

SIXTH
BIENNIAL REPORT
of the
STATE TAX COMMISSION
OF UTAH



For the Years 1941-42

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J. LAMBERT GIBSON,
Chairman

MILTON TWITCHELL

HEBER BENNION, Jr.

R. E. HAMMOND



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The first and paramount necessity for social order, personal liberty and private property is the maintenance of civil government, and government cannot exist without revenues.—Utah Supreme Court.

The State Tax Commission shall administer and supervise the tax laws of the State.—Const. Article XIII, Section 11.

The State Tax Commission is required by statute:

“To transmit to the Governor and to each member of the Legislature a biennial report, with its recommendations as to such Legislation as will correct or eliminate defects in the operation of the tax laws and will equalize the burden of taxation within the state.” — Sub-section 80-5-46 (20) R. S. U. 1933.

Letter of Transmittal

To His Excellency
The Honorable Herbert B. Maw, Governor
and Members of the Twenty-fifth Legislature
of the State of Utah

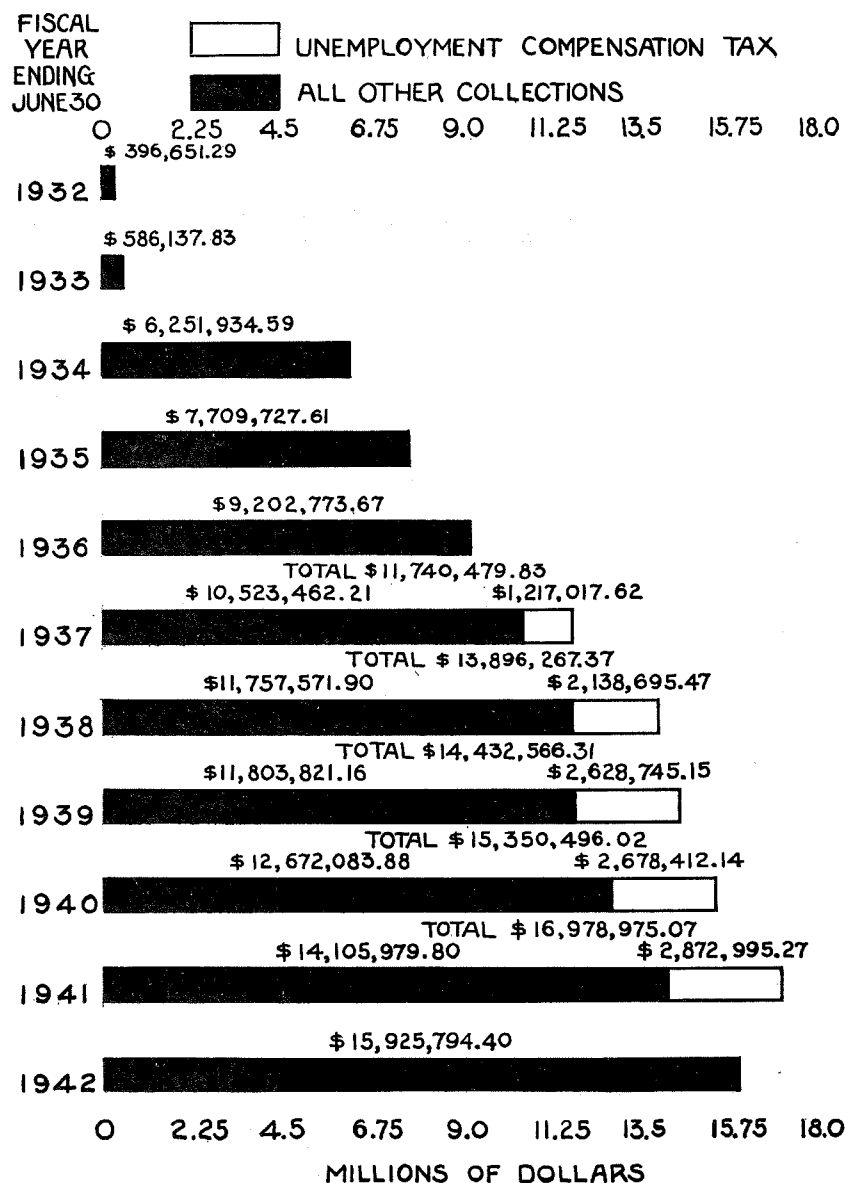
Gentlemen:

We submit herewith the biennial report of the State Tax Commission covering the two-year period July 1, 1940, to June 30, 1942.

Respectfully submitted,

STATE TAX COMMISSION.
J. LAMBERT GIBSON,
Chairman,
R. E. HAMMOND,
HEBER BENNION, Jr.,
MILTON TWITCHELL.

STATE TAX COMMISSION TOTAL COLLECTIONS



Notes: Unemployment Compensation Act effective August 29, 1936. Operation made retroactive to January 1, 1936. Transferred to Industrial Commission as of July 1, 1941.
Figures for 1932 are for period from January 1 to November 30.

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True Revenue Receipts of State Government (Biennial Reports of State Treasurer)

Fiscal Year Ending June 30	Collected by State Tax Commission (see Comments 1 and 2)	From Property Taxes (see Comment 3)	From Federal Government (see Comment 4)	All Other Sources (see Comment 5)	Total Revenue Receipts
1932	\$ 359,162.83	\$5,087,595.36	\$ 2,570,381.37	\$ 5,845,204.19	\$*13,862,343.75
1933	* 525,030.87	4,327,083.65	2,041,371.05	4,759,154.61	*11,652,640.18
1934	† 6,247,361.56	4,797,461.17	6,927,705.02	2,153,827.31	†20,126,355.06
1935	† 7,699,974.98	5,073,485.62	16,595,619.55	1,782,212.18	†31,151,292.33
1936	† 9,193,340.13	4,775,921.09	6,857,643.20	1,910,362.01	†22,737,266.43
1937	*10,511,402.60	3,856,064.81	5,141,540.00	3,415,383.99	*22,924,391.40
1938	*11,744,088.68	3,487,466.04	4,916,513.58	4,561,220.24	*24,709,288.54
1939	11,776,981.83	3,342,863.41	5,139,901.15	4,798,707.59	25,058,453.98
1940	12,646,963.92	4,131,492.26	4,884,882.75	4,769,751.80	26,433,090.73
1941	14,079,089.42	3,919,026.61	5,557,687.18	5,282,528.46	28,838,331.67
1942	15,893,207.00	3,964,558.57	7,217,125.96	10,423,157.50	37,498,049.03

* Protest taxes included as revenue receipts to conform to reports for later years.

† Tax Commission suspense and protest taxes included as revenue receipts to conform to reports of later years.

COMMENTS:

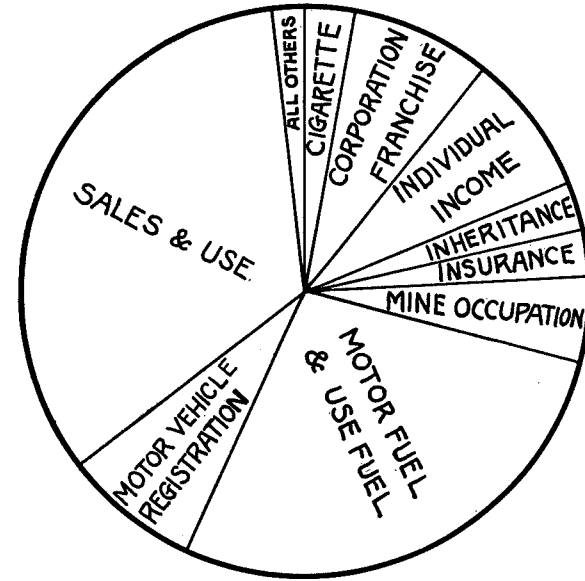
- (1) Unemployment Insurance taxes are not classed by the Treasurer as "True Revenue" to the state.
- (2) The relatively slight differences between the total of taxes collected by the State Tax Commission, as reported biennially by the State Treasurer, and the total collections as reported by the Commission (see page 4) are due almost entirely to the mechanics of accounting. For example, the portion of the insurance premium taxes which the law earmarks for the Firemen's Pension Fund is credited by the Treasurer directly to the Fund, whereas the Tax Commission classifies it as a collection through its office. All receipts of the State Tax Commission are transmitted daily to the State Treasury. The accounts are reconciled through the State Auditor's office every month. In addition, the Auditor conducts a continuous audit of the State Tax Commission's accounts.

- (3) Property taxes whether used for state or local purposes

are administered under the supervision of the State Tax Commission.

- (4) Amounts received from the Federal Government are chiefly for public welfare and public health purposes and for road construction, with a small proportion for education and miscellaneous purposes. The total so received for the fiscal year 1942 was higher than for any preceding year except 1936, when the federal aid for emergency relief included special allocations for drought relief and totaled nearly \$13,000,000.

- (5) Receipts from "all other sources" have been increased in recent years (a) by amounts received from counties as their contributions to public welfare; (b) by teachers' contributions to, and interest on, the Teachers' Retirement Fund; (c) by the inclusion (for the fiscal year 1942) of the gross receipts, instead of the net profits of the Utah Liquor Control Commission; and (d) by increases in receipts to some departments and institutions due to the state's population growth and to the return of "better times."

STATE TAX COMMISSION
COLLECTIONS FOR FISCAL YEAR 1942

NAME OF TAX	Amount of Collections	% of Total
Cigarette Tax	\$ 438,576.58	2.75
Corporation Franchise Tax	1,290,624.79	8.10
Individual Income Tax	1,277,120.99	8.02
Inheritance Tax	429,095.59	2.70
Insurance Tax	412,317.92	2.59
Mine Occupation Tax	789,162.06	4.96
Motor Fuel & Use Fuel Taxes.....	4,390,098.40	27.57
Motor Vehicle Registration Fund.....	1,228,319.97	7.71
Sales and Use Taxes	5,324,387.01	33.43
All Other Taxes:		
Beer Tax	\$124,766.47	
Car & Bus Tax	104,499.92	
Motor Veh. Control Fund...	112,213.39	
Oleomargarine Tax	90,594.96	
Pub. Ser. Com. Fund.....	32,209.58	
Total	\$464,284.32	
Less Suspense (Cr.)	118,193.23	346,091.09
Grand Total	\$15,925,794.40	100.00

Recommendations

Reasons for the following recommendations are given in report at the pages indicated.

Property Tax

The Tax Commission recommends:

1. That the statutes permitting and requiring levies against tangible property be reviewed and amended so that:

(a) by proper rearrangement and grouping of the purposes for which property taxes may be levied, greater freedom or action will be allowed to the responsible governing bodies of counties, cities and school districts in the adoption, financing and execution of thoroughly considered budgets; and so that "ceilings" may be definitely established for each levy required or permitted by statute (Page 57); and

(b) the method now used in making allowance for the revenue received from income taxes in determining the property tax levy for state district school and for state general fund purposes may be revised. (Page 28.)

2. That the value of mines based upon net proceeds be computed on a three-year average. (Page 55.)

3. That compromise settlements be placed on a definite and orderly basis. (Page 25.)

Corporation Franchise Tax and Individual Income Tax

The Tax Commission recommends:

4. That all income tax returns to the State Tax Commission which are filed and signed by the taxpayer, or his duly authorized agent or representative, be deemed to have been signed under oath. (Page 82.)

5. That the laws using income as a tax base conform, so far as is practicable, to the requirements of federal statutes relative to computation of gross and net incomes and to filing income and information returns. (Pages 71 and 80.)

6. That allocation of income from interstate business be placed on a workable basis. (Page 77.)

7. That income derived in this state by non-resident individuals be subject to the Utah individual income tax. (Page 84.)

8. That proper provision be made for reciprocity with other states in taxation of income of non-residents, in ex-

change of information and enforcement of penalties. (Pages 77 and 84.)

9. That the Tax Commission have discretionary authority to waive requirements as to time for filing returns and the time for payment of income taxes by men and women in the armed services of the nation. (Page 84.)

Estate Tax (Inheritance Tax)

The Tax Commission recommends:

10. That a gift tax law be enacted. (Page 85.)

11. That provisions relative to allowable deductions in determining net estates be clarified and simplified. (Page 86.)

12. That adequate safeguards to prevent confiscation of property in cases of joint tenancies be provided. (Page 85.)

Insurance Premium Tax

The Tax Commission recommends:

13. That the premium tax again apply to payments received for writing annuity contracts. (Page 87.)

14. That discrimination, inadvertently permitted, in favor of "reciprocals," be removed by amending Section 43-7-13, to conform to the amendment made in Section 43-3-7 by Chapter 40, Laws of Utah, 1935. (Page 87.)

Cigarette and Oleomargarine Taxes

The Tax Commission recommends:

15. That penalty provisions of this law be amended to comply with the Constitution. (Page 67.)

16. That discount allowed for quantity purchases of cigarette stamps be reduced to 5 per cent. (Page 67.)

Motor Fuel and Use Fuel Taxes

The Tax Commission recommends:

17. That deduction allowable for evaporation, loss in handling and expense of collection be reduced to 2 per cent of the net taxable gallonage rather than 3 per cent of the gasoline sold. (Page 64.)

18. That the gasoline tax laws be clarified by rewording of definitions and by imposition of the tax on fuel rather than on its sale or use. (Page 64.)

19. That registration of any motor vehicle using diesel fuel be not completed until a use fuel tax permit has been obtained for such vehicle; and the present "certificate of exemption" be abandoned. (Page 65.)

Motor Vehicle Registration*The Tax Commission recommends:*

20. That an act be passed early in the regular session of the Legislature giving the State Tax Commission authority to designate the manner of identification of each motor vehicle for registration purposes. (Page 44.)

21. That the State Tax Commission be permitted to destroy instruments recorded by it after the indebtedness so evidenced has been discharged. (Page 44.)

22. That delivery of motor vehicles to points outside this state be placed on a recognized legal basis by the adoption of in-transit permits. (Page 44.)

Drivers' License*The Tax Commission recommends:*

24. That the one year probation period, during which "original" license certificates are now effective, be abolished and the original license be good for three years unless previously suspended or revoked. (Page 48.)

25. That license holders report to the State Tax Commission promptly any change in name or address. (Page 49.)

26. That renewal fees be increased from 25 cents to 50 cents. (Page 49.)

27. That any Utah operators' license certificates be valid so long as the qualified holder thereof is in the armed service of the nation, unless the certificate is revoked or suspended for cause by the State Tax Commission. (Page 49.)

Emergency Relief Tax*The Tax Commission recommends:*

28. That sales of gas, electricity and heat be subject to the 2% tax, whether made by a public utility or private corporations. (Page 60.)

29. That existing discrimination against coal as a fuel for industrial use be eliminated. (Page 60.)

Beer Tax*The Tax Commission recommends:*

30. That collection of the tax on beer be changed from a revenue stamp or crown system to a report system. (Page 69.)

Agricultural Cooperative License Fee*The Tax Commission recommends:*

31. That collection provisions be provided sufficiently strong to assure equitable enforcement of this act. (Page 79.)

SIXTH BIENNIAL REPORT of the STATE TAX COMMISSION

*To the Governor**and the Twenty-fifth Legislature of the State of Utah:*

The far-reaching influence of the war and war preparations in the field of tax administration has been dominant for the past two years. The need of the national emergency, and since December 7, 1941, the nation's war effort have largely dictated and defined the Commission's policies and decisions. Relative values of both personal property and real estate in many instances changed almost overnight. Some business enterprises have been greatly curtailed or forced out of existence—gasoline stations for example. In contrast, land that for years was held under tax deed with no buyers, suddenly became valuable and highly marketable property. Chicken coops, abandoned barns and similar eyesores were transformed by some sort of alchemy into income-producing property. Weed patches of two years ago are now green lawns surrounding bright new homes of prospering workers. Some families, temporarily at least, wrestle with the problem of how to dispose of multiplied incomes. Others, especially salaried public servants, find it difficult to maintain accustomed living standards when the dollar's purchasing power is reduced one-third to one-half. By such confusion, unusual problems of assessment, equalization and collection are created.

United States Department of Commerce estimates of total income payments to Utah residents provide a means of measuring roughly economic changes now in progress. Income payments in Utah in 1929, a previous record year, were \$276,300,000 or \$548 per capita. The depression brought about sharp reduction and the low was reached in 1932 at \$148,400,000 or 53.7% of the 1929 total. Then with the help of large amounts received from the federal government and other sources, the upturn began. The year 1941 saw a new record of \$324,400,000 or around \$564 per capita. There is little doubt that the 1942 figures, when ascertained,

will far exceed any previous income payments in money value. In terms of the 1929 or the 1933 dollar, however, the rate of increase would not be so rapid. State revenue collections show a trend parallel to the income payments to the citizenry.

Defense and related contracts have greatly stimulated Utah's economic activity during the two-year period covered by this report. This has been reflected in the collections made by this Commission, as well as elsewhere. There is no dependable assurance, however, that the sharp advances of the past two years will long continue. Emergency-compelled restrictions on various lines of economic activity are already making themselves felt. Measures to combat inflation, also, have already been applied and will become more and more stringent. If, as appears likely, the war continues for several years, the enormous needs of the federal government, combined with rationing and other controls, will undoubtedly react to reduce revenues of the state and the other governmental units. Already the gasoline tax receipts are showing sharp decreases, and the rate of growth in some other revenue sources has been slowed down.

Personnel

Wartime economy, both before and after Pearl Harbor, brought new or intensified problems of administration in public as in private affairs. Of the 87 male employees of the Commission, 15, or 17.24%, are already in military or naval service, released on furlough for the duration of the war. Among these patriotic American citizens are several whose high technical training and long experience in handling tax matters, and especially problems confronting this Department, made them valuable colleagues. They are sorely missed. It would take years to fill their places.

Federal civilian and private employment have taken many other skilled workers, both men and women, from the Commission by offering higher pay, more attractive working conditions, or both.

In the meanwhile, enlarged duties have been assumed by the Commission in administration of the new Use Fuel Tax and of the tests required by the amended Uniform Operators' and Chauffeurs' License Act. The number, though not the training or experience, of employees has remained about the same, with seasonal fluctuations, as before the war. Difficulties in maintaining a high standard

in public service have been fully as severe as those experienced in private business organizations of comparable magnitude. Costs have sky-rocketed in public as in private enterprise. The point has already been reached where further streamlining means reduction or impairment of service and where increases in costs or in responsibilities must call for adequate budgetary provision.

Operation

Wartime necessities and materials priorities have caused resort to substitutes and special arrangements in the conduct of the Commission's business. The demand for aluminum for munitions manufacture led to the adoption of plastic tokens for sales tax collection. Similar need, for the conservation of steel, prompts the Commission to ask this Legislature for early authority to deal with the automobile registration plate problem in this and succeeding years.

Travel expense, both within and without the state, has received careful attention in line with the policies of the present administration, heartily supported by the Governor, and in line, also, with the national demand for adoption of extreme measures in the conservation of rubber. Requisition is required, in advance, for each contemplated trip, and the need for it must be carefully considered and clearly proven. Public carriers are used whenever this can be done without serious impairment of the service. The travel program is so prearranged that two or more state representatives use the same publicly owned or private conveyance, when such use is possible or is more economical. Maintenance of district offices of the Tax Commission keeps travel expenditures at a minimum. With representatives of the Auditing and Collection Divisions at strategically located population centers, two persons cover the remainder of the state once each year, with a minimum of outlay.

This Commission is doing all in its power to expedite the transaction of business through the mails. As transportation difficulties increase it is inevitable that greater use will be made of the postal service. This method of saving the taxpayer's time and tires has the additional advantage that it automatically creates a record which often is highly valuable.

National and Interstate

The effect of the war, however, has gone much deeper than the expediting of administrative procedure. Military

and economic necessities alike have demonstrated Utah's importance as the industrial, commercial and transportation focus of a large area. The federal government has displayed an energetic interest in this region beyond anything envisioned by the wildest stretch of the imagination two years ago. The people of Utah and their government have desired to cooperate with the national effort to the fullest extent possible. As a result there was speedily disclosed the need for definition of federal and state authority in various fields, including that of taxes. On some issues which developed, the Supreme Court of the United States has assumed new positions. All these factors have entered into or created new problems in administration, demanding close attention. As one example among several, the collection of sales tax from contractors and sub-contractors on federal construction work called for the application of the law to situations never contemplated when the Emergency Relief Act was passed.

Other states are confronted with similar deep-rooted problems. Utah has joined forces with her sister commonwealths, and with the federal government, through the Council of State Governments, in efforts to work out for the states and their subdivisions fiscal and other policies and procedures that will place all in line with the nation's war effort. Each government unit must remove every obstacle that hinders the common objective of winning the war.

Pursuant to such effort, the Council named a committee on tax problems to confer with representatives of the United States Treasury Department and Bureau of the Budget and with the Municipal Finance Officers Association to work out over-all, long time tax problems. This Commission was represented on the Council committee by Mr. Bennion. As a result of a conference held in Washington, President Roosevelt has named the Secretary of the Treasury Department and the Director of the Budget to represent the federal government on a joint federal-state-local committee on fiscal policies and practices. It is hoped the new joint committee will formulate sound and practical recommendations for legislative and administrative actions by federal, state and local governments.

In time of war no civil governmental cost should be imposed that is not necessary; a wise state administration will so design its policy and conserve its resources that its citizenry will best be able to assist in the national emergency.

In public as in private life, new capital outlays, not war-connected, may well, and of necessity must, be left to post-war years; but the adequacy of means of financing such expenditures after the war will depend on fiscal measures during the war years.

FUNCTIONS OF COMMISSION

One of the fundamental principles of government is that "all laws of a general nature shall have uniform operation." This is especially applicable to the tax laws.

It is not the duty of the State Tax Commission to collect the greatest amount of taxes possible. Rather is it so to administer the revenue statutes that each citizen and resident of the state shall bear the share of the cost of government imposed on him by law—and no more. Measures designed to catch up with the occasional tax-evader must not be permitted unduly to harass the loyal, law-abiding tax-payer.

The functions of the Utah State Tax Commission are threefold:

1. Assessment.—The Commission fixes the value for taxation purposes of two-fifths the wealth of the state.
2. Equalization.—The Commission is responsible for the equalization of the assessment of all tangible property in the state.
3. Collection.—The Commission collects directly each year between 40 and 50 per cent of the state's revenue income.

