improvements on the assessment roll. In districts which do not require a building permit, many cases were found where the assessed valuation of improvements had remained the same, notwithstanding the fact that new houses or other structures had been added or an old building had been replaced by a new one of far greater value. It would be particularly helpful to the assessors if all counties in the state would require the issuance of building permits for all new improvements.

This work has been an ambitious undertaking, attempted thus far by only three or four states. It has steadily progressed, however, until at the present time the revaluation of improvements, as well as the computation of depreciation for a ten-year period subsequent to the year of appraisal, is approximately 95 per cent complete. The work of revaluing the Salt Lake business district was nearly completed during the biennium and should be available in time to apply to the 1941 assessment rolls. There now remains only the counties of Daggett, Millard, Wasatch and a part of Summit to be revalued in order to complete the entire state.

The revaluation of improvements of mines and public utilities is also now in progress.

Valuation of Grazing Lands. The problem of grazing land valuation has given the commission serious concern during the biennium. An unusual number of protests have been made against the basis used for assessing this class of property notwithstanding the fact that the assessed value has been reduced from \$17,419,778 in 1931 to \$11,149,355 in 1940. The commission has conducted hearings in several counties of the state with owners of this class of property and in 1939 ordered blanket reductions in Carbon, Cache, Rich, Summit and Weber counties. County assessors in Utah, Wasatch, Box Elder, Tooele, Juab, Millard, Kane, Garfield, Grand, Sanpete, Morgan and Sevier counties had already made substantial reductions in the original assessment of this class of property.

We now have under way a study of these values, directed by an appraiser formerly with the Federal Land Bank of Berke-

ley, California. The study is to be extended to most counties of the state, and we expect that it will lay the foundation for the commission to put into effect an assessment of grazing land in 1941 which will reflect values in keeping with other classes of property throughout the state.

Reassessment of Merchandise Inventories. During the first year of the biennium we continued to audit merchants' statements of personal property in order to determine the correctness of reported average inventory values. As a result of our audits, inventories originally assessed at \$2,814,161 were increased to \$3,639,507. In 1940, following the repeal of the average inventory law, we found it advisable to compare inventory statements filed with the county assessors with the book value of inventories as reported on corporation franchise and income tax returns. In some cases it was necessary to conduct limited audits to reconcile inventories reported on the two returns. As a result of our investigations, we again found it necessary to make a number of increases in the assessed value of merchandise inventories, as some few merchants had reverted to the practice of reporting inventories for assessment purposes at values substantially less than the actual value of the property.

Merchandise, supplies and trade fixtures were assessed under the average inventory law in 1939 at \$24,090,663. In 1940, the first year after the average inventory law was repealed, this class of property was assessed at more than \$24,000,000. These figures indicate quite clearly that, considering the state as a whole, average inventories are fairly comparable with inventories as of January 1.

Exemption of Household Furnishings. In keeping with the legislative enactment of 1939, household furnishings up to \$300 in assessed value were exempted from assessment for the first time in 1940. The effect of this exemption has been to reduce the assessed value of household furnishings from \$10,668,461 in 1939 to \$1,897,540 in 1940. This is a net reduction of \$8,680,921, or 81 per cent of the 1939 assessment. The assessed value of household furnishings in Salt Lake county alone dropped from \$6,784,500 in 1939 to \$1,678,425 in 1940, and accounted for 75 per cent of the total state reduction.

Trend of Assessed Value of Property Locally Assessed. During the ten years since the creation of the tax commission, the assessed value of property locally assessed by the counties has been consistently reduced from \$417,640,236 in 1931, to \$316,428,716 in 1940. Real estate has benefitted most by this reduction, having been cut from \$183,595,155 in 1931 to \$115,736,009 in 1940. This is a net reduction of \$67,859,146, or 37

per cent. Improvements were reduced from \$148,179,486 in 1931 to \$122,441,658 in 1936, and have since been increased to \$133,811,479. The assessed value of livestock was reduced from \$16,011,212 in 1931 to \$9,621,361 in 1940, a low value of \$8,013,940 having been set in 1935. Other personal property was reduced from \$69,854,483 in 1931 to a low of \$51,690,085 in 1933. The assessed value of this class of property was then increased to \$68,237,736 in 1938 and has subsequently declined to \$57,259,867 in 1940.

In this brief analysis, we have attempted only to present a general picture of the downward trend of values of property locally assessed. However, statements 1 to 10 in the statistical section of this report carry the detail of assessed values for the years 1939 and 1940. In these tables, assessed values are listed in detail by counties and classified according to the nature of the property.

Assessment of Public Utilities. The problem of equalizing assessed values has not been limited to property locally assessed. We have endeavored to secure more complete data on all property we are required to assess in order that such assessments may be equitable. Each year assessment data on all public utilities is compiled under the direction of the commission and is carefully considered before assessed values are fixed. Such assessment data include the original cost as well as the net book value of tangible property. The market value of outstanding values of the larger utility companies is likewise analyzed in order to determine the extent to which it may be relied upon as a measure of value. Capitalized earnings are considered and the trend of net operating income is analyzed as a check on the trend of values. Other factors considered include the values fixed by the Public Service Commission for rate-making purposes as well as the Interstate Commerce Commission values.

In 1939 an engineer was assigned to the property tax department for the purpose of making engineering appraisals of utility properties. Such appraisals involve analyses of the type of construction and the measurement and pricing of the various parts of the utility plant in order to arrive at its cost of reproduction. They also include the inspection and testing of the property to determine the extent of the depreciation actually sustained. These engineering appraisals have aided the commission in two ways. In addition to providing an additional measure of value, they have aided materially in the proper allocation of assessed value to the taxing districts in which the property is located.

In contrast with the steady decline in the value of property locally assessed, the value of utility property has remained fairly constant during the ten-year period, 1931 to 1940 inclusive. The assessed value of this class of property was reduced from \$147,795,767 in 1931 to \$133,415,881 in 1934. It was then increased to \$141,440,393 by 1938 and has since been reduced slightly to \$138,977,077. The net reduction of assessed value of public utility property in 1940 over the value at which it was assessed in 1931 amounts to 6 per cent as contrasted with the net reduction of 24 per cent in assessed value of property locally assessed.

The detail of the assessed value of public utilities for the years 1939 and 1940 is shown in statements 1 and 6 of the statistical section of this report.

Assessment of Mines. No material change has been made during the biennium in the procedure of assessing mining property. However, the work of appraising mining machinery, which was commenced in the fall of 1936, has been extended to include all mining property in the state.

In cooperation with county assessors, representatives of the commission have personally inspected and appraised all of the machinery and most of the improvements of all major mining companies. As has been the case with other appraisal projects, we have found that some properties were overassessed, whereas other properties were materially underassessed, or had not been assessed at all. All such unassessed property has been added to the assessment rolls.

During the past ten-year period the assessed value of real estate, improvements and machinery of mining companies has decreased from \$36,912,775 to \$27,209,256. This reduction of \$9,703,519 has been caused to a very large extent by the abandonment of unproductive mines and reserve coal lands which have gone to tax deed and are no longer on the rolls.

The most erratic record of assessed values in the state is that of net proceeds value of mines. During the period 1931 to 1937 inclusive, the value of metalliferous mines was based on three times net proceeds and dropped from \$16,055,692 in 1931 to \$1,469,539 in 1933, and then increased to \$54,624,073 by 1937. In 1938, when the net proceeds multiple was changed from three times net proceeds to two times net proceeds, the net proceeds value of mines increased to \$74,393,055. In 1939 it dropped to \$24,799,668, and in 1940 more than doubled to \$54,528,342. Thus during the ten-year period, 1931 to 1940, the net proceeds value of mines has fluctuated from \$1,469,539 to \$74,393,055.

This wide fluctuation indicates the necessity for adopting some assessment basis that will level out these peaks and valleys in assessed values. We again renew our recommendation of previous years—that the law should be so amended as to provide for the valuation of metal mines based on the average net proceeds over a period of three years.

Property Tax Levies. The general property tax levy has long since ceased to be a major source of state finance other than for education. It was found unnecessary to make any levy for state general fund purposes for the fiscal year ended June 30, 1939. However, a levy of 1.45 mills was made for the fiscal year ended June 30, 1940, and a levy of 0.9 mills has been made for the fiscal year ending June 30, 1941, to meet legislative appropriations.

The state high school levy has remained at the 0.2 mill rate fixed by the constitution. To provide the subsidy of \$25 per child of school age fixed by the constitution, levies of 4.05 mills, 4.90 mills, and 4.70 mills have been fixed for the years 1938, 1939 and 1940. To provide the school equalization fund of \$5 per child of school age, property tax rates of 1.25 mills, 1.35 mills, and 1.35 mills were levied for the corresponding years.

Statutory limitations fixed for local school district purposes were found to be inadequate during the school year ended June 30, 1939 in the Salt Lake City school district. In accordance with the statute, the State Board of Education and the State Tax Commission, sitting as a joint board, authorized the Salt Lake City school district to exceed its statutory limit for that year by 1.4 mills. Similarly, the joint board authorized the Rich County school district to exceed the statutory limit by 1.0 mill and the Salt Lake City school district to exceed its statutory limit by 1.3 mills, both for the school year ended June 30, 1940. For the school year ending June 30, 1941, the Salt Lake City school district has been authorized to exceed the statutory limit by 1.5 mills, the Granite school district has been authorized to exceed the statutory limit by 1.63 mills, and the Millard County school district has been authorized to exceed the statutory limit by 2.00 mills.

A question was raised as to whether the tax commission and the board of education, acting jointly as a committee, have authority to increase the levy of city school districts above the limit fixed by law. The matter was submitted to the attorney general who advised that the joint board does have such authority. The advice of the attorney general has been regarded as controlling but an amendment should be made to the law to remove all doubt.

The trends of property values in some school districts, coupled with population trends since the statutory limitations were first applied in 1923, would seem to justify some reconsideration of the limitations fixed by law for the support of education. It seems that the problem of inadequate revenue under existing limitations is one which reoccurs regularly in some school districts. The legislature should review this subject to determine the problem as a matter of public policy. We assume the subject is one which will be projected before the legislature by the school authorities and, therefore, waive any further comment on our part.

Review of the tax levies fixed by other local taxing units during the biennium under review disclosed only a few cases where there was any question as to whether or not the rates were within limits allowed by law. It will be recalled that the duty of the commission in this matter is merely that of determining whether the rates are within the legal limit.

We had occasion to question a rate of 0.2 mill fixed by Beaver county, a 0.3 mill levy fixed by Cache county, a 0.5 mill levy fixed by Carbon county for airports, and a 0.6 mill levy fixed by Cache county for fire department maintenance. We were advised by the attorney general that the legislature, when it authorized the construction and maintenance of airports, playgrounds, fire departments, etc., did not intend that the county should be bound by the maximum levy as prescribed by law, but on the contrary, intended that an extra additional levy may be made for such purposes.

It would seem advisable for the legislature to place a limit on the levy which may be made for such purposes, or if it is intended that funds for these purposes should come from the general fund, the law should so state.

From our observations it would appear that many of the counties are headed toward a more confused picture with reference to the various levies provided for county purposes. For example, increased demands on the counties' general funds, with no provision for an increase in the general fund levy, have given rise to a tendency of counties to borrow for general fund purposes money levied for other uses. In some instances, these borrowings have assumed large proportions and there appears to be no possibility of them being paid back to the other funds. In other cases, counties have used money levied for other purposes to cover general fund expenditures without even the formality of setting up interfund accounts. It is suggested, therefore, that consideration should be given to consolidating under one general levy classification many of the individual levies which the counties are now permitted to make for special

purposes. Expenditures could then be controlled by a budget fitted to the particular county's needs, rather than by attempting to make several levies for special purposes where there may be no correlation between the levy limits and the needs of the county.

We find no provision in the statutes that definitely provides that money levied for bond interest and retirement purposes shall be used for no other purpose, although we believe that such has been the intent of the legislature. Our observations lead us to the conclusion that money levied for bond interest and sinking fund purposes has been used at time to cover current expenditures. We suggest, therefore, that statutes be so amended as to leave no doubt on this question.

Historically, the importance of the state general fund tax against property has rather consistently declined for the past thirty years. From a levy of 5 mills in 1910, the rate has been reduced to less than a mill in 1940, and for three of the past eight years no property tax levy for the state general fund was levied.

During this period the practice has developed of supporting the state government out of revenues collected from special fees and excises.

It appears both timely and practical now for us to recommend that the state make a complete and permanent severance from the property tax system as a means of finance for state government and to surrender this field of taxation to the local political subdivisions, and to provide state aid for education. With the practice of any reasonable economy in appropriations by the next legislature, it appears certain that special excises and fees will adequately provide for the state government except for educational subsidies.

We recommend, therefore, the elimination of the state general fund property tax.

Revision of County Records. One of the most interesting developments in connection with the administration of property tax laws in the state has been the revision of the assessment rolls and tax accounting system in Weber county. Through cooperation of the tax commission and Weber county officers, a modernized accounting system has been installed to eliminate duplication of work, reduce the possibility of errors and maintain a better control over county tax accounts.

The new system provides for use of a unit assessment roll sheet on which is maintained a detailed five-year record of each assessment as well as the amount of taxes charged and whether paid or delinquent. To eliminate errors and reduce unnecessary

duplication of work, the assessment roll and valuation notice for the current year and the assessor's blotter for the succeeding year are all produced by the single operation of writing the assessment roll, the valuation notice and assessor's blotter being produced as duplicates of the assessment roll. Similarly, a tax notice is prepared through the use of carbon paper when the taxes charged are posted to the individual tax ledger. The revision has also been extended to include the current and delinquent tax distribution and apportionment records in order that money collected may more readily be made available to the various taxing districts.

Other counties have evidenced interest in this revised system, and we contemplate that its use will be extended to other counties in the near future. Its widespread application should aid materially in reducing much of the duplication of work required under the old system.

We have continued the practice inaugurated in 1938 of furnishing county auditors with completed assessment rolls of property assessed by the tax commission. Under the present procedure a single typing produces four copies of the assessment. The original becomes the record of assessment required to be maintained in our office; one copy becomes the assessment roll which is filed with the county auditor; another copy is used as the valuation notice to the taxpayers; and the last copy provides the detail which accompanies the tax notice sent to the taxpayer by the county treasurer. This change in our procedure has saved the counties a considerable amount of work. It has eliminated many of the sources of probable error present under the old system, which required county officers to apportion to the taxing districts and then recopy on to the assessment rolls and tax notices the detail of the assessment made by the tax commission.

Prior to 1939, the statutory procedure outlined for handling delinquent taxes required duplication of work on the part of county treasurers, auditors and recorders. Limitations of this procedure were recognized by the legislature and were corrected in 1939 by a simplified procedure.

In keeping with the act of 1939, we have prepared a uniform tax sale record which has been furnished to each of the county treasurers. This record has been so designed that it carries a complete record of tax delinquencies on any given piece of property for a period of five years, and if the property eventually goes to the county through failure of the owner to redeem it from tax sale, the tax sale record sheet, when endorsed by the county auditor, becomes the tax deed and as such is filed and abstracted in the office of the county recorder. Such

a procedure eliminates many of the objectionable features of the old system. It is simple, requires a minimum of work to maintain, and is so constructed as to eliminate many possible sources of error. We have assisted the counties in setting up this tax sale record as well as in establishing a control over delinquent taxes.

The commission has prescribed a uniform index for county assessment rolls which is being used by all of the counties. We have also suggested uniform tax sale redemption certificates and receipts for partial payment of delinquent taxes, which have been adopted by a majority of the counties throughout the state. This type of cooperative effort between the tax commission and county officers, through the free exchange of ideas, should aid materially in simplifying and standardizing office practices throughout the counties.

Each county officer has been provided with a copy of a county officers' manual, prepared by the tax commission, which outlines the duties and responsibilities imposed by statute on each county officer in connection with the assessment and collection of taxes. This manual has met with favorable response on the part of county officers and will be amended and reprinted as changes are made in the Utah statutes affecting such duties.

Property Tax Delinquency. An inventory of tax-deed property in each county of the state was completed during the biennium. These inventories have been indexed and, together with the index, turned over to the county treasurer to be used as a basis for further action by the county officers in disposing of such property to which the counties have acquired title as the result of tax delinquencies. Insofar as it has been practicable, we have assisted and encouraged the counties to sell such property and return it to the assessment rolls.

The preliminary stages of this project were discussed in our fourth biennial report, but final statistics were not available until the completion of the work in October, 1939. A separate report on property tax delinquency has been published and copies of this report are available. However, a brief summary of the information developed by the survey is included herein.

Based on the latest assessed values available, property having a total assessed value of \$31,650,121 was held under tax sale certificates as of December 31, 1938. While it has been impossible to compute a comparable value of the property held under tax deed, it is noted that the number of acres of land held under tax deed was only slightly less than the number of acres held under tax sale certificates. Of the total of 9,637,128 acres of land on the assessment rolls as of December 31, 1938,

1,343,857 acres had gone to preliminary tax sale and 1,136,029 acres had gone to the counties through tax deeds.

During the two and one-half year period from June 30, 1936 to December 31, 1938, there was a material decrease in the taxes outstanding on certificates of sale. As of June 30, 1936, taxes in the amount of \$4,471,048 were outstanding on tax sale certificates. By December 31, 1938, such delinquencies had been reduced to \$1,608,794, or a net reduction of 64 per cent. During this same period, taxes outstanding on tax deed property remained fairly constant. As of June 30, 1936, such delinquent taxes amounted to \$2,774,330, and on December 31, 1938, they were \$2,782,105. This would seem to indicate that although taxes one, two, three and four years delinquent were being cleared up, there was not a corresponding decrease in tax deed property. However, such a conclusion is not warranted inasmuch as many of the delinquent properties being held under certificates of sale in 1936 were subsequently shifted to the tax deed classification, whereas other properties included in the tax deed classification in 1936 were sold between June 30, 1936 and December 31, 1938. In fact, during this two and one-half year period some counties showed substantial reductions both in the taxes outstanding on certificates of tax sale and in tax deed property. In other counties, delinquencies increased under both classifications.

In connection with present delinquencies, two separate problems are recognized and must be met. The first is to prevent the taking of tax deeds on property which has now gone to preliminary sale. The second is to clear up tax deed property. Solution of the first lies principally on the shoulders of the county treasurers through whom educational work can be carried on directly with the taxpayers. The possibilities of a well planned program consistently carried out was demonstrated in Box Elder county in 1938, when not a single parcel of real estate was taken to tax deed. The second problem is more difficult. Because of the fact that few tax deeds have been upheld, some property owners are reluctant to accept a county tax deed as evidence of a valid title. Mortgage companies are likewise reluctant to loan on such property unless title has been quieted through proper court action.

It was suggested that counties institute foreclosure proceedings on all tax deed property in order to give purchasers clear titles. However, because of the many other demands on county general fund budgets, county commissioners have been reluctant to follow this suggestion.

In response to our request for an opinion, the attorney general has advised that it would not be proper for the board of

county commissioners to appropriate any money to meet the expenses prior to the sale of property for taxes, nor would the county commission be authorized to engage private attorneys to quiet title to properties before placing them on the market, nor could the cost of such action be prorated among taxing units benefiting by this sale. In a supplemental opinion, however, we were advised that it would be proper for county treasurers to employ someone who would aid in making the sale of the property, by checking the property and discussing its sale with prospective buyers and doing some of the things necessary in order to bring about a sale of the property.

In some counties the matter has been at a standstill for lack of an aggressive campaign to dispose of such property. In others, county officers have actively solicited purchasers and have sold considerable tax deed property. During the past three years, collections from the sale of county-owned property and the redemption of property from tax sale in several counties have exceeded current delinquencies; consequently taxes collected have been in excess of 100 per cent of the taxes charged for the particular year.

Appeals to the Tax Commission from County Board Decisions. During 1939 forty-seven taxpayers, who were not satisfied with the decisions of the county boards of equalization, appealed to the tax commission to have the assessed value of their property reduced. Of this number, reductions were granted in thirteen cases and the other thirty-four cases were denied any reduction. In 1940 only twenty such appeals were made to the tax commission and of these cases fifteen were granted reductions and five were denied.

Pumping Plant Exemption. Taxes lost annually through pumping plant exemptions have remained fairly constant during the five years since the pumping plant exemption law was passed.

The net taxes abated in 1939, because of pumping plant exemptions, amounted to \$24,093. This was \$3,634 more than the amount abated in 1938. However, in 1940, due to the fact that more electrical energy was used for purposes other than irrigation pumping, taxes lost through pumping plant exemptions were reduced to \$20,079.

Veterans' Exemptions. During the biennium the amount of taxes exempted under the veterans' exemption law has continued to increase. In 1931, when such exemptions were first granted, the total taxes exempted amounted to \$19,779.61, but by 1940 the taxes lost through such exemptions had in-

creased to \$85,000. This is an increase of better than 400 per cent during the ten-year period.

Several factors have contributed to this increase. Disabled veterans and the widows of veterans have no doubt participated in the extension of home ownership during the past few years. There also appears to be a tendency within families to transfer title to property to disabled veterans in order to secure tax immunity. The major reason, however, has been the increase in the number of disabled veterans and widows of veterans. For the next few years taxes lost through veterans exemptions may be expected to increase further.

Adjusted Settlement of Delinquent Property Tax. There has been a reduction in the number of adjusted settlements of delinquent taxes made by boards of county commissioners since 1936. In a few counties no adjustments have been granted for several years. However, some counties have continued to grant a large number of adjustments and in a few instances the number of adjustments made has increased during this same period.

A few counties make adjustments merely because taxpayers have become accustomed to expect them. This privilege appears to be abused in such cases and the equality of assessments is thereby destroyed. For this reason, we renew our recommendation that the act permitting adjusted settlements be repealed.

PUBLIC UTILITY REGULATION FEE

This is an annual fee assessed against public utility corporations for the purpose of collecting from such corporations a fund equal to three-fourths of the appropriation made for the support and maintenance of the Public Service Commission. The amount required is prorated among the various corporations on the basis of the annual gross revenue derived from intrastate utility operations.

The assessment for the biennium ending June 30, 1941 was computed as follows:

Appropriation to the Public Service Commission.....	\$130,000
Less: Unexpended balance from previous biennium	29,022
Balance	\$100,978
To be assessed and collected from public utility corporations— $\frac{3}{4}$ ths of above amount	\$ 75,735

The levy applied against the gross revenue of the corporations for the calendar year 1938 was \$.00159 and for the calendar year 1939 it was \$.00143. This levy applied by classes of corporations resulted in the following assessments:

	1938	1939
Railroads	\$10,210	\$ 9,964
Power, gas, telephone and telegraph.....	26,589	25,667
Motor transport carriers	1,619	1,694
Water	56	70
Totals	\$38,474	\$37,395

The law providing for the assessment of this fee was amended by the last legislature to require that unexpended balances be carried into the next biennium and also providing for a minimum fee of \$2 per annum. There have been no serious problems presented in either the assessment or collection of this fee.

SALES TAX

The emergency revenue act of 1933, known as the sales tax act, was first adopted in June, 1933, and with some minor changes has been in effect since that time. As a companion measure, the use tax act became effective July 1, 1937. The two acts are administered together and the revenue from both is assigned to the relief fund. The revenue derived under these acts is shown below:

Year Ending June 30	Collections
1933	\$ 14,276.59
1934	1,730,525.06
1935	2,496,097.11
1936	2,966,866.29
1937	3,411,585.86
1938	3,465,189.86
1939	3,635,502.90
1940	4,221,677.30

The higher revenue reported for the last fiscal year may be attributed to better business conditions, coupled with a substantial increase in use tax collections. The sales and use tax collections represent a per capita contribution of \$6.61 for the first year of the last biennium and \$7.67 for the latter year.

There are more than 10,000 taxpayers who file returns and make payment every two months. During the biennium, over

100,000 returns were received, the average tax per return for the first year being \$70; for the second year \$80; and for the biennium, approximately \$78 per return. It is estimated that 30 per cent of the reporting taxpayers returned 70 per cent of the total tax collected.

The following is a comparative statement of costs of sales and use tax collections and administration indicating a favorable comparison with other states having similar tax laws:

State	Rate of Tax Per Cent	Average Sales Tax Collections Per Year	Costs of Collections and Administration—Per Cent					Weighted Average
			1935	1936	1937	1938	1939	
Arizona (1)	2	\$ 3,157,285	4.00	4.00	4.00	4.00	4.00	4.00
Colorado	2	6,687,419	5.57	3.78	4.29	4.31	3.90	4.27
Kansas (A) (1)	2	10,007,144	.....	.....	.....	3.00	3.00	3.00
Mississippi	2	5,243,872	3.92	3.45	3.30	3.85	3.96	3.70
New Mexico	2	3,096,294	3.14	2.82	2.86	3.92	4.75	3.58
North Dakota	2	2,831,787	.....	3.40	2.56	2.77	2.36	2.77
South Dakota	3	3,290,078	.....	2.74	2.53	2.48	2.53	2.56
Wyoming	2	1,746,216	.....	3.32	3.51	3.33	3.35	3.38
Average of 8 states		\$ 4,507,512	4.16	3.36	3.29	3.46	3.48	3.44
Utah	2	\$ 3,195,048	1.47	2.67	1.82	2.96	2.68	2.36

(1) Percentage fixed by legislature.

(A) Date effective June 1, 1937.

Effective administration of this tax requires close contact with the reporting taxpayers. We have attempted during the biennium to increase both the amount and quality of such contacts. In addition to regular field investigations and audits, we have issued information bulletins periodically and have held a series of conferences with various trade groups. Plans are being made to extend this phase of our administration with the idea of promoting better cooperation with the reporting taxpayer and to provide him with the information necessary to discharge his responsibility accurately and economically.

Although some exceptions exist, particularly in certain trade groups, we find in the main that reporting taxpayers desire to cooperate and are conscientious in attempting to collect and report the tax in accordance with the statutes. A favorable trend is indicated by the decrease in the number of delinquent returns.

On July 23, 1938, we mailed 1,385 delinquent notices whereas on March 28, 1940 there were only 643. The imposition of a minimum penalty of \$2.50 for delinquent returns has contributed to this decrease. In addition, a concerted effort was made to correct the dilatory habits of habitual delinquents. These individuals were cited to appear and show why their licenses to engage in business should not be revoked. Those who responded were given an opportunity to correct their delinquencies and we attempted to point out the fallacy from both their own and the tax commission's stand-

point of allowing this constant delinquency to continue. Those who failed to reply were subsequently notified that their licenses would be revoked ten days following the receipt of such notice. If, at the expiration of this period they had not called at the office, they were contacted immediately by the field force. It is estimated that 60 per cent of the accounts pay their delinquencies upon receipt of the first notice, 90 per cent of those remaining correct their delinquencies upon receipt of our notice that revocation will follow, and virtually all of those remaining are brought up to date at the time of the field contact.

The major number of those accounts which have been subjected to this procedure have improved their record subsequent to the time they were interviewed, many to the extent that they have not repeated their delinquency.

The notice of hearing has also been effective in securing collection of long overdue balances as well as meeting problems arising out of deficiency assessments which indicate extreme carelessness or deliberate evasion in reporting the correct amount of tax. At the present time only 6 per cent of the total accounts have any delinquency whatsoever. Effectiveness in securing prompt filing of returns has reduced our collection procedure to principally a problem of securing payment of deficiencies as computed in the course of our auditing work.

As a result of the amendment to the act requiring sales tax liability to be reported on a basis of total sales rather than one of cash sales plus collections on accounts, some 1,400 cases had to be adjusted. It was necessary to secure a report of the deferred liability in each case and effect a procedure of liquidation which would not exceed the period of anticipated collection. While there still exists an amount of \$12,447.01 outstanding on these assessments, all of the liability has been established and a definite program of payment made.

Legislation Suggested. The last legislature made several amendments to the sales tax law which were primarily for administrative purposes. These changes have been beneficial and have no doubt accounted for some portion of the increase in revenue. There still exists some changes which we wish to recommend and some points which may come to the attention of the legislature on which we wish to comment.

The present law provides for a tax on the amount paid for admission to any place of amusement, entertainment, or recreation. This limits the imposition of the tax to cases where an admission fee is collected to enter a place. It may be advisable to extend the tax base to cover amounts paid for amusement,

entertainment or recreation so as to include amounts paid for playing golf, bowling, billiards and similar recreation.

This tax places upon the reporting merchant some burden and cost to collect and report. In recognition of this, some other states have allowed the merchant a percentage of the tax as reimbursement. We feel that the increased good will and cooperation which would result from such an allowance merits serious consideration. We would recommend that if such an allowance be made that it be conditioned upon the return being filed and paid when due.

By regulation we have held that the sales tax applies to the value of meals being served to employees of restaurants or hotels. This ruling is now being contested and it appears desirable to have the matter clarified by law. Other tax statutes, such as income tax, unemployment compensation and social security taxes, provide that the value of such meals be considered as part of compensation paid to employees.

Provision should be made for the suspension of the statute of limitations during the time a proposed assessment is being considered by conference, commission hearings or litigation, to be similar to the provisions of the income and corporation franchise tax acts.

There are several types of transactions wherein labor or service is sold in connection with the sale of tangible personal property. An illustration of this would be the sale and making of drapes wherein the purchaser would buy the materials and then have the same tailored or fabricated as to size and pattern. We believe it is desirable that the law be changed so as to require tax to be paid upon the charge made for such services and thus the base of the tax would be the fair value of the finished article.

As is true in many states, we have a problem in administering the sales tax in connection with the motor vehicle industry. Certain factors such as the comparatively high tax unit sales, highly competitive practices, small operating capital with the resultant constant change in dealerships and comparative ease of tax evasion, make the present system difficult of effective administration. Iowa has adopted a system which we believe has merit. There, the sale of motor vehicles is excluded from the sales tax and in lieu thereof, a tax in a similar amount is imposed against the use of the vehicle. The tax is paid by the purchaser at the time of registration of the vehicle. Some legislation of a similar nature, we believe, should be adopted. Some objections exist and we should like to reserve recommendation and comment on any proposed legislation along these lines.

USE TAX

The use tax act became effective July 1, 1937, as a companion measure to the sales tax. While these two taxes are administered jointly, the use tax presents problems peculiar to itself and warrants separate discussion.

United States Supreme Court decisions were handed down during the biennium which substantiated our position as to imposing the responsibility for collection upon the retailer and provided us with some legal precedent on which to base our procedure.