ASSESSMENT

The total assessed valuation of taxable property in Utah reached an all-time high of \$728,000,000 in 1930. While the recent and prolonged depression was at that time already in evidence, the content of the ore deposits in metaliferous mines was assessed by statutory formula at three times the net proceeds of the preceding calendar year, and 1929 activity in metal mining kept 1930 ore values at a high mark. Constitutional amendments adopted by popular vote, and effective in 1931, had two important results: They permitted the taxation of intangible property through

the income therefrom, thus removing such property from the ad valorem tax rolls; and, second, they created the State Tax Commission, with assessment authority considerably in excess of that granted to the former State Board of Equalization and Assessment. Due to several causes taxable values went into a tailspin during the economic upset, and it was 1935 before the downward movement was halted. Since 1938, when the occupation tax was first imposed, the content of producing metal mines was assessed at two times the net annual proceeds.

TABLE A.—ASSESSMENT TRENDS

Year	State Total Assessed Value	ASSESSED BY			
		County Assessor		State Tax Commission	
		Amount	Per cent	Amount	Per cent
1929	\$723,052,970	\$463,635,240	64.12	\$249,417,730	35.88
1930	728,364,055	455,669,407	62.56	272,694,648	37.44
1931	618,404,570	417,640,336	67.54	200,764,234	32.46
1932	575,386,102	391,470,950	68.04	183,915,152	31.96
1933	522,622,633	352,657,517	67.48	169,965,116	32.52
1934	511,928,324	338,735,500	66.17	173,192,824	33.83
1935	517,384,850	336,793,683	65.10	180,591,167	34.90
1936	522,830,594	328,011,895	62.74	194,818,699	37.26
1937	539,064,438	318,753,310	58.96	221,211,128	41.04
1938	569,973,730	324,570,411	56.94	245,403,319	43.06
1939	513,813,712	321,599,112	62.59	192,214,600	37.41
1940	537,753,254	317,203,108	58.99	220,550,146	41.01
1941	568,455,054	326,680,541	57.47	241,774,513	42.53
1942	603,356,797	342,829,159	56.82	260,527,638	43.18

The accompanying Table A shows total assessed value of property in the state from 1929 to date, together with the value and proportion of property assessed each year by the county assessors and the State Tax Commission.

Property assessed by the State Tax Commission, that is mining properties and public utilities, reached the low point for the period studied in 1933, attained a secondary peak in valuation in 1938, then after a sharp drop resumed its steady climb for the remainder of the period, and the 1929 mark was passed in 1942. These fluctuations in values assessed were much more responsive to current economic conditions than was the case with property assessed by county assessors—homes, farms, stores, factories and the like. On such classes of property, the low point in valuation came in 1940. In 1942, a year of greatly stimulated business activity and a definitely depreciated dollar, it was still lower than valuation placed on the same classes of property in the memorable year of 1933.

Property within incorporated cities and towns receives various governmental services, such as police and fire pro-

tection, sewage disposal, or culinary water supply, not accorded, or not accorded in the same degree, to property outside municipalities. In Utah the majority of the homes and stores and perhaps, also, of the manufacturing establishments are within municipalities. All these classes of property are assessed by the county assessors. Mining property, the rights of way of railroads and many other utilities, are often located outside cities and towns. The accompanying Table B shows that property assessed by the State Tax Commission pays from 28 to 36 per cent of the property taxes charged annually, whereas Table A shows that the Commission assessed, during the same period, between 32 and 43 per cent of the taxable tangible resources of the state.

TABLE B.—PERCENTAGES OF TAXES CHARGED AGAINST CLASSES OF PROPERTY

Calendar Year	Real Estate Including Improvements			Personal Property	Total Assessed by County Assessor	Assessed by Tax Commission
	In Cities and Towns	On Acreage	TOTAL			
1932	41.55	17.40	58.95	13.02	71.97	28.03
1933	42.38	16.63	59.01	12.28	71.29	28.71
1934	41.13	16.42	57.55	12.73	70.28	29.72
1935	40.89	16.07	56.96	12.68	69.64	30.36
1936	40.05	14.90	54.95	13.81	68.75	31.25
1937	36.85	14.89	51.74	14.58	66.32	33.68
1938	34.42	14.16	48.58	15.66	64.23	35.77
1939	36.66	15.13	51.79	16.05	67.83	32.17
1940	36.83	14.75	51.58	14.05	65.63	34.37
1941	36.61	13.80	50.41	14.49	64.91	35.09
1942	36.33	13.06	49.39	15.90	65.30	34.70

EQUALIZATION

The Constitution and statutes of Utah give the State Tax Commission general supervision and administration of the tax laws, with the express purpose "that all assessments of property be made relatively just and equal, at true value, and that the tax burdens may be distributed without favor or discrimination."

Such a mandate compels uniformity in assessed valuation of taxable property throughout Utah. In working toward that end the Tax Commission has about completed the reappraisal of improvements on real estate throughout Utah, and is prosecuting vigorously the reclassification of farm land and grazing lands.

This Commission knows of no other state where appraisal of improvements under the supervision of a single agency is so nearly 100% complete. Utah's successful accomplishment was made possible only through the cooperation,

throughout a decade, of county commissioners, county assessors, and other public officials and private citizens who have given earnest and valuable support to the effort to establish a fair, honest and equitable revaluation of improvements. Material assistance was received also from the Federal Emergency Relief and the Work Progress Administrations in the conduct of the vast amount of detailed work entailed.

On its organization in 1931, the Commission made a spot check of the assessed values of similar properties in different counties, to determine to what extent the assessments then prevailing were "relatively just and equal." This survey revealed that great inequality prevailed in assessment of real property and especially of improvements on real estate. This was not attributable to any fault in the law; rather was it shown inequitable assessments generally result from one or more of four causes: Lack of basic data; improper use of basic data available; wide variance in the ideas of assessors and deputy assessors as to what constitutes value; and the use of current year costs, which materially fluctuate from year to year.

Engineering Division

It was clear that a uniform standard of basic data was needed, together with the hearty cooperation of county officials in using such information when supplied. The Tax Commission, therefore, determined on the statewide reappraisal program, beginning with taxable improvements on real estate. For this purpose it set up, in 1931, an Engineering Division composed of men trained in building and construction work and in the application of the theory of valuation.

Reappraisal Cards

The backbone of the revaluation is the reappraisal card, which is designed to be a part of a permanent record. The card shows the various factors entering into the valuation of buildings at any particular location. On it are given the owner's name and address and the location of the property. Following this is the detailed description of the main structure. Space is provided for the classification and computation of value of the garage. Reproduction value of all buildings is computed, depreciation allowed for age and other considerations, and a depreciated value as of the date of the appraisal is determined.

RE-APPRAISAL CARD

F-124

Owner's Name <u>John Smith</u>	
Owner's Address <u>Fillmore, Utah.</u>	
Location <u>E. 2 Lots 8 & 9, Block 43, Plat B, Fillmore</u>	
Kind of Building <u>Residence</u> Street No. _____	
Schedule <u>1</u> Class <u>6</u> Base Factor _____	

Stories	Dimensions	Cu. Ft.	Sq. Ft.	Actual Factor	Totals
1			1044	307	3205

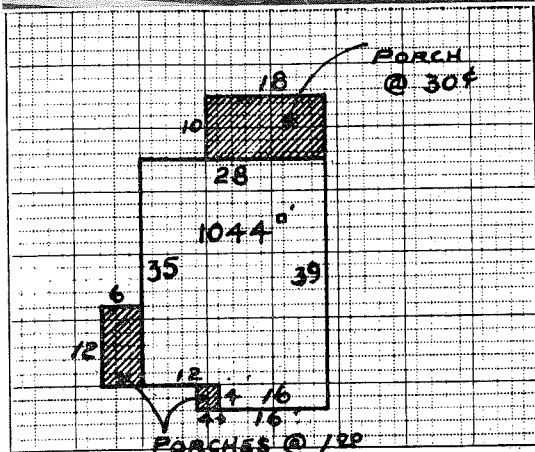
No. of Rooms 5 & Bath Condition Good

Description of Building	Add	Deduct
Foundation—Stone— <input checked="" type="checkbox"/> Conc. <input type="checkbox"/> None—		
Ext. Walls <u>SIDING</u>		
Roof—Type <u>GABLE</u> Mat. <u>SHINGLE</u>		
Dormers—Small— <input type="checkbox"/> Med. <input type="checkbox"/> Lg. <input type="checkbox"/>		
Bays—Small— <input type="checkbox"/> Med. <input type="checkbox"/> Lg. <input type="checkbox"/>		
Porch—Front <u>(2) 88' x 122'</u>	88	
Rear <u>180' x 30'</u>	54	
Basement <u>3/4</u> Floor <u>CONC.</u>		89
Attic—Rooms Fin. <input type="checkbox"/> Unfin. <input type="checkbox"/>		
Plumbing— <input type="checkbox"/> Class <input type="checkbox"/> Tub <input type="checkbox"/> Toilets <input type="checkbox"/> Sinks <input type="checkbox"/> Stoves <input type="checkbox"/> Dishwasher <input type="checkbox"/> Garbage Disp. <input type="checkbox"/>		
Heat—Stove— <input type="checkbox"/> H. A. <input checked="" type="checkbox"/> Steam— <input type="checkbox"/> S. <input checked="" type="checkbox"/> Elec. <input type="checkbox"/>		202
Finish— <input type="checkbox"/> Hd. Wd. <input type="checkbox"/> Floors <input type="checkbox"/> Hd. Wd. <input type="checkbox"/> Floors <input type="checkbox"/>		27
Cabinets <u>1</u> Mantels <u>1</u>		
Tile— <input type="checkbox"/> Walls <input type="checkbox"/> Floors <input checked="" type="checkbox"/>		25
Lighting—Lamp <input type="checkbox"/> Drops <input checked="" type="checkbox"/> Fix. <input checked="" type="checkbox"/>		
Total Additions and Deductions	446	89
Net Additions or Deductions	- 89	357

Age <u>4</u> Yrs. by <input checked="" type="checkbox"/> Est. Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Neighbors <input type="checkbox"/> Records	REPRODUCTION VALUE	\$ 3562
	Depreciation <u>26/74</u> %	
	Reproduction Val. Minus Dep.	\$ 2636
Remodeled— <input type="checkbox"/> Est. Cost	Remodeling Inc. %	
Garage— <u>S-C</u> <u>2</u>	OUTBUILDINGS	\$ 855
Cars <u>1</u> Walls <u>SIDING</u>		
Roof <u>SHINGLE</u> Size <u>12 x 20</u> Age <u>10</u>		
Floor <u>CONC.</u> Cost <u>146</u>	Depreciated Value Garage	\$ 102
Remarks	Total	\$ 3593
	Obsolescence %	
	Total Building Value	

Original Record _____ Appraised 12/18 1941
Card No. _____ Year _____ By J.

Obverse of sample reappraisal card.



OUT BUILDINGS	Age	Size	Area	Fac- tor	Cost	Dep. Value
Coop. T.R. Sid. Conc.	15	20'x50'	1000	.28	280	154
Barn-Shg-Shtg-Dirt	25	18'x32'	576	.24	138	34
Stable-Shg-Shtg-Dirt	47	17'x33'	561	.20	112	28
Coop-Shg-Shtg-Dirt	25	24'x30'	720	.20	144	36
Shop-Shg-Shtg-Wood	5	14'x10'	140	.24	34	29
Granary-Shg-Shtg-Wood	10	15'x13'	195	.30	58	41
Shelter-Shg-Shtg-Dirt	7	17'x30'	510	.20	102	81
Coop. T.P. Ties-Conc.	4	20'x40'	800	.24	432	380
Wash House-T.P. Sid-Wood	6	14'x18'	252	.35	88	78
						855

Form T.C. 74
State of Utah—State Tax Commission

Reverse of sample reappraisal card.

On the reverse side are a sketch of the ground plan, with the building dimensions and a photograph of the main structure; and a list of all outbuildings, showing specifications, sizes, costs and depreciated values as of the date of the appraisal.

The cards are placed on file in the county assessor's office, thus providing an accurate and orderly statement of the facts considered in the valuation of the improvements in the respective counties. Thereby, a composite picture of the property is available for study and comparison by the owner, the assessors and the county board of equalization. By use of the reappraisal card the work of equalization is reduced to a minimum.

The statewide task now so nearly completed brought to light improvements that had never before been assessed, others that had been under-assessed, and many that had been over-assessed. The work resulted in many changes in valuations, but these changes were not confined to any one group, district or county. Changes were found necessary as between individual assessments in the same county as well as between those of like properties in different counties.

Maintenance of Records

It is important and necessary that these records be kept up to date. Otherwise, the work within a few years loses much of its value. The Tax Commission stands ready at all times to assist. In the past year members of the Engineering Division staff have visited nearly every county in the state. They report that appraisal of new structures and of the remodeling of old buildings is going forward each year, and that removal or demolition of structures formerly appraised is also noted on the record card.

Perfection has not been attained in the maintenance of these records. Some deputy assessors, for example, have failed to report items of new construction. Properties may escape taxation for many years unless care is taken to keep the record cards complete and up to date. Difficulty in this regard is practically eliminated in those cities where building permits are required before construction. A corresponding record of new construction throughout the counties would be of great assistance to the assessor.

Following up the reappraisal of improvements under the jurisdiction of the county assessors, reappraisal is under way of improvements on the property of mines and of public

utilities, which are assessed by the State Tax Commission. The work has been completed on mining properties in Carbon and Summit counties, on the property of the largest mining company in Salt Lake and Tooele counties, and on other mining properties scattered throughout the state. The Tax Commission plans to complete reappraisal of improvements owned by mine operators and utilities at the earliest possible date.

Grazing Lands

A similarly difficult problem is encountered in the equalization of the assessment of privately-owned grazing lands in Utah.

There are five and one-half million acres of these lands scattered throughout the state. They vary in type from choice high mountain range, with an abundance of lush forage, to the sparsely vegetated winter range, grading off into barren desert lands. These lands are assessed by twenty-nine county assessors, who use varying standards of classification and valuation. For instance, one county in the state assesses all its grazing lands in two classes, with a fixed valuation per acre on each class. Another county has six classes, each with a separate fixed valuation per acre. Still another county has no classes; the assessor places an estimated value per acre on each separate tract of land, resulting in forty different valuations per acre.

Several times in the past the commission has ordered reductions in valuations of grazing lands, sometimes applying only in certain areas and sometimes statewide in scope. No doubt such action improved the situation, but complete equalization can be accomplished only after a consistent original assessment has been achieved on a statewide basis.

The Commission, in its efforts to obtain such a result, has undertaken investigations and studies relative to the assessment of grazing lands, the immediate objectives of which are the following:

(1) To determine how privately-owned grazing lands are now assessed in Utah:

(a) What classifications of grazing lands are in use in each county for assessment purposes?

(b) What is the basis for this classification?

(c) What methods are used in making the classification?

(d) What valuations are placed on grazing lands of each class?

(e) Upon what basis is valuation determined and by what method and formula?

(2) To develop a sound basis and a practical method for a uniform classification of all privately-owned grazing lands in the state:

(a) By preparing a classification schedule, based on carrying capacity, which will form a framework into which every parcel of grazing land in the state can be fitted.

(b) By developing practical ways and means of assisting county assessors to make the classification.

(3) To develop a formula for fixing valuations on the various classes of grazing lands by making use of the following factors:

(a) Market or selling price.

(b) Rentals or leasing prices.

(c) Economic earnings based upon a reasonable value of the forage produced and marketable through livestock.

The following is a brief progress report:

The Commission employed two experienced, competent grazing land appraisers. Summit county, which contains large areas of good grazing lands, was selected as a key county in which to begin the work. Under a cooperative, cost-sharing agreement with that county a group, composed of a Tax Commission appraiser, the county assessor and a local man, acquainted with the lands, and selected by the county commissioners, made a survey and classification, section by section, of all privately-owned grazing lands in the county. Maps were in hand daily; travel was by car, or truck, wherever possible, otherwise by horseback or afoot. Grazing land in Summit county was placed in three classifications:

(a) Choice high mountain range.

(b) Second-grade high mountain range and lower range with good forage cover.

(c) Foothill, with spring and fall range.

These three general classes had already been in use in the county; but the classifying had been done by a group of men sitting around a table in the courthouse and not by actual examination of land. The new survey resulted in some shifts of land from one class to another. Present assessed values were not disturbed. They are: "A" lands—\$2.84 per acre; "B" lands—\$2.03 per acre; "C" lands—\$1.25 per acre.

The same appraiser for the Tax Commission followed the work through from beginning to end. The other Tax Commission appraiser was called in several times for consultation. All four members of the State Tax Commission also made trips with the group into several areas; looked over the lands; consulted with the appraisers; talked with land owners and livestock men, and observed and studied the methods used and results obtained.

The Summit county project was then used as a basis for comparison and the commission proceeded to make brief surveys in each of the other counties of the state. In most cases, the Tax Commission's appraiser, usually accompanied by one commissioner, Mr. Bennion, would call on the county assessor and obtain from him an overall picture of the assessment of grazing lands within his county, discussing classification, valuation, methods used, etc. The group would then go together and examine typical areas and classes of grazing land within the county, checking valuations and, wherever possible, consulting range users in regard to carrying capacity, values, and other pertinent facts.

The result of this survey, which has been completed in all the counties of the state, is to bring to light areas which are assessed very much out of line, either above or below the general average. These will be called to the attention of the assessors concerned and corrections can be made in a general way, it is hoped, in the 1943 assessment. Further steps needed to provide adequately equalized assessment of grazing lands will be taken as found desirable after thorough consideration of the statewide problem.

Farm Lands

As a step toward statewide equalization of the valuation of farm lands for taxation purposes another project was initiated by the Tax Commission. Under a cost-sharing cooperative agreement with Millard county, similar in terms and procedure to that in Summit county, outlined above, a

tentative basis has been reached for the classification of both irrigated and dry-farm lands, graded according to their productivity as determined by many factors, of which the soil chemistry, topography, water supply and transportation facilities are only a few. At the time this report was prepared the fixing of valuations for each class of land had not been completed. When the results of the study are available, the equalization of farm land values in Millard county will be greatly simplified. Principles and procedures developed by the experience it is expected, will greatly assist in attaining a large measure of statewide uniformity in the taxation of this class of property.

Delinquency and Settlements

Effort spent in equalization of assessment, however, is wasted unless the tax laws are enforced uniformly, fearlessly, impartially. If a property owner discovers that, by merely failing to pay his tax bill on time, he can escape payment of all or part of it, the foundations of government itself are imperiled. Favoritism or political chicanery have no place in the administration of a tax system. The willing taxpayer must not be penalized for his loyalty. He will not long continue to pay, in addition to his own just share of the tax burden, the share that should be paid by the tax evader.

The past ten years have demonstrated that there are instances and times when tax delinquency is unavoidable. Recently came a reversal. Never in Utah history were property taxes more promptly met than in the current biennium. No more suitable time than the present could be chosen for a careful study and calm evaluation of the statutory provisions covering the collection of delinquent taxes.

Several of those provisions were enacted to meet emergency conditions of the past decade, no longer existing. They may be capable of abuse and productive of harm in normal times. Some county treasurers have achieved outstanding success in the collection of both current and delinquent taxes. Some boards of county commissioners have been able to restore to the tax rolls a high percentage of property that had gone to tax deed. Other boards confine their activities to cancellation of penalties and interest in cases of delinquency and by such practices actually encourage delinquency. It is possible a more satisfactory standard practice, already tried out in some counties, could be by law adapted to statewide application.

This Commission feels constrained to call attention to the wording of Section 80-10-61, Revised Statutes of Utah, 1933, as amended by Chapter 87, Laws of Utah, 1935. This law permits the Tax Commission, when property assessed by it is concerned, to arrange adjusted settlement of delinquent taxes when, in its judgment, "the best human interests and the interests of the state and the county are thereby subserved." Like authority is conferred on the boards of county commissioners as to property assessed by the county officials. The same section fixes the nature of the record to be made of adjustments of tax payments. During the past two years the Tax Commission has made only two adjustments. Policies followed by the respective boards of county commissioners have been at such wide variance as to suggest a more definite fixation by legislative act of standards for tax settlements.

COLLECTION

Fiscal Year	Total Collections	Total Costs of Commission	
		Amount	Per Dollar Collected
1941	\$14,105,979.80	\$398,334	2.82 cents
1942	15,925,794.40	413,813	2.59 cents
(Unemployment compensation collections excluded)			

The chart on page 4, supplemented by the more detailed Table 52, on page 145, shows the portion of the state's revenue that is collected by the State Tax Commission. On page 6 the relative importance of those collections and other sources of revenue to the state government is indicated. In 1936 the Tax Commission was already collecting more than 40% of the state's revenue. Unemployment Compensation taxes were collected by the Commission from 1937 to 1941, inclusive, but are in the nature of a trust fund, not available for governmental operations. Omitting these, the proportion of the state's true revenue collected by the Tax Commission grew steadily through the fiscal year 1941, when it was nearly 49%. An apparent falling off to about 42% in 1942, is explained by the fact that in that year gross receipts from sales by the State Liquor Control Commission were classed as state revenue. Formerly only the net profits of the monopoly were so listed.

Disposition of Revenue Collected

Like other state revenue, receipts from certain sources are definitely devoted to specific classes of expenditures. The general sales taxes, under the statute, may be expended only for relief purposes; receipts from the gasoline tax and motor vehicle registration are used for the construction and maintenance of roads and streets. Receipts from the taxes based on income must be used for the reduction of state or state school levies against tangible property.

TABLE C.—HOW STATE TAX COMMISSION COLLECTIONS ARE DISTRIBUTED

Fiscal Year Ending June 30	From Taxes Based on Income		Other General Fund Revenue Collected
	District School Fund	General Fund	
1933	\$ 122,555.84	\$ 40,851.91	\$ 191,267.29
1934	145,745.16	48,581.71	761,734.65
1935	295,396.04	98,465.35	918,833.01
1936	639,642.49	213,214.17	981,614.18
1937	1,078,197.98	359,399.32	1,130,388.54
1938	1,168,011.59	389,337.21	1,773,792.20
1939	1,142,395.25	380,798.44	1,623,003.85
1940	1,122,850.52	374,283.52	1,599,755.77
1941	1,250,972.65	416,990.88	1,881,988.83
1942	1,737,337.48	579,112.51	2,320,205.92

TABLE C (Continued)

Fiscal Year	Unemployment Compensation Fund (1)	Emergency Relief Fund (2)	Road Fund	Special Funds (3)	TOTALS
1933....\$	\$ 14,276.59	\$ 132,081.17	\$ 85,105.03	\$ 586,137.83	
1934....	1,730,525.06	3,368,381.22	196,966.79	6,251,934.59	
1935....	2,496,097.11	3,756,347.49	144,588.61	7,709,727.61	
1936....	2,966,866.29	4,063,403.87	338,032.67	9,202,773.67	
1937.... 1,217,017.62	3,411,585.86	4,339,249.98	204,640.53	11,740,479.83	
1938.... 2,138,695.47	3,465,189.86	4,534,034.77	427,206.27	13,896,267.37	
1939.... 2,628,745.15	3,635,502.90	4,710,831.74	311,288.98	14,432,566.31	
1940.... 2,678,412.14	4,199,373.30	4,972,755.76	403,065.01	15,350,496.02	
1941.... 2,872,995.27	4,541,548.40	5,411,402.75	603,076.29	16,978,975.07	
1942....	5,323,799.01	5,618,418.37	346,921.11	15,925,794.40	

NOTES:

- (1) Unemployment Compensation Act effective August 29, 1936 (fiscal year 1937); Fund collection transferred to Industrial Commission as of July 1, 1941.
- (2) The sales tax law which creates the Emergency Relief Fund became effective late in the fiscal year ending June 30, 1933.
- (3) Special Funds include, with other items, important amounts such as taxes paid under protest, that ultimately were distributed among other funds listed above.