The following table shows the amounts of sales and use tax collections during the three fiscal years since the enactment of the law, together with the percentage of use tax collections to sales tax collections:

Fiscal Year Ended June 30	Use Tax	Sales Tax	Ratio of Use to Sales Tax Revenue
1938	\$147,963.18	\$3,317,226.68	4.46%
1939	159,591.75	3,475,911.15	4.59%
1940	329,306.73	3,892,370.57	8.46%

The above figures do not show the total use tax collections due to the fact that the use of a combination sales and use tax return form results in use tax being included with the sales tax compilations and also that no breakdown between sales and use tax amounts assessed as deficiencies is made. Both practices result in an overstatement of the sales tax collections and a corresponding understatement of the use tax collections.

It is interesting to note that despite these facts, the percentage of use tax to sales tax collections for the last fiscal year of 8.46 per cent is nearly double the percentage reported by any other state for fiscal years ending prior to December 31, 1939, with the exception of one state which reports an 8.8 ratio.

Recent concentration upon use tax has been effective. Emphasis has been given to the registration of out-of-state retailers who make sales in Utah. A system which accurately accounts for use tax on motor vehicles has been established and a program for locating taxable purchases, which includes the requiring of information returns from agents soliciting orders for out-of-state sellers, has been inaugurated. These points, together with attempts to acquaint taxpayers with the general requirements of the act, have produced favorable results.

We are now approaching a better solution to some of the problems which will result in more effective administration.

This act places the primary responsibility of reporting and accounting for the tax upon the purchaser using or consuming

the property within this state. Yet, it also provides that the retailer, if present in the state, be responsible for collecting the tax and returning it to the state. This has raised the problem with mail-order houses as to whether they are subject to this provision with respect to mail-order sales. At present, we have a case pending before our supreme court which should determine this point.

The adoption of the use tax law by this and other states has created some problems in that it may result in double taxation by two different states. In this connection, we note that the trend to reach the solution to this problem may be to only tax the sale if the article is to be used or consumed in the state. We are giving some study to this problem and are watching the development in other states.

Legislation Suggested. The last session of the legislature made several amendments to the sales tax act which were primarily for administrative purposes. No such changes were made in the use tax act and the following, we believe, should now be made:

Exemptions granted under the sales tax law should also apply under the use tax law with the exception of the exemption relating to sales made in interstate commerce.

The tax should be applied to lease or rental of tangible personal property to correspond with the sales tax act.

The base of the tax where a manufacturer uses or consumes a manufactured product should be defined as the fair selling value of the property at the time it is placed in use.

The act should be clarified as to whether the purchaser is relieved of the primary liability for payment of the tax if he makes payment to a regular licensed retailer.

The definition of "retailer" should be clarified to avoid any controversial issue between this department and the taxpayer.

The base of the tax should include the "freight in" element. Exclusion of this item tends to destroy the purpose of the use tax to compensate for the sales tax.

The present act makes the use tax liability a lien upon the assets of the retailer. This provision should be extended to make the liability also a lien upon the assets of the purchaser in those cases where the payment of the liability is his responsibility.

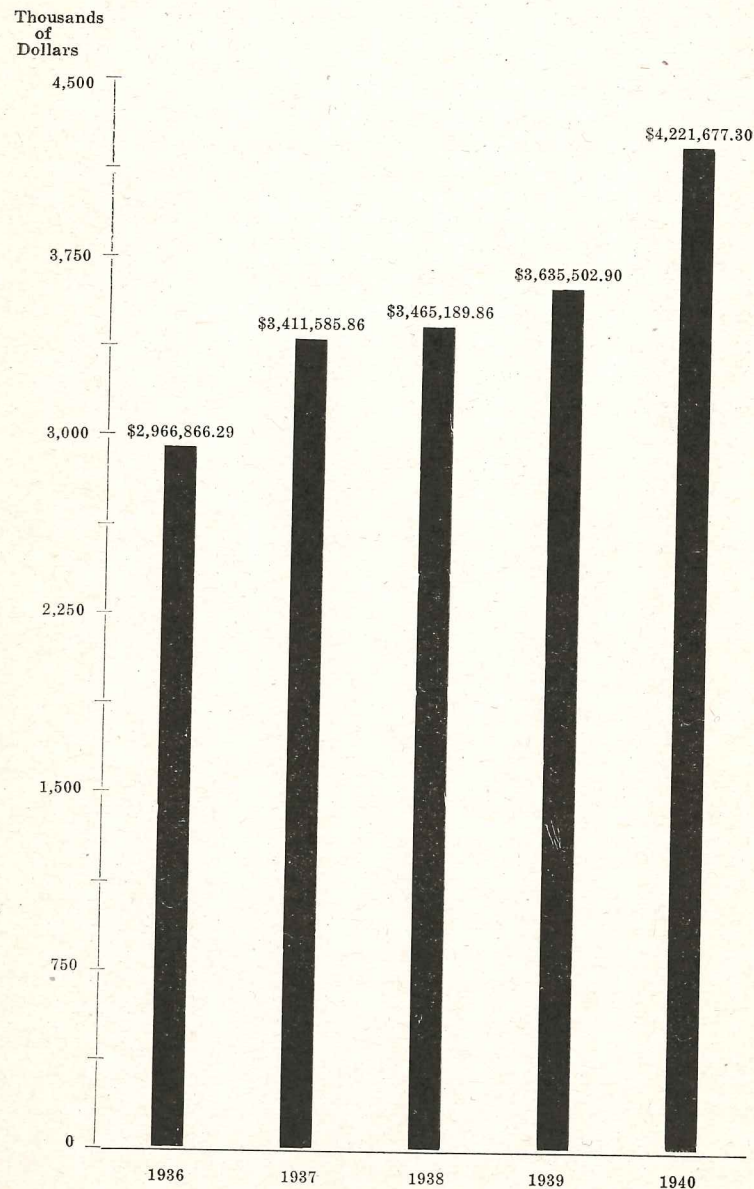
The provisions relating to credit or installment sales, the period of limitations for making assessments or refunds, and to confidential information contained in returns filed, should be changed to correspond with the same provisions in the sales tax act.

The exemption for excise tax paid in another state should be changed to allow credit for the amount of tax so paid, if such tax was imposed on and paid by the purchaser who becomes liable under our act.

The act should definitely authorize the requiring of information and other reports.

If the sales tax act is amended to allow a percentage to the person responsible for collection and payment, a similar amendment should be made in the use tax act. Comments made regarding such a change in the sales tax act apply with equal force here.

SALES AND USE TAX COLLECTIONS
FOR THE FISCAL YEARS 1936 TO 1940



UNEMPLOYMENT COMPENSATION TAX

The unemployment compensation law was enacted by special session of the legislature on August 28, 1936, becoming effective on August 29, 1936. The tax is levied upon employers for the purpose of paying benefits to employees who are unemployed and otherwise eligible.

Due to the fact that the social security laws are comparatively new to employers, there has been some confusion between unemployment compensation and old age and survivors insurance. On numerous occasions the tax commission has been required to grant extensions of time to make payment to assist employers who had failed to set aside a reserve covering this tax. The result has been that we have had at all times a substantial balance outstanding on our taxes collectible account. However, taking into consideration the recent enactment of the law and the difficulty encountered in securing proper records from some employers, it is our opinion that especially good progress has been made. Representatives of the federal government have mentioned that Utah is considered one of the outstanding states in the operation of this law.

For the purpose of collecting all monies, the tax commission maintains an office with the department of placement and unemployment insurance at 19 West South Temple, Salt Lake City, Utah, which department is under the supervision of the industrial commission. It is the duty of the tax commission to assess, collect and account for all monies received either by mail or at the office. Deposits are made daily with the State Treasurer, who, in turn, deposits the money with the federal government, upon which interest is being paid at the rate of approximately 2.5 per cent. Assessment lists and delinquent cards are immediately prepared on receipt of documents, showing an accurate record of all outstanding balances and all correspondence. Ledger records are kept jointly for the two departments by the industrial commission. During the 1939-40 biennium, 42,977 documents were validated by this department. Our delinquency card system is maintained for following up collections and from the information compiled on these cards, we are enabled to follow up on correspondence relative to delinquent payments.

Penalty and interest is assessed and collected on delinquent accounts by this department.

When it is impossible to secure collection, this department is then assisted by the tax commission legal or field departments and numerous accounts are given to those departments in order to secure payment. The cashier and all employees must coop-

erate with the department of placement and unemployment insurance in keeping proper records and preparing documents that are turned over to them for a permanent record. All tax commission employees are bonded and audits are made periodically by representatives of the federal government of funds collected. All salaries and office expenditures are paid by the department of placement and unemployment insurance from administrative funds furnished by the federal government.

The 1939 legislature changed the law so that all employers having a payroll of \$140 or more during the quarter would become liable for the payment of this tax, the law becoming effective July 1, 1939. As a result, the number of employers increased from approximately 3,000 to 7,000. After 1940, the tax to be paid to the state under the present law will vary from 1.7 per cent to 3.2 per cent, depending upon the status of the employer's account under employer experience rating provisions.

To date \$191,840.39 has been credited to the account for interest. The following table shows collections made for the past four years.

Fiscal Year Ended June 30	Amount
1937	\$1,217,017.62
1938	2,138,695.47
1939	2,628,745.15
1940	2,678,412.14
Total	\$8,662,870.38

Taxes collectible balances outstanding on taxes collectible are shown below:

Fiscal Year Ended June 30	Amount
1937	\$11,048.54
1938	22,560.53
1939	42,125.83
1940	53,753.12

The above figures show a decided increase from year to year but in analyzing the balance outstanding as of June 30, 1940, we are withholding collections of \$17,064.83 pending supreme court decisions and accounts totalling \$27,486.73 have been submitted to our legal department for enforced collection.

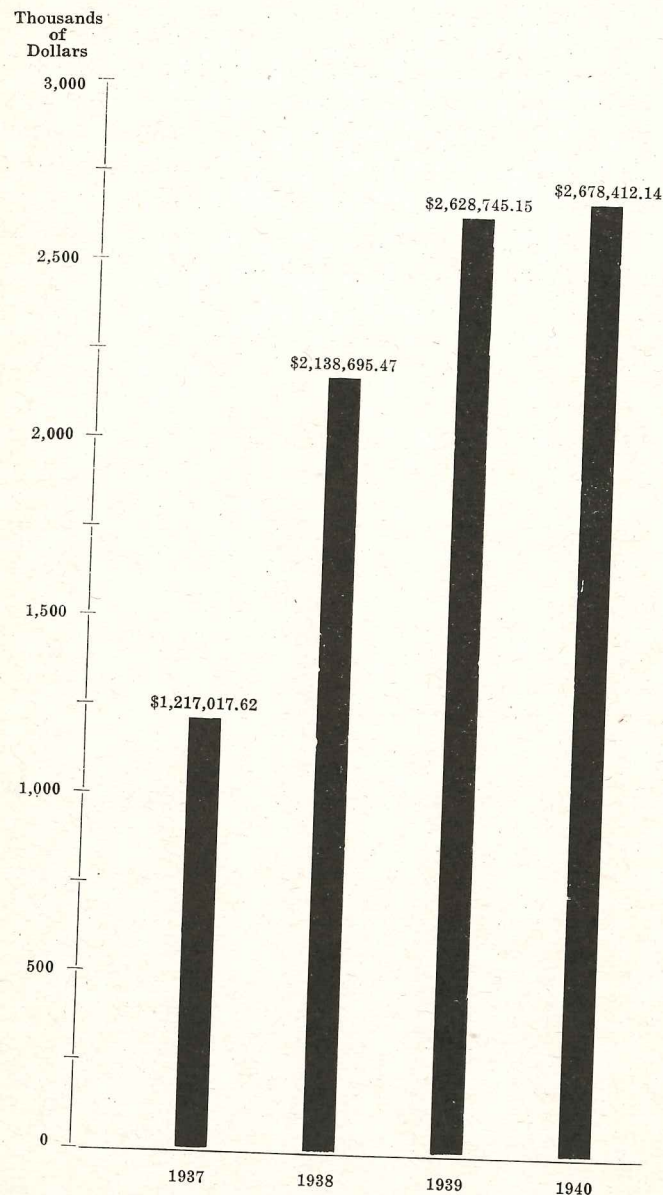
This leaves a balance of \$9,201.56 in charge of our collection department.

The amount charged off as taxes uncollectible for the entire four-year period amounts to \$10,129.07, which represents slightly more than one-tenth of one per cent of the total amount collected.

Legislation Suggested. It is recommended that penalty be assessed immediately after the due date instead of giving an additional thirty days before penalty applies.

The provisions of the sales tax act pertaining to the assessment of a minimum \$2.50 penalty be adopted.

UNEMPLOYMENT COMPENSATION FUND COLLECTIONS FOR THE FISCAL YEARS 1937 TO 1940



ACKNOWLEDGMENTS

In conclusion, the commission wishes to express its appreciation for the confidence and consideration always shown it by His Excellency, Governor Blood, for the cooperation extended by the elective and appointive heads of the state departments. Our thanks are extended particularly to the State Road Commission for its generous cooperation in handling the examinations for drivers and chauffeurs until this commission was able to assume it, and also for its help in bringing about effective enforcement of motor vehicle registrations and regulations. We wish to acknowledge with thanks the splendid help and assistance extended by the county taxing officials and the corps of efficient, honest and capable staff of employees working in the department.

Finally, we compliment the taxpayers of the state for their cooperation and good will in voluntarily complying with arduous duties imposed upon them in administering the tax laws and especially on their willingness, so generally demonstrated, to carry their part of taxes for support of public functions. Without that cooperation on the part of the taxpayer, an effective administration of the state's tax structure would be impossible.

We invite further study of the attached statistical data.

Respectfully submitted,

STATE TAX COMMISSION,

IRWIN ARNOVITZ,
Chairman;

R. E. HAMMOND,

H. P. LEATHAM,

B. H. ROBINSON.

STATEMENT NO. 1
SHOWING SUMMARY OF ALL ASSESSED VALUES SET BY THE STATE TAX COMMISSION
FOR PROPERTY TAX FOR THE YEAR 1939

COUNTY	Air Lines	Bus and Traction Companies	Car Companies	Express Companies	Gas Companies	Power Companies	Railroad and Terminal Companies	Telegraph Companies	Telephone Companies	Water Companies	Mining Companies			Totals
											Real Estate Improvements	and Machinery	Net Proceeds Two Times	
Beaver	5,300	10,460	85,472	186		401,596	1,706,130	27,190	186,182		99,066			2,521,582
Box Elder	38,300	31,680	485,412	491		4,521,928	12,531,719	155,784	269,646		136,468			15,153,408
Cache		9,482	177,017	526		2,208,225	2,421,344	23,820	366,590		2,280			3,218,984
Carbon		6,469	217,505	2,204		554,364	4,773,006	21,688	192,161		7,285,466			13,062,863
Daggett		45				140,453			396		17,500			188,394
Davis	11,784	21,742	149,535	175		1,377,443	3,287,502	55,897	234,315	2,728	4,051			5,559,818
Duchesne		5,349				114,588			124,567		47,683			292,437
Emery		3,901	78,298	74		263,243	1,767,013	20,567	54,054		754,726			2,941,876
Garfield		7,250				29,553			183,468		6,854			227,125
Grand		5,954	35,600	83		108,439	2,069,953	27,772	46,698		91,007			2,435,506
Iron	6,350	28,654	131,544	418		233,897	3,225,806	47,063	476,910		347,072		190,798	4,682,100
Juab	5,175	23,523	140,944	132		242,443	2,885,998	42,917	143,101	20,163	1,460		333,881	4,190,352
Kane	12,000	22,072	158,729	205		37,587	3,883,803	59,016	143,197		6,305			1,04,256
Millard	4,400	7,346	57,688	64		244,943	2,347,298	33,633	50,567		381,070			4,417,766
Morgan		1,225	6,881	9		37,418	115,725	928	21,716		90,818			3,437,625
Piute		1,487	620,114	30,231		40,952	14,473,598	260,065	4,111,886		42,014		2,050	276,970
Rich	88,252	1,212				9,972,338			13,301	277,983				109,628
Salt Lake		7,362	105,055	256		182,584	1,517,398	18,890	103,861		15,949			70,986,743
San Juan		7,375	81,105	75		179,752	1,704,641	20,260	20,660		20,660			30,462
Sanpete		17,301	157,624	111		1,119,059	413,226	10,346	154,510		160,774			1,956,198
Sevier	11,132	26,376	301,598	140		155,939	463,806	66,290	254,194		1,197,124		2,164	1,698,578
Tooele	40,436	4,158		5		33,736	5,415,558	101,790	597,415	7,276				8,697,861
Uintah		37,327	452,956	851		292,939	4,607,512	76,081	567,085	63,270	1,188,701		78,482	8,433,511
Wasatch	5,200	3,002	37,843	28		472,730	610,522	5,101	70,505		807,146			1,202,449
Washington	8,200	30,342				319,045			300,602		248,114			15,913,877
Wayne		22				14,557					1,917			1,782,523
Weber	4,730	48,576	519,883	3,826		601,344	8,110,341	94,832	730,149	4,872	2,000			676,106
TOTALS	\$ 241,259	\$1,820,909	\$4,033,303	\$ 40,095	\$6,022,698	\$30,314,026	\$85,983,525	\$ 1,162,120	\$ 9,569,783	\$ 376,292	\$27,845,922	\$24,799,668	\$192,214,600	\$13,092,023

STATEMENT NO. 2
SHOWING NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR THE YEAR 1939

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	No.	Value	No.	Value	No.	Value	No.	Value
Beaver	524	\$ 6,940	707	\$ 22,625	7,759	\$ 91,245	2,013	\$ 51,285
Box Elder	1,391	14,488	2,852	90,216	18,522	152,180	9,514	221,082
Cache	1,147	10,294	2,747	82,114	5,279	59,312	12,950	260,398
Carbon	187	2,050	472	12,560	1,524	20,822	948	21,309
Daggett	83	625	286	8,770	3,904	18,313	137	12,690
Davis	292	4,645	2,017	58,470	2,572	31,065	5,954	142,414
Duchesne	510	6,913	1,364	36,536	8,262	90,689	3,206	76,890
Emery	585	10,470	1,214	35,293	8,095	101,092	1,567	11,928
Garfield	203	3,826	823	23,111	7,156	88,272	1,174	28,459
Grand	231	3,116	674	19,949	5,880	73,882	1,888	14,614
Iron	329	5,930	738	18,386	4,116	46,582	1,825	40,881
Juab	244	4,365	794	22,255	6,197	71,364	1,118	29,450
Kane	160	1,880	394	11,150	3,333	45,432	558	14,379
Millard	56	674	2,322	54,457	11,292	137,116	3,357	69,398
Morgan	358	5,405	400	10,690	2,072	22,468	2,068	26,760
Piute	229	2,290	499	12,475	4,685	51,973	2,092	26,550
Rich	652	12,510	470	12,230	10,461	149,478	1,310	26,000
Salt Lake			2,448	64,640			7,635	181,715
San Juan	315	4,450	627	14,735	12,048	154,593	722	15,845
Sanpete	735	12,135	1,977	59,390	8,651	98,577	4,393	104,790
Sevier	685	12,048	1,933	51,046	9,140	105,259	4,006	105,613
Summit	571	12,482	733	21,470	4,812	59,446	4,006	88,949
Tooele	423	3,955	718	18,650	5,304	62,098	865	18,269
Uintah	1,813	22,263	1,554	48,941	10,419	149,361	4,860	87,867
Utah	413	6,912	3,854	109,750	12,556	149,361	8,272	192,843
Wasatch	100	1,469	630	17,550	4,455	55,636	2,151	52,608
Washington	197	3,065	712	18,095	5,400	68,396	1,203	30,075
Wayne	83	805	668	15,515	5,084	60,569	88	2,200
Weber	136	2,060	2,480	65,710	2,967	37,190	8,555	184,840
TOTALS	12,452	\$ 177,565	37,057	\$1,046,829	185,812	\$2,193,044	96,020	\$2,180,701

STATEMENT NO. 2—(Continued)
SHOWING NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR THE YEAR 1939

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	Number	Value	Number	Value	Number	Value	Value	Value	
Beaver	82,463	\$ 237,235			858	\$ 3,370	125	\$ 412,825	
Box Elder	76,512	212,969			1,580	10,214	13,091	74,190	
Cache	3,523	11,050	6	15	868	4,541	21,545	469,869	
Daggett	17,050	50,877	2,198	3,901	270	1,811	607	13,937	
Davis	7,178	21,580	9	25	175	1,105	667	55,775	
Duchesne	10,806	25,574	503	1,516	854	5,431	6,748	215,863	
Emery	40,808	114,387	8	30	1,107	6,495	1,335	333,305	
Garfield	32,401	95,771			424	2,375	3,549	250,978	
Grand	43,212	127,243			304	1,283		272,210	
Iron	55,230	174,051	12	34	345	1,964	695	288,305	
Kane	76,231	222,418	38	75	500	2,764	220	337,181	
Millard	47,692	142,572	1,600	1,600	526	2,764	220	278,622	
Morgan	35,870	106,504			1,257	7,068	1,113	181,327	
Piute	204,056	614,397			293	1,339	1,949	890,330	
Rich	9,652	28,290			696	3,791	756	120,689	
Salt Lake	8,916	22,814			218	1,644	370	282,303	
San Juan	38,804	80,071	29	165	1,492	10,525	101,853	404,345	
Sanpete	15,565	45,315			112	790		341,367	
Sevier	50,963	150,924	803	809	862	6,385	11,835	389,175	
Summit	31,649	95,670			1,353	7,922	9,466	372,925	
Tooele	13,785	37,808	300	600	281	1,542	5,870	227,566	
Utah	163,166	432,023			161	1,057	2,069	538,721	
Wasatch	101,831	306,111			2,041	12,668	1,177	583,146	
Washington	24,473	63,434	40	120	1,276	8,295	70,300	601,495	
Wayne	6,122	16,394			68	307			
Weber	9,623	28,455	4,550	4,550	370	1,220	9,425	146,509	
	32,094	92,905			284	1,170	10,200	159,655	
	7,622	19,910	10	40	1,302	9,930	1,524	164,488	
TOTALS	1,272,137	\$3,648,020	10,101	\$ 13,430	20,004	\$ 121,349	290,474	\$9,671,462	

STATEMENT NO. 3
SHOWING ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR THE YEAR 1939

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND				
	Dry		Irrigated		Assessed Acreage	Value	Assessed Per Acre	Value	
	Assessed Acreage	Amount Per Acre	Assessed Acreage	Amount Per Acre					
Beaver	150,989	11.61	\$ 1,752,320	24,604	27.36	\$ 685,435	26,407	25.85	\$ 68,275
Box Elder	78,820	20.06	1,581,078	60,467	53.25	3,884,810	5,975	3.96	23,685
Cache				70,890	58.50	4,147,050	27,412	10.37	284,384
Daggett				5,874	15.56	332,235	4,402	9.03	39,754
Davis				5,313	15.30	81,272	244	5.37	1,310
Duchesne	7,198	23.60	169,905	22,955	83.98	1,927,655	665	17.64	11,730
Emery				38,670	15.28	590,867	5,844	6.04	35,294
Garfield				40,769	13.26	540,648	39,197	2.36	92,384
Grand				18,973	21.35	404,992	22,191	8.02	89,775
Iron				5,290	31.33	165,721	5,007	3.41	17,083
Juab	80	15.00	1,200	12,501	42.80	535,052	129,957	2.47	320,987
Kane	46,948	11.65	546,775	9,142	40.48	370,026	15,958	3.89	62,090
Millard	1,076	11.11	11,955	5,058	24.19	122,367	286	6.32	1,807
Morgan	24,116	5.21	125,618	47,588	21.90	1,042,208	9,169	6.72	61,639
Piute	3,358	13.84	46,472	8,878	50.68	449,931	1,641	6.55	10,756
Rich				12,578	29.81	374,911	8,768	13.86	121,510
Salt Lake	1,716	8.33	14,300	25,975	19.24	400,674	17,524	15.15	265,432
San Juan	24,543	13.14	322,465	66,219	93.26	6,175,860	28,391	16.81	477,350
Sanpete	19,736	3.30	65,133	6,572	15.04	98,865	153,554	1.33	203,398
Sevier	17,021	9.14	155,530	88,455	25.86	1,770,175	34,942	9.11	318,440
Summit	500	4.59	2,297	41,951	48.41	2,030,930	22,079	11.66	257,500
Tooele	1,723	13.65	23,525	28,877	34.07	983,893	17,576	12.14	92,001
Utah	17,854	6.32	112,920	34,360	32.34	205,658	15,720	3.95	62,141
Wasatch	21,138	10.68	225,699	94,339	19.61	673,509	37,060	7.15	264,374
Washington	131	11.53	1,511	98,189	59.51	5,843,574	26,772	17.16	459,458
Wayne	4,473	7.36	32,915	19,588	39.31	769,941	4,033	11.90	47,607
Weber	728	4.98	3,603	13,410	49.23	660,125	9,436	3.04	28,685
Webster	5,339	21.65	115,600	11,839	23.80	281,757	6,148	2.08	12,803
TOTALS	427,482		\$5,310,321	852,333	75.11	3,080,150	40,632	12.72	516,950

STATEMENT NO. 3 (Continued)
SHOWING ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR THE YEAR 1939

COUNTY	FRUIT LAND		GRAZING LAND			Other Land	Town and City Lots	Total Assessed Value of Real Estate	
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre				Value
Beaver	373	\$ 89.36	\$ 33,330	67,804	\$ 1.42	\$ 96,600	\$ 37,955	203,860	\$ 1,092,135
Box Elder	.....	.....	.....	452,298	1.40	637,665	1,089,850	796,265	8,217,925
Cache	.....	.....	.....	230,537	2.27	523,665	.....	1,884,026	8,453,423
Carbon	41	148.78	6,100	200,068	2.78	555,313	166,698	807,696	1,907,796
Daggett	.....	.....	.....	39,638	2.57	101,947	1,452	.....	1,188,189
Davis	660	78.09	51,540	65,226	6.25	407,608	.....	1,868,790	4,437,228
Duchene	.....	.....	.....	416,155	1.41	584,734	33,665	140,561	1,355,121
Emery	80	2.50	200	18,691	3.14	58,681	8,218	114,991	803,605
Garfield	43	4.65	200	67,403	2.54	171,040	12,066	125,532	893,605
Grand	3	53.33	175	36,744	2.92	107,255	38,068	45,027	433,344
Iron	50	93.70	4,685	106,032	2.88	305,003	49,142	313,902	2,143,136
Juab	.....	.....	.....	172,833	1.94	335,865	22,520	39,775	1,655,866
Kane	.....	.....	.....	201,334	2.35	472,348	39,715	83,945	1,737,197
Millard	4	40.00	160	203,129	1.56	317,877	134,035	294,715	1,975,653
Morgan	.....	.....	.....	813,509	2.58	809,801	15,377	33,524	1,738,081
Plute	.....	.....	.....	16,644	2.49	41,490	11,660	93,387	1,503,500
Rich	.....	.....	.....	279,312	2.43	680,114	19,450	93,387	1,508,437
Salt Lake	412	106.77	44,000	50,399	2.91	146,410	889,715	32,082,955	40,138,055
San Juan	.....	.....	.....	104,869	1.62	169,821	.....	27,767	3,398,300
Sanpete	.....	.....	.....	216,827	2.22	481,150	97,610	513,335	3,158,857
Sevier	32	15.13	484	91,877	2.40	220,369	65,022	232,355	2,768,144
Summit	.....	.....	.....	596,964	2.36	1,407,723	23,585	217,417	1,078,610
Tooele	980	6.50	6,369	596,964	1.51	291,446	69,182	330,894	1,448,886
Uintah	.....	.....	.....	192,953	1.62	333,407	35,451	137,645	1,744,886
Utah	4,164	87.00	362,261	324,428	2.03	658,513	50,720	2,774,943	10,370,168
Wasatch	15	10.53	158	254,593	2.34	594,506	10,206	136,281	1,560,210
Washington	.....	.....	.....	176,393	2.03	358,680	16,215	420,710	1,511,330
Wayne	25	100.96	2,524	5,282	8.65	45,633	3,671	24,216	374,167
Weber	1,443	73.01	105,360	173,352	2.23	387,240	757,020	7,798,200	12,760,150
TOTALS	8,325	\$ 617,546	5,281,224	.....	.....	\$11,301,964	\$ 4,249,504	\$52,314,823	\$116,773,681

STATEMENT NO. 4

SHOWING THE VALUE OF PERSONAL PROPERTY ASSESSED BY THE COUNTY
ASSESSOR FOR THE YEAR 1939

COUNTY	Merchandise and Supplies	Machinery Tools and Implements	MOTOR VEHICLES			Household Furnishings	Personal Property Not Enumerated	Livestock	Total
			Number Assessed	Amount Per Vehicle	Value				
Beaver	\$ 79,120	\$ 27,300	748	\$ 132.81	\$ 99,340	\$ 20,635	\$ 4,705	\$ 412,825	\$ 643,925
Box Elder	561,471	260,063	3,869	161.19	623,639	234,719	7,876	714,190	2,401,952
Cache	1,134,279	722,025	6,439	147.02	799,625	328,306	25,438	469,369	3,479,542
Carbon	369,317	68,375	3,974	171.61	681,976	312,048	175,956	113,987	1,721,609
Daggett	7,715	9,152	56	170.54	9,550	2,838	2,109	53,775	85,139
Davis	557,418	411,597	3,789	160.28	607,315	166,501	6,225	275,863	2,024,859
Duchene	70,001	46,508	656	160.27	105,135	43,262	3,988	333,305	602,199
Emery	41,788	48,496	922	137.43	126,706	33,157	6,319	290,978	547,444
Garfield	38,324	29,424	471	191.46	90,180	23,456	2,495	272,210	452,767
Grand	190,022	21,520	365	196.47	71,710	31,071	17,351	288,305	468,281
Iron	114,801	73,331	1,562	153.02	239,010	33,148	9,171	337,181	848,192
Juab	176,167	14,790	322	168.16	196,915	126,147	20,172	278,622	809,988
Kane	42,585	14,790	322	189.21	60,925	36,634	5,215	181,827	341,476
Millard	66,396	55,974	1,558	156.85	244,370	62,917	17,209	890,330	1,446,967
Morgan	29,800	29,540	639	167.35	106,935	22,540	3,951	96,901	326,263
Plute	20,065	49,965	348	188.51	65,600	35,915	.....	120,689	390,643
Piute	20,065	24,745	286	164.91	47,165	16,085	280	282,303	390,643
Rich	12,799	8,870	49	165.28	8,242,120	6,784,500	341,365	35,146,205	35,146,205
Salt Lake	28,078	17,635	252	156.79	47,043	4,240	3,000	441,367	441,363
San Juan	361,095	283,870	2,588	143.51	371,395	183,160	17,685	389,175	1,610,580
Sanpete	225,223	127,813	2,431	142.89	347,366	132,186	910	372,925	1,206,423
Sevier	78,996	44,004	1,413	177.50	250,812	71,538	13,008	227,566	685,924
Summit	252,918	93,198	1,924	173.65	343,731	110,688	43,367	538,721	2,225,621
Tooele	131,520	72,643	1,364	157.16	214,373	106,003	30,083	583,146	1,137,768
Uintah	2,464,649	1,734,269	11,192	150.39	1,683,206	593,012	36,422	601,495	7,113,053
Utah	110,102	63,282	1,007	168.60	169,780	40,255	11,403	149,509	546,331
Wasatch	144,805	23,180	1,195	169.66	202,740	68,170	8,880	159,655	606,430
Washington	12,368	11,170	1,224	165.13	36,990	8,870	1,405	164,488	235,291
Wayne	3,946,810	1,183,280	12,704	144.04	1,829,840	1,036,460	10,880	829,460	8,336,730
Weber	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS	\$24,090,663	\$13,011,994	112,336	.....	\$17,915,492	\$10,668,461	\$ 826,368	\$ 9,671,462	\$76,184,940