The purposes specified by law for which the revenue collected by the Tax Commission may be used are indicated by Table C. Approximately one-third of the annual collections goes into the Emergency Relief Fund, and a slightly larger proportion is used for road purposes. The amounts

going to the general fund direct have ranged in the past six years between one-seventh and one-fifth of the total collections, exclusive of those for the Unemployment Compensation Fund. The income taxes have produced one-eighth to one-seventh of the total. The amounts in the column headed "Special Funds" are comparatively small, and a considerable part of them ultimately find their way into one or other of the main divisions indicated above.

Income Tax Receipts

Three-fourths of the revenue from the income taxes (both the individual income and the corporation franchise taxes) are devoted by the State Constitution to reduction of the state district school levy, and the other fourth to lowering the state general fund levy. However, for several years the general fund has received more than the constitutional one-fourth of the income tax collections. The reason for this is the method fixed by the statutes by which the state district school levy shall be calculated each year—coupled with the constitutional requirement that "any surplus above the revenue required for the state District School Fund" shall be paid annually into the State General Fund (Art. XIII, Section 3).

Sections 80-9-1 and 2, Revised Statutes of Utah, 1933, should be amended so as to permit the use of estimates of income tax revenue for the current year rather than to require the use, in the calculations, of the amount actually collected in the preceding year. Under the formula as at present prescribed in these sections, an unnecessarily large property tax levy for state and state school purposes must be fixed during those prosperous years of an economic cycle when income taxes are on the increase. However, when "bad times" come and economic trends are reversed, the school districts, if the present formula is continued, will sustain a serious reduction below the \$25 per capita of school population which they have the constitutional right to expect from the state. Such unnecessary and disappointing inconsistencies could at least be greatly reduced if the law permitted experienced officials to estimate probable revenue from income tax sources for the current fiscal year in fixing property tax levies.

Accounting Division

Collections for the past biennium totalled \$32,904,-769.47 as compared with \$29,783,062.33 for the previous bi-

ennium, or an increase of 10.5%. The detail of this business is in charge of the Commission's Accounting Division which maintains all accounting records. By the use of cash register accounting or validating machines, control is established on all documents and remittances and a detailed record maintained of all collections and assessments. In the past two years, 839,736 transactions or documents of various kinds were thus recorded, representing an increase of 13.1% over the previous biennium.

The sale of revenue stamps in accordance with the cigarette, oleomargarine and beer tax acts is handled by this Division, where the wholesaler or merchant buys the necessary revenue stamps to be put on each package of the above named articles. Sales for the 1941-42 biennium amounted to 24,168,963 cigarette stamps and 121,616 oleomargarine stamps. A complete record must be kept of each and every transaction as also a running stock inventory.

The Accounting Division is responsible for the issuing of and accounting for all passenger car plates, commercial plates of all sizes from number three to twenty-four; also for trailers and semi-trailers of all sizes; also motorcycle, exempt plates, motor vehicle dealers' licenses and certificates of title.

All collections by the State Tax Commission are paid over daily to the State Treasurer. The State Auditor conducts a continuous audit of the Commission's financial transactions, and the records of this Department are at all times in agreement with those of the Auditor and the Treasurer. The record in each transaction connected with assessment and collection of taxes, together with the returns completed by the taxpayer, is subject to examination and investigation by the Commission through its Auditing Division. When payments are delinquent the work of collection is assigned to the Collection Division.

Collection Division

In dealing with the taxpayer, the Commission aims to adhere to the exacting collection provisions of the tax laws, but to temper enforcement with a spirit of tolerance, helpfulness and an understanding of the taxpayers' problems. Willingness and desire on the part of the taxpayer to comply with the statutes are to be sought; creation of resentment, by administrative intolerance or lack of understanding, is

to be avoided. Reduction of delinquency rather than its punishment is the chief objective and purpose of the Collection Division.

The Collection Division's statement of sales tax delinquency of July 20, 1936, shows 9,482 accounts of which 18% were classed as delinquent. The taxes collectible list as of that date showed \$55,664 which is 1.88% of the nearly \$3,000,000 in sales tax collected in the fiscal year 1936. The summary of sales and use tax delinquency of September 1, 1942, shows 9,114 accounts of which 6.1% were charged with delinquency. Total taxes collectible as of that date were \$69,769.09 or 1.31% of the more than \$5,300,000 which had been collected in the fiscal year ending last July. The increase in the amount of taxes collectible as shown on September 1, 1942, over that of July 20, 1936, is due to a change in the routine of accounting procedure. All deficiencies are now assessed at the time they are received in the Collection Division; formerly they were placed on a card record and were not listed as collectible taxes until paid. Sales tax delinquency notices mailed out for the bi-monthly period, July-August, 1938, totaled 1,300; while for the same period in 1942 they totaled only 610, showing a decided increase in compliance with the law by the business houses concerned.

Corporation taxes collectible as of December 31, 1936, were \$8,893.34; and on December 31, 1941, were \$1,969.85, only 22% of the former figure.

The individual income tax return blanks mailed out in December of 1936 for the filing of the 1936 returns totaled 54,081. The records show recipients of 13,783 of these failed to file on time, and therefore automatically became liable to the legal penalty for delinquency in filing. The return blanks mailed for 1941 returns were 92,020; while 15,685 failed to file on time. The filing delinquency ratio had dropped in five years from 25.5% to 17%.

These decreases in delinquency have been established and maintained in spite of additional work required of the Collection Division. The volume and amount of deficiency assessments given it for collection has increased; the number of individual income taxpayers has grown rapidly and the migration of workers for the war industries has caused many business changes with notable effect on the sales tax accounts.

Other taxes handled by the Division show similar decreases in delinquency.

Auditing Division

Upon the Auditing Division rests the responsibility of determining that the taxes reported in the various returns which are filed, have been correctly determined by the taxpayer. This means that some 175,000 returns must be reviewed and examined annually. The first step is the mechanical checking of the footings and computations by calculator machine operators. Subsequently the returns are reviewed and sorted for special examination by auditors trained as specialists in one or more of the several taxes collected by the Commission. Cases are selected for field audit and, so far as time and man power permit, examinations are made of the books and records in the hands of the taxpayers. While it is important that field audits be made for all taxes, it is essential that actual examination of the taxpayer's records be made in auditing such taxes as sales and use, because the returns filed do not contain sufficient detail to permit an accurate determination of the true liability.

Overpayments discovered in the course of auditing are refunded to taxpayers and underpayments are collected. When underpayments are discovered a notice of the deficiency in tax is sent to the taxpayer and he is given opportunity to investigate the matter and submit such evidence as he desires before making payment of the additional tax. Aside from the moral and psychological benefits resulting from the auditing of returns, the financial results have been sufficient to sustain practically the entire cost of operating the Tax Commission, although only a small percentage of the employees are actually engaged in auditing work. During the biennium ending June 30, 1942, the additional tax assessments approximated \$700,000, added to which are penalties and interest of more than \$100,000. Only a negligible part of these funds would have reached the treasury of the state, without the efforts of the auditing staff. Further the sum of these additional assessments is not the true and final measure of the auditing performance. Experience has proved that corrections brought about through auditing are carried forward into future current collections.

The auditing staff also spends considerable time each year aiding taxpayers in filing individual income tax returns, with a minimum loss of time. During the rush filing period several thousand taxpayers are assisted daily both at the Capitol and at the branch offices of the Commission.

During the biennium special studies and investigations have been made of contracting and other firms which came into the state in connection with defense projects. In some cases they were cleared of tax liability and in others liability was determined which added a considerable sum to the state treasury receipts.

While in the past there has been reason to feel justly proud of the large group of highly trained personnel in the Auditing Division, the future picture looks gloomy. Already the number of employees has been reduced 50 per cent with no prospects of recruiting qualified personnel to fill the ranks. It has been necessary to close some branch offices and to curtail the number of employees at others. Some of those leaving the Commission are in the service of their country, but the majority have accepted positions with commercial organizations, which are more remunerative, offer better security and better prospects.

This loss of highly trained man power will be keenly felt in the future as the curtailment of auditing work will eventually make itself apparent in the shrinking of state income. Unfortunately this reduction will go hand in hand with the decline of tax revenues resulting from a smaller business volume. It is also contemplated that less help can be given to individuals and taxpayers will be requested to file their returns without assistance so far as possible. Further the state loses time and money expended in training a highly specialized group of men who can be replaced only by similar painstaking preparation.

Branch Offices

For all or part of the biennium branch offices were maintained at Logan, Ogden, Provo, Price, Richfield and Cedar City. Offices at Ogden and Provo are open daily and the other offices were open part time to receive reports and payments, to handle motor vehicle and drivers' license work as well as to advise and counsel taxpayers.

Auditing work in these territories is conducted by divisional auditors working from these branch headquarters. During the past year such work in some localities was seriously curtailed due to a shortage of auditors. Many have left the service of the Tax Commission for military and other fields. The Ogden office, regularly staffed with three auditors, has operated for the past year with but one. The reduction in personnel is reflected in the number of cases

audited. During the biennium ending June 30, 1940, 1,398 cases were audited by the Ogden auditors compared with 945 for the biennium just closed. For similar reasons the Cedar City office was closed June 10, and the Richfield office July 3, 1942. At Logan it was necessary for the division auditor to devote most of his time to branch office work for about fifteen months of the biennium, and a sizeable reduction in the number of cases audited resulted.

The accompanying table shows the number of regular employees of branch offices and a summary of their activities. Collections and costs of the Salt Lake field force are also shown, as well as those of temporary offices set up for re-registration of motor vehicles, the purpose of which is discussed elsewhere in this report.

SUMMARY OF BRANCH OFFICE ACTIVITIES
For the Biennium Ending June 30, 1942

Location of Office	Number of Regular Employees		Number of Items Handled	Amount of Receipts	Number of Cases Audited	Total Costs For All Activities
	Adm.	Aud.				
Ogden	5	3	77,415	\$ 713,991.67	945	\$28,871.73
Provo	3	2	51,330	607,644.99	409	18,883.79
Logan	2	1	28,880	279,067.38	257	9,866.96
Price	1	1	20,939	127,714.38	238	12,888.21
Richfield		1	Not Available	52,358.58	263	5,886.49
Cedar City		1	"	52,470.68	340	6,808.15
Salt Lake-Field		"	"	42,650.65	.....	9,089.85
Temporary		"	"	504,067.45	.....	5,893.14
TOTAL				\$2,379,965.78	2,502	\$98,188.32

The schedule gives only a partial picture of the scope and importance of branch office work. The employees make field contacts for collecting delinquent accounts, securing delinquent returns and licenses and make special investigations required in the administration of the various taxes. Many remittances made direct to the Salt Lake office are a result of contacts made by members of branch office staffs.

Files Division

Efficiency of Accounting, Auditing and Collection Divisions alike depends largely on the maintenance of accurate and up-to-the-minute files of pertinent information sources relative to some hundreds of thousands current accounts. The Motor Vehicle and the Drivers' License Divisions each operates its own filing system. All other filing and the clerical detail of administration of the several taxes are entrusted to the Files Division. With the assistance of me-

chanical equipment for mailing out blank forms and for sorting, classifying and distributing (for checking and auditing) several hundred thousand pieces of material and for checking on receipt of returns from taxpayers, a vast volume of work is handled with an expenditure of a minimum of time, effort and public funds.

Because of the court appearances required, collection of the inheritance tax is assigned to the Commission's Legal Division, but inheritance taxes form but a small portion of the work required of this highly essential factor in the Commission's organization.

Legal Division

During the two-year period covered by this report the Legal Division found its work progressively increasing. As of June 30, 1942, matters assigned to the Legal Division were perhaps more numerous than at any previous time in the history of the Commission. This is largely due to three factors:

1. Improved business conditions have resulted in higher tax collections, with legal problems incident thereto.

2. Since the existence of the present national emergency Utah has assumed the aspects of an industrial state to a greater extent than ever before in its history. The creation of new state industries, particularly those involving the use of federal funds, has resulted in innumerable problems pertaining to the laws administered by the Commission.

3. The Supreme Court of the United States as presently constituted has overruled many of its prior decisions pertaining to the taxing powers of the states. In practically every such case tax procedure in the State of Utah has been vitally affected, and the Legal Division has had to establish new procedures and prepare new regulations in light of the changes in judicial interpretation of the Constitution of the United States.

During the past six months the Legal Division has made a study of the current regulations of the Commission. Many of those formerly promulgated have been amended, others modified and some rescinded. This revision is not as yet completed.

The Division is also engaged in examining the revenue laws of the state with a view to submitting to the Commission recommendations for new legislation.

The Supreme Court of the United States, on April 27, 1942, rendered its decision in the case of the State Tax Commission of Utah v. Malcolm P. Aldrich and Mary S. Harkness, administrators with the will annexed of the Estate of Edward S. Harkness, Deceased. This decision reversed the decision of the Supreme Court of the State of Utah and upheld the position of the Tax Commission to the effect that, when a non-resident stockholder in a domestic corporation dies, the resultant transfer of stock is subject to the inheritance tax laws of the State of Utah. Because of this decision the State of Utah has assessed tax on the estates of non-resident decedents owning stock in domestic corporations in the amount of \$193,113.90. This is an entirely new source of revenue.

While the Utah inheritance tax (in reality an estate tax) is administered and collected by the Tax Commission, the statutes provide that all inheritance taxes must be determined by the district courts. It is, therefore, necessary that two attorneys be constantly engaged in court appearances to present the results of investigations made by the Tax Commission's representatives and to effect settlements of tax liability. During the biennium, 1566 inheritance tax cases were handled by the Legal Division. In addition, thousands of communications regarding inheritance tax, coming from persons both within and without the state, were answered. At present, nineteen litigations regarding inheritance taxes are pending in the district courts and two in the Supreme Court.

In addition to the inheritance tax matters, the Legal Division, as of June 15, 1942, was handling 127 sales tax cases, 96 use tax cases, 31 income tax cases, 27 corporation franchise tax cases, and 3 motor fuel tax cases, all of these cases involving collection matters. During the biennium, 15 cases were handled by the Legal Division in the Supreme Court of the State of Utah and 2 cases were argued before the Supreme Court of the United States. At present, 5 cases are pending before the Supreme Court of the State of Utah and 7 in the district courts of the state.

Much of the work of the Legal Division consists of advising taxpayers and county officials as to various aspects of the revenue laws of the state. The number of such inquiries received is steadily increasing.

Property Tax Division

While administration and supervision of the tax laws of the state are assigned by the State Constitution to the Tax Commission, collection of the property taxes is made through the respective county treasurers. The Commission is ex officio collector of property taxes paid on the rolling stock of car companies (the Pullman Company, refrigerator and tank lines, for example) and of bus lines and on the carrier equipment of air transport companies. A fraction of one per cent of the total property taxes charged annually is thus forwarded by this Commission to the county treasurers and distributed on a wheel-mile basis, or corresponding formula.

The vast bulk of the eighteen or nineteen millions charged annually against property is collected and distributed by the county treasurers, subject to direction by the county commissioners, and to checking by the county and state auditors (see Table G, page 53).

Property Tax Delinquency

Collection of 1942 property taxes had just begun as this report was completed. Reports from county treasurers to the State Tax Commission show that 95.14 per cent of the property taxes levied in 1941 in Utah had been paid before the property was advertised for tax sale at the beginning of 1942. This compares with 92.04 per cent the previous year which up to that time was high, so far as the records in the biennial reports of the state auditor show.

Returns for the complete tax year, ending April 1, made to the state auditor, show that by April 1, 1941, 93.58 per cent of the 1940 taxes charged had been paid. That was deemed a remarkable record, since even in the "good times" before the 1929 economic debacle, the highest percentage reached was in 1928, when 92.81 per cent of the property taxes were collected in the tax year in which they were levied. Collections of 1929 taxes were only 91.68 per cent of the taxes levied, by April, 1930.

From that point the falling off was rapid, and only 76.77 per cent of the property taxes levied in 1933 had been collected by the close of the fiscal year. Since then, due largely to the assistance of federal loans, and later to the upturn of prices and business activity, the proportion of taxes paid gradually increased, until new records were set.

TABLE D.—PROPERTY TAX COLLECTION

COUNTY	Assessed Value per Capita, 1941	Percentages of Current Taxes Paid When Due	
		1940 Levy	1941 Levy
Morgan	\$2,075	95.4	96.8
Box Elder	1,704	94.2	95.4
Grand	1,675	92.7	94.1
Tooele	1,616	95.8	97.2
Summit	1,557	95.6	96.2
Salt Lake	1,278	94.1	98.1
Rich	1,120	91.3	93.6
Iron	1,085	91.4	93.4
Juab	1,008	91.3	93.7
Daggett	1,001	85.7	90.8
Beaver	989	90.0	93.1
Davis	979	90.1	94.9
Carbon	978	90.5	92.8
Millard	942	90.4	92.9
Wasatch	885	93.4	96.1
Weber	876	94.7	95.7
Cache	787	87.0	91.8
Utah	754	90.7	92.8
Emery	690	86.6	88.0
Sevier	664	84.0	88.6
Piute	623	80.1	83.5
Kane	536	75.0	82.2
Sanpete	546	87.3	89.9
Uintah	468	83.7	84.4
Washington	416	84.4	87.8
Wayne	376	46.8	48.5
Garfield	364	68.2	57.1
Duchesne	352	56.3	69.0
San Juan	284	63.9	67.6
State Average	1,033	92.0	95.1

The proportion of property taxes promptly paid appears to have some relation to economic development, and some to the assessed value per capita of population as may be gathered from Table D, a compilation by counties of percentages of current taxes paid when due. The counties are listed in the order of their assessed value per capita, based on the 1941 assessed value and the 1940 federal census.

Costs of Collection

As shown by Table 54, on page 148, the total expenditures of this Commission in the fiscal year ending June 30, 1942, were \$413,813.34; while total collections for the same year were \$15,925,794.40. Thus, in the performance of its constitutional duty of administering and supervising the tax laws of the state the Commission in that twelve-month period expended 2.598 cents for each \$1 it collected.

Such figures, considered with figures for previous years, similarly reached, serve to show trends. In the following comparison, the Unemployment Compensation collections and the Property Tax administration expenses are

omitted. Unemployment Compensation collections which were of great volume, were transferred from the Commission after the fiscal year 1941. Collection costs to the state of this tax were practically nil, since the administrative costs of that tax are borne by the federal government. Property Tax activities of the Commission, as shown above, fix values on which levies and collections are made by the county taxing machinery.

Year	Tax Commission Collections	Tax Commission Expenditures	Expenditures Per Dollar Collected
1939	\$11,803,821.16	\$307,355.19	2.604 cents
1940	12,672,083.88	346,607.98	2.735 cents
1941	14,105,979.80	345,798.47	2.451 cents
1942	15,925,794.40	371,515.27	2.333 cents

Unemployment compensation collections and property tax division expenditures excluded.

Sometimes the administrative expenditures, per dollar of tax collected, are referred to as the "costs of collection." It must be remembered they include all costs of administration of the laws imposing the taxes, and also of some statutes, like the drivers' license law, which are not intended to be revenue producers. Expenditures by the Commission per dollar collected by it under each tax law are shown in Tables 53 and 54.

Tables E and F show trends in costs of administering various taxes over a period of six years.

There is a distinct difference, also, between "costs of collection" and cost of compliance with a tax law. Administrative expenditures for an income tax law, for example, may figure out at 4 or 5 cents per dollar collected. But additional costs may be incurred by the taxpayer before he can file a correct return. Costs of administering the cigarette tax may be around 1½ cents. But an additional 10 cents per dollar of tax, allowed as discount for the purchase of stamps in bulk, is defended as a part of the expense incurred by the dealer in complying with the law. Naturally, such costs are part of the price paid by the consumer for the cigarettes; but they are not administration expenses or "costs of collection" so called.

No complete study of the cost of administering the property tax has been made in Utah, so far as this Commission is aware. Such figures as are available indicate a wide variance in costs between counties, some running as high as three times the state average in ascertainable items. Coun-

TABLE E.—STATE TAX COMMISSION COSTS, BY TAXES
(To Nearest Dollar)

Tax or Division	1937	1938	1939	1940	1941	1942
Income	\$ 37,394	\$ 41,597	\$ 34,150	\$ 41,850	\$ 38,203	\$ 41,250
Franchise	15,192	20,969	18,818	21,603	20,633	19,748
Sales—Use	61,922	102,696	97,304	92,063	98,339	110,082
Gasoline	7,912	9,623	12,377	15,415	12,485	9,183
Use Fuel	—	—	—	—	872	3,574
Cigarette	4,760	6,377	5,091	4,975	5,998	3,237
Oleomargarine	508	848	840	732	696	1,223
Beer	1,191	1,485	1,326	1,225	1,332	1,372
Inheritance	10,716	13,225	17,186	16,919	15,597	19,511
Insurance	1,368	634	1,252	659	744	1,061
Car & Bus	400	343	271	322	444	1,047
Gross Ton Mile	10,037	1,906	4,100	—	3,484	—
M. V. Reg.	117,059	121,784	95,042	112,370	100,211	101,915
Drivers' Lic.	16,108	15,019	19,430	37,922	45,503	56,503
Property	63,670	68,489	52,422	53,100	52,536	42,051
Utility Fee	105	151	48	99	247	510
Mine Occupation	—	104	120	238	182	1,548
Unemp. Comp.	352	*	326	215	778	—
TOTAL	\$348,694	\$405,176	\$360,104	\$399,708	\$398,334	\$413,813

*Costs of Unemployment Compensation in 1938 were offset.