STATEMENT NO. 5
SHOWING THE TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR THE
YEAR 1939

COUNTY	Real Estate	Improvements on Town or City Lots	Improvements on Acreage	Livestock	Personal Property Other Than Livestock	County Assessor	Property Assessed By State	Tax Commission	Total
Beaver	1,092,135	473,400	91,015	412,825	231,100	\$ 2,521,582	\$ 4,822,057		
Box Elder	8,217,925	1,736,031	1,962,095	714,190	1,687,768	18,158,408	32,476,423		
Cache	8,453,423	4,512,164	1,489,504	469,869	2,061,404	5,213,864	22,500,348		
Carbon	1,907,796	1,782,660	294,167	113,937	1,607,672	13,052,863	18,699,095		
Daggett	188,189	13,883	45,702	53,775	31,364	158,394	491,307		
Davis	4,437,228	2,338,495	901,623	975,863	1,748,996	5,559,818	15,162,025		
Duchesne	1,385,121	396,862	203,839	333,305	268,994	292,437	2,880,458		
Emery	816,102	283,553	164,324	200,978	256,466	2,941,876	4,752,305		
Garfield	808,605	220,450	25,547	272,210	180,557	2,271,125	1,729,524		
Grand	433,344	106,906	77,471	285,305	179,976	2,435,506	3,521,508		
Iron	2,143,136	1,012,726	53,977	337,131	511,011	4,632,100	8,690,131		
Juab	1,655,866	919,136	66,500	278,622	531,366	4,100,352	7,641,842		
Kane	737,197	264,494	30,328	181,327	160,149	4,104,256	1,477,751		
Kearney	1,975,653	683,609	158,419	890,350	556,637	3,417,766	8,632,414		
Millard	1,373,081	197,329	148,474	96,901	229,382	3,276,970	5,482,772		
Morgan	583,500	106,080	64,769	120,659	181,280	1,096,628	2,200,608		
Moqui	1,508,437	93,930	97,970	282,303	108,340	70,986,743	220,452,538		
Rich	40,138,055	63,187,960	10,993,575	404,345	34,741,860	80,462	1,231,353		
Salt Lake	565,666	148,632	45,730	341,367	99,996	30,462	1,231,353		
San Juan	3,336,300	1,263,075	518,510	389,175	1,221,403	1,956,198	8,684,663		
Sanpete	3,158,857	1,643,250	306,633	372,925	838,498	1,698,578	9,013,741		
Sevier	2,753,144	484,880	332,301	227,566	453,358	8,697,361	12,953,610		
Summit	1,078,610	909,759	957,630	538,721	1,686,900	3,437,625	13,605,131		
Tooele	1,444,886	458,679	310,777	583,146	554,622	1,202,449	4,554,553		
Uintah	10,375,168	5,788,648	4,250,307	601,495	6,511,558	15,913,377	43,440,553		
Utah	1,560,210	386,240	210,081	146,509	399,822	1,782,523	4,485,385		
Wasatch	1,517,330	790,435	102,570	159,655	446,775	676,106	3,692,871		
Washington	374,167	101,098	61,754	164,488	70,803	14,579	788,889		
Wayne	12,760,550	11,921,060	3,307,700	829,460	8,007,270	13,092,023	49,418,063		
Weber									
TOTALS	\$116,773,681	\$102,375,466	\$27,213,294	\$ 9,671,462	\$65,565,209	\$192,214,600	\$513,813,712		

STATE TAX COMMISSION

STATEMENT NO. 6
SHOWING SUMMARY OF ALL ASSESSED VALUES SET BY THE STATE TAX COMMISSION FOR
PROPERTY TAX FOR THE YEAR 1940

COUNTY	Airplane Companies	Bus and Traction Companies	Car Companies	Express Companies	Gas Companies	Pipe Line Companies	Power Companies	Railroad and Terminal Companies	Telegraph Companies	Telephone Companies	Water Companies	COMPANIES MINING			Total
												Real Estate and Improvements	Two Times Proceeds	Net	
Beaver	5,300	8,385	76,141	186	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Box Elder	35,500	26,929	403,622	491	174,281	130,412	4,438,471	2,509,595	134,927	277,719	134,013	2,280	5,114,257	12,687,552	
Cache	9,841	153,017	153,017	326	2,224	130,412	2,121,025	2,423,382	24,315	374,871	6,984,079	26,000	200,741	5,550,557	
Carbon	6,895	181,609	181,609	2,224	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Daggett	64	20,223	127,906	175	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Davis	3,784	3,784	65,766	74	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Duchesne	8,741	8,741	65,766	74	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Emery	10,352	10,352	114,573	83	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Garfield	5,682	5,682	73,867	83	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Grand	6,350	23,298	113,530	418	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Iron	5,175	28,884	121,173	132	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Juab	12,000	17,735	137,219	205	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Kane	4,000	8,622	49,781	64	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Millard	1,706	1,706	5,938	9	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Morgan	1,124	1,124	547,179	28,640	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Piute	94,363	1,369,484	547,179	28,640	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Rich	1,314	1,314	90,655	256	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Salt Lake	6,995	6,995	70,041	75	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
San Juan	6,967	6,967	135,973	111	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Sanpete	17,046	17,046	220,302	140	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Sevier	25,304	25,304	380,102	5	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Summit	3,216	3,216	380,102	28	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Tooele	39,001	39,001	380,102	328,281	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Uintah	4,268	4,268	32,224	328,281	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Utah	31,257	31,257	14,064	22	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Wasatch	48	48	484,467	3,851	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Washington	52,524	52,524	484,467	3,851	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Wayne	4,490	4,490	484,467	3,851	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
Weber	4,490	4,490	484,467	3,851	412,568	130,412	1,306,350	3,242,554	52,514	237,070	4,794	96,217	6,329	2,567,288	
TOTALS	\$ 238,398	\$1,751,956	\$3,470,512	\$ 38,549	\$6,124,094	\$ 470,017	\$29,917,106	\$84,905,197	\$ 1,028,027	\$10,404,582	\$ 415,408	\$27,958	\$54,528,342	\$220,550,146	

STATE TAX COMMISSION

STATEMENT NO. 7
SHOWING NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR THE YEAR 1940

COUNTY	HORSES AND MULES			CATTLE				
	On Range		Otherwise Assessed	On Range		Otherwise Assessed		
	No.	Value		No.	Value			
Beaver.....	422	\$ 6,710	640	19,485	76,525	1,570	\$ 38,040	
Box Elder.....	1,348	14,204	3,461	87,614	13,927	9,615	222,798	
Cache.....	1,201	10,044	2,868	76,803	5,019	13,808	279,608	
Carbon.....	143	2,043	488	12,625	1,775	832	21,651	
Daggett.....	138	880	381	10,760	23,117	186	3,301	
Davis.....	470	7,504	1,961	53,717	2,728	6,748	156,783	
Duchesne.....	552	6,738	2,092	47,204	13,094	6,734	94,675	
Emery.....	447	7,288	1,445	37,003	99,947	1,807	43,534	
Garfield.....	317	5,948	760	19,475	97,472	940	23,339	
Grand.....	257	3,979	637	20,439	69,271	423	14,472	
Iron.....	315	5,854	671	16,735	5,381	1,889	37,320	
Juab.....	273	4,540	789	21,505	4,402	506	13,217	
Kane.....	105	817	357	10,365	6,395	878	23,258	
Millard.....	174	1,924	426	10,671	13,114	506	13,217	
Morgan.....	322	4,895	2,052	49,755	43,428	3,771	79,063	
Piute.....	186	1,860	426	10,671	22,157	944	23,650	
Rich.....	651	11,870	505	12,625	4,286	1,003	25,075	
Salt Lake.....	348	3,150	479	12,514	48,819	1,295	25,009	
San Juan.....	712	13,080	2,511	68,180	120,686	7,652	177,105	
Sanpete.....	712	13,080	755	16,860	147,795	1,126	23,580	
Sevier.....	722	13,450	1,893	60,730	8,342	5,408	108,658	
Summit.....	517	12,276	2,860	58,427	10,001	4,150	108,124	
Tooele.....	531	6,050	806	23,500	3,903	4,668	86,240	
Uintah.....	1,855	24,886	684	16,372	5,141	755	17,846	
Utah.....	568	10,402	1,525	45,310	111,123	4,840	95,345	
Wasatch.....	116	1,007	4,374	103,780	9,339	4,840	95,345	
Washington.....	122	1,945	620	16,171	161,010	9,070	197,045	
Wayne.....	185	2,555	759	18,790	51,799	2,063	51,370	
Weber.....	16	330	564	13,831	60,070	1,165	29,220	
.....	.....	.....	2,529	65,440	61,884	107	2,650
TOTALS.....	12,928	\$ 186,229	40,392	\$ 1,026,686	184,350	\$ 2,211,930	102,501	\$ 2,218,486

STATEMENT NO. 7—(Continued)
SHOWING NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR THE YEAR 1940

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	No.	Value	No.	Value	No.	Value	Value		
Beaver.....	68,524	\$ 202,105		\$	771	1,975	280	\$ 345,120	
Box Elder.....	84,347	237,143	3	6	1,899	8,677	13,864	744,047	
Cache.....	3,497	10,531	2,062	4,127	1,080	5,262	23,057	457,932	
Carbon.....	14,265	43,228	20	110	298	1,199	952	108,942	
Daggett.....	7,323	22,848			349	1,515	793	64,909	
Davis.....	6,693	19,202			1,268	4,940	7,044	280,814	
Duchesne.....	42,455	116,103	20	60	1,570	5,715	5,562	407,406	
Emery.....	45,025	134,279	8	16	560	2,669	3,938	328,674	
Garfield.....	34,954	100,969	20	70	372	1,333		248,656	
Grand.....	60,655	190,203	23	75	374	1,642	790	300,871	
Iron.....	72,947	215,319			579	2,088	793	326,017	
Juab.....	50,939	154,062	24	50	526	2,399	5,217	286,167	
Kane.....	14,942	45,119			114	493	75	118,514	
Millard.....	192,237	574,337			1,979	7,806	7,150	863,238	
Morgan.....	9,260	25,777	450	4,271	916	3,546	1,464	94,625	
Piute.....	7,554	20,646			221	1,109	290	112,573	
Rich.....	38,882	74,205	304	2,415	1,492	7,225	132,005	427,710	
Salt Lake.....	14,050	40,780			211	950	125	354,350	
San Juan.....	54,451	161,390			1,073	7,075	12,602	390,943	
Sanpete.....	30,535	89,205			1,436	5,968	9,073	380,438	
Sevier.....	25,920	72,143	800	1,000	547	1,197	6,400	217,266	
Summit.....	12,907	37,925	30	60	150	1,151	2,499	564,874	
Tooele.....	154,217	459,705	400	800	3,299	10,469	1,523	630,532	
Uintah.....	101,442	341,374			1,352	5,111	74,694	618,710	
Utah.....	23,819	66,668			92	374	2,908	182,512	
Wasatch.....	3,245	8,793	30	90	886	1,070	10,150	161,600	
Washington.....	8,915	26,555	3,800	3,800	251	1,392	1,392	161,303	
Wayne.....	26,620	78,049							
Weber.....	5,196	13,200	6	20	1,277	6,360	10,520	321,620	
TOTALS.....	1,215,816	\$ 3,583,363	8,000	\$ 16,970	24,709	\$ 101,709	335,736	\$ 9,681,109	

STATE TAX COMMISSION

STATEMENT NO. 8
SHOWING ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR THE YEAR 1940

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND			
	Dry		Irrigated					
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre
Beaver.....	158,786	12.39	1,967,710	22,321	30.62	683,665	17,856	3.28
Box Elder.....	77,010	19.79	1,524,545	64,271	56.04	3,602,040	27,005	10.74
Carbon.....	6	90.00	540	73,080	57.61	4,210,578	4,224	9.05
Daggett.....	6,650	2.44	162,620	10,826	30.03	325,107	581	5.36
Davis.....	3	36.00	108	5,222	14.00	73,122	244	2.06
Duchesne.....	48,068	3.06	147,120	22,740	82.81	1,883,780	6	5.58
Emery.....	1,262	10.95	13,710	38,399	15.20	583,061	40,320	2.28
Garfield.....	28,714	5.25	150,696	40,944	12.99	532,810	20,547	4.01
Grand.....	3,187	14.91	46,762	19,088	20.84	397,810	4,865	3.47
Iron.....	1,716	8.33	14,300	4,644	35.37	164,286	129,358	22.99
Kane.....	25,293	13.25	335,150	12,286	42.64	523,868	14,804	3.94
Millard.....	20,959	15.191	315,150	9,096	40.87	371,762	282	6.15
Morgan.....	15,191	8.74	132,820	4,982	24.54	122,275	69,307	2.48
Sanpete.....	500	4.59	2,297	8,849	49.94	441,925	1,628	6.70
Sevier.....	1,688	13.12	21,497	12,126	33.29	403,702	9,181	14.05
Tooele.....	18,122	7.05	127,786	25,609	19.06	488,068	17,470	14.93
Utah.....	19,590	8.51	166,830	66,239	93.17	6,111,705	28,517	16.36
Wasatch.....	102	11.97	1,221	6,610	15.26	100,886	166,275	1.29
Washington.....	5,043	6.61	33,310	74,692	26.40	1,971,730	30,463	8.52
Wayne.....	792	5.34	4,233	42,469	47.40	2,013,419	21,556	11.35
Weber.....	5,374	20.79	111,743	28,528	34.16	974,647	7,673	12.09
TOTALS.....	437,941	\$ 5,431,870	855,278	33,796	99.52	689,748	15,242	3.46
				93,310	55.02	5,299,663	36,698	7.01
				19,169	39.30	753,257	25,744	15.68
				13,758	47.07	647,525	8,222	3.00
				11,789	26.45	311,798	6,183	2.07
				40,200	74.15	2,981,208	41,385	12.10
							755,645	\$ 4,136,461

STATE TAX COMMISSION

STATEMENT NO. 8—(Continued)
SHOWING ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR THE YEAR 1940

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.....		\$		80,736	1.42	115,180	54,145	205,115	1,116,815
Box Elder.....	10	3.60	36	718,950	1.02	731,140	754,435	736,350	7,791,675
Carbon.....	40	1.52	6,100	292,991	2.26	525,638	35,485	1,883,524	8,469,904
Daggett.....	442	9.48	41,910	207,221	2.77	574,907	160,403	804,307	1,910,116
Davis.....	360	2.27	820	42,524	2.55	108,325	15,275	2,358	200,290
Duchesne.....	8	53.33	175	64,159	6.16	395,828	36,454	1,919,620	4,414,968
Emery.....	49	95.61	4,635	425,713	1.38	590,735	9,971	143,534	1,390,910
Garfield.....	27	13.52	365	18,115	3.02	54,803	19,269	116,784	807,051
Grand.....	380	106.57	40,500	65,708	2.51	165,487	99,428	45,319	410,507
Iron.....	49	1.72	862	28,995	2.90	83,986	99,428	479,877	2,093,136
Juab.....	27	13.52	365	102,219	2.94	300,026	492,466	479,877	2,093,136
Kane.....	4,092	80.63	329,976	183,594	1.91	350,985	8,600	310,355	1,651,945
Millard.....	5	4.00	20	205,288	2.10	473,894	37,873	88,925	738,409
Morgan.....	23	109.74	2,524	149,588	1.28	192,451	181,244	296,567	2,065,404
Plute.....	380	106.57	40,500	326,887	2.54	829,764	3,593	32,412	2,065,404
Rich.....				16,689	2.50	41,672	10,904	32,412	2,065,404
Salt Lake.....				284,573	2.43	690,287	22,016	28,665	1,504,276
San Juan.....				49,722	2.97	148,095	894,355	32,260	40,817,055
Sanpete.....				115,433	1.51	175,409	73,585	513,775	585,878
Sevier.....	49	1.72	862	234,848	2.19	513,850	66,952	576,213	3,135,251
Summit.....	15	90.00	1,350	95,892	2.40	230,642	40,444	217,909	2,727,089
Tooele.....	4,092	80.63	329,976	587,305	2.84	1,379,753	74,933	227,926	1,061,357
Utah.....	5	4.00	20	207,027	1.51	309,361	41,692	182,585	1,422,822
Wasatch.....	23	109.74	2,524	207,027	1.60	331,676	42,608	2,732,293	9,457,424
Washington.....	1,353	75.50	102,153	319,318	1.80	482,156	11,463	133,236	1,489,790
Wayne.....	6,848	\$ 531,476	5,567,723	232,217	2.34	543,586	13,690	457,700	1,546,350
Weber.....				185,740	1.99	369,460	2,055	24,461	405,391
TOTALS.....				1,353	8.02	374,840	755,402	7,996,201	12,824,890
				175,862	2.13				

STATEMENT NO. 9
SHOWING THE VALUE OF PERSONAL PROPERTY ASSESSED BY THE COUNTY AS-
SESSOR FOR THE YEAR 1940

COUNTY	MOTOR VEHICLES					Household Furnishings	Personal Property Not Otherwise Enumerated	Livestock	Total
	Merchandise and Supplies	Machinery, Tools and Implements	Number Assessed	Amount Per Vehicle	Value				
Beaver	64,080	26,880	780	140.94	109,935	4,850	6,085	345,120	553,450
Box Elder	600,227	270,515	4,287	148.77	637,795	15,756	15,756	744,047	2,373,280
Cache	1,335,993	691,444	5,863	133.21	781,029	15,139	36,050	457,932	3,317,880
Carbon	342,881	63,399	4,012	173.32	695,390	12,927	71,419	108,942	1,234,958
Daggett	6,981	9,722	60	166.17	9,970	100	1,070	64,909	92,152
Duchesne	510,593	481,421	3,943	149.79	590,625	1,110	2,392	280,814	1,866,955
Emery	84,740	48,870	1,235	139.52	172,318	1,610	3,333	407,406	718,217
Garfield	31,777	64,244	871	151.23	131,767	1,444	11,098	325,674	591,819
Grand	37,055	40,732	597	186.61	111,407	460	665	248,556	433,697
Iron	194,711	26,230	394	181.23	71,405	5,195	16,043	300,877	456,798
Juab	138,663	33,127	1,637	158.16	253,915	3,500	6,556	395,017	622,826
Kane	44,605	10,560	335	149.55	186,645	9,600	11,430	236,167	706,348
Millard	181,471	63,096	1,584	178.80	59,897	3,800	4,664	118,514	237,940
Morgan	66,339	27,587	599	157.90	250,117	300	13,815	863,238	1,872,447
Piute	24,533	33,100	353	144.39	86,790	700	2,320	112,571	276,071
Rich	16,840	26,345	317	154.03	48,830	930	930	245,683	231,414
Salt Lake	13,124,425	6,510,120	54,103	149.32	8,078,715	1,878,565	313,040	427,710	30,132,575
San Juan	34,860	24,550	334	179.91	60,090	850	15,242	334,350	490,042
Sanpete	297,680	303,880	2,607	132.28	344,855	2,995	22,665	390,948	1,360,018
Sevier	250,824	80,115	2,606	140.60	366,420	4,320	2,461	350,948	1,083,333
Tooele	80,638	33,550	1,631	157.13	240,573	3,240	28,610	217,266	584,787
Utah	259,669	930,676	2,034	167.46	340,610	3,240	26,506	630,532	2,128,174
Wasatch	172,874	66,087	1,503	146.91	220,805	21,855	25,750	618,710	1,120,044
Washington	2,512,126	1,741,628	12,343	146.97	1,803,061	12,875	4,215	132,512	6,722,690
Wayne	111,170	80,752	1,110	161.65	179,430	12,875	8,590	151,600	509,029
Weber	9,459	26,335	1,317	157.09	206,890	12,875	2,790	161,303	545,740
TOTALS	3,708,396	1,231,490	13,195	167.34	41,141	198,776	12,570	321,620	7,229,942
	\$24,432,902	\$13,053,195	121,043	\$17,901,355	\$1,990,126	\$674,304	\$9,631,109	\$67,737,991	

STATEMENT NO. 10
SHOWING THE TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR
THE YEAR 1940

COUNTY	Real Estate		Improvements on Town or City Lots		Improvements on Average		Livestock	Personal Property Assessed by County Assessor		Property Assessed by State Tax Commission	Total
	\$	%	\$	%	\$	%		\$	%		
Beaver	1,116,815		503,535		1,905,386		345,120	208,530	2,567,288		4,830,018
Box Elder	7,791,675		1,824,195		1,905,386		744,047	1,529,133	17,969,267		31,763,753
Cache	8,469,904		4,990,909		1,628,226		457,932	2,859,655	5,114,257		23,420,883
Carbon	1,910,116		1,959,564		218,044		108,942	1,186,016	12,687,852		18,070,534
Daggett	200,290		15,683		48,186		64,909	27,843	200,741		557,652
Duchesne	4,414,968		2,373,710		915,815		280,814	1,586,141	5,550,557		15,122,005
Emery	1,390,910		408,772		208,131		407,406	310,871	3,325,804		8,051,894
Garfield	807,051		304,005		172,473		328,674	263,145	2,814,469		4,689,817
Grand	790,032		211,998		31,143		248,656	185,041	3,181,209		4,411,369
Iron	410,507		110,634		79,001		300,871	155,927	2,354,429		3,411,369
Juab	2,098,136		1,074,338		53,421		326,017	496,809	4,818,037		8,861,808
Kane	738,409		275,619		61,330		286,167	420,081	1,396,933		1,785,079
Millard	2,065,404		659,411		30,032		113,514	123,526	1,396,933		1,785,079
Morgan	1,369,650		198,944		150,157		863,238	509,209	4,853,231		8,732,680
Piute	617,655		108,914		143,896		94,625	118,843	3,450,180		5,448,741
Rich	1,504,276		124,360		68,869		112,571	118,843	3,450,180		5,448,741
Salt Lake	40,317,055		65,144,060		111,927		245,683	92,995	175,599		2,254,840
San Juan	535,878		130,657		53,281		354,350	135,692	99,263,856		246,272,511
Sanpete	3,465,190		1,233,915		529,640		390,948	969,070	2,923,003		1,307,271
Sevier	9,135,251		1,669,433		304,411		380,948	702,835	1,669,474		8,569,833
Summit	2,727,089		497,353		340,103		217,266	367,521	9,077,398		13,227,762
Tooele	1,061,357		888,766		974,159		564,574	1,563,300	8,595,163		14,047,619
Utah	4,432,821		515,531		345,532		630,532	489,512	1,971,991		4,475,920
Wasatch	9,457,424		6,002,898		4,386,309		618,710	6,103,688	15,743,688		42,313,009
Washington	1,439,790		399,369		200,787		132,512	376,517	1,449,721		4,048,696
Weber	1,546,350		857,550		130,680		151,600	394,140	706,119		3,766,439
Wayne	405,391		136,750		83,727		161,303	85,867	15,282		888,820
TOTALS	12,824,890		12,154,431		3,372,309		321,620	6,908,322	15,282		48,908,223
	\$115,781,230		\$105,725,317		\$27,958,570		\$9,681,109	\$58,956,882	\$220,550		\$161,837,259.01

STATEMENT NO. 11
GENERAL RECAPITULATION FOR THE STATE SHOWING DISTRIBUTION OF
PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
State General Fund.....	\$ 1,484,306	\$ 1,823,404	\$ 1,202,017	\$ 1,177,437	\$ 1,138,246	\$ 8,695,513	\$ 9,365,845	\$ 9,928,304	\$ 746,015	\$ 483,976
District and High Schools.....	10,117,716	9,494,785	9,276,502	9,384,258	9,329,715	8,649,982	8,616,276	8,738,136	9,547,918	9,770,399
Cities and Towns.....	3,791,897	3,631,718	3,363,119	3,437,933	3,436,270	3,549,982	3,616,276	3,738,136	3,720,446	3,719,381
County.....	2,032,731	1,940,608	1,877,443	1,952,141	1,966,886	1,947,055	2,889,170	3,409,561	3,329,057	3,433,920
Roads.....	2,196,883	1,904,961	1,744,828	1,555,236	1,541,096	1,465,444	750,771	618,515	643,674	668,323
Bounty.....	52,892	30,238	25,241	26,230	24,658	30,778	30,271	29,811	32,852	51,553
TOTALS.....	\$19,676,425	\$18,325,709	\$17,489,150	\$17,483,285	\$17,426,872	\$15,688,772	\$16,652,313	\$17,724,327	\$18,019,962	\$18,227,152

STATEMENT NO. 12
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
BEAVER COUNTY										
State General Fund.....	\$ 14,613	\$ 12,988	\$ 11,141	\$ 10,779	\$ 10,421	\$ 94,225	\$ 95,914	\$ 94,532	\$ 6,992	\$ 4,847
District and High Schools.....	111,425	113,844	103,177	106,378	105,632	94,225	95,914	94,532	105,844	105,053
Cities and Towns.....	21,400	20,526	18,553	16,722	16,985	15,945	17,095	16,524	16,863	17,073
County.....	29,227	27,671	23,736	23,432	24,153	23,901	35,736	35,450	36,165	31,395
Roads.....	42,012	33,882	19,376	11,338	9,473	18,385	9,530	9,453	9,644	7,245
Bounty.....	2,180	1,119	980	1,138	1,280	1,672	1,733	1,567	1,673	1,929
TOTALS.....	\$ 220,857	\$ 210,030	\$ 176,913	\$ 175,787	\$ 167,961	\$ 154,128	\$ 160,008	\$ 157,526	\$ 177,181	\$ 167,042
BOX ELDER COUNTY										
State General Fund.....	\$ 93,619	\$ 86,611	\$ 76,994	\$ 76,463	\$ 73,000	\$ 467,828	\$ 489,769	\$ 474,512	\$ 47,091	\$ 23,587
District and High Schools.....	518,808	514,397	495,439	517,952	503,987	58,363	56,014	47,487	56,575	542,843
Cities and Towns.....	72,046	63,061	48,178	48,626	51,221	91,135	93,016	115,815	123,410	120,702
County.....	49,931	88,494	63,604	73,138	90,033	48,606	50,736	24,818	24,857	23,823
Roads.....	113,903	93,766	60,256	43,867	49,834	2,002	1,946	2,088	2,289	4,013
Bounty.....	4,016	1,391	1,570	1,635	1,741					
TOTALS.....	\$ 852,323	\$ 838,220	\$ 746,041	\$ 767,681	\$ 769,906	\$ 667,934	\$ 691,481	\$ 674,720	\$ 815,240	\$ 777,290
CACHE COUNTY										
State General Fund.....	\$ 70,434	\$ 60,574	\$ 53,105	\$ 50,832	\$ 48,712	\$ 389,496	\$ 422,286	\$ 420,525	\$ 33,612	\$ 21,079
District and High Schools.....	454,738	435,924	410,312	402,245	403,706	142,962	135,709	142,811	432,652	431,641
Cities and Towns.....	164,267	144,514	123,980	124,546	134,248	89,940	84,079	144,333	149,989	147,950
County.....	71,902	68,476	84,277	82,879	99,639	89,940	144,079	144,333	144,379	173,815
Roads.....	129,128	111,940	107,365	106,084	106,280	74,370	35,141	47,322	40,566	40,987
Bounty.....	1,904	1,283	1,060	814	816	1,062	1,170	1,100	1,127	2,356
TOTALS.....	\$ 892,373	\$ 822,671	\$ 782,099	\$ 767,400	\$ 793,401	\$ 697,330	\$ 789,385	\$ 756,091	\$ 802,825	\$ 817,328
CARBON COUNTY										
State General Fund.....	\$ 61,535	\$ 57,530	\$ 51,862	\$ 50,262	\$ 48,029	\$ 346,556	\$ 385,015	\$ 370,816	\$ 27,113	\$ 16,263
District and High Schools.....	443,589	464,718	401,365	397,722	432,262	73,767	74,045	80,856	363,697	347,858
Cities and Towns.....	84,201	84,806	80,540	84,425	77,998	75,972	74,045	80,856	78,527	78,991
County.....	66,664	70,057	67,646	120,191	82,960	109,157	132,265	140,009	142,113	131,011
Roads.....	156,402	151,078	146,565	126,746	109,157	109,234	41,333	40,088	37,398	36,141
Bounty.....	769	354	258	326	426	401	327	352	395	589
TOTALS.....	\$ 823,136	\$ 780,523	\$ 748,236	\$ 779,672	\$ 750,832	\$ 604,930	\$ 632,985	\$ 632,421	\$ 649,243	\$ 610,853

STATEMENT NO. 13 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
DAGGETT COUNTY										
State General Fund	\$ 1,155\$	\$ 866\$	\$ 848\$	\$ 875\$	\$ 809\$	\$ 4,208\$	\$ 4,985\$	\$ 6,666\$	\$ 7,345\$	\$ 7,912\$
District and High Schools	6,640	4,843	5,275	5,508	5,262					
Cities and Towns										
County	386	1,108	2,290	2,207	2,282	2,372	3,157	3,950	4,913	5,576
Roads	1,539	624	624	732	478	497	197	247		
Bounty	194	142	151	150	96	158	188	146	181	344
TOTALS	\$ 9,914\$	\$ 7,583\$	\$ 9,188\$	\$ 9,577\$	\$ 8,927\$	\$ 7,235\$	\$ 8,477\$	\$ 11,009\$	\$ 13,151\$	\$ 16,599\$
DAVIS COUNTY										
State General Fund	\$ 42,422\$	\$ 39,704\$	\$ 35,248\$	\$ 34,661\$	\$ 32,945\$	\$ 222,614\$	\$ 219,891\$	\$ 239,559\$	\$ 249,415\$	\$ 13,610\$
District and High Schools	272,206	234,082	225,279	244,136	236,604	41,018	53,143	54,167	55,374	245,782
Cities and Towns	42,019	36,108	35,153	39,814	41,018	73,676	80,456	87,323	78,084	56,580
County	71,163	69,051	60,074	74,145	67,859	29,950	38,905	38,639	45,486	108,122
Roads	85,352	46,955	30,650	30,140	29,950	38,382	585			80,344
Bounty	826	529	573	522	418	562		505	630	1,451
TOTALS	\$ 463,988\$	\$ 426,429\$	\$ 386,977\$	\$ 423,418\$	\$ 414,611\$	\$ 375,897\$	\$ 392,980\$	\$ 420,193\$	\$ 451,024\$	\$ 455,739\$
DUCHESNE COUNTY										
State General Fund	\$ 11,599\$	\$ 9,298\$	\$ 7,881\$	\$ 7,205\$	\$ 6,846\$	\$ 60,482\$	\$ 57,417\$	\$ 57,520\$	\$ 4,177\$	\$ 2,747\$
District and High Schools	98,588	81,495	72,983	67,979	66,280	12,918	15,220	15,449	58,905	61,800
Cities and Towns	18,721	14,531	13,329	12,407	12,918	18,145	42,032	48,671	40,614	16,924
County	24,164	19,809	14,392	25,062	28,006	21,168	5,850			43,321
Roads	33,828	28,296	30,897	15,663	12,447	1,160	1,265	1,208	1,133	3,052
Bounty	1,841	1,268	992	1,105	918					2,236
TOTALS	\$ 188,741\$	\$ 154,696\$	\$ 140,427\$	\$ 129,421\$	\$ 127,415\$	\$ 115,082\$	\$ 121,784\$	\$ 122,848\$	\$ 120,781\$	\$ 131,180\$
EMERY COUNTY										
State General Fund	\$ 15,772\$	\$ 14,682\$	\$ 13,041\$	\$ 12,797\$	\$ 12,398\$	\$ 113,305\$	\$ 111,265\$	\$ 108,955\$	\$ 6,891\$	\$ 4,221\$
District and High Schools	130,122	126,775	120,971	128,298	125,666	14,121	15,081	15,337	101,986	97,813
Cities and Towns	15,534	14,901	13,570	13,445	14,417	29,136	42,446	60,058	14,427	14,166
County	25,630	26,173	23,814	27,613	29,136	17,805	10,787	10,630	9,505	46,237
Roads	33,517	30,002	25,315	15,579	15,779	709				9,380
Bounty	1,414	638	515	454	688			886	380	1,871
TOTALS	\$ 221,989\$	\$ 213,171\$	\$ 197,226\$	\$ 196,392\$	\$ 196,561\$	\$ 175,076\$	\$ 180,567\$	\$ 195,836\$	\$ 178,411\$	\$ 172,203\$

STATEMENT NO. 14 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
GARFIELD COUNTY										
State General Fund	\$ 5,041\$	\$ 4,379\$	\$ 3,685\$	\$ 3,718\$	\$ 3,616\$	\$ 35,930\$	\$ 33,309\$	\$ 32,262\$	\$ 2,508\$	\$ 1,606\$
District and High Schools	43,687	40,289	35,724	36,694	36,655	7,374	9,146	9,238	37,098	37,993
Cities and Towns	8,005	7,764	6,799	7,099	7,374	8,185	9,146	9,238	9,646	9,273
County	12,603	11,424	9,613	7,274	11,507	11,977	17,761	22,819	22,484	24,545
Roads	14,702	13,328	9,611	9,699	9,862	10,266	3,826	1,574	1,729	1,785
Bounty	1,249	711	625	654	615	896	749	519	1,038	1,417
TOTALS	\$ 85,287\$	\$ 77,895\$	\$ 66,057\$	\$ 65,138\$	\$ 69,629\$	\$ 67,254\$	\$ 64,791\$	\$ 66,412\$	\$ 74,503\$	\$ 76,559\$
GRAND COUNTY										
State General Fund	\$ 9,780\$	\$ 8,826\$	\$ 8,125\$	\$ 8,087\$	\$ 7,989\$	\$ 59,711\$	\$ 57,006\$	\$ 63,678\$	\$ 5,108\$	\$ 3,070\$
District and High Schools	57,770	56,061	54,758	62,934	67,179	41,926	42,477	46,333	64,268	61,575
Cities and Towns	1,243	1,184	1,129	1,128	4,249	3,131	4,529	4,125	4,157	4,076
County	31,824	28,560	23,670	24,261	26,872	30,398	45,237	45,790	30,989	30,020
Roads	16,216	17,075	19,480	15,821	14,162	12,666	3,534	3,577	7,043	6,893
Bounty	1,638	1,023	1,184	1,137	1,314	1,387	839	954	1,178	1,664
TOTALS	\$ 118,421\$	\$ 107,729\$	\$ 108,246\$	\$ 113,368\$	\$ 121,765\$	\$ 107,293\$	\$ 111,145\$	\$ 118,124\$	\$ 112,741\$	\$ 107,228\$
IRON COUNTY										
State General Fund	\$ 22,013\$	\$ 19,961\$	\$ 18,544\$	\$ 17,699\$	\$ 17,770\$	\$ 134,465\$	\$ 143,623\$	\$ 158,653\$	\$ 12,600\$	\$ 7,976\$
District and High Schools	177,018	161,941	155,607	151,593	145,774	43,600	42,477	46,333	169,023	170,589
Cities and Towns	37,557	34,115	31,078	33,748	33,600	60,031	48,879	60,031	47,215	51,680
County	28,527	28,695	28,285	33,051	33,138	17,208	48,879	42,888	50,428	48,740
Roads	47,600	48,024	37,878	16,197	18,556	17,208	3,534	3,577	10,428	13,293
Bounty	2,382	1,082	999	1,240	1,170	1,486	1,374	1,367	1,410	1,738
TOTALS	\$ 315,097\$	\$ 293,818\$	\$ 272,341\$	\$ 258,528\$	\$ 258,003\$	\$ 228,301\$	\$ 236,853\$	\$ 270,672\$	\$ 291,079\$	\$ 294,076\$
JUAB COUNTY										
State General Fund	\$ 23,264\$	\$ 20,582\$	\$ 18,036\$	\$ 18,131\$	\$ 17,422\$	\$ 138,371\$	\$ 128,431\$	\$ 143,968\$	\$ 11,080\$	\$ 6,915\$
District and High Schools	157,465	152,186	134,860	138,939	136,611	21,492	21,829	24,448	137,810	142,339
Cities and Towns	28,924	25,433	21,773	21,773	21,928	31,459	64,021	67,008	24,602	22,984
County	51,874	35,795	31,366	27,590	29,698	37,615	39,848	4,001	68,777	69,155
Roads	26,171	35,793	35,237	39,415	37,615	39,848	4,001	4,188	3,821	3,842
Bounty	2,822	1,722	1,271	1,103	1,125	1,318	1,002	1,113	1,060	1,563
TOTALS	\$ 289,520\$	\$ 271,511\$	\$ 242,563\$	\$ 246,951\$	\$ 244,399\$	\$ 232,438\$	\$ 218,784\$	\$ 240,723\$	\$ 247,150\$	\$ 246,858\$

STATEMENT NO. 15 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
KANE COUNTY										
State General Fund.....	\$ 4,569	\$ 3,533	\$ 3,288	\$ 3,354	\$ 3,175	\$ 2,410	\$ 23,735	\$ 24,353	\$ 25,786	\$ 1,279
District and High Schools.....	31,986	26,361	29,164	27,272	26,407	24,410	9,919	9,962	9,639	25,929
Cities and Towns.....	7,119	6,408	8,811	8,324	6,454	7,919	8,962	9,375	9,407	9,407
County.....	6,664	6,974	8,578	8,751	9,668	8,615	12,845	17,711	11,083	9,945
Roads.....	10,472	8,841	1,430	729	722	718	738	738	739	710
Bounty.....	1,139	634	559	811	639	687	463	434	746	644
TOTALS.....	\$ 61,949	\$ 47,751	\$ 45,830	\$ 47,241	\$ 47,065	\$ 42,349	\$ 46,005	\$ 52,611	\$ 50,136	\$ 47,914
MILLARD COUNTY										
State General Fund.....	\$ 29,481	\$ 25,550	\$ 23,034	\$ 20,008	\$ 18,899	\$ 140,596	\$ 127,996	\$ 132,711	\$ 146,319	\$ 7,859
District and High Schools.....	190,396	183,280	158,324	152,912	142,620	12,324	8,943	12,768	15,837	163,738
Cities and Towns.....	19,661	18,070	15,661	14,288	14,620	29,529	75,385	77,188	62,154	19,761
County.....	35,181	29,251	40,260	29,752	33,469	52,771	10,871	14,100	12,085	5,959
Roads.....	76,601	54,605	88,932	61,588	61,027	52,771	10,871	14,100	12,085	12,226
Bounty.....	6,492	3,241	2,766	2,152	1,381	3,057	3,290	3,422	3,763	4,722
TOTALS.....	\$ 357,812	\$ 321,593	\$ 359,133	\$ 286,112	\$ 282,808	\$ 233,277	\$ 226,485	\$ 240,139	\$ 252,675	\$ 260,265
MORGAN COUNTY										
State General Fund.....	\$ 16,420	\$ 14,954	\$ 13,808	\$ 13,137	\$ 12,427	\$ 92,589	\$ 96,225	\$ 96,040	\$ 7,950	\$ 4,899
District and High Schools.....	101,253	92,065	93,656	94,818	93,202	4,825	4,864	7,384	100,225	97,170
Cities and Towns.....	4,566	4,218	4,685	4,402	4,982	26,215	28,987	30,584	38,928	5,552
County.....	22,377	21,456	25,215	26,275	27,113	26,215	11,155	17,051	16,448	10,888
Roads.....	30,102	25,358	22,213	10,282	10,168	11,155	17,051	17,150	16,448	10,888
Bounty.....	355	268	202	251	181	241	307	313	311	507
TOTALS.....	\$ 175,243	\$ 158,319	\$ 159,729	\$ 149,165	\$ 148,073	\$ 135,025	\$ 147,484	\$ 151,923	\$ 171,966	\$ 159,824
PIUTE COUNTY										
State General Fund.....	\$ 3,945	\$ 3,551	\$ 2,972	\$ 2,886	\$ 2,842	\$ 27,994	\$ 27,029	\$ 27,266	\$ 1,933	\$ 1,228
District and High Schools.....	32,546	31,128	27,519	27,227	27,519	6,541	2,588	7,384	27,266	27,643
Cities and Towns.....	8,553	7,260	6,167	6,056	6,019	6,019	13,907	14,262	16,266	6,861
County.....	5,425	6,485	5,556	5,270	5,556	5,319	1,377	1,382	2,667	16,108
Roads.....	4,931	2,007	4,522	4,768	3,617	5,319	321	329	2,730	628
Bounty.....	506	267	257	198	303	319	321	329	380	628
TOTALS.....	\$ 55,906	\$ 50,698	\$ 46,995	\$ 46,405	\$ 45,938	\$ 46,192	\$ 45,222	\$ 50,555	\$ 55,994	\$ 55,198

STATEMENT NO. 16 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
RICH COUNTY										
State General Fund.....	\$ 7,150	\$ 6,606	\$ 5,411	\$ 5,428	\$ 4,933	\$ 32,045	\$ 36,320	\$ 34,563	\$ 3,191	\$ 2,029
District and High Schools.....	44,091	39,233	34,817	37,054	33,595	32,045	2,155	2,766	38,401	37,769
Cities and Towns.....	1,543	1,609	1,504	1,540	1,738	2,041	2,646	2,854	2,702	2,854
County.....	11,916	13,614	10,821	11,328	10,878	10,300	8,133	9,217	7,702	14,092
Roads.....	14,895	7,755	2,588	1,180	1,133	1,144	2,324	1,152	3,800	1,438
Bounty.....	1,476	1,068	897	967	694	581	878	735	1,026	1,438
TOTALS.....	\$ 81,071	\$ 69,855	\$ 56,038	\$ 57,497	\$ 52,991	\$ 46,411	\$ 49,810	\$ 48,433	\$ 56,366	\$ 58,182
SALT LAKE COUNTY										
State General Fund.....	\$ 613,842	\$ 540,952	\$ 500,647	\$ 493,496	\$ 433,845	\$ 3,713,510	\$ 4,102,663	\$ 4,524,214	\$ 319,656	\$ 221,645
District and High Schools.....	4,123,370	3,887,682	3,877,090	3,888,855	3,994,621	2,182,673	2,216,469	2,207,416	4,006,840	4,295,576
Cities and Towns.....	2,240,841	2,152,976	1,998,124	2,088,469	2,051,746	742,313	1,081,895	1,381,129	2,172,786	2,181,129
County.....	841,221	773,562	713,313	757,838	721,810	560,466	254,662	169,900	1,351,236	1,455,459
Roads.....	667,809	609,393	566,602	503,794	571,376	560,466	701	208,769	208,769	208,437
Bounty.....	1,089	744	571	591	588	484	701	677	773	1,505
TOTALS.....	\$8,488,172	\$7,985,309	\$7,656,347	\$7,713,046	\$7,793,986	\$7,199,446	\$8,283,390	\$8,283,396	\$8,059,860	\$8,393,751
SAN JUAN COUNTY										
State General Fund.....	\$ 3,748	\$ 3,181	\$ 2,801	\$ 2,667	\$ 2,763	\$ 23,530	\$ 22,680	\$ 24,452	\$ 1,786	\$ 1,177
District and High Schools.....	30,923	27,657	29,693	24,696	26,246	1,400	1,687	1,892	24,599	25,949
Cities and Towns.....	2,159	2,072	2,038	1,853	1,741	1,510	1,561	1,845	2,075	2,502
County.....	9,806	9,745	9,883	9,564	11,931	11,510	15,435	17,246	17,321	17,321
Roads.....	8,622	7,817	7,959	4,243	4,242	4,242	590	640	616	1,307
Bounty.....	1,624	1,161	1,111	1,095	1,190	1,123	1,163	1,177	1,352	2,050
TOTALS.....	\$ 56,882	\$ 51,633	\$ 46,250	\$ 44,138	\$ 48,392	\$ 41,805	\$ 41,771	\$ 46,596	\$ 47,774	\$ 50,306
SANPETE COUNTY										
State General Fund.....	\$ 29,735	\$ 26,930	\$ 23,121	\$ 22,158	\$ 21,394	\$ 165,809	\$ 166,630	\$ 169,011	\$ 12,593	\$ 7,713
District and High Schools.....	224,031	211,222	200,288	195,819	193,740	45,382	44,193	48,973	173,259	169,254
Cities and Towns.....	55,565	48,411	42,927	42,237	45,382	28,202	33,283	36,767	48,528	46,753
County.....	35,930	29,410	26,644	25,048	28,202	33,283	36,767	86,807	104,216	98,553
Roads.....	71,859	60,884	35,180	33,718	36,954	24,037	4,533	4,569	8,684	17,140
Bounty.....	2,047	1,215	959	1,187	840	913	1,172	1,151	1,162	2,037
TOTALS.....	\$ 419,187	\$ 378,002	\$ 329,119	\$ 320,167	\$ 326,512	\$ 271,285	\$ 304,151	\$ 310,511	\$ 348,442	\$ 341,450

STATEMENT NO. 17 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
SEVIER COUNTY										
State General Fund	\$ 24,854	\$ 22,046	\$ 18,881	\$ 18,345	\$ 17,686				\$ 11,620	
District and High Schools	199,872	188,449	170,751	169,091	150,707	137,532	135,267	137,836	143,847	7,075
Cities and Towns	54,052	50,746	47,786	47,560	46,235	45,121	44,671	54,462	57,131	139,549
County	28,997	26,839	25,448	24,726	22,446	22,006	64,514	72,161	71,822	56,309
Roads	31,068	33,549	50,897	49,451	49,700	40,867	9,476	1,622	1,973	61,323
Bounty	2,539	1,147	869	979	868	1,021	1,078	973	1,067	2,023
TOTALS	\$ 341,382	\$ 322,776	\$ 314,682	\$ 310,152	\$ 287,592	\$ 246,547	\$ 257,006	\$ 267,054	\$ 284,987	\$ 266,279
SUMMIT COUNTY										
State General Fund	\$ 38,675	\$ 32,085	\$ 29,923	\$ 33,609	\$ 32,950					
District and High Schools	249,591	226,186	218,094	250,416	247,176	224,030	260,195	275,319	283,328	11,905
Cities and Towns	32,227	29,746	28,551	27,819	27,838	27,160	28,208	34,105	33,791	232,556
County	37,063	34,875	40,072	41,207	49,426	47,502	68,320	72,697	86,711	33,082
Roads	53,178	41,850	26,020	29,225	37,444	35,449	23,559	25,063	32,384	74,737
Bounty	1,019	622	527	574	483	638	664	639	639	26,455
TOTALS	\$ 411,753	\$ 365,364	\$ 343,187	\$ 382,850	\$ 395,317	\$ 334,779	\$ 380,946	\$ 407,828	\$ 385,686	\$ 379,865
TOOELE COUNTY										
State General Fund	\$ 41,420	\$ 36,015	\$ 31,164	\$ 30,716	\$ 27,881					
District and High Schools	341,715	229,559	214,096	216,346	200,233	191,230	200,299	212,157	217,002	12,643
Cities and Towns	33,794	28,233	25,111	24,633	28,092	27,366	31,514	33,900	38,966	221,250
County	48,323	43,845	37,989	37,393	35,434	36,927	62,221	65,061	70,747	39,621
Roads	46,597	54,806	54,199	33,386	38,019	38,246	13,238	14,144	14,144	74,452
Bounty	3,615	2,466	1,918	1,821	1,623	2,880	2,637	2,757	2,443	4,214
TOTALS	\$ 515,464	\$ 394,924	\$ 364,417	\$ 344,295	\$ 331,332	\$ 296,649	\$ 309,909	\$ 328,109	\$ 354,317	\$ 355,291
UINTAH COUNTY										
State General Fund	\$ 15,262	\$ 12,915	\$ 11,248	\$ 11,413	\$ 10,596					
District and High Schools	122,734	110,398	106,615	110,164	104,999	100,743	94,637	102,721	102,250	4,028
Cities and Towns	16,181	15,459	12,549	12,067	12,154	12,115	13,129	14,685	15,211	99,589
County	22,258	19,654	18,096	18,138	28,900	22,605	48,747	53,867	52,377	54,830
Roads	38,155	25,269	26,538	31,306	39,425	41,771	11,752	1,577	2,738	2,686
Bounty	4,129	2,130	1,778	2,200	2,052	2,459	1,972	2,075	2,203	3,434
TOTALS	\$ 218,719	\$ 185,825	\$ 177,184	\$ 193,407	\$ 190,007	\$ 179,693	\$ 170,227	\$ 174,425	\$ 180,397	\$ 179,778

STATEMENT NO. 18 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
UTAH COUNTY										
State General Fund	\$ 119,982	\$ 108,632	\$ 97,783	\$ 97,523	\$ 93,263					
District and High Schools	822,538	798,242	781,197	795,503	751,850	731,713	789,577	\$ 816,389	\$ 69,989	\$ 38,082
Cities and Towns	300,237	278,556	253,773	293,456	285,517	291,419	303,656	326,887	329,081	829,892
County	212,750	209,373	209,166	205,011	217,573	214,881	303,133	305,202	329,835	329,388
Roads	298,673	213,694	241,486	219,001	163,958	160,085	90,438	59,563	288,879	262,764
Bounty	2,492	1,940	1,238	1,318	1,162	1,324	1,525	1,388	56,473	84,626
TOTALS	\$1,756,672	\$1,606,237	\$1,584,643	\$1,611,842	\$1,512,823	\$1,399,423	\$1,488,379	\$1,509,529	\$1,574,691	\$1,547,711
WASATCH COUNTY										
State General Fund	\$ 13,401	\$ 11,562	\$ 10,270	\$ 10,207	\$ 9,657					
District and High Schools	86,831	78,725	75,011	76,829	73,747	69,825	68,739	84,635	\$ 6,504	\$ 3,644
Cities and Towns	21,219	18,015	13,576	13,734	13,227	13,119	13,058	13,058	80,512	71,864
County	23,462	20,108	20,092	19,970	21,509	22,524	31,802	35,846	15,018	14,653
Roads	572	358	15,131	15,088	13,169	13,514	13,630	35,846	32,295	31,885
Bounty			300	346	262	349	354	13,940	12,559	8,097
TOTALS	\$ 162,270	\$ 145,876	\$ 134,430	\$ 135,674	\$ 131,671	\$ 119,331	\$ 127,583	\$ 149,855	\$ 147,326	\$ 130,990
WASHINGTON COUNTY										
State General Fund	\$ 8,606	\$ 7,629	\$ 7,059	\$ 6,913	\$ 6,955					
District and High Schools	74,582	72,506	70,891	65,229	67,338	69,613	81,968	84,696	86,598	87,569
Cities and Towns	24,553	22,330	20,841	21,138	22,835	23,619	25,700	27,946	28,408	28,347
County	16,853	16,551	16,768	16,643	24,975	26,551	46,441	45,412	43,676	45,951
Roads	21,155	15,423	12,435	10,820	9,434	9,713	1,802	1,846	1,846	3,766
Bounty	1,286	622	392	389	310	494	450	402	485	798
TOTALS	\$ 147,035	\$ 135,111	\$ 128,926	\$ 126,132	\$ 131,947	\$ 129,990	\$ 153,559	\$ 160,258	\$ 166,268	\$ 169,821

STATEMENT NO. 19
STATEMENT6 SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
WAYNE COUNTY										
State General Fund	\$ 2,245	\$ 1,768	\$ 1,680	\$ 1,812	\$ 1,762	\$	\$	\$	\$ 1,141	\$ 799
District and High Schools	16,549	13,956	14,102	15,522	17,854	16,429	16,407	14,090	14,518	16,212
Cities and Towns	139	172	172	182	270	254	272	249	373	487
County	5,238	3,873	4,676	5,673	5,204	5,242	8,748	11,272	10,308	11,415
Roads	3,928	769	781	631	400	626	1,090	403	888	888
Bounty	713	304	212	477	502	484	454	518	648	901
TOTALS	\$ 28,962	\$ 20,842	\$ 21,573	\$ 24,297	\$ 25,992	\$ 22,985	\$ 26,971	\$ 26,532	\$ 26,988	\$ 30,702
WEBER COUNTY										
State General Fund	\$ 139,774	\$ 129,464	\$ 120,387	\$ 112,256	\$ 107,171	\$	\$	\$	\$ 71,656	\$ 43,658
District and High Schools	952,552	936,414	936,696	923,127	934,520	863,724	966,577	996,205	1,002,676	973,977
Cities and Towns	469,975	513,844	488,363	443,382	431,177	407,414	418,563	465,605	462,280	451,615
County	207,915	203,765	232,399	183,515	183,164	175,523	183,589	281,705	296,508	408,439
Roads	145,016	117,080	65,951	94,686	94,505	57,885	92,270	105,825	88,932	47,588
Bounty	1,068	721	607	566	474	661	726	715	788	1,688
TOTALS	\$1,916,300	\$1,901,283	\$1,844,403	\$1,757,532	\$1,751,011	\$1,505,207	\$1,661,725	\$1,850,055	\$1,922,860	\$1,926,865

STATEMENT NO. 20
RECAPITULATION FOR THE STATE, SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots	\$ 2,746,973	15.76	\$ 2,562,767	16.33	\$ 2,237,522	13.44
Improved Farm Land (Dry)	1,327,578	7.53	1,228,328	7.78	1,242,221	7.75
Unimproved Farm Land	1,312,388	7.53	1,097,339	6.99	1,126,586	6.77
Fruit Land	164,205	.94	121,914	.78	117,633	.70
Grazing Land	8,416	.11	15,933	.10	18,712	.11
Other Land	363,359	2.09	316,774	2.02	314,375	1.89
Improvements on Lots	97,540	.56	76,827	.49	108,172	.65
Range Horses and Mules	4,878,879	25.13	3,722,111	23.72	3,899,151	23.41
Other Horses and Mules	705,151	4.05	587,027	3.74	669,849	4.02
Range Cattle	5,830	.03	5,494	.04	5,421	.03
Other Cattle	32,637	.19	29,329	.19	31,109	.19
Sheep	55,376	.33	66,521	.42	68,438	.41
Goats	49,423	.28	60,502	.39	68,137	.41
Swine	114,413	.66	124,016	.79	121,496	.73
Poultry	801	.00	759	.01	901	.01
Merchandise	1,483	.01	1,971	.01	2,782	.02
Motor Vehicles	7,789	.04	8,777	.06	10,845	.07
Household Furnishings	725,589	4.16	681,792	4.35	767,457	4.61
Other Personal Property	383,815	2.26	338,469	2.16	362,028	2.17
Airplane Companies	383,065	2.20	440,478	2.81	545,138	3.27
Bus Lines	408,457	2.34	371,771	2.37	411,079	2.47
Car Companies	31,327	.18	32,609	.21	32,457	.19
Express Companies	24,290	.14	24,668	.16	26,835	.15
Gas Companies	80,046	.46	69,466	.44	73,117	.44
Pipe Line Companies	1,730	.01	5,044	.03	1,626	.01
Power Companies	139,634	.80	126,552	.81	157,944	.95
Railroad Companies	848,819	4.87	801,108	5.11	850,815	5.11
Telephone Companies	2,539,247	14.57	2,182,367	13.91	2,305,214	13.84
Telegraph Companies	38,537	.22	36,434	.23	52,062	.31
Terminal Companies	267,482	1.54	271,111	1.72	277,769	1.67
Traction Companies	84,444	.48	79,828	.51	83,499	.50
Water Companies						
Mining Companies	8,343	.05	8,862	.04	8,742	.05
TOTALS	\$17,426,872	100.00	\$15,688,772	100.00	\$16,652,813	100.00
					\$17,724,327	100.00
					\$18,019,962	100.00
					\$18,227,152	100.00

STATEMENT NO. 21
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

BEAVER COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 9,915	5.90	\$ 8,968	5.57	\$ 9,631	5.44
Improved Farm Land {Dry}	28,293	16.84	24,755	14.97	22,551	12.73
Improved Farm Land {Irrig'ed}	3,299	1.96	2,061	1.33	2,246	1.27
Unimproved Farm Land.....	3,704	2.21	2,828	1.84	3,178	1.79
Fruit Land.....	299	.18	209	.13	807	.51
Grazing Land.....	24,204	14.41	19,328	12.54	19,495	12.38
Improvements on Lots.....	3,751	2.23	2,746	1.78	2,916	1.85
Range Horses and Mules.....	209	.12	246	.16	208	.13
Other Horses and Mules.....	897	.53	612	.40	731	.46
Range Cattle.....	1,573	.94	2,567	1.66	2,551	1.62
Other Cattle.....	1,193	.71	1,397	.90	1,811	1.05
Sheep.....	7,956	4.74	9,633	6.25	8,946	5.51
Goats.....	57	.03	74	.05	99	.06
Swine.....	3,324	1.98	2,013	1.31	2,808	1.76
Poultry.....	749	.45	667	.43	900	.57
Merchandise.....	2,873	1.41	2,810	1.89	4,251	2.70
Implements, Tools and Machinery	475	.28	587	.38	440	.28
Motor Vehicles.....	419	.25	620	.40	308	.20
Household Furnishings.....	217	.13	301	.20	354	.23
Other Personal Property.....	2,170	1.29	2,052	1.33	2,732	1.73
Airplane Companies.....	11	.01	11	.01	7	.00
Bus Lines.....	7,552	4.50	7,351	4.77	11,841	7.52
Car Companies.....	55,360	32.96	51,784	33.60	49,833	31.64
Express Companies.....	1,441	.86	5,166	3.35	3,222	2.00
Gas Companies.....	5,250	3.13	2,555	1.66	6,621	4.20
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....
Power Companies.....	.....	.....	.....	.....	.....	.....
Railroad Companies.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	.....	.....	.....	.....	.....	.....
Tractor Companies.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$167,961	100.00	\$154,128	100.00	\$160,008	100.00
				\$157,526	100.00	\$177,181
					100.00	\$167,042
						100.00

STATEMENT NO. 22
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

BOX ELDER COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 24,029	3.12	\$ 21,585	3.23	\$ 21,732	3.22
Improved Farm Land {Dry}	39,010	5.07	32,730	4.90	33,789	5.02
Improved Farm Land {Irrig'ed}	101,525	13.19	86,673	12.98	88,744	12.86
Unimproved Farm Land.....	585	.07	461	.07	485	.07
Fruit Land.....	1,096	.14	916	.14	922	.13
Grazing Land.....	13,525	1.76	11,584	1.73	12,043	1.74
Other Land.....	23,344	3.03	18,707	2.80	19,861	2.87
Improvements on Acreage.....	44,616	5.79	42,102	6.30	44,876	6.49
Range Horses and Mules.....	38,130	4.95	36,901	5.52	38,957	5.63
Other Horses and Mules.....	360	.05	317	.05	398	.06
Range Cattle.....	2,447	.32	2,107	.32	1,959	.28
Other Cattle.....	3,194	.41	3,481	.52	3,781	.55
Sheep.....	2,834	.37	4,644	.69	4,921	.71
Goats.....	6,074	.79	4,867	.73	4,615	.67
Swine.....	104	.01	198	.03	263	.04
Poultry.....	416	.05	347	.05	431	.06
Merchandise.....	15,430	2.00	13,321	1.99	12,554	1.82
Implements, Tools and Machinery	4,789	.62	3,982	.60	4,482	.65
Motor Vehicles.....	9,912	1.29	13,617	2.04	14,053	2.02
Household Furnishings.....	6,690	.87	6,032	.90	6,388	.92
Other Personal Property.....	401	.05	176	.03	375	.06
Airplane Companies.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	224	.03	378	.06	505	.07
Car Companies.....	6,834	.89	5,819	.87	6,142	.89
Express Companies.....	35	.00	23	.01	14	.01
Gas Companies.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....
Power Companies.....	131,350	17.07	110,307	16.51	114,430	16.55
Railroad Companies.....	279,053	36.25	235,191	35.21	243,610	36.09
Telephone Companies.....	3,773	.49	3,195	.48	3,207	.48
Terminal Companies.....	5,784	.75	5,385	.80	5,610	.81
Tractor Companies.....	.....	.....	.....	.....	.....	.....
Water Companies.....	108	.01	.....	.....	92	.01
Mining Companies.....	4,294	.56	2,937	.44	3,223	.47
TOTALS.....	\$769,906	100.00	\$667,934	100.00	\$691,481	100.00
				\$674,720	100.00	\$777,290
					100.00	\$777,290
						100.00