TABLE F.—STATE TAX COMMISSION COSTS IN CENTS
PER DOLLAR COLLECTED

Tax or Division	1937	1938	1939	1940	1941	1942
Income	4.65	4.81	4.93	5.21	4.28	3.23
Franchise	2.02	2.20	1.99	2.53	2.01	1.53
Sales—Use	1.82	2.96	2.68	2.18	2.15	2.06
Gasoline	0.23	0.27	0.34	0.40	0.29	0.21
Use Fuel	—	—	—	—	5.30	6.68
Cigarette	1.46	1.82	1.46	1.31	1.62	0.73
Oleomargarine	1.13	1.92	4.63	3.23	1.54	1.34
Beer	1.05	1.23	1.18	1.05	1.20	1.09
Inheritance	4.48	4.23	5.11	10.29	6.66	4.54
Insurance	0.45	0.18	0.30	0.18	0.19	0.25
Car & Bus	0.48	0.40	0.24	0.26	0.41	1.00
Gross Ton Mile	5.69	4.10	—	—	—	—
M. V. Reg.	11.70	10.83	8.31	9.34	7.86	7.81
Drivers' Lic.	91.91	79.84	90.42	154.85	171.27	154.08
Property	—	—	—	—	—	—
Utility Fee	0.23	0.26	0.13	0.26	0.53	1.58
Mine Occupation	—	0.01	0.04	0.05	0.02	0.19
Unemp. Comp.	0.03	—	0.01	0.01	0.02	—
Weighted Avg.	2.95	2.91	2.50	2.60	2.34	2.59

*Owing to a court decision, no revenue accrued from the gross ton mile tax in 1939.

ties having large areas, small population and few large individual taxpayers often show proportionately high collection costs. Ascertainable expenditures (salaries paid county assessors and county treasurers and their deputies, maps and plats and similar items shared by the state, plus a share of the costs of the State Auditor and the State Tax Commission) run, in normal years well over 2 per cent of the property taxes collected. Applicable costs incurred by boards of county commissioners, county auditors, recorders and the like, are not easy to obtain. It would appear that the total

costs of administration of the property tax laws would easily run 2.5 cents out of the tax dollar collected, and possibly considerably more.

MOTOR VEHICLE DIVISION

Fiscal Year	Collections	Administration Costs	
		Amount	Per Dollar Collected
1941	\$1,273,496.61	\$100,211.04	7.86 cents
1942	1,303,862.36	101,914.51	7.81 cents

Important changes in the use of the state's highway transportation organization and equipment have resulted from defense preparations and wartime conditions.

In spite of an undoubtedly large increase in population, the number of registrations during the fiscal year ending June 30 last, compared with those for the preceding twelve-month period, decreased about 5%. Yet receipts increased about 4%.

A large increase in amounts paid came from users of trucks; yet the number of truck licenses decreased—slightly. The fees were greater mainly because of the increased proportion of heavy trucks, which pay higher license charges.

Fees for passenger car registrations increased slightly, in the face of a noticeable decrease in the number of registrations; possibly because a smaller proportion registered between July 1 and December 31, 1941, than were registered during the corresponding four-month period in 1940. The annual fee is cut one-half on July 1.

A sharp decrease was recorded in the number of dealers' licenses issued, from 442 in the fiscal year 1941 to 342 in the fiscal year 1942. Dealers took out 1738 sets of license plates in 1941 and 1151 in the last fiscal year. Dealers' licenses are for the calendar year, and the 1943 record may show further heavy reductions.

Another war fact, even more intimately associated with administration of the Motor Vehicle Act than the foregoing, calls for early attention from the Twenty-fifth Legislature. The vital wartime need of the Nation for steel definitely

removes from consideration further use of that metal for automobile license plates.

In the following pages are presented, first, a summary report of the past two years' administration of the act; and second, changes in the statutes suggested by such experience.

Motor Vehicle Trends

The State Tax Commission took over the administration of the Motor Vehicle Act on June 26, 1933—close to the end of that fiscal year. Since that date, registrations and fees were collected as summarized herewith.

COMPARATIVE SUMMARY

Fiscal Year	Motor Vehicle Registrations	Fees Collected
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
1941	180,881	1,178,494.94
1942	171,776	1,228,319.97

Trends for the past three fiscal years in various types of registrations and fees collected, are shown on the records of the State Tax Commission as follows:

CLASSIFICATION OF RECEIPTS

Type of vehicle or registration	NUMBER			AMOUNT COLLECTED		
	1940	1941	1942	1940	1941	1942
Passenger	136,377	147,912	140,092	\$ 557,305.00	\$ 590,438.75	\$ 594,845.00
Unladen weight:						
Truck	24,294	27,347	27,201			
Bus	695	994	924			
Taxicab		148	173			
Trailer	610	207	231			
Semi-trailer		545	506			
Total	25,599	29,241	29,035	493,166.00	533,656.67	602,638.36
Increased capacity:						
Truck	1,516	1,346	865			
Others	88	14	13			
Total	1,604	1,360	878	14,803.13	12,101.88	6,414.62
Motorcycle	570	612	577	1,316.25	1,313.00	1,263.00
Dealers' plates	1,557	1,738	1,151	6,101.00	6,780.00	4,559.00
Temporary	36	18	43	275.50	123.00	707.00
Other Receipts:						
Transfer of						
Registration				22,541.00	26,261.00	15,515.00
Plate replacements				1,403.00	1,714.00	1,509.00
Penalties				1,287.76	1,106.64	868.99
YEARLY TOTALS	166,855*	180,881	171,776	\$1,098,198.64	\$1,178,494.94	\$1,228,319.97

*The 1940 total includes 1,112 exempt registrations, not distributed as to class of vehicle registered.

About 60% of the annual registrations with the Motor Vehicle Division are accomplished between January 15 and March 15 of each year, leaving an average of 4% a month for the remainder of the year. The handling of the annual work peak involves an administrative problem.

Plate Distribution

From January 20 to April 1, 1942, as an experiment in extending further service to the Utah public, the State Tax Commission, for the first time, established temporary motor vehicle re-registration offices in all counties where no permanent office of the Commission had been established. An elective county official was asked to take charge of each of the temporary offices, acting as agent for the Commission.

Each office was paid for this service according to the number of sets of license plates issued, as follows: 25 cents per set for the first 100 pairs issued, 20 cents for the next 400, and 15 cents for the balance.

This program was accomplished with a minimum of detailed correction work and 13,663 sets of passenger plates and 3,270 sets of plates for small trucks were issued during the period, totaling 16,933 or about 14% of the total issued by the state in the first three months of this year.

Counties participating and the number of sets of license plates issued are as follows:

TEMPORARY BRANCH OFFICES

COUNTY	Number (Sets) Plates Issued	County Official in Charge
Beaver.....	612	James H. Rollins
Box Elder.....	3,212	Owen L. Brough
Daggett.....	31	J. Kent Olson
Davis.....	1,550	Joseph E. Williams
Duchesne.....	678	Levi J. Anderton
Emery.....	587	Oliver Jensen
Garfield.....	263	Leslie George
Grand.....	210	Albert Maxwell
Juab.....	857	Lester H. Belliston
Kane.....	228	Robert Chamberlain
Millard.....	882	R. Noble Day
Morgan.....	391	A. R. Turner
Plute.....	191	J. L. Whittaker
Rich.....	248	Lynn McKinnon
San Juan.....	244	Wm. Clarence Black
Sanpete.....	1,815	Clive Hansen
Summit.....	1,173	S. R. Salmon
Tooele.....	1,767	Phares Haynes
Uintah.....	907	Owen Slaugh
Wasatch.....	853	Guy Duke
Wayne.....	234	Claud Baker

Anti-Theft Precautions

The Tax Commission's Motor Vehicle Division records annually many thousands of transactions, involving the transfer of millions of dollars' worth of personal property. This intricate and highly technical task has been accomplished with such great accuracy that police officers, finance companies and the general public have learned to depend implicitly on the Commission's record.

Certificates of title issued for the fiscal year ending June 30, 1941 totaled 75,093. The number of operations involving the application of specialized knowledge and the exercise of judgment, connected with such a large volume of separate transactions, is enormous. For the fiscal year ending with last June, the total was reduced by 22.5% to 58,184 the decrease being attributable to wartime curtailment in the manufacture and sale of new motor vehicles and to the reduction in the number of financing operations.

Fees for issuance of documents relating to ownership of motor vehicles are covered into the Motor Vehicle Control Fund, on which the costs of operation of the title-recording section are a first charge, subject, of course, to legislative control. If any attempt is made to compare receipts to the Motor Vehicle Control Fund over a period of years, it should be remembered that, whereas proceeds of the former "ton-mile" tax went into the fund, the collections from the present "Utah Use Fuel Tax," enacted to supersede the unconstitutional "ton-mile" tax, go into the road funds of the state through the motor fuel tax fund. Highway users of diesel fuels thus become contributors to road construction and maintenance by the same procedure as if they used gasoline.

Legislative Suggestions

Temporary Permit.—The registration certificate is evidence that the holder has been granted the privilege of using his motor vehicle on the highways of Utah. Temporary permits, conveying the same privilege, are sometimes issued pending completion of registration. The law at present requires the return of all fees paid if registration is not completed. Instances have occurred of mis-use of this liberal provision in the statutes. It is suggested that Section 148 of the Motor Vehicle Act (Chapter 65, Laws of Utah, 1937) be amended so as to require the retention of some minimum amount in all cases where the privilege granted by the tem-

porary permit has been exercised, and to permit the Tax Commission, at its discretion, to retain additional amounts proportioned to the period during which the temporary permit has been in effect and to the type of vehicle used.

Recording Fees.—No fee is named by law for the filing of instruments evidencing liens or encumbrances on title to automobiles and it is recommended that a small fee be fixed for such service. The purpose of the filing is to protect lienholders against other creditors who may seek by legal procedure to enforce a claim against the possessor of an automobile.

Obsolete Documents.—Statutory provision is lacking to permit destruction of such documents after they have served their purpose. Instruments long since obsolete continue to occupy much-needed space in the state's files. Legislation should be enacted to permit the Commission to destroy such instruments at any time after the indebtedness they evidence has been discharged or released for two years last past.

In-transit Permits.—Automobiles purchased at retail or from regional distributing houses in Utah sometimes use the highways to reach the home of purchasers in other states. The legal status of buyer and seller in such transactions would be made much more secure if the Utah act specifically provided for in-transit permits, with proper restrictions and limitations.

Identification Tags.—The need for steel for wartime purposes is pressing, and the federal government has urged that the states discontinue use of the metal for automobile license plates. States are experimenting with varied success with substitute methods for identifying licensed motor vehicles. After such study as is possible this Commission will sponsor the plan that appears best adapted to the needs of this state.

In their present form the 1942 licenses expire March 1, 1943. The present situation is in the nature of an emergency, and it is urgently requested that the Twenty-fifth Legislature, early in its session, grant the Commission authority to fix the manner of identification of motor vehicles for registration purposes.

Soldiers' Vehicles.—A considerable number of foreign cars in Utah are owned by men in the armed service of the Nation, whose sojourn in Utah is, in many cases, temporary,

and who are here under orders of the United States. This fact suggests that the statutes should define the conditions under which officers of the State should require registration from such motor vehicle owners.

DRIVERS' LICENSE DIVISION

Fiscal Year	Collections	Administration Costs	
		Amount	Per Dollar Collected
1941	\$26,567.50	\$45,502.95	\$1.71
1942	36,671.00	56,503.07	1.54

Although it involves some exercise of the police powers of the state, the Utah program for licensing motor vehicle operators is essentially educational. It seeks to reduce an appalling annual loss of life, limb and property by:

1. Cultivation of safe driving habits in the operator;
2. Inculcation of obedience to traffic laws;
3. Correction, where possible, of causes that impair driving efficiency; and
4. Removal from the highways of drivers who, by reason of incurable or uncured defects or shortcomings of body or of mind, cannot be trusted to drive safely.

Calm, logical analysis and study of surrounding circumstances reveals that 90 per cent of the motor vehicle accidents need not have happened. Frequently some remediable fault of the operator is the primary or a contributing factor.

Drivers' Tests

Under Utah law, before any person is granted the privilege of driving a motor vehicle on the highways of the state, he must show by test that he has:

1. A good knowledge of traffic laws;
2. Reasonably adequate vision; and
3. A safe minimum ability as an operator.

Responsibility for administering these tests, in accordance with standards recommended by the National Safety Council, was taken over by the State Tax Commission in November, 1939. The operators' license law was rewritten and greatly strengthened by the Legislature of 1941. All applicants for new or "original" licenses, whether beginner-drivers or operators who have permitted their former Utah licenses to expire, must pass all three tests. Those seeking in person to renew their licenses before expiration, and those applying in person for duplicate certificates must pass the eye tests.

Counts made at various intervals show that 30% to 40% of the persons examined are unable to pass until they have repeated the test. Out of each 100 applicants, four to five persons may be expected to require correction of vision; eleven to sixteen prove unable to answer correctly written questions concerned with the traffic laws; and between twelve and seventeen will be found lacking in skill or safe driving habits. The surveys consistently show about the same, or even a higher, percentage of failures among drivers previously licensed when compared with new applicants.

Drivers' Manual

Early in 1940 about half the applicants for licenses failed because of ignorance of traffic laws and courtesies. Undoubtedly due to the use being made of the printed Drivers' Manual, and of the supplemental compilation of laws affecting the requirements for chauffeurs, the proportion of such failures has materially decreased. More than 125,000 copies of the Manual have been distributed among Utah motorists, with noticeable effect in standardizing driving habits, especially among beginner operators. Study of the Manual is required of applicants and is encouraged among all drivers. An appreciable decrease in violations and accidents is bound to follow.

Driver Improvement

Within the Drivers' License Division there has been organized the Driver Improvement Bureau; its object is to improve the performance of individual drivers with poor records, or, as an alternate, to remove from the highways those drivers who are incompetent, careless, negligent, or wilfully disobedient to traffic rules and regulations. Data on accidents, on warning tickets, or on convictions for

traffic violations, assembled on the individual record of the driver involved, are studied by the Bureau. Flagrant cases are presented to the Commission for consideration and action. In some instances, use of glasses, hearing devices, artificial limbs or special equipment on the vehicle may remove the cause of poor driving records. More often it is not the driver's ability or skill that is lacking, but a proper attitude of mind. If efforts to induce the driver to be more alert, thoughtful and considerate fail, disciplinary measures may be taken, such as suspension or revocation of the driving privilege.

The Driver Improvement Bureau has made special effort to obtain cooperation of the courts of justice and timely reports of convictions were received in 90% of the cases so far in 1942, as compared with about 25% in 1940. As compared with 33 suspensions and revocations of drivers' licenses in 1933, the total was 820 in the calendar year 1941, and 856 in the fiscal year 1942.

The Driver Improvement Bureau finds that follow-up contacts with individuals whose driving records are unsatisfactory fully justify the vast amount of detail work required. In the calendar year 1941 more than 1000 warning letters were sent out, more than 500 operators with bad records were interviewed, and more than 200 special examinations given. Since May 1942, letters have been written to persons convicted of violation of laws regulating moving traffic and to those to whom highway police have issued warning tickets. These persons have been advised that further failure to obey the traffic laws may compel the Commission to withdraw the privilege of driving on Utah highways; and appeal was made to them to cooperate in making the state's thoroughfares safe to the users.

Cooperation With Patrol

The Commission desires to acknowledge the valuable assistance to its efforts received from the Utah Highway Patrol. The cooperation of that organization has been evidenced in many ways. The Highway Patrol has been especially valuable in making a frequent checkup of persons whose driving privileges have been suspended or revoked as required by law, and in recovering drivers' license certificates from such persons. Operation of a motor vehicle during the period of suspension or revocation of license automatically extends the suspension or revocation for a like period.

Expenses Reduced

The Patrol also has given fine cooperation to the Drivers' License Division by timing the activities of its members so that examiners for the Division may ride with the patrolmen and still maintain their schedules of frequent visits to each county seat for examination of applicants for licenses. Thus the Division's service is rendered at less expense to the state, and a considerable saving is effected in the rubber so essential to the nation's war effort.

The Division has further reduced travel costs incurred in the conduct of tests for operators away from the central or district offices by reducing the frequency of such tests. For example, in counties where formerly two tests were conducted each month, one is given now. The work requires twice as many examiners per visit; so that, in effect, the service is not reduced, but is offered at less frequent intervals. The Division estimates that the consumption of rubber and mileage costs have been reduced 50% by these economies.

Legislation Suggested

The records of the Division show that 39,283 certificates were issued in the fiscal year 1942, distributed as follows: Original licenses, to chauffeurs 7,305; to operators 17,557. Duplicate and renewal licenses, to chauffeurs 280; to operators 14,141. Due to change in the law, comparable figures for prior years are not available. For the first quarter of the fiscal year 1942 the records show that 8,541 certificates were issued of which 5,368 were original licenses and 3,173 duplicates and renewals. For the first quarter of the present fiscal year, that is for the months of July, August and September 1942, 14,855 certificates were issued of which 7,737 were originals and 7,118 duplicates or renewals.

Probation Period.—These roughly comparable data show the number of original licenses issued in the three-month period was 44% more in 1942 than in 1941; but renewals and duplicates show an increase of 124%. The reason for this high ratio of renewals and duplicates is that the new law provides that original license certificates shall be valid for only one year, at the expiration of which time the license holder is subject to examination of his record before his certificate is renewed. Establishment of the

Driver Improvement Bureau appears to make such precautions unnecessary. The vast amount of detail work entailed by such procedure is laborious and costly and serves no purpose so long as the Driver Improvement Bureau functions effectively. It is therefore recommended that the provision requiring renewal of the original license within one year be amended to require renewal within three years.

Renewal Fees.—At the same time, the Commission suggests that the present fee for renewal or for a duplicate be raised from 25 to 50 cents, thus placing Utah in line with other states having effective drivers' license laws; and permitting the Division to operate at a cost within the revenue it collects.

Change of Address.—Another suggestion is that the former requirement that licensed drivers report promptly changes of address and of name be restored, and that those who change their name, whether by marriage or court action, be required to apply for a duplicate license within a specified period.

Licenses of Service Men.—Operators' license certificates, held by men in the armed services, may expire before holders have had opportunity to apply for renewal. It is suggested that the Legislature provide that such license certificates shall be honored as valid until six months after the war has ended or six months after the holder has left the service, whichever is the earlier date, unless suspended or revoked for cause by the Tax Commission.

Accident Prevention

Changes made in the traffic laws during the process of revision by the Twenty-fourth Legislature have been found salutary. Imposition of the suspension penalty for habitually negligent driving is preferable to the former short-term revocation for reckless driving, especially in view of the fact that, whenever desirable, the court has the authority to recommend suspension on the first conviction for reckless driving. The new provision is reflected in the statistical record of the Division, which shows an increase in suspensions for habitually negligent driving and a decrease in the revocations for reckless driving. It is believed that fully 150 such suspensions will be imposed this year.

Likewise, the requirement for reporting of accidents in which property damage was \$25 or more, instead of the

former minimum of \$50, serves to increase the total of accidents reported. A special accident report form, for use by investigating officers, and a revised and simplified form to be filled out by motorists concerned, are designed to reveal, as far as possible, the human element involved. They have met with high praise from both enforcement agencies and the general public.

Revocations and suspensions of licenses were ordered by the Commission in the calendar years 1940 and 1941 for causes shown in the accompanying table.

SUSPENSIONS AND REVOCATIONS

VIOLATION	1940	1941
Drunken driving	437	517
Reckless driving	306	132
Hit-run driving	6	18
Falsification of record	31	19
Habitual negligent driver	5	70
Involuntary manslaughter	2	5
Operating during revocation period	20	25
Serious M. V. violation	2	13
Physical defect	7	9
M. V. used in commission of crime	1	1
Inability to drive	6	6
Wrong use of license	---	1
Withdrawal of parent's signature	3	---
Failure to yield right of way	1	---
Refusal to take special examination	---	1
Cancellation	---	2
Felony	---	---
	826	820

The Tax Commission is required by law to make careful and statistical study of motor vehicle accidents reported to it. A large amount of compiled and detailed information is available on forms used nationally in such work. The accompanying summary may reveal some trends in motor vehicle accidents in Utah over a period of years.

ACCIDENT SUMMARY

YEAR	Fatal Accidents	Persons Killed	Non-fatal Accidents	Persons Injured	Property Damage Acc.	Total Accidents
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	3,765
1940	154	171	2,149	3,379	2,160	4,463
1941	178	205	2,424	3,766	3,424	6,026

To afford a rough comparison, and to indicate some trends, the tabulation herewith was compiled, showing the number of accidents reported, per 10,000 of population in each Utah city of 5,000 or more population, and in each of

the county areas outside those cities. The severity of the accidents reported is indicated by the proportion of fatalities. The figures are the annual average for the calendar years 1940 and 1941. Census populations of 1940 were used. While the town of South Salt Lake has more than 5000 population, accident figures for the two-year period are not available, and that area was included with Salt Lake County outside Salt Lake City and Murray.

WHERE ACCIDENTS OCCUR Annual Averages Per 1000 Population

COUNTY or CITY	Accidents Reported	Persons Killed	Fatalities Per 100 Accidents Reported
Beaver	63.82	9.97	15.62
Box Elder	109.92	6.06	5.51
Brigham City	100.16	2.66	2.65
Cache	70.00	3.90	6.06
Logan	102.38	2.95	2.89
Carbon	92.87	2.64	2.85
Price	78.63	0.96	1.22
Daggett	0.00	0.00	0.00
Davis	116.89	6.97	5.96
Duchesne	60.84	2.23	3.67
Emery	72.82	1.41	1.94
Garfield	50.45	4.76	9.43
Grand	106.23	9.66	9.09
Iron	78.02	3.60	4.62
Juab	69.67	1.35	1.94
Kane	99.57	1.95	1.96
Millard	55.13	5.20	9.43
Morgan	55.13	0.00	0.00
Piute	59.36	2.27	3.23
Rich	70.36	0.00	0.00
Salt Lake	22.19	3.66	4.35
Salt Lake City	84.18	2.03	1.55
Murray	131.19	4.36	5.00
San Juan	87.11	2.12	10.00
Sanpete	21.22	2.80	7.32
Sevier	38.29	0.83	1.20
Summit	67.70	9.18	11.51
Tooele	79.76	15.77	11.30
Tooele City	139.50	1.00	2.17
Uintah	45.99	2.02	3.36
Utah	60.11	5.09	6.23
Provo	81.66	3.32	3.00
Wasatch	110.67	6.95	5.76
Washington	120.79	10.79	11.11
Wayne	97.10	2.09	2.63
Weber	79.37	4.99	5.12
Ogden	97.50	1.49	1.84
State	80.91	3.42	3.58
	95.30		

Within cities of 5000 population or more the ratio of fatalities to accidents reported is 1.83%, or 55 accidents reported for each person killed. Outside such cities the ratio is 5.61%, or one death for each 18 accidents reported.