STATE TAX COMMISSION

STATEMENT NO. 23

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

CACHE COUNTY

	1935			1936			1937			1938			1939			1940		
	Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
City and Town Lots.....	\$ 89,381	11.27		\$ 75,022	10.75		\$ 74,356	10.06		\$ 75,172	9.94		\$ 78,745	9.94		\$ 79,424	9.72	
Improved Farm Land (Dry).....	46,176	5.82		36,868	5.28		40,490	5.48		40,545	5.43		43,453	5.43		42,530	5.20	
Unimproved Farm Land (Irrigated).....	143,479	18.03		116,244	16.66		126,223	17.07		124,871	16.52		124,979	15.70		127,584	15.6	
Fruit Land.....	8,371	1.05		6,660	.95		7,411	1.00		7,232	.96		8,054	1.01		8,327	1.02	
Grazing Land.....	16,489	2.08		13,325	1.91		14,528	1.96		14,526	1.92		14,308	1.81		14,572	1.78	
Other Land.....	831	.10		626	.09		767	.10		856	.11		907	.11		983	.12	
Improvements on Lots.....	168,177	21.20		170,194	24.39		176,523	23.87		186,656	24.69		201,048	25.44		210,144	25.71	
Range Horses and Mules.....	40,272	5.08		42,859	6.14		45,853	6.20		44,613	5.90		49,949	6.31		52,165	6.38	
Other Horses and Mules.....	502	.06		376	.05		379	.05		382	.04		358	.04		383	.05	
Range Cattle.....	3,095	.39		2,479	.36		2,731	.38		2,714	.36		2,826	.35		2,900	.35	
Other Cattle.....	2,285	.29		1,932	.28		1,791	.24		1,649	.22		2,129	.26		2,007	.25	
Sheep.....	7,665	.97		8,906	1.18		11,224	1.52		10,676	1.41		10,685	1.35		11,539	1.41	
Goats.....	442	.06		515	.07		521	.07		472	.06		383	.05		369	.05	
Swine.....	2	.00		13	.01		9	.00		18	.00		18	.00		169	.02	
Poultry.....	532	.07		673	.10		949	.13		740	.10		769	.10		832	.10	
Merchandise.....	32,825	4.14		22,885	3.29		26,916	3.64		28,494	3.77		38,155	4.32		49,429	6.05	
Implement, Tools and Machinery.....	95,324	12.19		21,163	3.03		17,020	2.30		21,535	2.85		23,981	3.62		24,468	2.99	
Motor Vehicles.....	20,161	2.54		22,033	3.16		24,502	3.31		28,500	3.77		30,587	3.86		30,272	3.70	
Household Furnishings.....	13,402	1.69		11,074	1.59		12,131	1.64		12,588	1.66		13,037	1.64		13,637	1.68	
Other Personal Property.....	344	.04		450	.06		697	.09		527	.07		851	.11		1,134	.14	
Airplane Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Bus Lines.....	104	.01		266	.04		301	.04		407	.05		307	.04		320	.04	
Car Companies.....	3,560	.45		2,924	.42		3,270	.44		5,141	.68		5,489	.69		4,815	.59	
Express Companies.....	61	.01		32	.01		19	.00		20	.00		20	.00		20	.00	
Gas Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Pipe Line Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Power Companies.....	75,427	9.51		62,553	8.96		67,693	9.16		63,504	8.40		63,698	8.04		62,021	7.59	
Railroad Companies.....	80,843	10.19		65,454	9.38		70,202	9.50		70,550	9.38		74,108	9.36		75,382	9.22	
Telephone Companies.....	906	.11		786	.11		862	.12		785	.11		854	.11		75,732	.09	
Terminal Companies.....	12,478	1.57		11,261	1.61		11,723	1.59		12,819	1.70		13,640	1.72		14,107	1.73	
Traction Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Water Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Mining Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
TOTALS	\$793,400	100.00		\$697,830	100.00		\$739,385	100.00		\$756,091	100.00		\$802,825	100.00		\$817,328	100.00	

STATEMENT NO. 24

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

CARBON COUNTY

CARBON COUNTY																	
1935			1936			1937			1938			1939			1940		
Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
\$ 40,400	5.38	\$5,662	5.90	\$35,919	5.68	\$36,223	5.73	\$38,046	5.86	\$37,174	6.08						
City and Town Lots																	
Improved Farm Land { Dry { Irrigated }																	
Unimproved Farm Land	12,248	1.63	10,108	1.67	10,245	1.62	10,284	1.62	10,199	1.57	9,612	1.16					
Fruit Land	1,510	.20	1,316	.22	1,110	.18	1,234	.20	1,213	.19	1,125	.15					
Grazing Land	157	.02	207	.03	190	.03	197	.03	210	.03	203	.03					
Other Land	20,221	2.69	17,181	2.84	18,327	2.90	16,249	2.87	16,945	2.61	16,915	2.77					
Improvements on Lots	5,395	.72	4,369	.72	4,531	.73	4,894	.77	5,120	.79	4,778	.78					
Range Horses and Mules	92,048	12.26	70,105	11.59	73,814	11.66	78,137	12.36	84,705	13.05	90,327	14.79					
Other Horses and Mules	6,236	.83	4,568	.75	5,676	.90	6,243	.99	7,275	1.12	6,545	1.07					
Range Cattle	47	.01	102	.02	171	.01	39	.01	69	.01	70	.01					
Other Cattle	363	.05	258	.04	315	.05	309	.05	386	.06	412	.07					
Range Cattle	602	.08	553	.09	619	.10	365	.06	716	.11	830	.14					
Other Cattle	468	.06	549	.09	609	.10	613	.10	772	.12	832	.14					
Sheep	2,219	.30	1,300	.30	1,369	.22	1,634	.26	1,806	.28	1,509	.25					
Goats	273	.04	111	.01	55	.01	106	.02	119	.02	144	.02					
Swine	21	.00	22	.01	24	.01	32	.01	56	.02	83	.01					
Poultry	1	.00	8	.01	12	.01	13	.01	20	.02	31	.01					
Merchandise	12,244	1.63	10,751	1.78	11,821	1.87	19,769	3.12	16,794	2.59	15,196	2.49					
Implement, Tools and Machinery	2,336	.31	1,784	.30	2,176	.34	2,335	.37	2,457	.38	2,284	.37					
Motor Vehicles	13,698	1.82	14,429	2.38	19,901	3.14	22,975	3.63	25,683	3.96	23,947	4.17					
Household Furnishings	12,340	1.64	10,344	1.71	10,845	1.71	10,255	1.62	12,088	1.86	10,590	1.70					
Other Personal Property	8,092	1.08	6,557	1.08	6,910	1.09	6,254	.99	7,162	1.10	2,891	.47					
Airplane Companies																	
Bus Lines																	
Car Companies	91	.01	185	.03	157	.02	153	.02	211	.03	218	.04					
Express Companies	4,541	.60	3,820	.63	3,769	.60	6,656	1.05	7,289	1.12	5,910	.97					
Gas Companies	154	.02	118	.02	94	.01	98	.02	103	.02	101	.02					
Pipe Line Companies																	
Power Companies																	
Railroad Companies	17,857	2.38	14,956	2.47	15,322	2.50	16,420	2.60	17,464	2.69	16,898	2.77					
Telephone Companies	169,925	22.63	142,621	23.58	151,690	23.96	154,934	24.50	157,995	24.32	152,004	24.88					
Telegraph Companies	725	.09	604	.10	631	.10	641	.10	708	.11	518	.08					
Telephone Companies	6,628	.88	5,967	.99	6,278	.99	7,013	1.11	7,892	1.22	7,822	1.28					
Terminal Companies																	
Traction Companies																	
Water Companies																	
Mining Companies																	
TOTALS	320,052	42.63	245,945	40.65	249,937	39.48	228,376	36.11	225,810	34.78	210,373	34.44					
	\$750,832	100.00	\$604,930	100.00	\$632,985	100.00	\$632,421	100.00	\$649,243	100.00	\$610,853	100.00					

STATEMENT NO. 25
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

DAGGETT COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 61	.68	\$ 43	.51	\$ 58	.44
Improved Farm Land {Dry {Irrig'ed}	3,480	38.99	2,142	25.27	2,146	16.32
Unimproved Farm Land.....	369	4.13	322	3.80	35	.27
Fruit Land.....	1,653	18.51	1,607	18.96	2,691	20.46
Grazing Land.....	284	2.95	174	2.05	38	.29
Other Land.....	210	2.36	208	2.45	386	2.78
Improvements on Lots.....	1,148	12.86	1,979	23.35	1,207	9.18
Range Horses and Mules.....	37	.42	31	.37	17	.13
Other Horses and Mules.....	157	1.76	171	2.02	231	1.75
Range Cattle.....	285	3.19	372	4.39	547	4.16
Other Cattle.....	55	.62	139	1.64	79	.60
Sheep.....	377	4.22	449	5.30	678	5.15
Goats.....	1	.00	1	.00	1	.01
Swine.....	4	.05	7	.08	29	.22
Poultry.....	12	.14	18	.21	25	.23
Merchandise.....	165	1.84	131	1.59	11	.10
Implements, Tools and Machinery	206	2.31	148	1.75	150	1.36
Motor Vehicles.....	153	1.72	188	2.21	242	1.84
Household Furnishings.....	82	.92	69	.81	252	1.92
Other Personal Property.....	39	.44	39	.46	56	.57
Airplane Companies.....			1	.01	1	.01
Bus Lines.....			1	.01	1	.01
Car Companies.....						
Express Companies.....						
Gas Companies.....	169	1.89	227	2.67	3,708	28.19
Pipe Line Companies.....						
Power Companies.....						
Railroad Companies.....						
Telegraph Companies.....						
Telephone Companies.....			8	.09	10	.08
Terminal Companies.....						
Traction Companies.....						
Water Companies.....						
Mining Companies.....						
TOTALS.....	\$ 8,827,100.00	\$ 7,235,100.00	\$ 8,477,100.00	\$ 11,009,100.00	\$ 13,151,100.00	\$ 16,599,100.00

STATEMENT NO. 26
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

DAVIS COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 41,531	10.02	\$ 51,329	13.66	\$ 61,206	15.28
Improved Farm Land {Dry {Irrig'ed}	78,519	18.94	60,337	16.05	4,271	1.09
Unimproved Farm Land.....	11,975	2.89	559	.16	54,320	13.82
Fruit Land.....	9,848	2.40	1,494	.40	409	.10
Grazing Land.....	3,607	.87	1,141	.29	1,261	.32
Other Land.....	55,898	13.48	57,233	15.23	62,260	15.84
Improvements on Lots.....	25,861	6.24	20,011	5.32	19,250	4.90
Range Horses and Mules.....	161	.04	165	.04	132	.03
Other Horses and Mules.....	1,566	.38	1,339	.36	1,488	.38
Range Cattle.....	801	.19	510	.13	843	.21
Other Cattle.....	2,121	.51	3,709	.99	8,607	.92
Sheep.....	778	.19	449	.12	601	.15
Goats.....	39	.01	28	.01	35	.01
Swine.....	84	.02	110	.03	137	.04
Poultry.....	305	.07	255	.07	269	.07
Merchandise.....	9,068	2.19	10,912	2.90	12,373	3.15
Implements, Tools and Machinery	10,059	2.57	9,381	2.50	10,337	2.68
Motor Vehicles.....	10,207	2.46	10,765	2.86	13,784	3.51
Household Furnishings.....	5,418	1.31	4,211	1.12	4,727	1.20
Other Personal Property.....	23	.00	73	.02	47	.01
Airplane Companies.....						
Bus Lines.....						
Car Companies.....	284	.07	389	.10	455	.12
Express Companies.....	2,465	.59	2,133	.57	2,208	.56
Gas Companies.....	8,309	2.00	7,250	1.93	8,649	2.20
Pipe Line Companies.....						
Power Companies.....						
Railroad Companies.....	25,610	6.18	28,876	7.68	29,705	7.56
Telegraph Companies.....	101,003	24.36	81,229	21.61	82,498	20.99
Telephone Companies.....	1,701	.41	1,462	.39	1,514	.39
Terminal Companies.....	5,827	1.40	5,240	1.39	5,299	1.35
Traction Companies.....						
Water Companies.....						
Mining Companies.....						
TOTALS.....	\$414,611,100.00	\$375,897,100.00	\$392,980,100.00	\$420,193,100.00	\$451,024,100.00	\$455,739,100.00

STATEMENT NO. 27 STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

136

DUCHESNE COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots	\$ 8,208	6.44	\$ 7,397	6.43	\$ 8,035	6.65
Improved Farm Land {Dry	102	.02	.04	.04	.04	.04
Unimproved Farm Land {Irrig'ed}	29,254	22.96	23,769	20.66	21,330	17.66
Fruit Land	7,660	6.01	8,397	2.95	1,271	1.06
Grazing Land	63	.05	21,137	18.37	21,052	17.43
Other Land	24,879	19.53	1,054	.94	1,212	1.00
Improvements on Lots	16,934	12.63	15,243	13.25	19,337	15.74
Range Horses and Mules	4,438	3.48	3,864	3.36	22,597	18.71
Other Horses and Mules	1,446	1.12	256	.22	7,378	6.11
Range Cattle	1,676	1.32	1,558	1.35	1,283	1.06
Other Cattle	3,312	2.60	3,679	3.20	1,842	1.51
Sheep	2,070	1.62	2,357	2.05	1,824	1.50
Goats	4,735	3.72	5,731	4.98	2,887	2.35
Swine	7	.01	3	.00	6,277	5.11
Poultry	65	.05	106	.09	211	.17
Merchandise	5,530	4.34	6,384	5.55	38	.03
Implement, Tools and Machinery	1,664	1.31	1,501	1.30	5,025	4.09
Motor Vehicles	4,833	3.82	6,000	5.22	1,217	1.00
Household Furnishings	1,833	1.25	1,912	1.66	7,555	6.15
Other Personal Property	898	.70	421	.37	2,374	1.93
Air Line Companies					283	.23
Bus Lines					182	.15
Car Companies					5	.00
Express Companies					3	.00
Gas Companies						
Pipe Line Companies						
Railroad Companies						
Telephone Companies						
Terminal Companies						
Traction Companies						
Water Companies						
Mining Companies						
TOTALS	\$127,415	100.00	\$115,062	100.00	\$121,784	100.00
					\$122,848	100.00
					\$120,781	100.00
					\$131,180	100.00
					\$131,180	100.00

STATE TAX COMMISSION

STATEMENT NO. 28 STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

137

EMERY COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots	\$ 6,234	3.17	\$ 5,908	3.37	\$ 6,079	3.21
Improved Farm Land {Dry	12.66	.01	21,446	11.88	22,466	11.47
Unimproved Farm Land {Irrig'ed}	8,701	4.43	7,734	4.42	4,240	2.35
Fruit Land	1,329	.67	1,253	.72	1,389	.70
Grazing Land	1,253	.67	1,253	.72	1,389	.70
Other Land	14,733	7.53	11,769	6.72	12,558	6.95
Improvements on Lots	6,506	3.31	5,918	3.38	6,315	3.50
Range Horses and Mules	385	.20	379	.22	468	.26
Other Horses and Mules	1,245	.63	1,177	.67	1,384	.77
Range Cattle	2,931	1.49	3,956	2.26	3,470	1.92
Other Cattle	1,346	.68	1,501	.86	1,755	.97
Sheep	2,972	1.51	2,192	1.25	3,992	2.04
Goats	4	.00	71	.04	2	.00
Swine	53	.03	56	.03	95	.05
Poultry	57	.03	593	.34	88	.05
Merchandise	2,875	1.46	2,124	1.21	3,271	1.81
Implement, Tools and Machinery	1,058	.54	798	.46	765	.43
Motor Vehicles	2,475	1.26	3,114	1.78	4,710	2.61
Household Furnishings	506	.26	524	.30	1,486	.82
Other Personal Property	1,047	.53	1,023	.58	545	.30
Air Line Companies						
Bus Lines						
Car Companies						
Express Companies						
Gas Companies						
Pipe Line Companies						
Railroad Companies						
Telephone Companies						
Terminal Companies						
Traction Companies						
Water Companies						
Mining Companies						
TOTALS	\$196,561	100.00	\$175,076	100.00	\$180,567	100.00
					\$180,567	100.00
					\$178,411	100.00
					\$172,208	100.00
					\$172,208	100.00

STATE TAX COMMISSION

STATEMENT NO. 29
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

138

GARFIELD COUNTY

	1935		1936		1937		1938		1939		1940	
	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
City and Town Lots.....	8,302	11.92	8,031	11.94	8,178	12.62	8,410	12.66	8,029	12.66	8,093	12.66
Improved Farm Land {Dry {Irrig'ed}	15,981	22.95	14,042	20.88	12,964	20.01	13,351	20.10	15,296	20.53	14,890	19.45
Unimproved Farm Land.....	4,570	6.56	4,495	6.68	2,953	4.56	3,193	4.81	3,346	4.49	3,119	4.07
Fruit Land.....	7,016	10.08	6,250	9.29	5,629	8.69	5,846	8.80	6,315	8.48	6,111	7.98
Other Land.....	11,934	17.14	10,927	16.25	11,402	17.60	11,633	17.52	12,079	16.21	11,753	15.35
Improvements on Lots.....	323	0.46	338	0.50	320	0.48	329	0.49	321	0.43	321	0.42
Range Horses and Mules.....	738	1.06	734	1.18	818	1.26	860	1.29	961	1.29	876	1.15
Other Horses and Mules.....	3,345	4.80	3,452	5.13	3,061	4.73	2,554	3.85	3,637	4.88	4,310	5.63
Other Cattle.....	697	1.00	628	0.94	687	1.06	842	1.27	736	1.00	1,190	1.55
Sheep.....	3,303	4.75	5,158	7.67	4,184	6.46	2,725	4.10	5,367	7.20	4,295	5.61
Swine.....	24	0.04	19	0.03	25	0.04	35	0.05	51	0.07	3	0.00
Poultry.....	4	0.01	19	0.03	25	0.04	35	0.05	51	0.07	3	0.00
Merchandise.....	1,686	2.42	1,402	2.08	1,588	2.45	1,620	2.44	1,870	2.51	1,712	2.24
Motor Vehicles.....	1,152	1.65	625	0.93	609	0.94	645	0.97	1,207	1.62	1,613	2.11
Household Furnishings.....	1,830	2.63	2,854	4.24	3,339	5.15	3,703	5.58	4,537	6.09	5,390	7.04
Other Personal Property.....	1,081	1.55	995	1.48	1,100	1.70	1,161	1.75	1,234	1.66	1,177	1.55
Airplane Companies.....	66	0.10	109	0.16	52	0.08	90	0.14	111	0.15	81	0.10
Bus Lines.....	3,900	5.60	3,710	5.52	4,004	6.18	257	0.39	270	0.36	385	0.50
Car Companies.....												
Express Companies.....												
Gas Companies.....												
Pipe Line Companies.....												
Railroad Companies.....	656	0.94	659	0.98	1,013	1.57	1,224	1.84	1,273	1.71	4,475	5.85
Telephone Companies.....												
Terminal Companies.....	1,498	2.15	1,491	2.22	1,561	2.41	6,477	9.75	7,011	9.41	7,167	9.36
Traction Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS.....	197	0.28	178	0.27	178	0.27	245	0.37	253	0.34	216	0.28
	\$ 69,629/100.00		\$ 67,254/100.00		\$ 64,791/100.00		\$ 66,412/100.00		\$ 74,503/100.00		\$ 76,559/100.00	

STATE TAX COMMISSION

STATEMENT NO. 30
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

139

GRAND COUNTY

	1935		1936		1937		1938		1939		1940	
	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
City and Town Lots.....	2,014	1.65	1,758	1.64	1,962	1.77	1,946	1.65	1,896	1.68	1,873	1.75
Improved Farm Land {Dry {Irrig'ed}	5,583	4.58	4,928	4.59	5,680	5.11	5,751	4.87	5,337	4.78	5,233	4.88
Unimproved Farm Land.....	780	0.64	599	0.56	541	0.49	708	0.60	524	0.46	518	0.48
Fruit Land.....	12	0.01	11	0.01	5	0.00	5	0.00	5	0.00	5	0.00
Other Land.....	4,436	3.64	4,116	3.84	4,494	4.04	3,300	2.79	3,271	2.90	2,499	2.33
Improvements on Lots.....	3,414	2.80	2,978	2.78	2,994	2.69	3,132	2.65	3,018	2.68	2,984	2.78
Range Horses and Mules.....	5,436	4.47	3,716	3.46	4,535	4.08	4,537	3.84	4,520	4.01	4,614	4.30
Other Horses and Mules.....	2,765	2.27	2,134	1.99	2,447	2.20	2,698	2.28	2,761	2.45	2,778	2.59
Other Cattle.....	143	0.12	132	0.11	107	0.10	119	0.10	102	0.09	141	0.13
Sheep.....	606	0.50	537	0.50	538	0.48	626	0.53	625	0.55	688	0.64
Swine.....	3,082	2.53	3,377	3.15	2,694	2.42	2,503	2.12	2,515	2.23	2,514	2.35
Poultry.....	454	0.37	462	0.43	529	0.48	642	0.54	521	0.46	550	0.51
Merchandise.....	8,050	6.61	7,454	6.95	4,324	3.89	5,453	4.62	6,179	5.48	6,705	6.25
Motor Vehicles.....	2	0.00	1	0.00	1	0.00	1	0.00	1	0.00	2	0.00
Household Furnishings.....	11	0.01	16	0.01	25	0.02	35	0.03	63	0.06	51	0.05
Other Personal Property.....	21	0.02	19	0.02	30	0.03	34	0.03	25	0.02	29	0.03
Airplane Companies.....	1,825	1.50	1,502	1.40	1,714	1.54	1,806	1.53	1,578	1.40	1,518	1.42
Bus Lines.....	496	0.41	425	0.40	529	0.48	827	0.70	716	0.64	852	0.80
Car Companies.....	1,546	1.27	1,344	1.25	1,983	1.79	2,420	2.05	2,647	2.35	2,609	2.43
Express Companies.....	851	0.70	649	0.60	739	0.66	834	0.70	1,226	1.09	210	0.20
Gas Companies.....	787	0.61	630	0.59	992	0.89	991	0.84	661	0.59	564	0.53
Pipe Line Companies.....												
Railroad Companies.....	13	0.01	222	0.21	159	0.14	109	0.09	182	0.16	150	0.14
Telephone Companies.....	1,733	1.42	1,547	1.44	1,658	1.49	2,745	2.32	2,611	2.32	2,198	2.05
Terminal Companies.....	8	0.01	5	0.00	3	0.00	3	0.00	3	0.00	2	0.00
Traction Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS.....	175	0.14	154	0.14	175	0.16	173	0.15	277	0.24	2,654	2.48
	\$ 121,765/100.00		\$ 107,293/100.00		\$ 111,145/100.00		\$ 118,124/100.00		\$ 112,741/100.00		\$ 107,228/100.00	

STATE TAX COMMISSION

STATE TAX COMMISSION

STATEMENT NO. 31

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

IRON COUNTY

IRON COUNTY																			
1935					1936			1937			1938			1939			1940		
Taxes Charged					Percent- age of Total Tax			Taxes Charged			Percent- age of Total Tax			Taxes Charged			Percent- age of Total Tax		
\$ 22,011					\$ 20,214			\$ 20,602			\$ 21,793			\$ 22,862			\$ 22,709		
City and Town Lots.....					8.53			8.85			8.73			8.05			7.86		
Improved Farm Land {Dry {Irrig'ed}}					.32			.26			.28			.33			.33		
Unimproved Farm Land					17,254			13,754			14,663			15,754			14,928		
Fruit Land					14,577			11,176			9,887			9,902			8,955		
Grazing Land																			
Other Land					8,219			6,868			7,404			1			8,510		
Improvements on Lots					14,803			12,521			12,592			12,672			13,926		
Improvements on Acreage					48,272			37,861			39,780			44,084			47,793		
Range Horses and Mules					1,786			1,225			1,214			1,287			1,506		
Other Horses and Mules					150			.06			.08			.07			.07		
Range Cattle					513			.20			.445			.20			.434		
Other Cattle					700			.27			.927			.41			.990		
Sheep					1,031			.40			1,294			.57			1,305		
Goats					6,457			2.50			6,915			3.03			6,714		
Swine					5														
Poultry					42			.02			33			.01			48		
Merchandise					5			8			9			74			.03		
Implements, Tools and Machinery					4,475			1.73			4,985			10			94		
Motor Vehicles					623			.24			572			.25			661		
Household Furnishings					4,880			1.89			6,320			2.77			7,111		
Other Personal Property					1,338			.52			1,505			.66			1,766		
Airplane Companies					911			.35			961			.42			1,017		
Bus Lines																			
Car Companies					9,924			3.85			8,079			3.54			8,526		
Express Companies					1,978			.77			1,845			.81			2,013		
Gas Companies					22			.01			11			.01			9		
Pipe Line Companies																			
Power Companies																			
Railroad Companies					6,014			2.33			5,515			2.41			6,783		
Telephone Companies					73,947			28.66			66,778			29.25			71,566		
Telegraph Companies					3,847			1.30			1,217			.53			1,753		
Terminal Companies					5,172			2.00			6,439			2.82			7,229		
Traction Companies																			
Water Companies																			
Mining Companies																			
TOTALS					9,490			3.68			11,206			4.91			7,774		

	\$268,008	100.00	\$228,301	100.00	\$236,353	100.00	\$270,672	100.00	\$291,079	100.00	\$294,076	100.00	16,037	4.66	5.4
*NOTE:	Utah Parks property, other than rolling stock, included in Telephone Companies.														
	Companies.														

STATEMENT NO. 32

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

JUAB COUNTY

	1935			1936			1937			1938			1939			1940		
	Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
City and Town Lots.....	\$ 12,436	.09		\$ 11,437	4.92		\$ 10,714	4.90		\$ 10,858	4.51		\$ 12,018	4.86		\$ 11,927	4.83	
Improved Farm Land (Dry.....	19,201	7.86		15,161	6.52		12,682	5.30		13,391	5.56		14,820	6.00		14,942	6.05	
Improved Farm Land (Irrigated.....	10,401	4.25		10,302	4.43		10,339	4.73		9,544	3.97		10,011	4.05		10,142	4.11	
Unimproved Farm Land.....	2,297	.94		2,078	.89		1,495	.68		1,499	.62		1,733	.70		1,635	.66	
Fruit Land.....	133	.05		116	.05		107	.05		107	.04		126	.05		127	.05	
Grazing Land.....	9,913	4.06		9,045	3.89		7,714	3.53		8,300	3.45		9,420	3.81		9,866	4.00	
Other Land.....	426	.17		438	.19		522	.24		589	.24		654	.27		733	.30	
Improvements on Lots.....	33,424	13.68		27,933	12.02		26,920	12.30		28,038	11.65		35,822	14.49		35,057	14.20	
Improvements on Acreage.....	2,075	.85		1,552	.67		1,289	.59		1,470	.61		1,902	.77		1,733	.70	
Range Horses and Mules.....	168	.07		172	.07		93	.04		146	.06		133	.05		152	.06	
Other Horses and Mules.....	635	.26		669	.29		539	.25		619	.26		653	.27		696	.28	
Range Cattle.....	1,079	.44		1,342	.58		1,667	.76		1,810	.75		2,252	.91		2,595	1.05	
Other Cattle.....	488	.20		639	.30		780	.36		934	.39		1,101	.45		957	.39	
Sheep.....	6,762	2.77		7,244	3.12		4,951	2.26		5,854	2.43		5,196	2.10		5,616	2.27	
Goats.....	1	.00		3	.00		2	.00		2	.00		2	.00		1	.00	
Swine.....	37	.02		56	.02		62	.03		103	.04		105	.04		82	.03	
Poultry.....	139	.06		168	.07		228	.10		213	.09		190	.08		184	.07	
Merchandise.....	4,371	1.79		4,241	1.82		4,764	2.18		5,286	2.20		4,478	1.81		5,274	2.14	
Implements, Tools and Machinery.....	1,808	.74		1,516	.65		1,160	.53		2,045	.85		2,860	.96		2,630	1.07	
Motor Vehicles.....	3,945	1.61		4,712	2.03		5,983	2.74		8,342	3.47		7,893	3.20		7,382	2.99	
Household Furnishings.....	3,826	1.48		3,165	1.36		3,083	1.41		4,560	1.89		5,091	2.06		3,885	1.6	
Other Personal Property.....	227	.09		164	.07		240	.11		231	.10		741	.30		383	.15	
Airplane Companies.....	348	.14		471	.20		513	.23		131	.06		155	.06		354	.14	
Bus Lines.....	14	.00		20	.01		23	.01		37	.02		61	.02		518	.21	
Car Companies.....	2,637	1.08		2,373	1.02		2,377	1.09		3,830	1.59		4,263	1.73		3,654	1.48	
Express Companies.....	13	.01		11	.01		9	.00		6	.00		6	.00		6	.00	
Gas Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Pipe Line Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Pover Companies.....	5,436	2.22		5,554	2.39		5,513	2.52		8,678	3.60		9,328	3.77		8,951	3.63	
Railroad Companies.....	92,853	37.39		82,612	35.53		81,081	37.06		84,357	35.04		86,221	34.89		88,244	35.75	
Telephone Companies.....	1,213	.50		1,075	.46		1,060	.48		1,099	.46		1,245	.50		1,062	.43	
Telephone Companies.....	4,298	1.76		3,993	1.72		4,054	1.85		4,498	1.87		5,065	2.05		5,060	2.05	
Terminal Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Traction Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Water Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Mining Companies.....	24,009	9.82		34,198	14.71		547	.25		595	.25		663	.27		645	.26	
TOTALS.....	\$244,399	100.00		\$232,488	100.00		\$218,784	100.00		\$240,723	100.00		\$244,501	100.00		\$246,558	100.00	

STATE TAX COMMISSION

STATEMENT NO. 33
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

KANE COUNTY

	1935			1936			1937			1938			1939			1940		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots	\$ 3,514	7.47		\$ 3,413	8.06		\$ 3,839	8.34		\$ 4,119	7.83		\$ 3,868	7.72		\$ 3,842	8.02	
Improved Farm Land {Dry}	235	5.00		211	5.00		223	4.88		266	5.51		321	6.57		365	7.76	
Unimproved Farm Land {Irrigated}	4,165	8.95		3,485	8.23		3,611	7.85		4,032	7.66		3,292	6.57		3,259	6.80	
Fruit Land	97	.21		47	.11		52	.11		54	.10		49	.10		46	.10	
Grazing Land	13,654	29.01		11,694	27.61		13,034	28.33		15,191	28.87		12,706	25.34		12,629	26.36	
Other Land	934	1.98		864	2.04		976	2.12		1,199	2.28		1,073	2.14		1,014	2.12	
Improvements on Lots	9,967	2.13		8,572	20.24		10,276	22.34		11,875	22.57		11,593	23.14		12,033	25.11	
Range Horses and Mules	1,256	2.67		941	2.22		703	1.53		887	1.69		818	1.63		800	1.67	
Other Horses and Mules	326	.69		27	.06		29	.06		26	.05		40	.08		26	.05	
Range Cattle	1,068	2.27		1,186	2.80		1,172	2.55		1,365	2.59		1,342	2.75		1,440	3.01	
Other Cattle	973	2.09		503	1.19		523	1.15		570	1.08		1,351	2.75		1,440	3.01	
Sheep	3,310	7.03		2,968	7.01		1,959	4.26		1,978	3.76		3,398	6.78		1,451	3.03	
Goats	173	.38		148	.35		72	.16		75	.14		51	.10		14	.03	
Poultry	8	.02		13	.03		13	.03		19	.04		22	.04		14	.03	
Merchandise	1,463	3.11		1,759	4.15		1,941	4.22		1,956	3.72		1,851	3.69		1,975	4.12	
Implement, Tools and Machinery	1,512	3.25		1,088	2.66		302	.66		408	.78		461	.92		330	.69	
Motor Vehicles	1,355	2.88		1,733	4.09		1,810	3.93		2,298	4.37		2,251	4.49		2,194	4.58	
Household Furnishings	1,382	2.93		1,407	3.32		1,514	3.29		1,585	3.01		1,574	3.14		1,683	3.55	
Other Personal Property	290	.62		170	.40		92	.20		196	.37		162	.32		141	.29	
Airplane Companies																		
Bus Lines																		
Car Companies	1,237	2.63		940	2.22		1,148	2.49		477	.91		391	.78		614	1.28	
Express Companies																		
Gas Companies																		
Pipe Line Companies																		
Power Companies																		
Railroad Companies	1,018	2.16		974	2.30		1,595	3.47		1,812	3.44		1,787	3.56		2,357	4.92	
Telephone Companies																		
Telegraph Companies																		
Terminal Companies	572	1.21		629	1.49		724	1.58		1,804	3.43		2,128	4.34		2,800	4.80	
Traction Companies																		
Water Companies																		
Mining Companies																		
TOTALS	13	.03		36	.09		41	.09		36	.07		39	.08		44	.09	
	\$ 47,065	100.00		\$ 42,349	100.00		\$ 46,005	100.00		\$ 52,611	100.00		\$ 50,136	100.00		\$ 47,914	100.00	

STATE TAX COMMISSION

STATEMENT NO. 34
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

MILLARD COUNTY

	1935			1936			1937			1938			1939			1940		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots	\$ 13,160	4.65		\$ 11,248	4.72		\$ 10,348	4.57		\$ 10,005	4.17		\$ 10,837	4.29		\$ 11,553	4.44	
Improved Farm Land {Dry}	1,362	.48		3,491	1.46		3,076	1.36		2,780	1.16		3,392	1.34		4,103	1.58	
Unimproved Farm Land {Irrigated}	47,484	16.79		36,979	15.52		31,586	13.95		32,647	13.60		28,490	11.28		29,260	11.24	
Fruit Land	7,669	2.71		4,104	1.72		763	.34		509	.21		1,674	.66		4,695	1.80	
Grazing Land	17,722	6.27		14,039	5.89		8,877	3.92		8,959	3.73		8,586	3.40		10	.00	
Other Land	1,810	.64		774	.32		1,450	.65		2,551	1.06		3,623	1.43		5,200	2.00	
Improvements on Lots	29,125	10.30		22,391	9.40		20,175	8.91		21,716	9.04		23,582	9.38		26,153	10.05	
Range Horses and Mules	6,560	2.32		4,587	1.92		3,693	1.63		4,197	1.75		4,440	1.76		4,223	1.62	
Other Horses and Mules	80	.03		44	.02		19	.01		4	.00		20	.01		63	.03	
Range Cattle	1,617	.57		1,394	.58		1,158	.51		1,410	.59		1,629	.64		1,658	.64	
Other Cattle	3,123	1.10		3,521	1.48		2,970	1.31		3,574	1.49		4,184	1.66		4,788	1.84	
Sheep	1,831	.65		1,717	.72		1,703	.75		1,986	.83		2,407	.95		3,009	1.16	
Goats	11,115	3.93		16,431	6.90		18,767	8.29		19,216	8.00		19,685	7.79		18,697	7.18	
Poultry	40	.01		73	.03		72	.03		133	.06		216	.09		239	.09	
Merchandise	148	.05		157	.07		169	.07		143	.06		297	.09		230	.09	
Implement, Tools and Machinery	5,354	1.90		4,190	1.76		4,015	1.77		5,616	2.32		6,552	2.59		7,382	2.84	
Motor Vehicles	1,175	.42		923	.39		759	.34		1,373	.57		1,564	.62		1,756	.67	
Household Furnishings	5,078	1.80		4,918	2.06		5,857	2.59		6,603	2.75		7,890	3.14		8,570	3.29	
Other Personal Property	2,070	.73		1,874	.79		1,606	.71		2,104	.88		2,213	.88		2,419	.91	
Airplane Companies	421	.15		488	.20		38	.02		504	.21		562	.22		419	.16	
Bus Lines										491	.21		324	.13		324	.12	
Car Companies	427	.15		520	.22		609	.26		671	.28		613	.24		494	.19	
Express Companies	3,081	1.09		2,595	1.09		2,770	1.22		4,345	1.81		4,338	1.72		3,765	1.45	
Gas Companies	24	.01		13	.01		8	.00		7	.00		7	.00		7	.00	
Pipe Line Companies																		
Power Companies	2,953	1.04		2,662	1.12		3,205	1.42		3,698	1.54		3,975	1.57		4,208	1.62	
Railroad Companies	113,757	40.22		94,378	39.61		97,900	43.23		99,397	41.37		105,869	41.90		108,776	41.79	
Telephone Companies	1,837	.65		1,545	.65		1,601	.71		1,691	.67		1,601	.63		1,429	.55	
Terminal Companies	3,525	1.25		3,065	1.29		3,070	1.35		3,901	1.62		3,961	1.57		4,111	1.58	
Traction Companies																		
Water Companies																		
Mining Companies																		
TOTALS	185	.07		156	.06		190	.08		128	.05		170	.07		182	.07	
	\$282,808	100.00		\$238,277	100.00		\$226,485	100.00		\$240,139	100.00		\$252,675	100.00		\$260,100	100.00	

STATE TAX COMMISSION

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

MORGAN COUNTY

MORGAN COUNTY																	
1935			1936			1937			1938			1939			1940		
Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	
City and Town Lots																	
Improved Farm Land {Dry																	
Unimproved Farm Land {Irrig'ed}																	
Fruit Land	1,166	.79	1,082	.82	\$	1,173	.80	\$	1,332	.88	\$	1,541	.90	\$	1,831	.83	
Grazing Land	13,589	9.14	12,121	8.98		13,192	8.95		13,414	7.6		14,132	8.21		14,997	8.13	
Other Land	353	.24	276	.20		281	.19		279	.18		329	.19		813	.20	
Improvements on Lots	22,798	15.40	21,011	15.56		22,407	15.20		22,639	14.90		24,161	14.05		23,443	14.67	
Range Horses and Mules	6,690	4.52	5,404	3.9		6,600	4.5		6,926	3.9		8,057	5.52		105	.06	
Other Horses and Mules	4,283	2.89	3,275	2.43		3,526	2.39		3,591	2.36		4,429	4.68		7,212	4.51	
Range Cattle	58	.04	164	.12		135	.09		144	.10		179	1.0		4,206	2.63	
Other Cattle	349	.24	336	.25		362	.23		309	.20		328	.19		340	.21	
Sheep	672	.46	585	.43		669	.45		653	.43		758	.44		774	.48	
Swine	623	.42	753	.56		794	.54		776	.51		911	.53		882	.52	
Poultry	389	.26	566	.42		1,000	.68		1,083	.71		988	.57		872	.55	
Merchandise	20	.01	26	.02		84	.02		29	.02		41	.02		154	.10	
Implements, Tools and Machinery	67	.05	76	.06		81	.05		78	.05		65	.04		53	.03	
Motor Vehicles	1,220	.82	1,183	.88		1,137	.77		1,764	1.16		2,692	1.57		2,388	1.50	
Household Furnishings	1,338	.77	955	.71		961	.65		971	.64		1,061	.62		920	.58	
Other Personal Property	1,615	1.09	1,774	1.31		2,384	1.62		2,720	1.79		3,640	2.12		2,649	1.66	
Airplane Companies	748	.50	605	.45		632	.43		674	.44		810	.47		26	.02	
Bus Lines	114	.08	58	.04		62	.04		111	.07		119	.07		1	.01	
Car Companies	111	.08	166	.12		217	.15		117	.08		131	.08		113	.07	
Express Companies	910	.61	872	.65		921	.62		1,528	1.01		1,796	1.04		1,453	.91	
Gas Companies	3	.00	3	.00		2	.00		3	.00		3	.00		2	.00	
Pipe Line Companies	6,104	4.12	5,606	4.15		7,100	4.82		8,142	5.36		9,581	5.57		8,947	5.60	
Power Companies																	
Railroad Companies	7,949	5.37	7,395	5.48		7,981	5.41		8,366	5.51		7,388	4.30		7,189	4.50	
Telephone Companies	61,439	41.49	56,970	42.19		61,781	41.90		61,393	40.41		72,611	42.22		61,746	42.50	
Terminal Companies	951	.64	878	.65		941	.64		877	.58		1,034	.60		884	.52	
Traction Companies	1,114	.75	1,058	.78		1,133	.77		1,403	.92		1,651	.96		1,555	.97	
Water Companies																	
Mining Companies																	
TOTALS	11,746	7.93	10,192	7.55		10,855	7.36		10,645	7.01		11,367	6.61		10,839	6.78	
	\$148,073	100.00	\$135,025	100.00		\$147,434	100.00		\$151,923	100.00		\$171,966	100.00		\$159,824	100.00	

STATE TAX COMMISSION

STATEMENT NO. 36
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

PIUTE COUNTY

	1935			1936			1937			1938			1939			1940		
	Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
City and Town Lots	\$ 1,467	3.19	\$	1,348	2.92	\$	1,142	2.53	\$	1,437	2.84	\$	1,651	2.95	\$	1,533	2.78	
Improved Farm Land {Dry	985	2.04		820	1.78		330	73		57	1.11		15,324	27.37		15,832	28.68	
Improved Farm Land {Irriged}	15,171	33.03		13,864	30.01		13,094	28.95		15,033	29.74		15,324	27.37		15,832	28.68	
Unimproved Farm Land	3,607	7.85		3,388	7.34		4,063	8.98		3,783	7.48		4,561	8.16		4,808	8.71	
Fruit Land																		
Other Land	1,481	3.22		1,392	3.01		1,303	2.88		1,303	2.58		1,584	2.83		1,544	2.80	
Improvements on Lots	162	.35		146	.32		178	.39		255	.50		443	.79		382	.69	
Improvements on Acreage	4,094	8.91		3,827	8.29		3,447	7.62		4,390	8.68		5,149	9.20		5,122	9.28	
Range Horses and Mules	2,085	4.54		1,991	4.31		1,890	4.18		2,398	4.74		2,807	5.01		2,810	5.09	
Other Horses and Mules	127	.28		116	.25		84	.19		104	.21		100	.18		84	.15	
Range Cattle	279	.61		306	.66		368	.81		420	.83		529	.94		551	1.00	
Other Cattle	1,435	3.12		1,757	3.80		1,712	3.79		1,986	3.93		2,183	3.90		2,185	3.87	
Other Sheep	295	.64		472	1.02		716	1.58		925	1.83		1,237	2.21		1,197	2.17	
Goats	1,410	3.07		1,139	2.47		1,123	2.48		1,051	2.08		984	1.76		870	1.58	
Swine	42	.09		70	.15		84	.19		85	.17		167	.30		152	.28	
Poultry	28	.06		14	.03		18	.03		26	.05		34	.06		36	.07	
Merchandise	1,035	2.25		1,083	2.34		1,188	2.62		1,328	2.63		1,434	2.56		1,169	2.12	
Implements, Tools and Machinery	550	1.20		504	1.10		659	1.45		1,827	3.61		2,245	4.01		1,988	3.48	
Motor Vehicles	1,218	2.65		1,597	3.46		2,110	4.66		2,503	4.95		2,958	5.28		2,514	4.55	
Household Furnishings	961	2.09		953	2.06		1,068	2.36		1,375	2.72		1,664	2.97		85	.15	
Other Personal Property	2	.00		249	.54													
Airplane Companies																		
Bus Lines																		
Car Companies	23	.05		20	.04		51	.11		34	.07		59	.10		68	.12	
Express Companies	133	.29		123	.27		136	.30		247	.49		283	.50		238	.43	
Gas Companies	1	.00		1	.00		1	.00										
Pipe Line Companies																		
Power Companies																		
Railroad Companies	840	1.83		848	1.84		1,059	2.34		1,298	2.57		1,573	2.81		2,098	3.80	
Telephone Companies	4,355	9.48		4,048	8.76		4,362	9.64		4,309	8.52		4,735	8.46		4,616	8.36	
Telephone Companies	31	.07		28	.06		28	.06		31	.06		35	.06		25	.05	
Terminal Companies	650	1.42		637	1.38		708	1.62		757	1.50		898	1.60		1,082	1.96	
Traction Companies																		
Water Companies																		
Mining Companies																		
TOTALS	3,518	7.66		5,151	11.15		4,300	9.51		3,553	7.93		3,357	5.99		4,915	8.90	
	\$ 45,935	100.00	\$	46,192	100.00	\$	45,222	100.00	\$	50,555	100.00	\$	55,100	100.00	\$	55,198	100.00	

STATE TAX COMMISSION

STATEMENT NO. 37

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

RICH COUNTY

RICH COUNTY													
1935		1936		1937		1938		1939		1940			
Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax		
\$		\$											
City and Town Lots.....	888	1.68											
Improved Farm Land {Dry {Irriged}	301	.57		836	1.80	875	1.70	908	1.87	1,035	1.84		
Unimproved Farm Land.....	12,931	24.50	11,027	256	.55	273	.55	313	.65	350	.62		
Fruit Land.....	5,725	10.80	4,860	10.47	5,138	10.32	11,672	23.43	11,139	23.10			
Grazing Land.....								5,075	10.48	6,353	11.29		
Other Land.....	16,232	30.64	14,054	30.28	15,042	30.20		14,596	30.14	16,264	28.91		
Improvements on Lands.....	424	.80	256	.55	282	.57		313	.65	466	.83		
Improvements on Acreage.....	3,333	6.38	2,852	6.15	3,007	6.04		2,878	5.94	3,497	6.21		
Range Horses and Mules.....	2,476	4.67	1,807	3.89	1,931	3.98		2,242	4.63	2,428	4.32		
Other Horses and Mules.....	258	.49	252	.54	280	.58		260	.54	326	.58		
Range Cattle.....	329	.62	282	.61	245	.49		251	.52	312	.55		
Other Cattle.....	2,064	3.89	2,262	4.88	3,377	6.78		2,503	5.17	4,100	7.29		
Other Cattle.....	387	.73	423	.91	500	1.00		546	1.18	769	1.38		
Sheep.....	2,527	4.77	2,830	6.10	2,893	4.50		2,048	4.23	2,326	4.13		
Goats.....													
Poultry.....	20	.04	20	.04	22	.04		30	.06	41	.07		
Swine.....	6	.01	5	.01	11	.02		11	.02	12	.02		
Merchandise.....	742	1.40	683	1.47	714	1.43		832	1.72	802	1.43		
Implement, Tools and Machinery.....	695	1.31	511	1.10	512	1.03		544	1.12	620	1.10		
Motor Vehicles.....	818	1.54	836	1.80	959	1.93		1,179	2.43	1,344	2.39		
Household Furnishings.....	526	.99	439	.95	438	.88		462	.95	521	.93		
Other Personal Property.....					18	.03		21	.04	8	.01		
Airplane Companies.....													
Bus Lines.....													
Car Companies.....													
Express Companies.....	7	.01	24	.05	19	.04		28	.06	14	.02		
Gas Companies.....													
Pipe Line Companies.....													
Power Companies.....													
Railroad Companies.....	735	1.39	626	1.35	759	1.52		867	1.79	1,023	1.82		
Telegraph Companies.....													
Telephone Companies.....	45	.09	39	.08	41	.08		27	.06	31	.05		
Terminal Companies.....	482	.91	416	.90	447	.90		491	1.01	603	1.07		
Traction Companies.....													
Water Companies.....													
Mining Companies.....													
TOTALS.....	940	1.77	798	1.72	846	1.70		819	1.69	1,004	1.78		
\$ 52,991,100.00 \$ 46,411,000.00 \$ 49,810,100.00 \$ 48,433,100.00 \$ 56,266,100.00 \$ 58,132,100.00													

STATE TAX COMMISSION

STATEMENT NO. 38

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

SALT LAKE COUNTY

	1935	1936	1937	1938	1939	1940				
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax				
City and Town Lots.....	\$1,852.311	23.77	\$1,746.422	24.25	\$1,418.101	18.32	\$1,353.457	16.79	\$1,342.263	15.15
Improved Farm Land {Dry	5,313	.07	6,328	.09	5,939	.08	7,112	.09	7,644	.10
Unimproved Farm Land {Irrigated}	184,825	2.37	136,004	1.89	133,904	1.75	141,167	1.70	166,155	2.06
Fruit Land.....	13,530	.18	10,859	.15	12,137	.16	10,879	.13	12,467	.15
Pasture Land.....	1,419	.02	1,085	.01	968	.01	889	.01	1,187	.01
Grazing Land.....	4,514	.06	3,767	.05	3,495	.05	3,101	.04	3,607	.05
Other Land.....	25,997	.33	21,115	.29	20,696	.27	21,087	.25	23,384	.30
Improvements on Lots	267,230	34.36	2,279,366	31.66	2,415,890	31.56	2,413,244	28.21	2,661,005	33.02
Range Horses and Mules	277,482	3.56	212,543	2.96	227,084	2.96	246,930	2.98	306,237	3.80
Other Horses and Mules										
Range Cattle	1,742	.02	1,441	.02	1,596	.02	1,483	.02	1,738	.02
Other Cattle										
Sheep	3,800	.05	3,388	.05	4,580	.06	4,775	.06	5,531	.07
Goats	1,113	.02	410	.01	774	.01	716	.01	1,382	.02
Horses	149	.00	46	.00	61	.00	45	.00	67	.00
Swine	285	.00	227	.01	258	.00	188	.00	285	.00
Poultry.....	2,101	.03	1,945	.03	2,810	.04	2,731	.03	2,782	.03
Merchandise.....	410,172	5.26	394,868	5.49	449,670	5.87	568,348	6.86	531,688	6.60
Implement, Tools and Machinery	210,621	2.70	181,944	2.58	203,729	2.66	209,147	2.57	234,957	2.92
Motor Vehicles	176,540	2.26	197,567	2.73	231,470	2.93	303,594	3.63	338,587	3.95
Household Furnishings	257,908	3.31	239,251	3.32	269,451	3.54	268,753	3.24	273,521	3.39
Other Personal Property	8,856	.11	10,785	.15	11,474	.15	9,206	.11	11,348	.14
Airplane Companies										
Bus Lines	1,810	.02	2,113	.03	2,318	.03	2,451	.03	3,505	.04
Car Companies	11,491	.15	10,260	.14	10,956	.14	17,727	.21	19,897	.24
Express Companies	9,942	.13	10,260	.14	10,956	.14	17,727	.21	19,897	.24
Gas Companies	77,546	1.00	72,644	1.01	90,404	1.19	103,502	1.25	114,072	1.42
Pipe Line Companies										
Power Companies	292,538	3.75	277,312	3.85	292,147	3.82	350,232	4.23	385,136	4.57
Railroad Companies	496,564	6.36	440,462	6.11	455,360	5.95	464,768	5.61	429,447	5.24
Telephone Companies	9,728	.13	9,404	.13	23,108	.30	9,836	.12	10,389	.13
Terminal Companies	127,215	1.63	138,981	1.93	137,640	1.80	153,554	1.85	165,721	2.08
Traction Companies	31,153	.40	30,614	.43	31,252	.40	30,053	.36	32,593	.40
Water Companies										
Mining Companies	6,127	.08	5,112	.07	6,093	.08	6,387	.08	*52,094	.65
	623,504	.79	762,340	1.05	1,171,809	15.30	1,655,950	19.99	7,635	.09
TOTALS	\$7,793,886	100.00	\$7,149,446	100.00	\$7,656,390	100.00	\$8,283,336	100.00	\$8,059,360	100.00
*NOTE: Included with railroads prior to 1939									\$8,393,751	100.00

*NOTE: Included with railroads prior to 1939.

STATEMENT NO. 39
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

	1935		1936		1937		1938		1939		1940	
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
SAN JUAN COUNTY												
City and Town Lots.....	\$ 1,332	2.86	\$ 1,212	2.90	\$ 1,225	2.93	\$ 1,193	2.56	\$ 1,266	2.65	\$ 1,290	2.56
Improved Farm Land {Dry {Irrig'ed}	2,389	4.94	2,117	5.06	2,107	5.04	2,107	4.52	2,345	4.91	2,344	4.66
Unimproved Farm Land.....	3,845	7.95	3,409	8.15	3,672	8.79	3,751	8.05	3,559	7.45	3,632	7.22
Fruit Land.....	10,172	21.02	8,469	20.26	7,710	18.46	7,100	15.24	7,840	15.36	7,479	14.87
Grazing Land.....	3,319	6.86	3,788	9.06	3,722	8.91	5,565	11.94	6,114	12.80	6,139	12.20
Other Land.....	622	1.29	544	1.30	542	1.29	6,687	14.35	6,776	14.18	6,771	13.46
Improvements on Lots.....	5,862	12.11	5,012	11.99	5,424	12.99	1,255	2.69	1,646	3.45	2,166	4.31
Range Horses and Mules.....	121	.25	125	.30	242	.58	176	.38	170	.36	126	.25
Other Horses and Mules.....	734	1.52	461	1.10	379	.91	471	1.01	536	1.12	643	1.28
Range Cattle.....	5,511	11.39	5,456	13.05	5,683	13.61	6,070	13.03	6,107	12.78	6,134	12.19
Other Cattle.....	662	1.37	572	1.37	426	1.02	469	1.00	634	1.33	972	1.93
Sheep.....	6,972	14.40	5,697	13.63	6,005	14.38	6,176	13.25	6,188	12.95	6,556	13.03
Goats.....	2	.00	1	.00	2	.00	8	.02	28	.06	33	.07
Swine.....	10	.02	10	.02	3	.00	1	.00	1	.00	6	.01
Poultry.....	10	.02	2	.00	1	.00	1	.00	1	.00	6	.01
Merchandise.....	1,554	3.21	1,263	3.02	1,344	3.22	1,429	3.07	1,208	2.53	1,467	2.92
Implement, Tools and Machinery.....	492	1.01	223	.53	245	.59	883	1.90	645	1.35	885	1.76
Motor Vehicles.....	1,047	2.16	1,244	2.98	1,572	3.76	1,910	4.10	1,803	3.77	2,275	4.52
Household Furnishings.....	191	.40	146	.35	10	.02	259	.56	184	.39	338	.68
Other Personal Property.....	117	.24	71	.17	28	.07	11	.02	109	.23	535	1.06
Airplane Companies.....	5	.01	6	.02	20	.05	18	.04	44	.09	46	.09
Bus Lines.....												
Car Companies.....												
Express Companies.....												
Gas Companies.....												
Pipe Line Companies.....												
Power Companies.....												
Railroad Companies.....												
Telegraph Companies.....												
Telephone Companies.....												
Terminal Companies.....												
Traction Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS	\$ 48,392	100.00	\$ 41,805	100.00	\$ 41,771	100.00	\$ 46,596	100.00	\$ 47,774	100.00	\$ 50,306	100.00

STATEMENT NO. 40
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

	1935		1936		1937		1938		1939		1940	
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
SANPETE COUNTY												
City and Town Lots.....	\$ 27,832	8.37	\$ 22,566	8.21	\$ 23,329	7.67	\$ 22,275	7.17	\$ 25,413	7.29	\$ 25,886	7.44
Improved Farm Land {Dry {Irrig'ed}	5,392	1.65	4,686	1.73	4,867	1.60	4,716	1.52	5,350	1.54	5,537	1.53
Unimproved Farm Land.....	66,949	20.51	56,813	20.95	63,134	20.76	60,682	19.54	63,536	18.23	70,206	20.66
Fruit Land.....	8,602	2.64	7,300	2.69	7,887	2.59	8,819	2.84	11,020	3.16	8,888	2.60
Grazing Land.....	18	.00	12	.00	24	.00	5	.00	5	.00	17	.05
Other Land.....	19,202	5.88	13,561	5.00	13,466	4.43	13,545	4.36	16,557	4.75	17,559	5.14
Improvements on Lots.....	2,392	.73	2,240	.82	2,636	.87	2,987	.95	3,404	.98	3,551	.97
Range Horses and Mules.....	66,519	20.37	50,312	18.55	53,662	17.64	55,093	17.74	62,394	17.91	63,341	18.55
Other Horses and Mules.....	22,344	6.84	17,285	6.37	18,051	5.93	18,207	5.87	21,340	6.12	21,741	6.37
Range Cattle.....	482	.15	381	.14	463	.15	463	.15	472	.14	548	.16
Other Cattle.....	1,463	.45	1,491	.55	2,025	.67	1,820	.59	2,247	.65	2,459	.72
Sheep.....	2,626	.77	2,344	.86	3,141	1.03	3,050	.98	3,841	1.10	4,541	1.21
Goats.....	2,471	.76	2,938	1.08	3,758	1.24	4,013	1.29	4,844	1.39	5,317	1.56
Swine.....	3,174	.97	2,774	1.02	4,462	1.47	4,217	1.36	3,778	1.08	3,556	1.04
Poultry.....	56	.02	76	.03	161	.05	163	.05	262	.08	290	.08
Merchandise.....	349	.11	380	.14	584	.19	430	.14	592	.16	568	.17
Implement, Tools and Machinery.....	12,487	3.83	10,495	3.87	12,273	4.04	15,110	4.87	15,876	4.56	18,182	5.14
Motor Vehicles.....	9,737	2.98	7,919	2.92	9,022	2.97	9,146	2.95	10,672	3.06	11,266	3.31
Household Furnishings.....	7,155	2.19	9,255	3.41	11,969	3.94	14,178	4.57	16,525	4.74	15,315	4.49
Other Personal Property.....	6,768	2.07	6,011	2.22	7,082	2.32	7,180	2.31	8,718	2.50	9,671	2.81
Airplane Companies.....	253	.08	352	.13	732	.24	689	.22	719	.21	967	.28
Bus Lines.....												
Car Companies.....	96	.03	158	.06	188	.06	117	.04	295	.08	265	.08
Express Companies.....	2,004	.61	1,727	.64	2,080	.67	3,170	1.02	3,752	1.08	3,217	.94
Gas Companies.....	24	.01	13	.01	10	.00	13	.00	12	.00	12	.00
Pipe Line Companies.....												
Power Companies.....	4,090	1.25	3,565	1.31	4,917	1.62	5,555	1.79	6,936	1.99	6,910	2.02
Railroad Companies.....	50,294	15.40	42,991	15.85	49,754	16.36	49,838	16.05	54,172	15.55	53,849	15.77
Telegraph Companies.....	564	.17	479	.18	553	.18	556	.18	665	.19	452	.13
Telephone Companies.....	3,188	.98	2,919	1.08	3,416	1.12	3,872	1.25	4,412	1.27	4,350	1.27
Terminal Companies.....												
Traction Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS	\$326,512	100.00	\$271,235	100.00	\$304,151	100.00	\$310,511	100.00	\$345,442	100.00	\$341,450	100.00

STATEMENT NO. 41
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

SEVIER COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged
	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax
City and Town Lots.....	\$ 29,402	10.23	\$ 25,738	10.44	\$ 25,973	10.11
Improved Farm Land (Dry {Irrigated})	67,408	85.05	57,394	22.33	56,553	21.18
Unimproved Farm Land	8,788	3.06	7,082	2.87	6,568	2.46
Fruit Land.....						
Grazing Land.....	7,065	2.46	5,944	2.41	6,026	2.34
Other Land.....	2,399	.83	1,632	.66	1,602	.62
Improvements on Lots.....	63,333	22.02	54,800	22.23	57,300	22.30
Range Horses and Mules.....	10,191	3.54	7,246	2.94	7,472	2.91
Other Horses and Mules.....	375	.13	395	.16	395	.15
Range Cattle.....	1,767	.61	1,565	.63	1,720	.67
Other Cattle.....	3,078	1.07	3,316	1.34	3,241	1.26
Sheep.....	2,711	.94	3,664	1.49	3,909	1.52
Goats.....	3,168	1.10	2,588	1.05	3,033	1.18
Swine.....	14	.01	107	.05	122	.05
Poultry.....	116	.04	160	.06	210	.08
Merchandise.....	357	.13	390	.16	573	.22
Implement, Tools and Machinery.....	10,464	3.64	8,466	3.43	9,871	3.84
Motor Vehicles.....	4,495	1.56	3,428	1.39	3,405	1.33
Household Furnishings.....	7,982	2.78	9,540	3.87	10,971	4.27
Other Personal Property.....	5,550	1.93	4,890	1.99	5,253	2.04
Airplane Companies.....	111	.04	175	.07	146	.06
Bus Lines.....	132	.05	172	.07	119	.05
Car Companies.....	79	.28	58	.23	119	.05
Express Companies.....	1,682	.58	1,424	.58	1,505	.59
Gas Companies.....	11	.00	7	.00	2	.00
Pipe Line Companies.....						
Power Companies.....	4,851	1.56	4,168	1.69	4,832	1.88
Railroad Companies.....	38,868	13.92	33,001	13.42	34,242	13.32
Telephone Companies.....	3,339	1.2	286	.12	337	.13
Terminal Companies.....	5,009	1.74	4,699	1.91	4,874	1.90
Traction Companies.....						
Water Companies.....						
Mining Companies.....						
TOTALS.....	\$260	2.87	5,374	2.18	5,463	2.13
	\$287,592	100.00	\$246,547	100.00	\$257,006	100.00
	\$254,987	100.00	\$267,054	100.00	\$284,987	100.00
	\$266,279	100.00				