Speed is undoubtedly a factor in the severity of the accident. Counties showing high ratio of deaths to accidents (9% or more) are usually those having long stretches of

heavily-traveled arterial highways through areas with little population. The ratio is above the state average, also, in areas adjacent to, but without the traffic restrictions imposed by, the larger cities, where the speed may be higher than is justified by the density of traffic.

PROPERTY TAXES

Fiscal Year	Tax Commission Costs
1941	\$52,535.54
1942	42,051.24

Trends over two decades, as displayed in Table G, herewith, show conclusively that:

(1) To account for the steady increase in taxes charged against property one must go to municipal, county and school district governmental units, rather than to the state; and

(2) During the depression period of an economic cycle, tax levies in mill rates often must be increased if revenue is to be provided sufficient to continue governmental services on a scale somewhat comparable to standards already set. During the more prosperous years of the cycle the higher levies are rather consistently maintained. This practice provides additional revenues, and therefore, increased governmental services, in good times. The services again are maintained by higher mill rates during the ensuing period of lower taxable values. Thus the spiraling continues indefinitely. It follows that:

(3) Lowering assessed valuation often does not decrease the property tax burden; it merely increases the rate of levy.

Property Tax Relief

In reading Table G, it is necessary to keep in mind that the constitutional amendment first fixing state aid to school districts at \$25 per capita of school population was adopted in 1920 and effective in 1921. The amendment creating the state school equalization fund of something more than \$700,000 a year, was adopted in 1930; along with those permitting the enactment of the present Individual Income Tax and Corporation Franchise Tax Acts. It was not until

TABLE G.—SUMMARY OF PROPERTY TAXES CHARGED ANNUALLY

YEAR	Assessed Value of State	TAXES CHARGED			LEVIES (Mills)		
		State General Fund	State School Funds	Grand Total (Includes all State County and Municipal)	State General Fund	State School Funds	Mean Local Rate
1916	\$531,935,900	\$1,063,871	\$1,276,646	\$ 8,857,095	2.0	2.4	12.13
1917	592,979,899	1,423,139	1,541,747	10,699,492	2.4	2.6	13.04
1918	677,165,922	1,352,834	1,829,846	11,721,097	2.1	2.6	12.61
1919	692,466,878	1,666,599	1,755,735	13,943,165	2.4	2.6	15.14
1920	716,946,156	1,722,041	1,862,699	18,311,967	2.4	2.6	20.54
1921	687,824,975	1,513,641	3,232,351	18,153,589	2.2	4.7	19.49
1922	635,532,257	1,525,534	2,987,001	17,183,949	2.4	4.7	19.34
1923	646,710,475	1,552,194	3,233,552	18,068,574	2.4	5.0	20.54
1924	665,451,862	1,597,138	3,260,714	18,182,062	2.4	4.9	20.02
1925	668,611,580	1,606,035	3,341,690	19,178,270	2.4	5.0	21.28
1926	696,061,566	1,670,533	3,480,307	19,868,443	2.4	5.0	21.14
1927	701,797,693	1,684,314	3,438,808	20,192,362	2.4	4.9	21.47
1928	700,705,295	1,681,691	3,433,455	20,003,484	2.4	4.9	21.25
1929	723,052,970	1,735,357	3,470,654	21,283,358	2.4	4.8	22.24
1930	728,364,055	1,748,067	3,568,983	21,470,736	2.4	4.9	22.18
1931	618,404,570	1,484,306	3,586,746	19,676,425	2.4	5.8	23.62
1932	575,386,102	1,323,404	3,544,378	18,325,709	2.3	6.16	23.39
1933	522,622,633	1,202,017	3,815,145	17,489,150	2.3	7.3	23.86
1934	511,928,324	1,177,437	3,941,848	17,483,285	2.3	7.7	24.15
1935	517,384,850	1,138,246	3,776,909	17,426,872	2.2	7.3	24.18
1936	522,830,594	-----	3,136,984	15,688,772	-----	6.0	25.92
1937	539,064,438	-----	3,034,933	16,652,313	-----	5.63	25.26
1938	569,973,730	-----	3,134,856	17,724,327	-----	5.5	25.60
1939	513,813,712	746,015	3,314,098	18,019,962	1.45	6.45	27.17
1940	537,753,254	483,976	3,360,957	18,227,152	0.9	6.25	26.75
1941	568,455,054	397,920	3,410,735	18,752,439	0.7	6.0	26.29
1942	603,356,797	-----	2,835,776	18,572,894	-----	4.7	26.08

TABLE G.—(Continued)

Year	School Districts		Counties (except roads)		Cities and Towns		Roads	
	Local Taxes Charged	Mean Local Levies (Mills)	Taxes Charged	Mean Levies (Mills)	Taxes Charged	Mean Levies (Mills)	Taxes Charged	Mean Levies (Mills)
1916	\$2,766,125	5.20	\$1,279,148	2.40	\$1,922,129	-----	\$ 454,113	0.85
1917	3,435,003	5.79	1,439,856	2.43	2,079,223	-----	665,157	1.12
1918	3,677,947	5.53	1,508,463	2.23	2,283,361	-----	893,556	1.32
1919	4,491,214	6.42	1,910,009	2.76	2,569,774	-----	1,381,426	1.99
1920	6,704,032	9.35	1,701,379	2.37	3,773,749	-----	2,431,141	3.39
1921	5,870,849	8.53	1,840,500	2.68	3,604,898	-----	2,068,687	3.01
1922	5,450,890	8.58	1,586,471	2.50	3,684,278	-----	1,927,280	3.03
1923	5,594,997	8.65	1,887,858	2.92	3,695,688	11.39	2,068,616	3.20
1924	5,801,734	8.72	1,689,048	2.54	3,699,917	11.43	2,097,591	3.15
1925	6,394,279	9.56	1,841,654	2.75	3,772,677	11.61	2,132,881	3.19
1926	6,764,130	9.72	1,828,456	2.63	3,885,435	11.85	2,146,787	3.08
1927	6,831,489	9.73	1,879,350	2.68	3,879,436	11.61	2,385,666	3.40
1928	6,933,649	9.90	1,824,501	2.60	3,848,293	11.66	2,175,397	3.10
1929	7,411,196	10.25	2,170,271	3.00	3,962,875	12.16	2,429,038	3.86
1930	7,644,132	10.49	2,153,884	2.96	3,990,640	12.30	2,284,085	3.14
1931	6,530,970	10.56	2,032,731	3.29	3,791,897	12.38	2,196,883	3.55
1932	5,950,407	10.34	1,940,603	3.37	3,631,718	12.40	1,904,961	3.31
1933	5,461,357	10.45	1,877,443	3.59	3,363,119	12.43	1,744,828	3.34
1934	5,392,410	10.63	1,952,141	3.81	3,437,933	13.21	1,555,286	3.04
1935	5,552,806	10.73	1,966,886	3.80	3,426,270	13.12	1,541,096	2.98
1936	5,558,529	10.63	1,947,055	3.72	3,549,982	13.86	1,465,444	2.80
1937	6,330,912	11.74	2,889,170	5.36	3,616,276	14.62	750,751	1.39
1938	6,793,448	11.92	3,409,561	5.98	3,738,136	14.45	618,515	1.09
1939	6,233,820	12.13	3,329,057	6.48	3,720,446	14.33	643,674	1.25
1940	6,409,442	11.92	3,533,320	6.57	3,719,581	14.43	668,323	1.24
1941	6,722,813	11.83	3,646,242	6.41	3,834,964	14.38	679,180	1.19
1942	7,143,019	11.84	3,816,011	6.32	4,004,767	14.30	700,555	1.16

Note.—Mean levies for cities and towns prior to 1923 not calculated.

1936, however, that the revenue from these two acts basing taxes on income was large enough to permit appreciable reductions in property tax levies for State General Fund and State District School Fund purposes.

Further relieving the property tax burden were: (1) the gasoline tax, effective first in 1923 and now bearing a large proportion of the cost of road construction and maintenance; (2) the general sales tax law (Emergency Relief Act) enacted in 1933, which has taken over a burden that, under previous laws, would have fallen on the counties in proportions far beyond the ability of some of them to bear; and (3) the Occupation Tax on mines, effective in 1938, and designed to equalize the revenue derived from taxation of producing metalliferous properties.

It must be recognized that in the period since 1929, the previous peak year, not only has there been a population increase of about 18 per cent, but also an active stimulation in the service rendered by governmental agencies.

Trends.—The column in Table G showing total of property taxes charged throughout the state, includes bounty and other forms of agricultural and livestock inspection taxes which are not shown separately in the table. The total figures include only taxes for general governmental purposes, based on the value of the property taxed. They do not include, for example, taxes based on the benefit property received from some improvement, such as special improvement district, irrigation district or drainage district taxes. While not absolutely correct to the last dollar, the figures are accurate to within a minute fraction, and the table faithfully depicts trends in property taxation.

Study of Table G points to the following conclusions:

1. Relief to the property tax burden afforded by the imposition of taxes based on income is gradually being wiped out through increases in local levies.

2. Increased aid to school districts through the District School Fund, the School Equalization Fund, the Uniform School Fund, and, indirectly, the Teachers' Retirement Fund, may have retarded, but certainly did not stop, a steady increase in local school district tax levies.

3. Expenditures of county governments for all except road purposes have steadily increased the property tax burden, in spite of the substantial contributions by the state in assuming the bulk of the public welfare and relief needs.

4. Reductions in property taxes effected through application to road purposes of the gasoline tax receipts have been offset. When property taxes levied for all county purposes, including road and relief, are combined, the all-time high set in 1929 was almost equaled in 1942.

5. Added to relief afforded to the property taxpayer through the income, gasoline and sales taxes, is that resulting from the virtual withdrawal of the state general fund from the property tax field. The tendency is constantly toward "taking up the slack." As shown by the table, high records in property taxes charged for county and municipal purposes have been set in 1942.

6. While more than three-fourths of the state's population live within the corporate limits of cities and towns, state aid has been granted in much more liberal measure to school and county governments than to the municipalities.

Legislative Recommendations

Reference has already been made, in the discussion on equalization, to the possibility of producing greater uniformity in the adjustment of tax delinquency payments in those instances when "compromise settlements" are the part of wisdom. Also, during consideration of the distribution of revenue from income taxes as shown in Table C, the suggestion has been made that the present statutory formula for state levies for district school and general fund purposes could be improved. In addition, the Commission respectfully desires: (1) to renew the recommendation that assessment of metal ores be based on a three-year average of the net proceeds; and (2) to urge restoration of sound tax principles and of good business practice to the laws governing the fixing of local tax levies for county, school and municipal purposes.

Net Proceeds Assessment.—Concerning the valuation of metal mines, the argument has been repeated several times that the annual fluctuations in receipts from the net proceeds tax are often so violent as to be a disturbing influence on the making of budgets and on public financing generally. The prospect of storing up surpluses accruing in prosperous times for utilization during the necessitous periods of low production would appear to be especially important at a time when the murk of warfare conceals the future from even the ablest economists.

**COMPARISON OF PRESENT AND SUGGESTED METHODS OF
ASSESSMENT OF NET PROCEEDS OF MINES**

Year	ACTUAL		BASED ON THREE-YEAR AVERAGE	
	Net Proceeds	Assessed Value*	Taxable Net Proceeds	Assessed Value*
1929	\$29,799,956	\$89,399,868	\$	\$
1930	32,344,137	97,032,409	22,498,664	67,495,991
1931	5,351,898	16,055,692	12,811,494	38,434,483
1932	738,448	2,215,343	2,193,398	6,580,193
1933	489,847	1,469,539	1,240,042	3,720,126
1934	2,491,831	7,475,491	2,574,367	7,723,102
1935	4,741,424	14,224,271	5,573,790	16,721,370
1936	9,488,115	28,464,343	10,812,521	32,437,564
1937	18,208,025	54,624,073	21,630,889	43,261,778
1938	37,196,528	74,393,055	22,601,462	45,202,924
1939	12,399,834	24,799,668	25,620,178	51,240,356
1940	27,264,171	54,528,342	25,803,410	51,606,820
1941	37,746,227	75,492,454	36,554,662	73,109,324
1942	44,653,588	89,307,176		

*Using multiple 3 through 1937, and 2 thereafter.

The accompanying table shows the actual net proceeds and the assessed value of the metal contents of producing mines in Utah since 1929, together with a computation of what taxable net proceeds and assessed valuation of the same property would have been if the three-year average net proceeds had been used as the base, instead of the actual net proceeds. The table shows that during periods of increasing metal production, the assessed value under the proposed formula would lag behind assessments now made against these resources; while in periods of decreasing production the reduction of governmental revenues would be at a less rapid pace.

It must be remembered that, under the present laws, the metal production for any year determines the assessed value of the mines' ore content for the following year. Thus, suppose, for purposes of illustration, that Pearl Harbor and meant the cessation of all metal production in Utah mines in December, 1941, and that such stoppage continued for two years. Assessed values of the mines for 1942 would not thereby have been affected, since it would have been based on production prior to December 31, 1941. But under the present law the assessed value of ore contents of the metal mines would be nil for the years 1943 and 1944.

In contrast, if a three-year average net proceeds law had been in effect, using the multiple 2 as at present, the assessed value of the metal content would be about \$55,-000,000 in 1943 and about \$30,000,000 in 1944, thus materially easing the tax burden on the remaining property in the state at a time when such relief would be sorely needed.

The tabulation is subject to the criticism that it assumes that all metal mines in the state are steady and continuous producers. This is only approximately true. Only a comparatively few mines of Utah pay any net proceeds tax, and of these some are so close to the border line that they are on the net proceeds list only part of the time. However, the net proceeds of the border class mines are proportionately so small that they do not seriously distort the picture as presented by the tabulation.

Local Tax Levies.—As to the fixing of local tax levies, the statutes as at present written are confused and confusing. In several instances, to meet growing public needs or demands, laws have been passed permitting the use of public funds for specific purposes. These have been construed to permit levies for such purposes, but no limit to these levies is fixed by statute. Too frequently, in order to carry on the business of government under stressful conditions, levies for specific purposes have been fixed high, and surpluses have been created, which were appropriated to other public purposes. Possibly such subterfuges point to the need for limits to the local general fund levies high enough to permit the governing bodies to administer levy laws with consistency. Or it might be sufficient, as a palliative at least, to fix limits to levies authorized for airports (in Section 6, Chapter 9, Laws of Utah, 1937), recreation facilities (in Section 72-0-7, Revised Statutes of Utah, 1933), and the maintenance of county agents' offices (found in Section 75-5-31 of the Revised Statutes). In any event it would seem that the laws should provide, as basic principles, that no levy should be permitted unless in accordance with a carefully prepared budget; that expenditure of revenue for any other purpose than that for which it was raised should be prohibited, and that carefully considered limits should be placed on each levy permitted.

SALES AND USE TAXES

Fiscal Year	Collections	Administrative Costs	
		Amount	Per Dollar Collected
1941	\$4,563,094.40	\$ 98,338.51	2.15 cents
1942	5,324,387.01	110,082.47	2.07 cents

The Sales Tax Act, officially the Emergency Revenue Act of 1933, was effective on June 1 of that year, and the Use Tax Act, a companion measure, on July 1, 1937. The

two are so closely related that difficulty is encountered in attempting to segregate the collections in all cases. They are, therefore, administered together. The revenue from each is assigned by statute to the Emergency Relief Fund.

The accompanying summary of the operation of these two taxes shows that since the fiscal year 1936 (beginning July 1, 1935) the number of sales tax licenses issued has remained around 11,000 annually. Use tax collections, beginning with the fiscal year 1938, are included in the total collections and when the consumer pays the use tax direct, no license is issued.

SALES—USE TAX SUMMARY

Fiscal Year	Number of Licenses	Total Collections (See Note)	Average Tax Collections Per License
1933	7,105	\$ 14,276.59	\$ 2.01
1934	9,142	1,730,525.06	189.29
1935	10,022	2,496,097.11	249.06
1936	11,747	2,966,866.29	252.56
1937	10,786	3,411,585.86	316.30
1938	10,980	3,465,189.86	315.59
1939	11,271	3,635,502.90	322.54
1940	11,152	4,221,677.30	378.56
1941	11,076	4,563,094.40	411.98
1942	11,355	5,324,387.01	469.02

Note: The fee of \$2 per license issued was discontinued by act of the Twenty-fourth Legislature, effective May 13, 1941. License receipts are here included in total collections.

The schedule reflects increases in volume of taxable sales annually, averaging more than \$400,000 a year. Part of the increase is attributable to better business conditions and to the dwindling value of the dollar. The number of licenses has remained virtually constant for about six years, while the volume of taxable sales per license has increased nearly one-half. The average taxable sales per license in 1938 was slightly in excess of \$1,300 a month, whereas on the 1942 collections it runs about \$2,350 a month.

Other factors contributing to increased sales tax collections are the better understanding of the law by the taxpayer, and more effective supervision by this Commission. Reference is made, elsewhere in this report, to the notable reduction of delinquency in Sales Tax collections. This is getting close to the irreducible minimum. Some delinquency for failure to report on time will always exist. Inadequate working capital and unstable business ventures are indirect causes of many of the delinquency problems, and much of the effort of the Commission's field collectors is spent with

this class of business. Right now Utah is experiencing a large turnover among the smaller business concerns located in communities that do not have war projects. Especially, violent disturbances have occurred in the gasoline service station field.

In the past it has been possible to maintain close contact with the merchants and other business enterprises liable for collection of the sales and use taxes. An audit of the tradesman's records is found often to be an effective means to correct faulty bookkeeping systems and to place him on a proper reporting basis. The loss by this Commission of experienced employees and accountants, as discussed elsewhere in these pages, will undoubtedly have a tendency to encourage evasion and avoidance of the tax by some persons.

Such items of receipts as were readily determined to be use tax collections amounted to \$147,963.18 in the fiscal year 1938, and to \$497,378.31 in 1942, the percentages being respectively 4.26 and 9.34 of the year's total sales and use tax collections. Administration of the use tax has involved, in addition to checking for liabilities under the act at the time a sales tax audit is made, the effort to register out-of-state vendors who may either collect and pay the tax direct or, at least, inform the Tax Commission of purchases made direct by the consumers.

Records of the Auditing Division show ample returns from its work on sales tax administration; but to the showing there should be added the indirect returns in the way of future reporting by businessmen who have learned to understand the law and how readily to compute the correct sales tax. The Auditing Division conducted 740 field audits on sales tax during the fiscal year ending June 30, 1941, and 482 during the fiscal year 1942, or a total of 1,222 for the biennium. The smaller number in the later year resulted from the loss of experienced auditors and a reduced staff available for assignment to sales tax audits. The average tax, penalty and interest collected from the additional sales and use tax assessments and determinations resulting principally from field audits amounted to \$338.42 per audit.

Tokens

During the early part of the fiscal year ending June 30, 1942, an almost acute condition arose because of an

insufficient supply of tokens in circulation. Because of the war condition and the scarcity of metal, it became necessary to find a substitute for the aluminum tokens. A plastic material was decided upon and a quantity of five-mill and two-mill tokens was purchased. The table herewith sets forth the quantity of tokens purchased since 1937, when tokens were permitted; and the number that have been placed in circulation:

TABLE OF SALES TAX TOKENS

Tokens	Purchases	Sales	On Hand June 30, 1942
One-mill	34,020,000	33,612,480	407,520
Two-mill	11,000,000	4,870,000	6,130,000
Five-mill	5,730,000	4,797,260	932,740

On the basis of the 1940 census, tokens sold up to last June represent a per capita supply of 61.1 one-mill tokens, 8.8 two-mill tokens and 8.7 five-mill tokens, or a total of 78.6 tokens per capita. Many more one-mill tokens have been placed in circulation than either of the other denominations. Shrinkage or loss of the one-mill tokens is indicated and the comparatively high cost of replenishment led to the adoption of the two-mill denomination.

Legislation Suggestions

(1) **Taxes on Specified Services.**—Paragraph (2) of Subsection 4(b) of the Emergency Revenue Act has the effect of restricting the definition of gas, electric and heat corporations to those defined in Section 76-2-1 (public utilities). Many corporations not public utilities are rendering these services, and, it would appear, should also be subject to the sales tax.

(2) **Fuels for Industrial Use.**—The same paragraph, imposing a tax on electricity, gas and heat furnished for domestic or commercial consumption, has the effect of relieving these corporations of the tax when the service is furnished for any other purpose than domestic or commercial consumption. This limited imposition of the tax results in rank discrimination against competing products. For example, the industrial use of electricity by a manufacturing company is not subject to sales tax. The use of coal by the same company for the same purpose is taxable. Likewise, the use of electricity for industrial refrigeration is not taxable. The identical use of ice for refrigeration is taxable. Many other examples of this discrimination exist.

After careful consideration, the Tax Commission therefore recommends that the tax be imposed upon all gas, electricity or heat furnished for consumption within the State of Utah.

(3) **Conformity of Two Acts.**—Section 3 of the Use Tax Act should provide for the imposing of a tax on the lease or rental of tangible personal property. This should be done to correspond with Section 2, Paragraph "G" of the sales tax act. Likewise the periods of notice of the Commission's decisions, fixed in Section 13 of the sales tax act and in Section 11 of the use tax act should conform. The commission administers both acts and conducts hearings upon both sales and use taxes at the same time.