STATEMENT NO. 42
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

SUMMIT COUNTY

	1935	1936	1937	1938	1939	1940
	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged
	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax
City and Town Lots.....	\$ 9,280	2.34	\$ 8,859	2.65	\$ 9,468	2.49
Improved Farm Land (Dry {Irrigated})	460	.12	312	.09	393	.10
Unimproved Farm Land	28,109	7.11	24,961	7.46	26,303	6.90
Fruit Land.....	2,512	.64	1,931	.58	2,046	.54
Grazing Land.....	47,025	11.90	41,384	12.36	39,271	10.31
Other Land.....	814	.21	644	.19	908	.24
Improvements on Lots.....	25,461	6.44	21,319	6.37	21,114	5.54
Range Horses and Mules.....	9,642	2.44	7,582	2.25	8,183	2.15
Other Horses and Mules.....	114	.03	163	.05	159	.04
Range Cattle.....	682	.17	620	.18	698	.18
Other Cattle.....	1,202	.30	1,411	.42	1,434	.39
Sheep.....	1,742	.44	2,382	.71	2,584	.68
Goats.....	1,270	.32	1,279	.38	1,411	.37
Swine.....	16	.00	15	.01	2	.00
Poultry.....	84	.02	123	.04	150	.04
Merchandise.....	4,484	1.13	3,993	1.19	3,892	1.02
Implement, Tools and Machinery.....	797	.20	794	.24	869	.23
Motor Vehicles.....	5,234	1.32	6,524	1.95	7,897	2.06
Household Furnishings.....	3,442	.87	2,469	.74	2,250	.60
Other Personal Property.....	395	.10	260	.08	321	.08
Airplane Companies.....						
Bus Lines.....	235	.06	406	.12	458	.12
Car Companies.....	2,551	.65	2,248	.67	2,359	.62
Express Companies.....	13	.00	10	.00	8	.00
Gas Companies.....	16,614	4.20	14,452	4.31	17,642	4.63
Pipe Line Companies.....						
Power Companies.....	11,339	2.87	10,855	3.24	11,200	2.96
Railroad Companies.....	129,442	32.75	112,368	33.73	117,946	30.96
Telephone Companies.....	1,724	.44	1,551	.45	1,551	.41
Terminal Companies.....	5,694	1.44	5,200	1.55	5,856	1.47
Traction Companies.....						
Water Companies.....						
Mining Companies.....						
TOTALS.....	\$4,920	21.48	60,152	17.97	94,653	24.83
	\$395,317	100.00	\$334,779	100.00	\$380,946	100.00
	\$407,828	100.00	\$427,828	100.00	\$437,863	100.00
	\$437,863	100.00				

STATEMENT NO. 43
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

TOOELE COUNTY

	1935		1936		1937		1938		1939		1940	
	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
City and Town Lots	\$ 15,651	4.72	\$ 13,047	4.40	\$ 13,452	4.34	\$ 13,438	4.10	\$ 12,983	3.66	\$ 8,940	2.52
Improved Farm Land {Dry {Irrigated}	3,966	1.20	2,591	.87	2,343	.76	2,362	.72	2,720	.77	3,167	.83
Unimproved Farm Land	5,573	1.68	4,292	1.45	4,541	1.47	4,323	1.32	5,688	1.61	7,620	2.15
Fruit Land	2,451	.74	1,270	.43	1,092	.35	1,051	.32	1,270	.37	1,235	.37
Grazing Land	476	.14	253	.09	125	.04	47	.01	209	.06	80	.02
Other Land	7,265	2.19	6,437	2.17	6,208	2.00	6,360	1.94	6,912	1.95	7,320	2.06
Improvements on Lots	2,472	.75	1,573	.53	1,419	.46	1,440	.44	1,592	.45	1,685	.48
Range Horses and Mules	37,952	11.46	30,350	10.23	32,411	10.46	33,078	10.08	36,706	10.36	34,982	9.85
Other Horses and Mules	24,345	7.35	18,870	6.29	19,201	6.20	18,995	5.79	22,563	6.37	22,433	6.32
Other Cattle	78	.02	86	.03	78	.02	79	.02	109	.03	150	.04
Other Sheep	527	.16	471	.16	432	.14	460	.14	490	.14	474	.13
Other Cattle	958	.29	1,370	.46	1,397	.45	1,320	.40	1,739	.49	1,823	.51
Other Sheep	457	.14	521	.18	543	.18	498	.15	615	.17	920	.27
Other Cattle	8,683	2.62	13,636	4.60	12,787	4.11	13,294	4.05	12,126	3.42	12,759	3.60
Goats	11	.00							17	.00	22	.01
Swine	13	.00	26	.01	26	.01	23	.01	29	.01	31	.01
Poultry	59	.02	73	.02	101	.03	53	.02	65	.02	75	.02
Merchandise	6,976	2.11	6,076	2.05	6,367	2.05	7,287	2.20	7,317	2.06	7,460	2.10
Implement, Tools and Machinery	22,394	6.76	19,019	6.41	19,620	6.33	19,485	5.94	21,662	6.11	20,824	5.86
Motor Vehicles	4,614	1.39	5,759	1.94	7,814	2.52	10,273	3.13	11,146	3.15	10,959	3.08
Household Furnishings	3,714	1.12	3,256	1.10	3,505	1.13	3,436	1.06	4,156	1.17	4,115	1.15
Other Personal Property	786	.22	671	.23	729	.24	738	.22	1,177	.32	702	.20
Airplane Companies							848	.26	930	.26	818	.23
Bus Lines	165	.05	518	.17	557	.17	608	.19	629	.18	651	.18
Car Companies	4,630	1.41	4,004	1.35	4,410	1.42	6,614	2.02	7,106	2.01	5,049	1.42
Gas Companies	13	.00	7	.00	6	.00	8	.00	3	.00	3	.00
Pipe Line Companies	3,270	.99	2,342	.79	3,561	1.15	4,314	1.31	4,523	1.28	4,422	1.24
Power Companies												
Railroad Companies	8,318	2.51	7,054	2.38	8,733	2.82	11,952	3.64	13,110	3.70	12,294	3.46
Telephone Companies	132,607	40.02	111,599	37.62	111,407	35.95	111,291	33.90	127,983	36.12	123,803	34.85
Telegraph Companies	2,836	.86	2,389	.80	2,339	.76	2,133	.65	2,444	.69	1,812	.51
Terminal Companies	11,452	3.46	9,929	3.35	10,519	3.39	13,150	4.01	14,700	4.15	14,647	4.12
Traction Companies												
Water Companies	1,733	.52	1,471	.49	1,517	.48	1,303	.40	1,455	.41	2,231	.63
Mining Companies	16,837	5.10	27,889	9.40	32,219	10.40	37,933	11.56	29,803	8.41	45,967	12.94
TOTALS	\$331,332	100.00	\$296,649	100.00	\$309,909	100.00	\$328,109	100.00	\$354,317	100.00	\$355,291	100.00

STATEMENT NO. 44
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

UINTAH COUNTY

	1935		1936		1937		1938		1939		1940	
	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
City and Town Lots	\$ 6,881	3.62	\$ 6,475	3.60	\$ 6,442	3.79	\$ 6,449	3.70	\$ 7,052	3.91	\$ 6,896	3.84
Improved Farm Land {Dry {Irrigated}	29,255	15.40	26,988	14.52	24,622	14.47	24,842	14.24	24,246	13.44	23,850	13.27
Unimproved Farm Land	11,159	5.87	9,662	5.38	9,063	5.33	8,812	5.05	9,536	5.28	11,940	6.64
Fruit Land	12,198	6.42	11,672	6.50	10,679	6.22	10,850	6.22	12,002	6.65	11,501	6.33
Grazing Land	1,007	.53	949	.53	1,011	.60	1,004	.58	1,276	.71	1,501	.83
Other Land	21,859	11.51	18,933	10.40	19,141	11.28	20,841	11.95	23,320	12.93	26,273	14.61
Improvements on Lots	14,721	7.75	11,860	6.60	11,362	6.68	10,646	6.10	11,188	6.20	12,688	7.06
Range Horses and Mules	683	.37	779	.43	776	.46	717	.41	847	.47	1,035	.58
Other Horses and Mules	1,944	1.02	2,027	1.13	1,815	.97	1,904	1.09	1,764	.98	1,781	.99
Range Cattle	4,025	2.12	5,772	3.31	5,365	3.16	4,796	2.75	4,112	2.28	4,727	2.63
Other Cattle	3,008	1.58	3,590	1.99	3,908	2.46	3,368	1.93	3,467	1.92	4,078	2.27
Sheep	13,116	6.90	14,048	7.82	10,098	5.93	11,324	6.49	12,551	6.96	14,191	7.89
Goats							12	.01			384	.21
Swine	84	.04	160	.09	240	.14	342	.20	457	.25	56	.03
Poultry	19	.01	28	.02	59	.04	75	.04	104	.05	117	.07
Merchandise	6,197	3.26	6,616	3.86	7,082	4.23	7,555	4.33	6,287	3.49	8,462	4.71
Implement, Tools and Machinery	2,246	1.18	2,072	1.14	1,836	1.14	2,112	1.21	2,896	1.61	2,447	1.36
Motor Vehicles	5,572	2.93	6,841	3.81	7,677	4.51	8,533	4.89	8,577	4.75	8,898	4.95
Household Furnishings	4,149	2.18	4,210	2.54	4,184	2.46	4,333	2.48	4,610	2.56	1,65	.09
Other Personal Property	909	.48	1,065	.59	876	.52	1,030	.59	1,141	.63	965	.53
Airplane Companies												
Bus Lines	53	.03	237	.13	177	.11	129	.08	152	.08	117	.07
Car Companies												
Express Companies												
Gas Companies	1,630	.86	1,533	.85	1,380	.81	1,379	.79	1,476	.82	683	.38
Pipe Line Companies												
Power Companies												
Railroad Companies	4,629	2.44	4,938	2.75	5,011	2.94	6,443	3.69	7,156	3.97	6,893	3.84
Telegraph Companies	5,753	3.03	5,255	2.92	5,497	3.23	5,135	2.95	5,668	.87		
Telephone Companies												
Terminal Companies	3,557	1.89	3,176	1.77	3,206	1.88	3,433	1.97	3,733	2.07	3,907	2.17
Traction Companies												
Water Companies												
Mining Companies	7	.00	7	.00								
TOTALS	\$190,007	100.00	\$179,693	100.00	\$170,227	100.00	\$174,425	100.00	\$180,940	100.00	\$179,773	100.00

STATEMENT NO. 45
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

UTAH COUNTY	1935			1936			1937			1938			1939			1940		
	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	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 133,078	8.90	\$ 124,597	8.90	\$ 121,823	8.18	\$ 123,413	8.18	\$ 132,898	8.18	\$ 132,898	8.18	\$ 132,898	8.18	\$ 132,898	8.18	\$ 132,898	8.18
Improved Farm Land (Dry).....	7,267	4.8	6,738	4.8	7,830	5.3	7,830	5.3	7,830	5.3	7,830	5.3	7,830	5.3	7,830	5.3	7,830	5.3
Unimproved Farm Land.....	221,300	14.63	200,875	14.35	202,906	13.63	169,094	11.20	190,115	12.07	175,069	11.31	190,115	12.07	175,069	11.31	190,115	12.07
Fruit Land.....	8,906	5.9	7,748	5.5	11,223	7.5	11,184	7.4	13,364	8.5	11,693	7.6	13,364	8.5	11,693	7.6	13,364	8.5
Grazing Land.....	10,770	7.1	9,192	6.6	10,458	7.0	10,612	7.0	13,540	8.6	12,583	7.7	13,540	8.6	12,583	7.7	13,540	8.6
Other Land.....	26,459	1.75	24,170	1.73	21,579	1.45	20,195	1.34	18,599	1.18	18,492	1.17	18,599	1.18	18,492	1.17	18,599	1.18
Improvements on Lots.....	1,879	.09	1,212	.09	1,198	.08	1,188	.08	1,376	.09	1,445	.09	1,376	.09	1,445	.09	1,376	.09
Range Horses and Mules.....	270,875	17.90	236,002	16.86	243,139	16.34	256,199	16.97	276,205	17.54	289,192	18.69	276,205	17.54	289,192	18.69	276,205	17.54
Other Horses and Mules.....	126,046	8.33	120,807	8.63	129,728	8.72	131,991	8.74	143,499	9.43	155,109	10.02	143,499	9.43	155,109	10.02	143,499	9.43
Range Cattle.....	96	.01	165	.01	124	.01	156	.01	256	.02	234	.02	256	.02	234	.02	256	.02
Other Cattle.....	3,589	.24	3,340	.24	3,869	.22	3,409	.23	3,590	.23	3,634	.23	3,590	.23	3,634	.23	3,590	.23
Range Sheep.....	3,745	.25	4,186	.30	4,674	.32	4,288	.28	4,899	.31	5,799	.38	4,899	.31	5,799	.38	4,899	.31
Other Sheep.....	5,087	.34	6,679	.48	6,651	.45	7,205	.48	7,336	.47	7,688	.52	7,336	.47	7,688	.52	7,336	.47
Goats.....	3,497	.23	2,770	.20	4,114	.28	2,821	.19	2,209	.14	2,306	.15	2,209	.14	2,306	.15	2,209	.14
Swine.....	57	.00	115	.01	160	.01	174	.01	275	.02	188	.01	275	.02	188	.01	275	.02
Poultry.....	2,695	.18	3,007	.21	3,534	.24	2,722	.18	2,632	.17	2,929	.15	2,632	.17	2,929	.15	2,632	.17
Merchandise.....	62,892	4.16	60,122	4.30	61,190	4.11	77,235	5.12	97,320	6.18	99,316	6.41	97,320	6.18	99,316	6.41	97,320	6.18
Implement, Tools and Machinery.....	46,386	3.06	41,156	2.94	44,121	2.96	44,125	2.92	59,036	3.92	52,108	3.37	59,036	3.92	52,108	3.37	59,036	3.92
Motor Vehicles.....	38,396	2.54	45,805	3.27	54,671	3.67	66,217	4.39	88,743	4.86	75,946	4.87	88,743	4.86	75,946	4.87	88,743	4.86
Household Furnishings.....	24,626	1.63	22,760	1.63	23,231	1.56	23,474	1.56	25,947	1.65	1,043	.07	25,947	1.65	1,043	.07	25,947	1.65
Other Personal Property.....	4,326	.29	5,895	.42	4,624	.31	1,582	.10	1,826	.08	971	.06	1,826	.08	971	.06	1,826	.08
Airplane Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	568	.04	925	.07	950	.06	850	.06	1,274	.08	1,359	.09	1,274	.08	1,359	.09	1,274	.08
Car Companies.....	9,099	.60	8,187	.58	7,968	.54	13,238	.88	14,498	.92	12,215	.79	14,498	.92	12,215	.79	14,498	.92
Gas Companies.....	92	.01	118	.01	86	.00	41	.00	41	.00	41	.00	41	.00	41	.00	41	.00
Pipe Line Companies.....	9,265	.61	8,485	.61	9,826	.66	11,376	.75	12,283	.78	12,568	.81	12,283	.78	12,568	.81	12,283	.78
Power Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad Companies.....	122,716	8.11	114,261	8.16	135,196	9.09	127,055	8.42	143,332	9.11	141,694	9.16	143,332	9.11	141,694	9.16	143,332	9.11
Telephone Companies.....	287,902	19.03	262,116	18.73	267,463	17.97	263,231	17.44	262,828	16.69	261,016	16.86	262,828	16.69	261,016	16.86	262,828	16.69
Terminal Companies.....	2,401	.15	2,184	.16	2,209	.15	2,162	.14	2,372	.15	1,887	.12	2,372	.15	1,887	.12	2,372	.15
Traction Companies.....	20,356	1.34	20,409	1.46	20,963	1.41	21,686	1.44	23,919	1.52	24,670	1.59	23,919	1.52	24,670	1.59	23,919	1.52
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$ 59,002	3.90	\$ 55,402	3.96	\$ 83,388	5.60	\$ 87,048	5.77	\$ 44,053	2.80	\$ 44,631	2.88	\$ 44,053	2.80	\$ 44,631	2.88	\$ 44,053	2.80
TOTALS.....	\$1,512,823	100.00	\$1,399,423	100.00	\$1,488,379	100.00	\$1,509,529	100.00	\$1,574,691	100.00	\$1,547,711	100.00	\$1,509,529	100.00	\$1,547,711	100.00	\$1,509,529	100.00

STATEMENT NO. 46
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

WASATCH COUNTY	1935			1936			1937			1938			1939			1940		
	Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
City and Town Lots.....	\$ 5,244	3.98		\$ 4,738	4.01		\$ 5,006	3.92		\$ 5,479	3.66		\$ 5,815	3.95		\$ 5,590	4.27	
Improved Farm Land {Dry	47	.04		43	.04		46	.04		46	.03		44	.03		35	.03	
Unimproved Farm Land {Irriged}	24,845	18.87		21,593	18.09		22,953	17.99		24,307	16.22		23,421	15.90		22,256	16.99	
Fruit Land.....	1,635	1.24		1,463	1.23		1,546	1.21		1,650	1.10		1,437	.98		1,379	1.05	
Grazing Land.....	18,986	14.42		16,451	13.79		17,641	13.33		18,809	12.55		17,490	11.87		15,531	11.86	
Other Land.....	197	.15		146	.12		164	.13		177	.18		180	.20		200	.25	
Improvements on Lots.....	16,181	12.29		13,360	11.20		13,908	10.90		15,603	10.41		16,590	11.26		16,826	12.84	
Range Horses and Mules.....	7,341	5.57		5,876	4.92		6,274	4.92		6,826	4.56		7,130	4.84		6,654	5.08	
Other Horses and Mules.....	64	.05		49	.04		39	.03		55	.04		50	.04		46	.04	
Range Cattle.....	576	.44		556	.47		569	.45		543	.36		599	.41		576	.44	
Other Cattle.....	1,190	.90		1,504	1.26		1,544	1.21		1,687	1.13		1,861	1.26		1,857	1.42	
Other Cattle.....	1,272	.96		1,584	1.33		1,711	1.34		1,817	1.21		1,968	1.34		2,006	1.53	
Sheep.....	408	.31		421	.35		486	.38		481	.32		572	.39		308	.23	
Goats.....	1	.01		1	.01		1	.01		2	.01		2	.01		2	.01	
Swine.....	16	.01		11	.01		13	.01		10	.01		9	.01		13	.01	
Poultry.....	51	.04		67	.06		111	.09		90	.06		92	.06		100	.08	
Merchandise.....	3,207	2.44		3,614	3.03		3,150	2.47		4,752	3.17		4,649	3.16		4,574	3.49	
Implement, Tools and Machinery.....	736	.56		319	.27		326	.26		375	.25		2,069	1.40		2,383	1.82	
Motor Vehicles.....	2,706	2.06		3,291	2.76		4,127	3.23		5,288	3.53		6,253	4.26		6,563	5.00	
Household Furnishings.....	1,511	1.15		1,312	1.10		1,551	1.22		1,712	1.14		1,545	1.05		1,411	.97	
Other Personal Property.....	245	.19		358	.30		208	.16		362	.24		402	.27		141	.11	
Airplane Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Bus Lines.....	41	.03		145	.12		137	.11		134	.09		150	.10		125	.10	
Car Companies.....	645	.49		567	.47		616	.48		1,165	.78		1,244	.84		1,046	.80	
Express Companies.....	8	.00		2	.00		1	.00		1	.00		1	.00		1	.00	
Gas Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Pipe Line Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Power Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Railroad Companies.....	14,097	10.71		12,115	10.15		13,939	10.92		13,198	8.81		13,948	9.47		13,889	10.60	
Telephone Companies.....	21,518	16.34		19,112	16.01		20,212	15.84		19,660	13.12		19,906	13.51		18,479	14.11	
Telegraph Companies.....	136	.10		118	.10		123	.10		146	.10		158	.11		116	.09	
Terminal Companies.....	1,979	1.50		1,800	1.51		1,908	1.49		2,181	1.46		2,367	1.61		2,312	1.76	
Traction Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Water Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
Mining Companies.....	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....
TOTALS.....	6,796	5.16		8,663	7.26		9,284	7.27		23,200	15.48		17,215	11.69		7,830	5.98	
TOTALS.....	\$131,671	100.00		\$119,331	100.00		\$127,533	100.00		\$149,858	100.00		\$174,424	100.00		\$150,900	100.00	

STATE TAX COMMISSION

STATEMENT NO. 47
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

	1935		1936		1937		1938		1939		1940	
	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
City and Town Lots.....	\$ 17,785	13.48	\$ 17,145	13.19	\$ 18,527	12.07	\$ 13,389	13.35	\$ 21,696	13.05	\$ 23,853	14.05
Improved Farm Land {Dry {	1,335	1.02	1,124	.86	1,329	.87	1,271	.79	1,400	.84	1,248	.73
Unimproved Farm Land {Irrigated}	22,850	17.31	21,945	16.55	27,683	18.00	26,570	16.58	26,653	16.03	25,208	14.84
Fruit Land.....	600	.45	1,287	.97	1,285	.84	1,146	.71	1,083	.65	926	.55
Grazing Land.....	216	.16	87	.07	42	.03	6	.00	8	.00	1,083	.65
Other Land.....	12,820	9.72	11,944	9.19	13,364	8.70	13,363	8.34	13,438	8.08	13,841	8.15
Improvements on Lots.....	34,855	26.32	31,527	24.25	36,702	23.90	37,680	23.51	40,729	24.50	43,880	25.81
Range Horses and Mules.....	4,326	3.32	3,181	2.45	3,789	2.47	4,858	3.03	4,447	2.67	5,514	3.25
Other Horses and Mules.....	124	.09	90	.07	114	.07	154	.10	125	.08	86	.05
Range Cattle.....	700	.53	716	.55	797	.52	720	.45	788	.47	859	.51
Other Cattle.....	1,540	1.17	2,153	1.66	2,286	1.49	2,397	1.50	2,634	1.58	2,645	1.56
Sheep.....	1,174	.89	1,429	1.10	1,550	1.01	1,422	.89	1,497	.90	1,533	.90
Goats.....	1,051	.80	1,779	1.37	1,520	.99	1,303	.81	1,211	.73	1,138	.67
Swine.....	100	.08	283	.22	444	.29	256	.16	192	.12	164	.10
Poultry.....	9	.01	21	.02	35	.02	41	.03	49	.03	42	.02
Merchandise.....	13	.01	53	.04	77	.05	284	.18	475	.29	462	.27
Implement, Tools and Machinery.....	4,879	3.70	5,079	3.91	6,778	4.40	7,193	4.49	7,499	4.51	7,282	4.29
Motor Vehicles.....	1,290	.98	993	.76	1,123	.73	1,137	.71	999	.60	1,193	.70
Household Furnishings.....	4,054	3.04	7,089	5.45	7,850	5.11	8,496	5.30	9,475	5.70	9,723	5.73
Other Personal Property.....	2,718	2.06	2,774	2.13	3,197	2.08	3,248	2.03	3,467	2.08	3,680	2.40
Airplane Companies.....	517	.39	494	.38	649	.42	573	.36	442	.27	436	.26
Bus Lines.....	4,059	3.07	3,721	2.86	4,454	2.90	1,319	.82	1,175	.71	1,213	.71
Car Companies.....												
Express Companies.....												
Gas Companies.....												
Pipe Line Companies.....												
Power Companies.....	8,205	6.22	8,661	6.66	11,657	7.59	12,617	7.87	13,369	8.04	13,709	8.07
Railroad Companies.....												
Telephone Companies.....												
Terminal Companies.....	5,279	4.00	5,405	4.16	6,264	4.08	11,208	6.99	11,850	7.13	12,551	7.27
Traction Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS.....	\$ 131,947	100.00	\$ 129,990	100.00	\$ 153,559	100.00	\$ 160,258	100.00	\$ 166,268	100.00	\$ 169,821	100.00

STATE TAX COMMISSION

STATEMENT NO. 48
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

	1935		1936		1937		1938		1939		1940	
	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
City and Town Lots.....	\$ 797	3.06	\$ 728	3.17	\$ 842	3.12	\$ 822	3.10	\$ 859	3.18	\$ 871	2.84
Improved Farm Land {Dry {	88	.34	103	.45	123	.46	115	.43	119	.44	140	.46
Unimproved Farm Land {Irrigated}	10,184	39.18	9,091	39.55	10,517	39.00	9,943	37.48	9,298	34.45	10,289	33.51
Fruit Land.....	415	1.60	379	1.55	439	1.63	417	1.57	422	1.56	422	1.38
Grazing Land.....	83	.32	72	.31	83	.31	81	.31	83	.31	83	.27
Other Land.....	1,490	5.73	1,348	5.36	1,560	5.78	1,462	5.51	1,508	5.59	1,569	5.11
Improvements on Lots.....	3,467	13.34	3,264	12.46	3,348	12.41	3,351	12.63	3,573	13.24	4,871	15.87
Range Horses and Mules.....	2,118	8.15	1,675	7.29	1,953	7.24	1,950	7.35	2,038	7.55	2,763	9.00
Other Horses and Mules.....	65	.25	48	.21	41	.15	29	.11	29	.11	98	.32
Range Cattle.....	484	1.67	436	1.39	483	1.79	488	1.84	513	1.90	498	1.62
Other Cattle.....	1,749	6.73	2,164	9.42	2,217	8.22	2,032	7.66	1,848	6.85	2,447	7.97
Sheep.....	75	.29	85	.37	118	.44	98	.37	79	.29	103	.34
Goats.....	2,834	10.90	1,882	8.19	2,401	8.90	2,873	10.83	3,535	13.10	3,010	9.80
Swine.....	11	.04	17	.07	29	.11	38	.14	39	.15	31	.10
Poultry.....	20	.08	28	.12	116	.43	63	.24	44	.16	46	.15
Merchandise.....	497	1.91	487	2.12	472	1.75	409	1.54	436	1.61	331	1.08
Implement, Tools and Machinery.....	449	1.73	376	1.63	411	1.53	411	1.55	436	1.67	1,073	3.49
Motor Vehicles.....	669	2.57	693	3.02	1,154	4.28	1,162	4.38	1,245	4.61	1,383	4.50
Household Furnishings.....	212	.82	194	.85	248	.92	253	.95	300	1.11	92	.30
Other Personal Property.....	29	.11	19	.08	18	.07	22	.08	46	.17	92	.30
Airplane Companies.....												
Bus Lines.....												
Car Companies.....												
Express Companies.....												
Gas Companies.....												
Pipe Line Companies.....												
Power Companies.....												
Railroad Companies.....												
Telephone Companies.....												
Terminal Companies.....												
Traction Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS.....	\$ 25,992	100.00	\$ 22,985	100.00	\$ 26,971	100.00	\$ 26,532	100.00	\$ 26,988	100.00	\$ 30,702	100.00

STATEMENT NO. 49
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL
CHARGED AGAINST EACH CLASS OF PROPERTY

WEBER COUNTY	1935		1936		1937		1938		1939		1940	
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 362,395	20.70	\$ 326,201	21.67	\$ 318,163	19.15	\$ 331,263	17.91	\$ 340,254	17.69	\$ 353,385	18.34
Improved Farm Land {Dry {Irrigated}	2,704	.15	2,312	.15	2,757	.17	2,963	.16	3,209	.17	3,392	.18
Unimproved Farm Land.....	82,930	4.74	69,396	4.61	81,344	4.89	88,971	4.81	86,945	4.52	86,303	4.48
Fruit Land.....	18,292	.76	10,980	.73	12,849	.77	13,571	.73	14,420	.75	14,365	.74
Grazing Land.....	2,971	.17	2,478	.16	2,915	.17	3,295	.18	3,063	.16	3,035	.16
Other Land.....	9,800	.56	8,139	.54	9,799	.59	10,838	.59	10,733	.56	10,707	.56
Improvements on Lots.....	1,768	.10	1,624	.11	30,524	1.84	31,552	1.71	31,914	1.66	32,676	1.70
Range Horses and Mules.....	585,927	33.46	468,378	31.15	463,033	27.87	496,025	26.81	520,436	27.06	539,323	27.99
Other Horses and Mules.....	53,823	3.07	42,231	2.80	93,170	5.61	103,219	5.58	112,127	5.83	116,300	6.04
Range Cattle.....	136	.01	62	.01	39	.00	100	.01	61	.01	12	.00
Range Horses and Mules.....	1,631	.09	1,395	.09	1,743	.10	1,808	.10	1,908	.10	2,142	.11
Other Cattle.....	1,298	.07	1,306	.09	1,326	.08	1,380	.07	1,173	.06	1,098	.06
Sheep.....	3,033	.17	3,789	.25	4,970	.30	5,440	.29	5,944	.31	7,047	.37
Goats.....	254	.01	369	.02	483	.03	432	.02	658	.03	455	.02
Swine.....	8	.00	10	.00	11	.00	2	.00	1	.00	1	.00
Poultry.....	197	.01	156	.01	299	.02	170	.01	345	.02	218	.01
Merchandise.....	262	.02	310	.02	371	.02	343	.02	302	.02	335	.02
Implement, Tools and Machinery.....	98,137	5.61	91,544	6.09	107,141	6.45	163,572	8.84	155,133	8.07	149,166	7.74
Motor Vehicles.....	39,336	2.25	34,190	2.27	34,066	2.05	37,023	2.00	43,487	2.26	46,511	2.41
Household Furnishings.....	43,654	2.49	47,783	3.17	58,711	3.53	66,731	3.61	74,750	3.89	72,798	3.78
Other Personal Property.....	44,479	2.54	38,168	2.54	40,720	2.45	43,436	2.35	43,388	2.26	5,576	.46
Airplane Companies.....	800	.05	257	.02	242	.01	327	.02	367	.02	400	.02
Bus Lines.....	164	.01	217	.01	303	.02	537	.03	458	.02	128	.01
Car Companies.....	16,277	.93	13,482	.90	14,458	.87	19,930	1.08	20,773	1.08	11,550	.66
Express Companies.....	261	.02	230	.01	163	.01	173	.01	167	.01	19,932	1.06
Pipe Line Companies.....	16,776	.96	15,003	1.00	19,155	1.15	23,133	1.25	24,292	1.26	25,149	1.30
Power Companies.....	78,623	4.49	70,746	4.70	80,049	4.82	89,974	4.86	98,374	5.12	101,187	5.25
Railroad Companies.....	211,065	12.05	178,705	11.88	202,266	12.17	214,895	11.62	223,544	11.63	226,166	11.74
Telephone Companies.....	3,264	.19	2,996	.20	3,656	.22	3,374	.18	3,524	.18	3,478	.18
Terminal Companies.....	22,304	1.27	22,844	1.52	24,655	1.48	27,075	1.46	29,464	1.58	30,949	1.61
Traction Companies.....	53,291	3.04	49,214	3.27	52,235	3.15	68,172	3.68	69,740	3.68	63,890	3.57
Water Companies.....	161	.01	92	.01	109	.01	258	.01	148	.01	1,028	.05
Mining Companies.....	161	.01	92	.01	109	.01	258	.01	148	.01	1,028	.05
TOTALS.....	\$1,751,011	100.00	\$1,505,207	100.00	\$1,661,725	100.00	\$1,850,055	100.00	\$1,922,860	100.00	\$1,926,865	100.00

STATEMENT NO. 50

Summary of Results of Pumping Plant Exemption Law

COUNTY	1939			1940		
	Assessed Value Exempted	Taxes Lost	Rebates to Pumpers	Assessed Value Exempted	Taxes Lost	Rebates to Pumpers
Beaver.....	\$ 20,971	\$ 706.78	\$ 1,351.89	\$ 26,800	\$ 840.60	\$ 1,845.18
Box Elder.....	80,717	1,916.88	620.91	62,711	1,445.75	467.08
Cache.....	39,384	1,135.49	2,908.32	29,840	872.06	2,573.47
Carbon.....	9,884	311.18	7,789	7,789	237.56	1,909.71
Davis.....	24,578	669.78	2,254.20	18,386	504.02	1,909.71
Emery.....	4,696	184.21	3,526	3,526	134.85	1,909.71
Garfield.....	1,936	62.47	70.54	2,528	103.81	59.25
Grand.....	64,615	2,381.89	5,940.45	59,074	2,194.81	5,252.06
Iron.....	5,143	188.16	160.46	4,570	160.46	59.25
Juab.....	6,642	198.88	8,615	8,615	264.19	59.25
Millard.....	3,527	106.24	2,700	2,700	77.10	59.25
Morgan.....	1,810	76.05	3,293	3,293	129.35	59.25
Piute.....	8,884	231.84	231.84	8,382	221.48	221.48
Rich.....	169,913	6,226.34	4,000.52	133,135	4,825.67	2,898.12
Salt Lake.....	11,030	422.85	233.84	8,756	335.04	112.21
Sanpete.....	8,917	326.60	137.78	11,419	389.64	122.56
Sevier.....	7,305	258.07	63.35	5,497	190.76	33.96
Summit.....	8,270	233.64	63.35	6,318	172.88	33.96
Tooele.....	2,988	123.67	5,792.16	63,461	1,990.23	4,089.82
Uintah.....	82,049	2,551.51	6,828	6,828	195.62	309.44
Utah.....	8,444	249.02	242.65	80,317	3,362.63	309.44
Wasatch.....	90,263	3,780.43	244.65	41,576	1,421.23	234.58
Washington.....	52,835	1,751.12	24.65	596,166	20,078.92	20,078.92
Weber.....	\$ 714,801	\$ 24,093.10	\$ 24,093.10	\$ 596,166	\$ 20,078.92	\$ 20,078.92
TOTALS.....						