MOTOR FUELS TAX

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar
1941	\$4,214,889.98	\$12,484.54	\$0.0029
1942	4,335,807.36	9,182.65	0.0021

Motor Fuels (or gasoline) tax collections for the fiscal years 1941 and 1942 continued to show increases over those of former years; but there is little doubt that those for the fiscal year 1943 will show a marked decline. References to Table 52 will show that the increase of the 1937 tax over that for 1936 was 12.3 per cent. The next three fiscal years each showed gains of approximately 6% over its predecessor, and the 1941 collections were 8.8% higher than those for the fiscal year 1940. This accelerated increase continued through January of 1942, after which the effect of the restrictions on the use of automobiles, following Pearl Harbor, began to take effect. As compared with the corresponding months of 1941, 1942 collections by months showed increases in the first quarter, but decreases for the second and third quarters, the changes in per cent being as follows:

Month	Per Cent Change	Month	Per Cent Change	Month	Per Cent Change
January	13.9% gain	April	7.5% loss	July	10.2% loss
February	1.3% gain	May	9.8% loss	August	15.2% loss
March	0.6% gain	June	11.1% loss	September	13.4% loss

Additional amounts would have been collected in the two fiscal years if gasoline sold to the United States gov-

ernment had at that time been considered taxable under the Utah law. Following decisions by the Supreme Court of the United States clarifying the taxing authority of the states in relationship to the United States government, the Tax Commission adopted a new policy, effective July 1, 1942, under which gasoline sold to the United States government pays the Utah tax. Gasoline sold to the State of Utah or any of its agencies or subdivisions has long been subject to the tax. Due to the war effort, the amount of Utah gasoline sold to the United States has increased rapidly of recent months, as is shown by a study of Table H, presented herewith. When fully effective, the new regulation will add appreciably to the annual revenue from the Motor Fuels Tax. However, contracts in effect June 30 last between distributors and the government agencies will be honored without tax until their expiration date. These agreements are usually for periods varying from three months to a year.

The State Tax Commission is of the opinion the statutory 3% of the net gallonage sold in the state is too high a credit to allow under modern conditions of handling motor fuels. There may have been some justification for such a proportion twenty years ago, when this tax was devised. But methods in gasoline handling have been improved.

Only one state allows a higher percentage than Utah, and eight others use the 3%. Thirty-eight states and the District of Columbia all fix the allowance at less than 3%, ten of them making no allowance at all. Five states allow for extraordinary losses when substantiated by affidavit. The simple average of the allowances used by the 48 states and the District of Columbia is 1.5%.

The effect of the regulation taxing gasoline sales to the federal government and of the proposal to reduce the allowance to distributors to 2% is indicated in the accompanying tabulation, based on the proportions of gasoline

COMPARISON OF DEDUCTIONS AND REVENUES FROM GASOLINE TAX

Fiscal Year	Actual Distributors' Allowances	Value in Tax of Exempt Sales to U. S. Gov't	As Proposed*	
			Distributors' Allowances	Net Additional Collections
1941	\$130,617.36	\$119,539.89	\$89,602.92	\$124,251.06
1942	132,768.80	163,998.53	91,965.88	193,873.60

*That is, as would have been the case if sales to the U. S. Government had been taxed and if distributors had been allowed only 2% deduction on taxable gallonage sold in the fiscal years indicated.

Table H—Summary of Source, Distribution and Taxation of Gasoline in Utah in Fiscal Years 1941 and 1942

MONTH	NUMBER OF GALLONS GASOLINE										TAX	
	Refined In Utah	Total to Account for	Inventory Adjustment* Increase or Decrease	Exported From Utah	Total M. F. Consumed In Utah	Tax Exempt Sales to U. S.	Consumed In Utah	Statutory Allowance For Evaporation etc. 3%	Net Gallons Taxable	Amount of Tax at 4 Cents Per Gal.**		
1940:												
July	7,762,047	10,475,577	1,889,412	1,925,066	10,539,933	153,829	10,386,094	311,584	10,074,510	402,980.38		
August	8,427,824	11,148,988	1,397,341	1,111,643	11,434,686	211,523	11,223,163	336,615	10,886,548	435,461.81		
September	2,580,149	10,995,905	* 181,504	1,097,014	9,717,357	375,932	9,341,425	280,195	9,061,260	362,490.38		
October	2,841,246	10,576,251	468,903	1,410,093	9,635,117	392,630	9,242,487	277,094	8,965,393	358,515.74		
November	2,317,289	10,748,015	24,494	1,211,412	9,561,097	397,621	9,163,476	274,714	8,888,762	352,550.47		
December	6,978,616	9,545,745	* 555,976	1,066,272	7,923,497	312,326	7,611,171	228,020	7,383,151	295,326.06		
1941:												
January	8,807,899	10,620,475	*1,806,115	1,320,836	7,493,524	176,144	7,317,380	219,347	7,098,033	283,921.31		
February	8,355,833	10,002,752	*1,828,323	1,036,433	7,142,996	206,258	6,936,738	207,945	6,728,793	269,151.74		
March	8,917,873	10,837,010	* 958,519	1,404,779	8,473,712	195,871	8,277,841	248,141	8,029,700	321,188.07		
April	8,982,356	11,282,959	* 255,607	1,540,732	9,386,570	175,306	9,211,264	276,108	8,935,156	357,406.62		
May	8,845,534	11,314,507	346,235	1,599,951	10,060,791	265,148	9,795,643	293,538	9,502,105	380,084.22		
June	9,062,805	12,184,946	180,498	1,731,034	10,634,360	218,337	10,416,023	312,133	10,103,890	404,155.62		
Fiscal Year	101,022,150	129,733,146	*1,174,161	16,555,325	112,003,660	3,080,925	108,922,735	3,265,434	105,657,301	\$4,226,292.42		
1941:												
July	9,634,809	13,721,305	100,639	1,997,492	11,324,442	231,834	11,592,608	347,330	11,245,273	449,911.15		
August	9,282,023	12,571,237	593,142	2,467,200	11,192,233	231,764	11,472,492	339,682	11,132,810	443,451.19		
September	2,936,253	11,562,351	* 1,309,707	2,336,351	11,225,998	289,180	11,442,073	331,042	10,711,032	428,141.19		
October	2,300,530	12,507,444	* 773,506	1,745,471	10,368,437	382,862	10,285,575	338,187	9,947,388	399,186.57		
November	2,877,642	12,694,345	*1,539,050	1,747,316	9,348,009	182,867	9,165,142	274,609	8,890,533	353,321.33		
December	9,978,907	12,320,674	*1,807,422	1,610,293	8,902,959	176,635	8,726,324	261,631	8,464,693	333,567.71		
1942:												
January	8,594,839	10,565,324	*1,589,138	1,395,602	7,580,584	204,101	7,376,482	221,128	7,155,355	286,914.24		
February	7,563,039	9,328,512	*1,006,246	1,947,234	7,185,012	401,977	7,018,035	203,337	6,814,698	263,187.93		
March	7,736,238	9,227,882	207,113	1,612,311	7,222,684	304,657	7,018,027	228,235	7,389,792	295,591.65		
April	8,070,800	9,896,390	985,076	1,824,545	9,056,921	466,823	8,590,098	257,703	8,332,395	333,295.75		
May	2,352,140	10,428,671	* 575,735	1,556,446	9,447,360	758,695	8,689,265	260,667	8,428,598	337,143.91		
June	7,747,949	10,393,853	1,650,073	1,972,034	10,071,902	683,168	9,388,734	281,663	9,107,071	364,282.76		
Fiscal Year	104,444,618	135,324,011	846,203	21,212,845	114,957,369	4,226,766	110,730,603	3,319,220	107,411,383	\$4,296,455.28		

** Deficiencies in tax, penalties, interest and other adjustments and credit allowances not included in these figures.

actually sold in Utah in the fiscal years 1941 and 1942, shown in Table H.

The Utah tax rate is 4 cents a gallon, as prevails in 17 other states. Three states use as high as 7 cents; 17 others have 5 cents or more; and 11, including the District of Columbia, have rates of 2 or 3 cents. In the Rocky Mountain region, Utah, Wyoming and Colorado have a 4-cent tax; and Idaho, Montana, Nevada, Arizona and New Mexico use a 5-cent rate. The simple average throughout the nation is 4.4 cents.

Legislation Recommended

Allowances.—For reasons stated above it is recommended that the allowance to distributors be fixed at 2% of the taxable gallonage.

Clarifying or Administrative.—Because of frequent requests for extensions of time and in conformity with the practice in many states it is suggested that motor fuels tax returns be due and the tax payable on or before the 20th day of each month, instead of the 15th, as at present.

The present license fee fixed in Section 57-12-2 is \$1 a quarter, paid in advance for each distributing station, place of business or agency of a "distributor." The purpose of this provision will be served if the fee is fixed at \$2 annually.

It is advisable that the language of Section 57-12-5 of the Motor Fuels Act be amended so as to impose the tax on all motor fuels produced or imported for sale or use in this State rather than upon the sale or use.

It is further recommended that the definitions of "motor fuels," "distributors" and "retail dealers" in Section 57-12-1 be revised to cover certain changes that have taken place since the Motor Fuels Tax law was enacted in 1933.

USE FUEL TAX

Fiscal Year	Collections	Administrative Costs	
		Amount	Per Dollar Collected
1941	\$16,447.83	\$ 872.15	5.30 cents
1942	53,421.92	3,573.68	6.68 cents
(Cash bond receipts excluded)			

The Utah Use Fuel Tax Act of 1941 imposes an excise tax of 4 cents a gallon upon the use of fuel in internal com-

bustion engines for the generation of power to propel a vehicle on the highways of this state, except fuel taxed under the Motor Fuels (gasoline) Tax Law. Users are required to post a surety or cash bond to guarantee payment of the tax.

Trends in the use of diesel fuel on the highways of Utah are shown in the records of the Tax Commission built up in the administration of this and of former laws which were aimed to reach the same users. The following summarization shows the increase in the number of such vehicles, and in the revenue from taxes imposed on their operation.

VEHICLES USING DIESEL FUELS

Year	Number of Operators	Number of Diesel Vehicles	Amount of Tax	Average Revenue Per Vehicle
1936	11	67	\$17,621.17	\$263.00
1937	17	100	21,043.72	210.44
1938	24	135	25,043.13	185.50
1939*	43	156	29,925.23	191.33
1941†	52	193	20,267.71	105.01
1942	90	265	53,163.94	200.62

*To November 30 only.

†From January 1 to June 30.

Since May, 1941, taxes have been paid on diesel fuels ranging between 100,000 and 120,000 gallons monthly, the income from which is comparable to the revenue collected from the same highway users under former laws. Usage in 1942 has been around 10% greater than in comparable months of 1941. At 4 cents a gallon the amount of tax collected under the new law amounted in the year ending June 30, 1942, to \$53,163.94. In addition, deficiencies, penalties, interest and cash bonds and similar items brought total collections for the period up to \$54,291.04. The revenue has exceeded preliminary estimates by about \$10,000 in the fiscal year and it would appear that the state is collecting the major portion of the tax due it under this act.

Legislation Suggested

Certificates of Exemption.—Fuels as defined in the Use Fuel Tax Act, when used for other than motor vehicle purposes, are exempt from the tax. However, the law requires that such user must have a certificate of exemption, signed under oath and approved by the Commission,

before he may purchase the fuel. This statutory provision creates several administrative problems, and requires expenditures by this Commission probably disproportionate to benefits received. More important to the public, the provision imposes duties and responsibilities on the retail dealer, and inconvenience on the thousands of persons who utilize fuels covered by the act for other purposes than the propelling of motor vehicles. It is the opinion of the Commission that the purpose of the provision in question, viz., control of the tax on use of the highway by diesel motor vehicles can be accomplished more effectively at the time of registration of the motor vehicle. Therefore, it is recommended that the requirements relative to the certificates of exemption be stricken from this statute.

In lieu thereof this Commission suggests that the law be amended to require the Tax Commission, before registering any motor vehicle, to ascertain from the applicant for registration whether the vehicle uses fuel subject to the Use Fuel Act. If it does, the law should require the applicant to present a current Use Fuel Tax permit, as specified in Section 4 of the Use Fuel Tax Act, before registration is completed or the motor vehicle license issued.

CIGARETTE AND OLEOMARGARINE TAXES

Fiscal Year	Net Collections	Administration Costs		Discount Allowed Distributors
		Amount	Per Dollar	
Cigarette Tax:				
1941	\$369,426.91	\$5,998.19	1.62 cents	\$38,572.04
1942	438,576.58	3,236.60	0.73 cents	46,387.70
Oleomargarine Tax:				
1941	\$ 44,992.70	\$ 695.61	1.54 cents	\$ 4,798.50
1942	90,594.96	1,222.64	1.34 cents	9,723.00

Chapter 1 of Title 93, Revised Statutes of Utah, 1933, imposes a tax on both cigarettes and oleomargarine, and provides that each shall be collected through the use of stamps. Both taxes established new records as revenue producers in 1942, but an examination of the records shows that their growth has not been constant. The revenue from the cigarette tax was close to 3% lower in 1941 than it was in 1940. In contrast, the revenue from this source for the first three months of the current fiscal year—July, August and September, 1942—was nearly 55% more than for the corresponding three months in 1941. Revenue from the

oleomargarine tax has been even more erratic. For example, the revenue for the fiscal year 1939, \$18,164.81, was only 43% of the \$44,054.64 received in the previous fiscal year. And the revenues for the first quarter of the fiscal year 1943 show a decrease of 6% as compared with July, August and September, 1941. Standards of living and price relationships between butter and oleomargarine appear to have considerable bearing on the use of the latter product.

The Tax Commission since October, 1941, has required the attachment of non-revenue stamps to cigarettes sold to the United States Government or its agencies, including the canteens and similar commissary establishments at the army posts in Utah. Such sales have been held to be non-taxable; but the record shows approximately ten times as many tax-free cigarettes sold in Utah in the fall of 1942 as were sold 12 months previous. Non-revenue stamps sufficient for 32,370 ordinary size packages of cigarettes were sold in October, 1941; as compared with the sale of 303,440 packages in August, 1942.

The Utah law provides for a discount of 10 per cent on purchases of cigarette and oleomargarine stamps in quantities of \$25 or more. Attention is called to the fact that these discounts, as shown above, amounted to \$43,370.54 in the fiscal year 1941 and to \$56,110.70 in 1942.

In the opinion of the State Tax Commission the discount allowed is excessive, and a 5% discount would repay the distributor for the extra labor involved. The discount rate of 10% is the highest allowed by any state imposing taxes on cigarettes. Four of the 25 states allow no discount; five, including Utah use the 10% rate; seven have a 5% rate and the others range from 3 to 8%. The numerical average for the 25 states is 5.49%. Utah permits the use of meter impressions instead of the stamp, but no distributor serving this state has as yet installed the necessary machinery. Iowa, which has a 5% discount rate, fixes the discount at 3% when meter impressions are used.

Legislation Recommended

Discount.—For reasons indicated above it is recommended that the 10% discount allowed in Section 93-1-10 be amended to read 5%.

Penalties.—In its present form the chapter under discussion ostensibly fixes a penalty of \$10 to \$299, to be as-

sessed and collected by the State Tax Commission, for failure to affix and cancel stamps to cigarette packages, as required by law. The Supreme Court of the State of Utah has found this provision to be unconstitutional, and it is recommended that a specific penalty be written into the law. It is also suggested that a specific penalty be provided in the Act for the possession or sale or attempted sale of these products upon which the tax has not been paid.

BEER TAX

Fiscal Year	Collection	Administration Costs	
		Amount	Per Dollar
1941	\$110,363.77	\$1,332.44	1.20 cents
1942	124,766.47	1,372.19	1.09 cents

Increase in beer consumption in Utah and in revenue therefrom, as shown in Table 52, on page 145, is undoubtedly war-connected. The growth has been especially rapid in 1942.

In the first quarter of the current fiscal year, that is, July, August and September, 1942, collections from the beer tax totaled \$56,286.16, or more than 160% of the amount collected in the corresponding quarter of 1941. Previous to 1942, the fiscal year 1938 was the peak period in beer tax collections. The accompanying tabulation shows the distribution of traffic in beer as evidenced by the stamp

BEER EXCISE TAX STAMP SALES

Fiscal Year	G A L L O N S			
	Packaged Beer		Draught Beer Light	Total
	Light (3.2%)	Heavy (Repeal)		
1939	Local Beer	1,568,312	1,560,385	3,128,697
	Imported Beer	581,335	693,292	1,274,627
	Total	2,149,647	2,253,677	4,403,324
1940	Local Beer	1,786,172	1,572,940	3,359,112
	Imported Beer	514,863	681,404	1,196,267
	Total	2,301,035	2,254,344	4,555,379
1941	Local Beer	1,606,513	1,540,390	3,146,903
	Imported Beer	585,119	556,020	1,141,139
	Total	2,191,632	2,096,410	4,288,042
1942	Local Beer	1,820,975	1,603,785	3,424,760
	Imported Beer	662,925	707,831	1,370,756
	Total	2,483,900	2,311,616	4,795,516
1942	First Quarter			
	Total	704,980	631,642	1,336,622
1943	First Quarter			
	Total	1,218,087	951,918	2,169,005

sales. The proportion of locally manufactured beer to the total taxed in Utah has remained fairly constant. The proportion of beer sold on draught has tended to decrease. Local beer has a larger proportion packaged than is the case with that manufactured outside the state.

Regulations covering taxation of light beer, or beer of less than 3.2% of alcoholic content by weight were modified by the Commission on December 1, 1941, to exempt sales of beer made to a post exchange or commissary from the beer excise tax of 80c per barrel. This change was made in accordance with an opinion of the Attorney General of Utah.

The Liquor Control Commission ruled in 1940 that shipments of liquor and beer to the U. S. Government military reservation known as Fort Douglas, Utah, were out of their jurisdiction and consequently, the post exchange, the Officers' Club, and other similar users could ship liquor and beer from another state into Fort Douglas tax exempt. However, the Tax Commission has held that beer sold to the Officers' Club or any similar organization is taxable.

With the Liquor Control Commission's approval, the Tax Commission adopted and approved a beer revenue stamp to cover the excise tax of \$1.60 per barrel on heavy beer, containing more than 3.2 per cent of alcohol by weight, the stamp to be affixed to the case rather than to each bottle. As the tabulation shows heavy beer stamp sales for the fiscal years ending June 30, 1942, amounted to only 5,396 gallons. The organizations mentioned above and the Southern Pacific railroad are the only users of heavy beer of record in the Tax Commission office.

Legislation Recommended

Report System.—The Utah law at present provides a revenue stamp or crown system for collection of the beer tax. It is believed as good or better results could be accomplished at less cost to the public or the dealer if a report system were required similar to the present Motor Fuels Tax set up; and similar also to laws now in effect in California, Connecticut, Delaware, Idaho, Iowa and elsewhere. By such a change the State of Utah would save the cost of printing and handling beer stamps of various denominations and the breweries would benefit by elimination of stamping, labeling, and handling bottled and keg beer for shipment and sale only in the State of Utah. At present Utah crowns or revenue stamps are affixed to these bottles

and kegs. Amendments to Sections 102 to 107, inclusive, of the Liquor Control Act, (Chapter 43, Laws of Utah, 1935) would be required to make the changes here recommended.

CORPORATION FRANCHISE TAX

Fiscal Year	Total Collections	Administration Costs	
		Amount	Per Dollar Collected
1941	\$1,027,048.33	\$20,683.33	2.01 cents
1942	1,290,624.79	19,747.62	1.53 cents

In the corporation franchise tax field, the Auditing Division reports collections, including deficiencies, penalties and interest, amounting to \$2,317,673.12, compared with \$1,801,557.35 for the previous biennium, an increase of 26.65%. It may be further noted that collections increased from \$220,242.67 in 1934 to \$1,290,624.79 in 1942; an increase of almost 500% over the nine-year period. While a portion of this increase is attributable to elimination of the property tax offset credit by the 1935 Legislature and the inclusion of receipts from governmental securities in the net income base by the 1937 Legislature, the bulk of the increase is attributable to increased net income and increase in deficiencies assessed.

The schedule shows the number of returns filed, the tax deficiencies, penalties and interest assessed, and the total amount collected for the fiscal years 1934 to 1942 inclusive.

CORPORATION FRANCHISE TAX ADMINISTRATION

Fiscal Year	No. of Returns Filed	ASSESSMENTS			Total of Assessments	Total of Collections
		Tax	Deficiencies	Penalties & Interest		
1934	3,640	\$ 227,391.51	\$ 16,185.69	\$ 432.33	\$ 244,009.53	\$ 220,242.67
1935	3,576	308,268.00	59,197.78	1,160.08	368,625.86	349,921.44
1936	3,607	526,771.91	63,896.33	4,005.23	594,673.47	508,035.06
1937	3,504	732,459.92	82,970.11	5,352.57	820,782.60	750,423.11
1938	3,693	958,097.71	42,143.58	4,190.24	1,004,431.53	948,971.86
1939	3,548	753,860.63	62,244.20	6,145.42	822,250.25	947,408.92
1940	3,322	861,928.44	51,173.72	5,489.77	918,591.93	854,148.43
1941	3,236	968,324.94	74,200.23	9,044.59	1,051,569.76	1,027,048.33
1942	3,243	1,102,280.77	188,402.55	44,570.96	1,299,434.05	1,290,624.79

The auditing of corporation franchise tax returns is accomplished by three to four auditors. It may be noted from the preceding schedule that the deficiencies assessed as a result of auditing returns during the current biennium

amount to \$262,602.78 as compared with \$113,417.92 for the previous biennium. The amount of additional tax paid as a result of auditing the returns cannot be measured by the deficiency assessments alone; many items which without correction would recur annually are voluntarily corrected by the taxpayers in subsequent years, thereby increasing the amount of tax.

A considerable amount of information, valuable in connection with the auditing of corporation franchise tax returns, is obtained from sales tax returns and from federal income tax returns filed with the U. S. Treasury Department. Inspection of the federal returns is permitted under Section 55 (b) of the Internal Revenue Code. However, still more desirable results would be obtained if auditing activities were not curtailed by time limitations and out-of-state location of books.

Why Amendments Proposed

The Corporation Franchise Tax Act was patterned very closely after the federal revenue act of 1928 which was still in effect in 1931; by following the federal act the administrative problems with respect to items of income and deduction were materially lessened because many of the rules and regulations promulgated by the U. S. Treasury Department and decisions laid down by the Board of Tax Appeals and higher courts could be appropriately applied to the Utah act. Only minor changes have been made in the Corporation Franchise Tax Act since its enactment while numerous changes, wide in scope, have been made in the federal revenue act. As a result there now exist major differences with respect to the treatment of various items of income and deduction under the two acts. This condition, in the opinion of this Commission, warrants revision of the Corporation Franchise Tax Act so that it may conform more closely to the provisions of present federal revenue laws. Such a revision would (1) eliminate the necessity of taxpayers keeping two sets of records with respect to the items which are not now analogous; (2) simplify the preparation of the return by the taxpayer; (3) close a number of avenues of tax avoidance; (4) assist in the administration of the act by permitting the Tax Commission to follow more closely federal regulations and court decisions.