STATEMENT NO. 51
SUMMARY OF RESULTS OF VETERAN'S EXEMPTION LAW—1939-1940

COUNTY	1939				1940			
	Number of Petitions Allowed	Total Tax Exempted	Assessed Value Exempted	Number of Petitions Allowed	Total Tax Exempted	Assessed Value Exempted	Number of Petitions Allowed	Assessed Value Exempted
Beaver	20	\$849,733	\$21,930	23	\$857,591	\$22,867	23	\$857,591
Box Elder	41	1,257,500	43,289	42	1,171,776	42,374	42	1,171,776
Cache	88	3,601,088	91,417	92	3,985,121	107,359	92	3,985,121
Carbon	38	964,600	23,654	43	1,223,133	30,726	43	1,223,133
Daggett	2	23,533	862	2	15,277	470	2	15,277
Davis	56	2,180,033	65,290	61	2,309,721	69,491	61	2,309,721
Duchesne	32	1,391,891	31,851	35	1,589,832	33,304	35	1,589,832
Emery	18	477,445	11,970	19	551,152	13,048	19	551,152
Garfield	12	404,449	7,961	11	324,066	6,506	11	324,066
Grand	8	180,622	4,738	10	265,721	7,377	10	265,721
Iron	35	894,733	23,017	34	864,366	22,223	34	864,366
Juab	41	1,251,065	33,321	41	1,182,831	31,572	41	1,182,831
Kane	5	210,311	5,898	5	210,311	5,898	5	210,311
Millard	26	639,477	20,282	28	805,277	24,584	28	805,277
Morgan	7	296,766	8,172	8	254,552	14,250	8	254,552
Plute	2	73,871	1,536	3	113,855	2,392	3	113,855
Rich	5	127,955	4,571	5	151,150	5,173	5	151,150
Salt Lake	885	39,396,622	985,273	935	40,889,088	1,035,275	935	40,889,088
San Juan	9	263,188	6,819	7	232,866	6,653	7	232,866
Sanpete	70	3,131,291	71,215	67	3,256,355	72,120	67	3,256,355
Sevier	50	1,999,711	49,016	59	2,047,755	53,988	59	2,047,755
Summit	19	820,266	21,062	20	816,833	21,228	20	816,833
Tooele	11	290,077	7,981	12	381,844	9,807	12	381,844
Uintah	26	879,544	21,890	30	978,888	24,476	30	978,888
Utah	238	10,799,022	246,036	242	10,708,089	243,108	242	10,708,089
Wasatch	7	176,033	4,428	6	166,177	4,345	6	166,177
Washington	33	1,179,688	24,225	27	1,257,491	25,695	27	1,257,491
Wayne	3	66,433	2,003	5	105,311	2,837	5	105,311
Weber	176	8,014,877	189,410	177	7,869,981	182,244	177	7,869,981
TOTALS	1,963	\$81,841,761	\$2,029,117	2,049	\$84,592,962	\$2,121,390	2,049	\$84,592,962

STATEMENT NO. 52
SUMMARY OF ADJUSTED SETTLEMENTS OF DELINQUENT PROPERTY TAXES BY
COUNTY COMMISSIONS FOR THE YEAR ENDED OCTOBER 31, 1940

COUNTY	No. of Adjustments	Assessed		Total		Taxes, Interest, Etc.,	Settlement	Per Cent Collected
		Value	Involved	Value	Involved			
Beaver	121	\$161,685.00	\$13,231.43	\$174,916.43	\$13,231.43		\$11,305.32	85
Box Elder	1	3,649.00	917.37	4,566.37	917.37		760.72	83
Cache	16	10,234.00	700.46	10,934.46	700.46		583.26	80
Carbon	241	148,316.00	12,344.73	160,660.73	12,344.73		10,017.92	81
Daggett	62	39,836.00	4,940.06	44,776.06	4,940.06		3,510.50	71
Duchesne	160	65,495.00	13,040.57	78,535.57	13,040.57		9,481.15	73
Emery	27	15,197.00	3,895.85	19,092.85	3,895.85		2,427.44	62
Garfield	9	6,300.00	547.81	6,847.81	547.81		306.24	56
Grand	1	320.00	30.90	350.90	30.90		20.00	65
Iron	8	6,384.00	1,228.87	7,612.87	1,228.87		769.06	63
Juab	11	11,372.00	1,681.56	13,053.56	1,681.56		994.62	56
Kane	12	15,374.00	1,302.75	16,676.75	1,302.75		1,152.59	88
Millard	2	4,577.00	1,047.05	5,624.05	1,047.05		914.67	87
Morgan	12	11,895.00	1,127.28	13,022.28	1,127.28		820.53	73
Plute	94	205,335.00	21,356.04	226,691.04	21,356.04		10,118.02	47
Rich	40	2,087.01	2,087.01	4,174.02	2,087.01		1,508.24	72
Salt Lake	22	13,281.00	2,704.36	15,985.36	2,704.36		1,511.63	56
San Juan	73	31,603.00	9,150.42	40,753.42	9,150.42		8,108.84	89
Sanpete	38	2,555.20	2,555.20	5,110.40	2,555.20		2,187.19	86
Sevier	0							
Summit	214	53,833.00	27,066.80	80,899.80	27,066.80		24,432.78	90
Tooele	66	3,742.96	3,742.96	7,485.92	3,742.96		3,069.41	82
Uintah	43	24,395.00	2,729.41	27,124.41	2,729.41		1,854.20	68
Utah	4	24,395.00	766.24	25,161.24	766.24		694.32	81
Wasatch	155	275,330.00	26,020.89	301,350.89	26,020.89		22,231.53	85
Washington	1,432	\$1,106,711.00	\$154,216.02	\$1,260,927.02	\$154,216.02		\$118,630.18	77
Wayne								
Weber								
TOTALS								

*Not reported.

STATEMENT NO. 53 SUMMARY OF TAX ASSESSMENTS AND COLLECTIONS BY THE STATE TAX COMMISSION FOR THE FISCAL YEAR ENDED JUNE 30, 1939

162

ASSESSMENTS:			
Beer Tax			\$ 113,659.74
Car and Bus Company Tax			113,822.09
Cigarette Tax:			
Licenses			
Less Cash Discount	\$ 24,440.00		
Corporation Franchise Tax			347,792.79
Individual Income Tax:			822,250.25
Filing Fees			
Inheritance Tax			
Insurance Company Tax			693,758.71
Self-Insurers			314,829.47
Licensed Gross Ton Mile Tax			413,260.05
Mine Occupation Tax			1,987.65
Motor Fuel Tax:			320,487.15
Licenses			
Tax	641.00		
Motor Transportation Fund			3,606,749.50
Motor Vehicle Control Fund			10.39
Motor Vehicle Registration Fund			98,651.80
Oleomargarine Tax:			1,066,290.33
Licenses			
Stamps			
Less Cash Discount	1,330.00		
Public Service Commission Fund			18,778.73
Sales and Use Tax:			38,474.07
Licenses			
Tax	22,542.00		
Unemployment Compensation Fund			3,688,274.11
Licenses			2,653,154.08
Tax			\$14,312,180.91
TOTAL GROSS ASSESSMENTS			
Prepayments:			
Car and Bus Company Tax	2,195.82		
Corporation Franchise Tax	1,400.00 Cr.		
Licensed Gross Ton Mile Tax	1,846.24 Cr.		
Suspense Items			1,050.42 Cr.
Unemployment Compensation Fund (Not Assessed)			8,697.61
TOTAL			409.78
DEDUCT:			
Credits and Adjustments Allowed	25,894.12		
Taxes Uncollectible	14,416.86		
BALANCE			\$14,320,237.88
			40,310.98
			\$14,279,926.90

STATE TAX COMMISSION

STATEMENT NO. 53—(Continued) SUMMARY OF TAX ASSESSMENTS AND COLLECTIONS BY THE STATE TAX COMMISSION FOR THE FISCAL YEAR ENDED JUNE 30, 1939

COLLECTIONS (Deposits with State Treasurer):

Beer Tax	\$ 112,698.38
Car and Bus Company Tax	112,460.67
Cigarette Tax	343,920.60
Corporation Franchise Tax	943,808.92
Individual Income Tax	692,295.23
Filing Fees	3.00
Inheritance Tax	336,284.10
Insurance Company Tax	410,514.01
Self-Insurers	9,008.89
Licensed Gross Ton Mile Tax	7,713.98
Mine Occupation Tax	327,699.15
Motor Fuel Tax	3,641,533.66
Motor Vehicle Control Fund	83,651.80
Motor Vehicle Registration Fund	1,066,423.39
Oleomargarine Tax	18,164.51
Prepayments:	
Car and Bus Company Tax	2,195.82
Corporation Franchise Tax	1,400.00 Cr.
Licensed Gross Ton Mile Tax	1,846.24 Cr.
Suspense Items	38,085.53
Unemployment Compensation Fund	3,685,502.90
Licenses	8,697.61
Tax	2,628,745.15
TOTAL GROSS COLLECTIONS	\$14,482,566.31
ADD: Taxes Collectible	152,639.41 Cr.
BALANCE	\$14,279,926.90

STATE TAX COMMISSION

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STATEMENT NO. 55

COMPARATIVE STATEMENT OF SPECIAL TAX COLLECTIONS AND THE RELATIVE
AMOUNT PER CAPITA FOR EACH TAX FOR THE FISCAL YEARS 1939 AND 1940

TAX	1939			1940		
	Amount	Per Cent	Per Capita*	Amount	Per Cent	Per Capita*
Beer Tax	\$ 112,698.38	96	22	\$ 116,801.53	92	22
Car and Bus Company Tax	114,656.49	97	22	124,118.93	98	24
Cigarette Tax	348,920.60	297	47	380,441.50	300	73
Corporation Franchise Tax	947,408.92	803	181	864,148.43	674	163
Individual Income Tax	692,298.33	586	122	802,793.27	634	153
Inheritance Tax	336,284.10	285	64	164,412.77	130	32
Insurance Company Tax	413,920.50	351	79	359,230.08	283	69
Licensed Gross Ton Mile Tax	Cr. 127.31					
Motor Fuel Tax	3,644,535.66	3000	697	3,574,557.12	3058	741
Motor Vehicle Control Fund	98,651.50	83	19	129,370.33	102	25
Motor Vehicle Registration Fund	1,066,423.39	904	204	1,098,198.64	867	210
Mine Occupation Tax	327,693.15	273	63	483,284.08	381	92
Oleomargarine Tax	19,164.81	15	3	22,671.77	18	4
Public Service Commission Fund	33,085.53	28	6	37,844.02	30	7
Sales and Use Tax	3,635,502.90	3032	695	4,221,677.30	3333	807
TOTALS	\$11,795,123.55	100.00	22.55	\$12,669,549.72	100.00	24.22

*Based on the population of the State of Utah (July 1, 1939)—523,000—as estimated by the U. S. Bureau of Census.

STATEMENT NO. 56

COMPARATIVE STATEMENT OF SPECIAL TAX COLLECTIONS FOR THE FISCAL
YEARS 1936 TO 1940

TAX	1936	1937	1938	1939	1940	Footnote No.
	\$	\$	\$	\$	\$	
Beer Tax	104,999.25	113,539.19	120,060.46	112,698.38	116,801.53	1
Car and Bus Company Tax	91,530.17	82,617.36	83,922.91	114,656.49	124,118.93	
Cigarette Tax	284,493.48	326,263.52	348,472.68	348,920.60	380,441.50	
Corporation Franchise Tax	508,093.06	750,423.11	948,971.86	947,408.92	864,148.43	
Individual Income Tax	498,918.95	804,962.34	864,239.52	692,298.33	802,793.27	
Inheritance Tax	139,892.55	239,445.72	312,018.53	336,284.10	164,412.77	
Insurance Company Tax	298,090.94	304,278.74	350,017.46	413,920.50	359,230.08	
Licensed Gross Ton Mile Tax	62,681.92	160,974.35	45,568.41	127.31 Cr.		
Motor Fuel Tax	2,899,010.77	3,253,559.95	532,002.95	327,699.15	483,284.08	2
Motor Transportation Fund	209,109.20	15,523.63	3,444,365.24	3,644,535.66	3,574,557.12	3
Motor Vehicle Control Fund	93,444.44	108,806.31	797.69			
Motor Vehicle Registration Fund	892,201.98	909,192.05	99,273.38	98,651.50	139,370.33	4
Oleomargarine Tax	37,634.15	44,834.11	1,043,303.43	1,066,423.39	1,098,198.64	7
Public Service Commission Fund	59,994.14	46,483.15	44,054.64	18,164.81	22,671.77	
Sales and Use Tax	2,966,866.29	3,411,585.86	56,749.80	38,085.53	37,844.02	
Unemployment Compensation Fund		1,217,017.82	3,465,189.86	3,635,502.90	4,221,677.30	5
SUB-TOTAL	9,146,903.29	11,789,507.01	13,897,704.29	14,423,868.70	15,347,961.86	6
Suspense	55,470.38	49,027.18 Cr.	1,911.92 Cr.	8,697.61	2,534.16	
Cash Deposited—Previously Withheld for Change	400.00		475.00			
GRAND TOTAL	\$ 9,202,773.67	\$11,740,479.83	\$13,896,267.37	\$14,432,566.31	\$15,350,496.02	

1. Tax exempt securities required to be included in base, affecting 1937 returns.
2. Effective date January 1, 1936. Repealed December 31, 1937.

3. Effective date May 11, 1937.

4. Repealed December 31, 1935.

5. Use Tax effective date July 1, 1937.

6. Effective date August 29, 1936. Operation made retroactive to January 1, 1936.

7. 1940 figures include \$18,886.67 Diesel Mileage Tax collections.

SCHEDULE NO. 57
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR
FOR FISCAL YEAR ENDED JUNE 30, 1939

	Income	Franchise	Sales-Use	Gasoline	Cigarette	Oleomargarine	Beer	Inheritance	Insurance	Car and Bus
TOTAL EXPENDITURES	\$ 34,149.85	\$ 18,818.17	\$ 97,304.15	\$ 12,377.15	\$ 5,090.65	\$ 840.30	\$ 1,325.72	\$ 17,185.82	\$ 1,252.23	\$ 271.19
DEPARTMENTAL COSTS										
Board of Commissioners	1,084.98	641.06	10,369.84	3,094.98	434.73	304.85	309.70	365.74	304.85	2.40
General Administrative	1,262.35	444.79	1,429.51	672.30	131.06	108.95	36.17	56.06	5.58	17.06
Re-Appr. & Equalization										
Mines and Utilities										
Forms Fur. Co. Offices	1,423.41	1,167.65	4,605.70	399.45	8.14	.78	1.56	3,588.30	57.49	.40
Legal										
Appraisals and Invest.	1,613.64	988.55	17,046.60	1,860.13	2,336.44	108.48	644.61	389.20	42.78	238.43
Accounting	13,799.27	9,627.03	18,878.98	5,100.26	300.02	12.69	162.08	1,904.68	793.80	8.09
Field-All Offices	4,330.72	2,242.85	23,963.69	521.91	1,171.06	172.74	147.71	404.90	12.15	3.56
Delinquency										
Files-Mail	5,760.44	1,343.78	13,768.48	435.87	657.01	126.59	13.56	7.16	28.06	6.63
Operators License										
Motor Vehicle Reg.			7,281.26	292.25	52.19	5.22	10.33	49.89	7.52	2.62
COSTS BY ACCOUNTS	\$ 34,149.85	\$ 18,818.17	\$ 97,304.15	\$ 12,377.15	\$ 5,090.65	\$ 840.30	\$ 1,325.72	\$ 17,185.82	\$ 1,252.23	\$ 271.19
Salaries	29,607.01	17,149.70	80,785.17	10,247.08	2,973.17	600.23	1,143.57	14,985.76	1,160.07	253.93
Travel	516.62	110.55	5,607.97	1,137.35	259.86	138.32	107.15	772.83	1.30	.44
Stationery and Printing	1,665.61	219.63	2,452.31	385.43	1,541.80	77.99	13.16	969.76	89.74	3.35
Postage	590.20	571.35	1,110.02	37.43	57.54	.76	9.52	78.54	11.76	.38
Tele. & Telegraph	372.14	187.40	984.32	192.30	74.40	7.55	16.15	69.44	12.52	3.79
Equipment Rental	101.78	9.19	502.84	152.30	17.40	.36	.74	3.68	.36	.18
Office Supplies	379.61	154.12	1,182.33	143.65	65.49	6.21	11.36	134.58	10.61	3.09
General Expense	375.18	225.88	915.87	133.05	38.25	1.35	8.87	95.91	7.62	2.25
Premiums	51.23	25.62	158.94	20.46	10.23	1.00	2.07	9.83	1.00	.51
Equipment	490.47	165.23	1,200.96	113.37	66.23	6.53	13.13	65.49	7.25	3.27
Permanent Improvements										
Revolving Fund										
Sales Tax Tokens										
License Plates										
Opr. Lic. (Road Comm.)			2,403.42							
TOTAL COLLECTIONS	\$ 34,149.85	\$ 18,818.17	\$ 97,304.15	\$ 12,377.15	\$ 5,090.65	\$ 840.30	\$ 1,325.72	\$ 17,185.82	\$ 1,252.23	\$ 271.19
COST PER TAX DOLLAR	\$692.298.33	\$947.408.92	\$3,635.502.90	\$3,644.585.66	\$348.920.60	\$18.164.81	\$112.698.38	\$836.284.10	\$413.920.80	\$114.656.49
	.0493	.0199	.0268	.0034	.0146	.0463	.0118	.0511	.0030	.0024

SCHEDULE NO. 57—(Continued)
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR
FOR FISCAL YEAR ENDED JUNE 30, 1939

	Gross Ton Mile	M. V. Reg.	Opr. Lic.	Property	Pub. Util.	Unemployment	Mine	Occupation	Total
TOTAL EXPENDITURES	\$ 4,100.14	\$ 95,042.00	\$ 19,430.30	\$ 52,422.09	\$ 48.47	\$ 326.06	\$ 120.05	\$ 360,104.34	
DEPARTMENTAL COSTS									
Board of Commissioners	2,128.74	2,182.58	180.77	1,293.73	6.60	350.00			23,055.55
General Administrative	313.47	784.88	248.50	544.12	2.81	169.35			6,226.96
Re-Appr. & Equalization				30,975.09					30,975.19
Mines and Utilities				9,473.03					9,473.03
Forms Fur. Co. Offices	317.90	462.09	309.64	4,064.26					4,064.26
Legal				1,149.63	14.72	-208.22			13,298.64
Appraisals and Invest.	453.92	6,984.35	3,526.70	1,923.48	11.44	8.55			10,469.89
Accounting	181.55	22,505.23	662.78	1,759.92	6.09				38,127.39
Field-All Offices	80.00	9,245.76	923.73	669.46	3.56		120.05		75,820.52
Delinquency	382.30	136.91	18.83	76.60		6.38			43,368.12
Files-Mail	272.26	15,136.38	837.09	492.67	2.62				22,351.69
Operators License			12,722.76						31,545.52
Motor Vehicle Reg.		37,604.82							12,722.76
COSTS BY ACCOUNTS	\$ 4,100.14	\$ 95,042.00	\$ 19,430.30	\$ 52,422.09	\$ 48.47	\$ 326.06	\$ 120.05	\$ 360,104.34	
Salaries	3,841.53	57,430.28	5,538.32	35,826.80	26.94	326.06			261,996.37
Travel	152.56	7,615.72	24.05	7,721.45	4.65		110.75		17,180.12
Stationery and Printing	76.20	7,047.23	546.41	5,370.54	3.35		9.30		20,412.54
Postage		4,757.38	18.35	266.06	.38				7,510.37
Tele. & Telegraph	3.20	1,041.87	186.13	642.86	3.85				3,757.92
Equipment Rental		410.44	9.19	93.53	.18				1,143.51
Office Supplies		1,034.96	528.27	1,241.06	3.09				4,898.43
General Expense	26.65	1,711.28	110.23	595.42	2.25				4,249.56
Premiums		285.48	25.62	87.36	.51				649.33
Equipment		1,559.83	165.23	577.01	3.27				4,437.27
Permanent Improvements									
Revolving Fund									
Sales Tax Tokens									
License Plates									
Opr. Lic. (Road Comm.)		19,187.00							2,403.42
TOTAL COLLECTIONS	\$ 4,100.14	\$ 95,042.00	\$ 19,430.30	\$ 52,422.09	\$ 48.47	\$ 326.06	\$ 120.05	\$ 360,104.34	
COST PER TAX DOLLAR	\$ -127.31	\$1,143,587.19	\$ 21,488.00	\$ 38,085.53	\$ 326.06	\$ 120.05	\$ 360,104.34	\$ 14,432,566.31	\$ 8,697.61
		.0831	.9042	.0013	.0001	.0004	.0250		
Not including Unemployment Compensation and Property Tax .0260.									

SCHEDULE NO. 58
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR
FOR FISCAL YEAR ENDED JUNE 30, 1940

	Income	Franchise	Sales-Use	Gasoline	Cigarette	Oleomargarine	Beer	Inheritance	Insurance	Car and Bus
TOTAL EXPENDITURES	\$ 41,849.75	\$ 21,602.55	\$ 92,063.26	\$ 15,415.45	\$ 4,975.03	\$ 732.07	\$ 1,225.44	\$ 16,918.76	\$ 658.91	\$ 322.17
DEPARTMENTAL COSTS										
Board of Commissioners	1,948.08	922.41	7,805.31	4,415.16	366.25	39.91	69.52	523.30	34.91	17.47
General Administrative	869.22	466.25	2,464.56	534.58	216.52	18.49	41.82	249.78	16.75	8.89
Re-Appr. & Equalization										
Mines and Utilities										
Forms Fur. Co. Offices										
Legal	1,653.74	2,176.45	4,654.18	1,126.02	71.28	7.01	19.20	4,147.08	7.11	4.90
Appraisals and Invest.										
Accounting	3,261.86	2,225.81	15,678.64	1,595.12	2,186.72	195.61	718.06	7,211.56	865.89	266.19
Auditing	15,908.32	10,278.94	24,870.64	6,495.87	408.61	84.88	221.24	2,995.75	110.03	11.81
Field-All Offices	6,976.32	2,200.98	17,479.29	554.59	1,080.37	138.86	118.17	789.71	471.34	8.87
Delinquency	4,197.77	1,944.21	13,837.98	234.56	542.14	238.86	15.56	10.20	9.68	3.33
Files-Mail	7,039.44	1,387.50	5,772.66	519.55	108.14	8.45	21.87	125.49	8.45	4.21
Operators License										
Motor Vehicle Reg.										
COSTS BY ACCOUNTS										
Salaries	34,388.79	18,550.49	74,254.59	12,280.12	3,045.56	361.89	1,001.08	14,800.83	517.25	276.92
Travel	790.57	304.58	3,797.24	1,302.29	272.35	167.29	29.46	742.64	3.87	1.93
Stationery and Printing	3,309.19	637.38	3,276.34	746.89	1,148.53	149.30	85.07	355.29	29.98	4.02
Postage	945.00	940.00	1,516.00	70.00	97.00	11.20	25.40	233.00	65.20	17.10
Tele. & Telegraph	316.73	158.29	823.29	158.29	63.31	6.39	12.82	94.95	6.41	3.23
Equipment Rental	148.50	7.25	37.70	7.25	2.90	.28	.54	12.35	.28	.15
Office Supplies	448.58	223.51	1,273.52	297.96	89.07	9.04	17.82	192.87	9.14	5.47
General Expense	533.38	313.26	1,154.74	194.87	69.28	7.82	15.44	206.31	7.82	3.90
Premiums	391.16	95.58	496.55	95.58	38.14	3.94	7.86	57.25	3.94	2.00
Equipment	363.85	100.26	732.01	100.26	40.07	4.04	8.19	60.08	4.14	2.01
Permanent Improvements	143.90	71.94	374.18	71.94	28.82	2.88	5.76	43.19	2.88	1.44
Revolving Fund										
Sales Tax Tokens	400.00	200.00	1,040.00	200.00	80.00	8.00	16.00	120.00	8.00	4.00
License Plates										
Opr. Lic. (Road Comm.)										
TOTAL COLLECTIONS	\$ 41,849.75	\$ 21,602.55	\$ 92,063.26	\$ 15,415.45	\$ 4,975.03	\$ 732.07	\$ 1,225.44	\$ 16,918.76	\$ 658.91	\$ 322.17
COST PER TAX DOLLAR	\$802,793.27	\$854,148.43	\$4,221,677.30	\$3,874,557.12	\$380,441.50	\$2,671.77	\$116,801.53	\$164,412.77	\$359,230.08	\$124,118.93
	.0521	.0253	.0218	.0040	.0131	.0323	.0105	.1029	.0018	.0026

SCHEDULE NO. 58—(Continued)
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR
FOR FISCAL YEAR ENDED JUNE 30, 1940

	M. V. Reg.	Opr. Lic.	Property	Pub. Util.	Reg. Fee	Unemployment	Mine Occupation	Total
TOTAL EXPENDITURES	\$ 112,370.38	\$ 37,922.29	\$ 53,099.84	\$ 98.74	\$ 215.02	\$ 238.15	\$ 399,707.82	
DEPARTMENTAL COSTS								
Board of Commissioners.....	4,902.72	1,601.28	2,804.47	17.61			24,968.40	
General Administrative.....	2,330.92	416.25	1,248.75	8.48			8,890.76	
Re-Appr. & Equalization.....			22,602.67				22,602.67	
Mines and Utilities.....			11,872.70				11,872.70	
Forms Fur. Co. Offices.....			5,073.90				5,073.90	
Legal.....	1,810.06	934.41	2,264.51	5.18	60.49		18,941.62	
Appraisals and Invest.....							7,211.56	
Accounting.....	19,169.78	1,723.14	3,632.10	39.27	-46.37	10.00	51,571.85	
Auditing.....	3,603.40	549.29	1,888.07	14.60		228.16	68,020.92	
Field-All Offices.....	12,103.60	1,113.11	853.41	9.11	176.27		48,712.84	
Delinquency.....	810.27	17.09	56.78	.31	24.63		21,831.33	
Files-Mail.....	1,298.29	209.15	802.48	4.18			17,309.86	
Operators License.....		26,725.84					26,725.84	
Motor Vehicle Reg.....	66,341.34	4,632.73					70,974.07	
	112,370.38	37,922.29	53,099.84	98.74	215.02	238.16	399,707.82	
COSTS BY ACCOUNTS								
Salaries.....	69,092.30	23,654.88	35,790.69	53.38	215.02	228.16	288,459.95	
Travel.....	773.88	4,463.25	5,860.07	1.95			18,511.47	
Stationery and Printing.....	7,056.21	4,778.22	6,133.59	4.19			27,714.21	
Postage.....	6,738.00	415.00	380.00	17.10		10.00	11,500.00	
Tele. & Telegraph.....	908.73	158.28	475.39	3.45			3,189.56	
Equipment Rental.....	94.50	229.11	306.25	.15			713.21	
Office Supplies.....	1,939.00	525.40	1,394.32	4.98			6,391.68	
General Expense.....	1,965.36	489.20	860.49	4.02			5,830.89	
Premiums.....	634.31	125.58	287.08	2.02			2,041.29	
Equipment.....	1,560.26	297.94	447.52	2.09			3,722.72	
Permanent Improvements.....							2,264.63	
Revolving Fund.....	402.76	549.09	564.44	1.41			4,000.00	
Sales Tax Tokens.....	1,120.00	200.00	600.00	4.00			3,286.80	
License Plates.....							20,045.07	
Opr. Lic. (Road Comm.).....	20,045.07						2,036.34	
		2,036.34						
TOTAL COLLECTIONS	\$ 112,370.38	\$ 37,922.29	\$ 53,099.84	\$ 98.74	\$ 215.02	\$ 238.16	\$ 399,707.82	
COST PER TAX DOLLAR	\$1,203,078.47	\$ 24,490.50	\$ 87,844.02	\$ 37,844.02	\$ 2,678,412.14	\$ 483,284.03	\$15,350,496.02	
	.0934	1.5485	.0026	.0001	.0005	.0005	.0260	
Cost, not including Unemployment Compensation and Property Tax. .0273.								

Cost, not including Unemployment Compensation and Property Tax, .0273.