In addition to the differences between the federal revenue and Corporation Franchise Tax acts, additional admin-

istrative problems have arisen in connection with the allocation of income of corporations doing business both within and without this state. These problems have been increased by changes in the interpretation of sections of the act by various court decisions. Because of these circumstances and those related in the preceding paragraph, legislative changes in the act appear vitally necessary to an equitable determination of corporate net income, and assignment to Utah of such proportion thereof as is reasonably attributable to business done in Utah.

The Corporation Franchise Tax Act permits the deduction of federal income and excess profit taxes before arriving at net income subject to tax. Because of substantial increase in federal income taxes, effective with the year 1942, it is anticipated the net income subject to the tax and the revenue to be derived from that tax under the present Utah act, will shrink, in spite of increased business.

A number of states apply the corporation tax before the deduction for federal income and excess profit taxes. Whether Utah should follow their example is a matter of legislative policy.

Legislation Recommended

The recommendations listed below are largely concerned with administrative problems. In most instances the suggestions would, if adopted, effect desirable conformity with the federal act, as advocated above.

(1) **Contributions or Donations.**—The Utah act does not permit deduction of so-called "nuisance payments"—contributions and donations. The amounts involved are usually small and make no substantial difference in the tax liability. It is recommended that contributions be made an allowable deduction, as in the federal act, with a limit of 5% of the net income without the benefit of the deduction for contributions.

(2) **Officers' Compensation.**—Where a corporation is owned and controlled by a single individual or small group of individuals and the corporation reports its income and deductions and expenses on the accrual basis, and the individual stockholder or stockholders report their income on the cash receipts and disbursements basis, such a corporation may vote a sufficiently large salary to the officers so as to effect a distribution of all, or the larger part, of the

corporation's net income. These salaries may be accrued on the books of the corporation but never paid to the officers concerned, and consequently are never reported as income by those individuals.

This method of tax avoidance was closed by the Federal Government in the Revenue Act of 1938 by disallowing such deductions: (1) If such expenses or interest are not paid within the taxable year or within 2½ months after the close thereof; and (2) If by reason of the method of the accounting of the persons to whom the payment is to be made, the amount is not, unless paid, includible in the gross income of such person for the taxable year in which or with which the taxable year of the taxpayer ends. It is recommended that a comparable change be made in the Corporation Franchise Tax Act.

(3) **Family Transactions.**—Another method of tax avoidance results from transactions between members of families and corporations controlled by them. It is recommended that the act be amended so that losses sustained from sales or exchanges of property, whether directly or indirectly, between members of a family and family controlled corporations be not recognized.

(4) **Distribution of Corporate Earnings.**—The present act provides that distribution of corporate earnings accumulated prior to January 1, 1931, may be distributed tax free after earnings acquired subsequent to that date have been distributed, and that tax free distributions shall reduce the basis of the stock in the hands of the taxpayer by the amount of the distribution. This provision causes confusion in the administration of the act in that the general conception of the taxpayer is that such distribution represents a distribution of earnings and not a return of capital unless the paying corporation is in the process of liquidation. As a result, two errors may occur in the returns: (1) The taxpayer may fail to claim that a part of the dividend received in a given year is non-taxable; and (2) he may neglect to correct the basis of this stock by reason of receiving the tax free distribution. It would seem desirable to amend the act to provide that all corporate distributions except those made in liquidation of the corporation be taxable, and that the taxpayer be permitted to recover the entire basis of his stock upon cancellation or other disposition thereof.

(5) **Losses Sustained Through Plan of Reorganization.**—The present act provides that a stockholder in a corporation may receive without the surrender of his stock or securities in such corporation, solely stock or securities in such corporation or in another corporation if the receipt of such property is in pursuance of another organization, and such transaction is tax free. Thus a corporation by means of reorganization may distribute to its shareholders stock or securities in another corporation, a party to the reorganization, without any tax to the shareholders. Tax avoidance may result as a corporation would be permitted to pay what would otherwise be taxable dividends without any tax upon the shareholders. For example: If corporation A organizes a subsidiary known as corporation B, to which it transfers part of its assets in exchange for all the stock of corporation B, and distributes the stock of corporation B as a dividend to its stockholders without the surrender by the stockholders of any of their stock, such dividends would not, under the act, represent taxable income. It is recommended that a change to correct this situation be made by rewriting the act to conform in this respect to the Federal Revenue Act.

(6) **Basis of Property Acquired Before January 1, 1931.**—The present act should be clarified with respect to the depreciation allowable on property acquired before January 1, 1931. The legislature, in enacting the law in its present form, obviously intended that taxpayers should be permitted to recover through depreciation deductions, the fair market value of depreciable property at January 1, 1931, or the cost of such property less depreciation sustained, whichever is greater. However, the law does not clearly state that where the taxpayer elects to recover cost in lieu of market value at January 1, 1931, that cost must be reduced by depreciation sustained.

(7) **Stock Dividends.**—The present act provides that stock dividends shall not be deemed to be income to the recipient. It is recommended that the act be amended to require the reporting of a stock dividend as income by the recipient, in conformity with the Internal Revenue Act which provides that stock dividend is taxable to the extent that it represents income within the meaning of the 16th Amendment to the Constitution of the United States.

(8) **Installment Sales.**—The present act provides that the taxpayer may enjoy the option of reporting gain resulting from installment sales in the taxable years that the pro-

portion of the installment payment actually received in said years is to the gross profit realized, provided that the initial payment plus any additional payment received in the year of sale does not exceed 40% of the selling price. It is recommended that this 40% be changed to 30%, as in the Federal Revenue Act.

(9) **Auditing Returns of Foreign Corporations.**—The Auditing Division has encountered considerable difficulty in attempting to determine the correct net income of foreign corporations doing business in Utah where the books and records of the corporation are located outside this state. Funds are not available for the auditors to travel to other states to audit the books of such corporations. It is recommended that the Act be amended to provide that: (1) Every corporation doing business or entitled to do business in this state shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations as the Tax Commission may from time to time prescribe; or, (2) maintain in Utah the records of its entire operation within the state or records sufficient to enable the Tax Commission to determine that the proper net income is being reported to this state; or, (3) if the records required under (1) and (2) are not maintained in Utah, send such records into Utah for the purpose of verifying the returns filed by the corporation or pay the expenses of auditor or auditors of the Tax Commission to a point at which such records are maintained outside this state, for purpose of verifying the return.

(10) **Statutes of Limitations.**—Under Section 55 (b) of the Internal Revenue Code, the Tax Commission is permitted to examine federal returns and other information pertinent to the determination of the income of corporations required to file returns with this state. It frequently happens that changes in computation of the net income of a taxpayer are effected by the Internal Revenue Bureau and the Utah auditors are not informed of these changes until the two-year period allowed by the state law for making refunds or additional assessments has expired. It is recommended: (1) That the period fixed in the Utah statute of limitations be extended from two to three years; and (2) that, when any corporation has received from the United States Treasury Department a report in which an adjustment is made or proposed in the net income as returned by the taxpayer to the Treasury Department, the corporation shall be required to transmit to the Tax Commission pertinent information

contained in the federal report; and that failure to advise this Commission of the changes so made or proposed shall toll the statute of limitations as to the return in question.

(11) **Negligence Penalty.**—The act provides that if a deficiency is due to negligence or intentional disregard of rules and regulations of the Commission a penalty of 5% of the deficiency will be assessed. The act further provides that in case of failure to file a return on time 25% of the tax will be assessed as penalty. It seems incongruous that a penalty for negligence should be smaller than that for failure to file a return on time, and it is suggested that a penalty of 25% of the deficiency be assessed if the deficiency is due to negligence or disregard of the Tax Commission's rules and regulations.

(12) **Confidential Information.**—It has been found upon examination of certain Corporation Franchise Tax returns that various taxpayers have submitted reports to the State Banking Department and the State Insurance Fund which are not compatible with information disclosed on the Corporation Franchise Tax return. For example: A closely held corporation may claim a deduction on the franchise tax return for amounts distributed as bonuses to officers; whereas, on the report to the State Insurance Fund under the Workmen's Compensation Act such payment to officers may be represented a distribution of the net earnings of the corporation. Thus the taxpayer may illegally reduce either the Corporation Franchise Tax, or the amount payable to the insurance fund.

Under federal regulations, which regulations are followed by the State Tax Commission so far as they are consistent with state law, if a bank in obedience to specific orders from the bank examiner, charges off debts in whole or in part, such debts shall constitute a bona fide deduction for income tax purposes. Other information contained in bank examiners' reports is frequently of material assistance in determining whether or not banks have properly ascertained certain bad debts to have become worthless, for Corporation Franchise Tax purposes, in a given year.

It is recommended legislation be enacted to permit members of the Tax Commission or its authorized employees to examine the records of the State Insurance Fund and the Banking Department.

(13) **Forfeiture of Corporate Rights.**—The act provides that a corporation may operate until the last day of

the eleventh month after delinquency, without forfeiture of its corporate rights. A corporation, keeping its records on a calendar year basis, is not delinquent in the filing of a franchise tax report or payment of the tax, until March 16th of the year for which the tax is due. The last day of the eleventh month following such delinquency is February 28th of the following year. A corporation can, therefore, operate for fourteen months after the beginning of its taxable year without either paying any tax, or forfeiting its corporate charter. Fourteen months appears to be too long. It results in more delinquency than is necessary, and in loss of tax revenue to the state and of protection to its citizens. Prior to 1931, the charter was subject to revocation thirty days after delinquency in payment of the license fee. It is recommended that the corporate powers be suspended on the last day of the second month after date of delinquency.

(14) **Reinstatement of Suspended Charter.**—Ambiguity exists as to the returns required by a corporation whose charter has been suspended under the provisions of section 80-13-62, prior to its reinstatement under the provisions of section 80-13-64. Under our interpretation of the Corporation Franchise Tax law, whether or not a corporation is qualified to do business in Utah, it has been considered to be liable for a tax if it does business in Utah. We have, therefore, held that, even though the charter of a corporation has been suspended under the provisions of section 80-13-62, if the business is continued during the period of such suspension, the corporation is liable for a tax during such period. It is recommended that the act be clarified with respect to reinstatement.

(15) **Reciprocity with other States.**—A reciprocity provision in the act would be of material assistance to the Tax Commission in the auditing and the returns of corporations that do business both within and outside this state. Such a provision would be of aid in obtaining information from other states which would be particularly valuable in the instance of foreign corporations whose records are kept outside this state. Several states have reciprocity provisions, but we know of no states that permit divulging of information contained in a return to officers of states not having comparable reciprocal provisions.

(16) **Allocation of Financial Income.**—The present act provides that rents, interest and dividends less related ex-

penses shall be allocated to Utah if derived from business done in this state and shall be allocated outside Utah if derived from business done outside this state.

It was held by the Supreme Court of Utah in the case of *California Packing Corp. v. State Tax Commission of Utah*, that under the present statute foreign corporations doing business in this state may apportion so-called financial income in its entirety outside this state. In the case of *the American Investment Co. v. State Tax Commission of Utah* the Court held that if the business which produces dividends is done outside Utah such dividends are not allocable as income received from business done in this state. Thus it appears from this decision that under the present statute, dividends received by domestic corporations are taxable only to the extent that the corporation paying the dividend was doing business in Utah at the time the dividend was paid. The following questions might then be appropriately asked: Suppose the paying corporation does business both within and outside Utah; would that fact render the dividends, or any part thereof, paid by it taxable or partially taxable? If so, what part? The matter of allocation of interest income was not an issue in the *American Investment Company* case, but it seems clear that the same principles are involved. If it may be said that interest received by domestic corporations is taxable only if the corporation, individual, or other entity paying such interest was doing business in Utah, the same questions may be asked as are asked in connection with the taxability of dividends. Additional questions arise with respect to interest received on obligations of the United States or its possessions: Does the United States Government do business in Utah? If so, to what extent? If the interest received from such obligations is allocable in whole or in part to Utah, on what basis shall the allocation be made?

Numerous obstacles to efficient administration of the act have arisen as a result of the two decisions mentioned. It is therefore recommended that the act be amended to permit assignment to Utah such portion of dividends and interest as is reasonably and equitably attributable to business done in this state.

(17) Allocation of Capital Gains and Losses.—The act provides that if the reporting corporation is doing business both within and outside this state, gains less losses resulting from sale or exchange of capital assets consisting of real or tangible personal property shall be allocated to the situs of

the property. The act does not specifically provide that net losses be treated in the same manner. The probable legislative intent was to accord such gains and losses the same treatment and such treatment would result in a more equitable apportionment of income. It is accordingly recommended that the act be made to read specifically that net losses, as well as gains, resulting from the sale of real or tangible personal property be allocated to the situs of the property.

(18) Sales Fraction.—Considerable confusion has resulted with respect to the assignment of sales in connection with the computation of the gross receipts fraction. Issue of this question was made in the case of *The California Packing Corp. v. State Tax Commission of Utah* decided by the Utah Supreme Court August 3, 1939. In view of that decision it is felt that this section of the act should be further clarified by legislative action.

(19) Agricultural Cooperative Association License Fees.—Section 25, Chapter 2, Laws of Utah, 1937, imposes a \$5 fee, which is in the nature of a substitute for the Corporation Franchise Tax. For record purposes the fee receipts are included with those from the corporation tax based on income. In the fiscal year 1941 fees were received from 61 agricultural cooperative associations, in the aggregate amount of \$305; in the year ending last June, 62 corporations paid \$310. No due date for the fee is named in the act, and there is no recourse which the Tax Commission may take in the case of a cooperative that may refuse to pay when requested. As a matter of policy this Commission would suggest repealing entirely the requirement that such association pay an annual filing fee. If the fee is retained, collection procedure should be written into the act, effective and uniform with that for other fees and taxes administered by the Tax Commission.

INDIVIDUAL INCOME TAX

Fiscal Year	Collections	Administrative Costs	
		Amount	Per Dollar Collected
1941	\$ 892,210.34	\$38,203.82	4.28 cents
1942	1,277,120.99	41,250.06	3.23 cents

More individuals by far paid income taxes to the State of Utah in the fiscal year 1942 than in any previous similar

period. The aggregate they paid was much larger than ever before. The average amount per return has been exceeded.

The number of 1942 returns was 43.53% larger than in 1940; the amount of money collected was 59.08% larger; the amount collected per return was 10.85% higher. The cost of administration, per \$1 of tax collected was the lowest in the history of the Utah Individual Income Tax—only 3.23 cents. The latter figure compares with 5.21 cents in 1940, a reduction of 38%.

Higher prices, higher wages, an influx of workers from other states and, in general, the emergency defense effort and taxation of federal salaries are among the causes of the marked changes shown toward the end of the five-year period covered in the accompanying schedule. Further increases in the number of returns are to be expected and may add to the difficulty now facing the Commission in its efforts to maintain an adequate staff of qualified auditors.

COMPARATIVE SUMMARY OF INCOME TAX RETURNS

	1938	1939	1940	1941	1942
Number of Returns Filed	63,111	65,931	68,555	74,950	98,398
Amounts Collected:					
Tax	\$836,560.98	\$646,665.13	\$742,973.76	\$830,666.79	\$1,229,395.27
Filing Fees	208.50				
Deficiencies	23,637.21	39,468.65	52,080.22	53,902.10	42,079.90
Penalties & Int.	3,832.83	6,164.55	7,739.29	7,641.45	5,645.82
Total	\$864,239.52	\$692,298.33	\$802,793.27	\$892,210.34	\$1,277,120.99
Avg. per return	13.69	10.50	11.71	11.90	12.98
Cost of Administration:					
Amount	\$41,596.65	\$34,149.85	\$41,849.75	\$38,203.82	\$41,250.06
Per Tax Dollar	4.81 cents	4.93 cents	5.21 cents	4.28 cents	3.23 cents

Legislation Suggested

The history of the Utah Individual Income Tax Act largely parallels that of the Corporation Franchise Tax Act. Modeled closely after the federal income tax law in effect in 1931, the Utah statute has not been altered seriously since, whereas the national law has been amended to close loopholes as they were discovered, and to facilitate both administration and compliance. Differences in the two laws have developed which frequently confuse the Utah taxpayer and sometimes necessitate maintenance of two sets of accounts covering the same series of transactions. Several of the suggestions following, proposing changes in the Utah Individual Income Act, will serve to bring it into con-

formity with the federal law. The Utah Act has been known as Chapter 14, Title 80, Revised Statutes of Utah, 1933, and the sections cited in the following are as they appear in that publication or have since been amended.

(1) **Exemptions and credits.**—The Income Tax Act allows a single person a personal exemption of \$600, the "head of a family" \$1,200, and a husband and wife living together a total personal exemption of \$1,200; and a credit of \$300 is allowed for each dependent. These exemptions are determined by the status of the taxpayer on the last day of the taxable year. Except in case of death of a dependent no provision is made for changes of status during the taxable year. A wife may die on the 30th day of December and the surviving spouse, if he has no dependents, is entitled to only \$600 personal exemption because his status on the last day of the year was that of a single person. A child born before the last day of the taxable year, say on December 30, entitled the parents to a \$300 exemption; on the other hand, no credit is allowed for a dependent who reaches his 21st birthday on or before the last day of the taxable year, even though he may have received his chief support from the taxpayer the entire year. These are examples of inequities resulting from the present wording of Sub-section 80-14-7 (3). It should be amended to provide that credits shall be in proportion to the fraction of the taxable year before and after any change in the status of the taxpayer affecting these exemptions.

For trusts, Section 80-14-50 provides the same \$600 exemption as is allowed a single person. Often trusts are created solely to reduce or avoid taxes. As this exemption amounts to an additional tax deduction it is suggested that the personal exemption for trusts be limited to \$100, to conform to the federal allowance. For estates, the present \$600 personal exemption should be retained.

(2) **Decedents' Income and Deductions.**—In the case of death of an individual before the actual or constructive receipt of income to which he may have an unqualified claim, such income escapes taxation under the present Utah act, if the decedent's accounts have been on the usual cash basis. On the cash basis such a claim is not reportable as income. However, at death, it becomes an account receivable of the estate. This loophole can and should be closed by amending Sub-sections 80-14-12 (2) and (3) to require the accrual of all income of decedents and to permit allow-

able deductions on the return of the decedent for the taxable period during which his death occurred.

(3) **Time for Making Assessments and Refunds.**—The argument previously made in discussion of the two-year statute of limitations in the Corporation Franchise Tax Act (Recommendation 10) applies with equal force in the administration of the Individual Income Tax Act. It is suggested that the "two years" named in Sections 80-14-34 and 37 be made to read "three years."

Each year this Department receives federal transcripts which show additional assessments have been levied against various taxpayers. Utah in numerous instances has been unable to take advantage of this information because of the two-year period for making assessments.

It should be pointed out that, under this proposal, the work of the Internal Revenue Bureau may result in refunds to the taxpayer in some instances, as well as in additional assessments in other cases. When federal transcripts are compared with state returns, cases are found where stock losses, for example, have been disallowed for the year 1940 but were allowable in the year 1939. The two-year statute of limitations will not permit the taxpayer to file an amended return at this date to claim the loss in 1939, yet Utah assesses additional tax for 1940. In this case the taxpayer pays an additional assessment because he failed to claim the loss in the proper year; but under the federal statute, providing a three-year period for filing refund claims, this taxpayer is not barred from transferring the loss to the proper year on his federal return.

(4) **Attestations.**—The present act requires that Individual Income Tax returns shall be made to this Commission under oath. It is undoubtedly intended to impress on the person making the return the importance of the document and the necessity that the statements therein contained and the information furnished shall be as nearly complete and accurate as possible. However, this provision sometimes may lead to serious delay, and occasionally may cause unnecessary inconvenience or hardship. In a region famed for its magnificent distances the nearest person legally qualified to take an acknowledgment may be many miles away. Frequently the failure to obtain the notarial seal may result from unintentional oversight; yet, without attestation, the document is technically not a return, and until the oversight is corrected the taxpayer is delinquent.

It will save the taxpayer and the Commission time and trouble if the statute is amended so that any individual income tax return required by law to be filed with this Commission by a taxpayer, and indicating his liability or non-liability to pay a tax, when signed by the taxpayer or his duly authorized agent or representative, shall be deemed to have been signed under oath. It should be provided that the wilful furnishing of false information in the return constitutes the crime of perjury, and that the penalties provided by law for perjury apply in such cases, just as they do under the present law.

(5) **Penalties.**—Both the Auditing and Collection Divisions call attention to inconsistencies and even incongruities in the requirements for the filing of both tax and information returns, and the penalties for failure to do so. The criticism applies to both the Individual Income Tax and the Corporation Franchise Tax Acts.

Section 80-14-16 requires the filing of returns by each person having a certain "net income" in excess of the credits or exemptions allowed him by law, or in any event if he has a gross income in excess of \$2,500. The term "net income" is found to be confusing. Many persons legally liable to pay a tax fail to distinguish between the "net income" defined in the Income Tax Law and any surplus they may have over and above all expenditures for any purpose, including living costs. They erroneously conclude, because such surplus or savings are less than the taxable amount, that they are not subject to the tax. It is suggested that no hardship will be worked on the citizen if he is required to report to the state under conditions similar to those governing his filing of reports to the federal government.

The penalty for a failure to file a return when due under the Individual Income Tax Act (Sec. 80-14-21) is 25% of the tax. What this means to the belated taxpayer depends on the amount of the tax due. However, in cases where deficiencies are determined against returns, the additional tax in each instance is, under Section 80-14-23, subject to only a 5% penalty, providing that the additional tax is due to "negligence or intentional disregard of rule, without intent to defraud." Again difficulty is sometimes experienced in obtaining "information at the source," under Section 80-14-53.

It is true that Section 80-14-59 appears to give this Commission authority to impose, assess and collect a pen-

alty of "not more than \$100" for any failure to make a return or supply information. A similar section, however, was found, six years ago, by the Utah Supreme Court, to be an attempt, in effect, to confer judicial authority on a branch of the executive department. The ruling, it appears, does not apply to penalties specifically fixed in the statute. It is suggested that this section be amended by making the penalty specifically \$10. If this would work a hardship in particular cases the Commission, in Section 61, is granted authority to waive, reduce or compromise.

(6) **Exchange of Information.**—The National Association of Tax Administrators has devoted considerable time at its annual conferences to the question of exchanging information between states and the federal government for tax purposes. It is argued that if the states should exchange information among themselves and with the federal government, tax evasion would be reduced and double state taxation largely eliminated. For several years Utah has obtained valuable information from the federal government regarding income taxes. The cause of good government will be promoted if the Tax Commission, under proper safeguards, is permitted to make its records available to officials of the federal government and to those of other states granting similar courtesies to Utah.

(7) **Non-Resident Income.**—Considerable Utah income accrues to non-residents of this state and now escapes the Utah income tax but could and should in equity and fairness, be made subject to it.

In taxing such income, it should be possible to allow credits to residents of other states earning income in Utah, if such other state allows similar credits to residents of Utah earning income there.

(8) **Regulations.**—The Individual Income Tax Act does not give the Tax Commission specific authority to prescribe general rules and regulations to enforce the act. If such authority were granted the Commission, it could adopt federal regulations, as far as applicable, for state administrative purposes and take other steps, within the law, to assist both administration and compliance.

(9) **Extensions.**—To avoid unnecessary harassment and embarrassment for persons in the armed services who have taxable or reportable incomes, the Tax Commission suggests that it be allowed limited authority to extend "for the duration" filing time for such men and women.

ESTATE TAX (Inheritance Tax)

Fiscal Year	Collections	Administration Costs	
		Amount	Per Dollar
1941	\$234,716.27	\$15,597.08	6.66 cents
1942	429,095.59	19,511.24	4.54 cents

Features of the administration for the last two years of the Utah inheritance tax law, as it is familiarly known, have already been recounted when the important activities of the Legal Division of the Commission's organization were sketched. For about a score of years after 1913, a considerable proportion of Utah revenue from this source came from the taxation of the transfer of stock of Utah corporations held by non-resident decedents. This source was cut off by a decision of the Supreme Court of the United States in January, 1932, but was restored as a result of the Aldrich case, prosecuted before the same high tribunal by this Commission, and decided in 1942. By the very nature of inheritance taxes, the revenues to be derived in any one year are unpredictable. However, the rate schedule in the law was amended in 1935, and future inheritance tax receipts over a period of years may be expected to exceed those of the years immediately prior to 1933.

Legislation Recommended

Gift Tax.—Experience in national and state administrations has proved the effectiveness of a gift tax law as a companion measure to statutes levying imposts on estates or inheritances. Such an enactment closes rather large loopholes which are left open by any statutory attempt to include in the estate transfers made "in contemplation of death," or "intended to take effect in possession or enjoyment at or after death." Most arguments in support of an estate tax or an inheritance tax apply with equal strength to gift taxes. To distribute more equitably the tax burden imposed by the inheritance tax, it is recommended that a gift tax law be enacted.

Joint Tenancy.—As at present worded the Utah inheritance tax law often works a hardship that savors of injustice. One source of such inequities would be removed if Section 80-12-5, affecting transfers by right of survivorship, were amended so as to tax only so much of a property held in joint tenancy as was contributed by the deceased.

Allowable Deductions.—Section 80-12-8 defines deductions permitted to be made from the gross estate in determining the net or taxable estate. The law would be materially improved from an administrative standpoint if specific mention were made of certain classes of claims. It would seem proper that allowances made to the family for living expenses during the progress of an estate through probate should not be included among the deductions permitted. On the other hand reasonable fees of attorneys representing the estate should be allowed. In fact, it would appear to be good business, as well as just and proper, if all expenses, legal or otherwise, incidental to the preservation of the assets of the estate, be allowed as deductions.

INSURANCE PREMIUM TAX

Fiscal Year	Collections	Administrative Cost	
		Amount	Per Dollar Collected
1941	\$381,173.14	\$ 744.33	\$0.0019
1942	412,317.92	1,060.58	0.0025

Revenue from the insurance premium tax for the last two bienniums is indicated by the following table:

INSURANCE TAX COLLECTIONS Fiscal Years Ending June 30

	1939	1940	1941	1942
Life Insurance	\$260,319.25	\$202,370.81	\$214,965.15	\$220,992.33
Fire Insurance	57,711.41	57,407.46	69,864.77	73,683.21
Casualty & Misc.	56,808.23	58,383.72	35,358.55	36,337.32
Self-Insurers	39,081.91	41,068.09	60,984.67	81,305.06
TOTALS	\$413,920.80	\$359,230.08	\$381,173.14	\$412,317.92

Collections of insurance taxes, which taxes are in lieu of corporation franchise or other special taxes, reflect an increased trend from year to year, after remembering that the collections in 1939 were influenced by substantial deficiencies collected during that year on returns for the years 1936 and 1937. The increased collections for the years shown in the schedule are principally due to increased insurance business within the state.

All insurance tax returns are audited annually to determine that the taxable premiums have been correctly reported and that the proper reciprocal rate has been ap-

plied. This work requires only part time of one auditor, who is also assigned to other duties. The Commission has access to the annual statements of insurance companies on file with the Insurance Commissioner, which greatly assist in the work of auditing.

Legislation Suggested.

(1) **Annuity Contracts.**—An amendment to the law in 1939 (Section 43-3-7) so changed the wording of the statute as to eliminate taxation of premiums received from annuity contracts. The act previously taxed "premiums received on business." This language was changed to read "premiums received from insurance." This business of life insurance companies is important and in some instances represents a substantial part of the business done in the state. The majority of states now tax such premiums and it is recommended that the law be amended to provide that the tax apply on premiums received from annuity contracts.

(2) **Premium Taxes and Membership Fees.**—When the legislature in 1935 increased the premium tax on insurance companies from $1\frac{1}{2}$ per cent to $2\frac{1}{4}$ per cent, it neglected to extend this increase to reciprocal insurers. These continue to pay only $1\frac{1}{2}$ per cent of the "gross premiums or deposits collected from subscribers upon risks in this state, after deducting therefrom all sums returned to such subscribers or credited their accounts on account of such risks other than for losses." The operation and business privileges of reciprocals or inter-insurance exchanges are very similar to those of mutual companies. It is, therefore, recommended that Section 43-7-13, taxing reciprocal insurance, be amended to conform to the amendment made in 1935 to Section 43-3-7.

MISCELLANEOUS TAXES

Fiscal Year	Collections	Administration Costs	
		Amount	Per Dollar
Mine Occupation:			
1941	\$674,649.77	\$ 182.04	\$0.0002
1942	789,162.06	1,547.88	0.0019
Car and Bus:			
1941	106,009.56	444.21	0.0041
1942	104,499.92	1,047.10	0.0100
Public Utilities Regulation Fees:			
1941	42,363.88	246.84	0.0058
1942	32,209.58	509.81	0.0158

Occupation Tax

The mine occupation tax is a tax on the production of metal mines, first effective in 1938. In the same year the multiple used in determining the taxable value of ore content of metal mines from net proceeds was reduced from "three" to "two" (times the net proceeds). Previous commissions have called attention to ambiguities in penalty or interest provisions in this law. However, since production up to \$20,000 in the gross value of the ore is exempt from this tax, no great difficulties are met in administration of the law; and it is believed that collections represent very close to 100 per cent of the tax due. Administration costs are only a small fraction of a cent per dollar collected.

Attention is called to the fact that the Legislature of 1937, in amending Section 80-5-56 to change the multiple from "three" to "two," omitted at the same time to amend Section 80-5-3, where the multiple "three" is retained. The statute would be improved if the inconsistency in language were removed.

Car, Bus, and Air Transport Companies

The State Tax Commission, under Section 80-10-23, has the duty of collecting taxes on the property of car companies and on the transportation equipment of public carriers, by rail or motor vehicle. The intent of the law, read in its complete context, undoubtedly includes public carriers by air, and has been so interpreted by this Commission.

The methods and interpretation followed by the Tax Commission as regards the property of car companies was called into question by the Sinclair Refining company, during the period covered by this report. By a Supreme Court decision, handed down November 4, 1942, it was decided that the tank cars of the company, even though used exclusively in handling its products in its business in this state, should be assessed by the Tax Commission, rather than by the county assessor.

Public Utilities Regulation Fee

Through legislative enactment, the public utilities regulation fee is based upon the gross operating revenue of each utility. At present three-fourths of the cost of public utility regulation is raised through the imposition of this fee.

The State Tax Commission is charged with the responsibility of collecting the fee. By reason of the fact that the total amount to be collected is changed in each legislative session, it is necessary for the new act to be passed each biennium, instructing the Tax Commission as to the amount to be collected and the method of the collection.

The act which was passed in 1941 is full of ambiguity. In order that the commission may have proper instruction as to the fulfillment of this responsibility, we suggest that careful consideration be given to the wording of the act in 1943, if the legislature determines to continue this method of raising part of the revenue to finance the Business Regulation Commission.

CONCLUSION

The changes suggested herein deal with clarification of the Statutes or are proposed to facilitate administration of the law. The Tax Commission has not attempted to make recommendations on tax policies.

Attention is called to the statistical information furnished in this report, study of which will greatly assist an understanding of Utah tax problems.

The Tax Commission extends an invitation to members of the legislature to make full use of the facilities of the Commission and of the services of its staff members.

Respectfully submitted,

STATE TAX COMMISSION.

J. LAMBERT GIBSON,
Chairman,

HEBER BENNION, Jr.,

R. E. HAMMOND,

MILTON TWITCHELL,
Commissioners.

STATE TAX COMMISSION

Table 1—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1941

COUNTY	Air Lines	Bus, Carrier and Tractor Companies	Car Companies	Express Companies	Gas and Type Line Companies	Power Companies	Railroad and Terminal Companies	Telegraph Companies	Telephone Companies	Water Companies	Mining Companies		Totals
											Real Estate	Net Proceeds	
Beaver	\$ 5,800	\$ 10,730	\$ 75,256	\$ 187	\$ 1,751,945	\$ 19,833	\$ 186,556	\$ 106,347	\$ 11,913	\$ 2,558,417			
Box Elder	46,285	33,061	396,876	671	12,457,430	133,197	291,043	132,547		17,991,803			
Cache	12,904	151,069	886		2,431,283	23,327	373,875	2,166		5,158,788			
Carbon	7,783	184,142	2,235		4,753,137	16,307	199,972	6,904,745		12,631,620			
Daggett	78									12,212,781			
Davis	14,235	23,164	126,808	170	3,244,564	50,274	259,333	22,500		5,558,121			
Duchesne		5,904	64,933	74	1,707,072	16,310	121,132	46,860		408,551			
Emery	4,398	9,643					194,246	776,758		2,893,432			
Garfield	6,068	72,930		83	2,022,761	21,964	48,387	81,086		313,604			
Grand	29,489	111,891	418		3,391,273	44,129	48,387	273,594		2,854,649			
Iron	5,660	22,649	119,533	132	2,950,323	36,715	147,409	376,902		4,899,100			
Juab	18,394	18,394					63,779	1,890		4,095,002			
Kane	13,135	22,466	135,349	205	3,969,970	52,505	146,156	6,706		4,186,195			
Millard	5,400	8,036	48,216	64	2,118,176	27,174	50,759	427,597		4,488,684			
Morgan	1,817	56,432		9	116,170	644	25,699	118,350		3,462,283			
Platte	712		5,862				24,747	25,477		3,294,933			
Rich	1,277,657	470,965	30,368		12,920,883	257,690	5,090,368	14,797,837		118,941,177			
Salt Lake							12,535	15,894		70,646,326			
Sanpete	1,688	7,707	89,506	256	1,521,018	12,876	100,240	15,894		1,937,051			
Seminar	7,292	69,153	75		1,103,357	7,344	154,011	17,102		1,937,051			
Summit	13,810	16,375	129,731	111	4,914,269	54,478	263,071	147,330		1,505,675			
Tuacache	50,025	33,270	217,780	140	5,467,111	74,014	635,993	1,076,286		375,207			
Utah	5,105						94,145	771,037		1,029,690			
Wasatch	5,700	46,984	385,683	1,171	8,169,256	55,996	90,195	743,731		840,194			
Wasatch-Cache	8,975	6,661	31,816	28	579,661	4,105	69,106	259,770		1,062,850			
Wayne	29						303,380	21,027		15,517,379			
Weber	5,565	64,519	482,640	5,151	7,939,860	85,615	951,073	2,000		2,494,662			
TOTALS	\$295,762	\$1,718,833	\$3,369,939	\$42,434	\$6,728,411	\$30,051,698	\$33,463,525	\$994,497	\$10,950,763	\$40,632,225	\$75,492,454	\$241,774,513	

Some of these totals distributed as follows: Bus and motor carrier lines, \$730,853; urban traction lines, \$987,980. Gas company, \$6,298,249; pipe line, \$430,162. Railroads, \$81,169,882; terminals, \$2,293,643.

STATE TAX COMMISSION

Table 2—Number and Assessed Value of Livestock for 1941

COUNTY	HORSES AND MULES			CATTLE		
	On Range		Otherwise Assessed	On Range		Otherwise Assessed
	Number	Value	Number	Value	Number	Value
Beaver	466	\$ 7,500	506	\$ 90,380	7,351	\$ 109,701
Box Elder	1,328	17,051	3,230	32,610	13,587	197,259
Cache	1,205	9,918	2,340	36,178	5,492	70,825
Carbon	1,151	2,050	457	12,472	1,593	25,326
Daggett	70	1,970	319	9,835	1,527	26,130
Davis	266	6,405	2,405	55,476	2,711	39,657
Duchesne	438	6,445	1,355	43,696	9,576	170,060
Emery	329	6,263	1,433	37,575	9,769	151,814
Garfield	336	4,475	814	16,819	8,074	125,174
Grand	328	7,075	604	19,183	5,109	77,280
Iron	409	6,775	634	18,415	4,579	62,730
Juab	439	7,783	862	19,293	6,913	100,273
Kane	176	1,881	397	11,290	3,442	54,892
Millard	324	1,852	2,113	53,775	14,241	209,264
Morgan	304	4,552	403	10,255	2,077	27,769
Platte	232	2,110	429	12,880	14,461	67,523
Rich	668	11,200	473	10,890	9,247	149,262
Salt Lake			2,664	76,920		183,837
San Juan			5,205	12,125	11,260	132,075
Sanpete	732	12,970	1,380	56,545	8,965	132,075
Seminar	747	14,419	5,112	56,475	9,999	137,882
Summit	527	12,272	687	20,824	3,689	55,881
Tuacache	41	3,323	710	21,315	5,463	82,736
Utah	1,694	21,113	1,723	48,258	9,756	142,730
Wasatch	365	6,009	3,780	99,894	14,583	215,494
Washington	182	1,152	600	15,545	4,382	67,909
Wayne	84	1,352	778	19,435	5,297	75,425
Weber	108	1,405	591	14,769	5,456	79,704
TOTALS	12,161	\$178,298	41,198	\$1,030,972	201,994	\$2,884,042

TOTALS 103,612 \$2,557,276

Table 2 (continued)—Number and Assessed Value of Livestock for 1941

COUNTY	SHEEP		GOATS		SWINE		POUL-TRY		Total
	Number	Value	Number	Value	Number	Value	Value	Value	
Beaver.....	65,642	\$ 218,866	.....	\$ .....	44	\$ 1,405	\$ 120	\$ 412,278	
Box Elder.....	82,291	266,889	.....	.....	1,994	7,875	12,560	885,768	
Cache.....	3,722	15,241	5	8	1,162	4,361	26,559	917,741	
Carbon.....	14,831	45,441	2,416	3,624	245	962	1,359	171,746	
Daggett.....	7,448	25,870	10	25	1,222	4,908	5,842	168,240	
Davis.....	5,437	18,549	8	16	1,864	3,547	5,842	271,538	
Duchesne.....	39,292	128,062	40	120	864	2,567	4,336	441,768	
Emery.....	30,482	128,400	8	16	535	2,992	14,636	394,036	
Garfield.....	20,837	98,899	.....	.....	231	716	.....	278,071	
Grand.....	79,417	257,512	23	43	352	1,461	657	335,132	
Iron.....	54,591	177,756	.....	.....	374	1,885	402	885,668	
Kane.....	34,521	115,758	98	200	447	1,820	5,119	388,720	
Millard.....	19,010	65,232	1,650	2,062	82	332	125	139,334	
Morgan.....	10,905	35,372	656	4,960	1,367	6,918	8,274	1,022,585	
Platte.....	6,786	22,896	.....	.....	400	1,344	2,162	114,460	
Rich.....	23,630	65,354	.....	.....	671	2,386	.....	137,570	
Salt Lake.....	12,906	34,740	802	1,950	170	593	140	267,347	
San Juan.....	49,221	158,010	.....	.....	2,476	10,725	113,515	464,230	
Sanpete.....	32,564	107,477	.....	.....	68	435	222	375,080	
Sevier.....	30,202	86,731	802	808	1,138	4,275	10,055	430,851	
Summit.....	9,775	28,439	.....	.....	260	1,050	7,970	424,686	
Tooele.....	173,712	574,616	487	731	154	797	2,647	712,746	
Utah.....	116,976	386,719	.....	.....	1,419	5,755	1,372	719,989	
Wasatch.....	31,352	87,365	.....	.....	1,149	5,033	67,032	715,638	
Washington.....	4,566	13,732	.....	.....	76	319	3,156	160,438	
Wayne.....	7,888	26,333	3,200	4,800	356	1,000	10,675	172,088	
Weber.....	23,706	78,547	.....	.....	299	1,420	723	179,339	
.....	4,634	15,390	.....	.....	1,084	5,235	9,945	363,035	
TOTALS.....	1,251,429	\$4,080,406	10,200	\$ 19,363	19,367	\$83,722	\$317,201	\$1,151,280	

Table 3—Acreage and Assessed Value of Real Estate For 1941

COUNTY	IMPROVED FARM LAND					UNIMPROVED FARM LAND			
	Dry		Irrigated			Assessed Acreage	Amount Per Acre	Value	Value
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre					Value
Beaver.....	160,511	\$ 12.33	\$ 1,979,380	20,414	\$32.94	\$ 692,765	19,544	\$ 3.47	\$ 67,765
Box Elder.....	77,055	13.75	1,521,478	63,760	52.45	3,357,780	27,381	10.15	284,987
Cache.....	.....	.....	.....	72,812	58.06	4,237,277	4,273	8.96	38,282
Carbon.....	.....	.....	.....	10,757	29.49	317,220	.....	5.53	1,460
Daggett.....	.....	.....	.....	5,205	14.11	73,432	354	19.43	6,895
Davis.....	5,448	24.23	132,010	21,915	83.98	1,840,440	8,331	4.34	38,734
Duchesne.....	19	10.79	205	38,707	15.08	582,850	43,816	2.18	95,524
Emery.....	.....	.....	.....	47,368	11.71	554,908	5,184	7.38	5,813
Garfield.....	.....	.....	.....	24,068	20.00	1,937,573	143,129	2.97	17,446
Grand.....	.....	.....	.....	4,850	35.56	155,332	16,554	3.70	26,612
Iron.....	48,527	11.20	543,745	12,085	43.37	524,071	16,312	2.70	81,610
Kane.....	1,739	10.37	18,600	9,154	24.52	1,206,289	76,709	2.15	13,945
Millard.....	38,493	14.99	167,707	49,940	49.03	449,406	2,708	1.63	137,192
Morgan.....	3,141	.....	47,082	11,578	33.87	339,800	2,338	1.43	137,532
Platte.....	.....	.....	.....	26,757	19.30	515,947	16,163	1.43	237,370
Rich.....	2,154	7.77	16,740	66,347	93.17	6,187,741	23,564	16.32	466,260
Salt Lake.....	25,332	13.40	339,355	68,379	14.63	1,881,165	19,086	3.32	277,254
San Juan.....	20,823	8.33	67,286	77,076	25.86	1,937,480	30,086	8.60	255,765
Sanpete.....	12,007	8.59	111,576	42,396	46.88	1,987,573	22,390	10.53	277,892
Sevier.....	400	13.04	2,017	28,748	33.41	390,426	7,516	12.15	91,294
Summit.....	1,554	13.49	20,967	6,412	39.63	254,121	11,843	5.30	61,238
Tooele.....	17,857	7.10	126,852	33,532	19.64	658,431	35,310	7.02	351,369
Utah.....	19,393	8.45	168,219	96,531	54.74	5,224,504	25,192	15.70	395,466
Wasatch.....	116	13.07	1,516	18,739	39.27	735,952	3,514	11.90	46,582
Washington.....	5,626	6.50	35,455	13,461	47.40	688,000	7,582	3.20	24,270
Wayne.....	903	5.30	4,788	11,691	26.39	308,506	6,149	2.06	12,669
Weber.....	5,101	22.51	114,833	38,092	75.50	2,876,082	41,406	11.80	488,584
TOTALS—STATE AVGS.....	447,205	\$12.12	\$5,419,810	872,565	\$43.58	\$38,024,434	761,243	\$ 5.30	\$4,033,866

STATE TAX COMMISSION

Table 3 (continued)—Acreage and Assessed Value of Real Estate for 1941

COUNTY	FRUIT LAND			GRAZING LAND			Other Land	Aggregate Value of Acreage	Town and City Lots	Aggregate Value of Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value				
Beaver.....	.....	\$	\$	90,845	\$1.25	113,190	\$ 34,660	\$ 908,380	\$ 205,755	\$ 1,114,135
Box Elder.....	.....	.....	.....	709,741	1.03	729,805	713,160	6,958,125	703,990	7,662,115
Cache.....	.....	.....	.....	231,388	2.09	483,552	35,095	6,552,389	1,884,064	8,436,453
Carbon.....	40	150.00	6,000	210,838	2.49	525,986	153,891	1,041,379	806,799	1,847,178
Daggett.....	.....	.....	.....	44,157	2.27	100,272	15,004	2,374,376	2,373	1,924,441
Davis.....	513	91.14	46,755	63,028	5.52	348,176	.....	1,262,654	1,988,480	4,362,756
Duchesne.....	.....	.....	.....	437,407	1.37	599,451	41,114	711,479	147,495	1,410,149
Emery.....	208	2.19	456	18,967	2.50	47,327	19,564	629,522	121,890	833,369
Garfield.....	.....	.....	.....	98,251	1.32	129,694	104,711	355,468	98,858	738,380
Grand.....	3	75.00	225	26,108	2.60	67,754	430,833	1,517,196	45,575	401,043
Iron.....	.....	.....	.....	107,322	2.48	265,680	.....	1,318,105	309,315	1,627,420
Juab.....	50	93.70	4,685	195,199	1.70	331,630	38,356	1,838,265	88,960	2,141,313
Millard.....	.....	.....	.....	208,715	2.07	432,396	95,047	1,288,437	36,143	1,294,580
Morgan.....	.....	.....	.....	185,332	1.25	232,030	72,573	1,435,586	28,800	1,524,386
Piute.....	.....	.....	.....	316,276	2.32	732,430	20,550	544,324	28,999	40,403,585
Rich.....	.....	.....	.....	17,769	2.19	38,966	70,649	2,902,957	518,195	3,421,152
Salt Lake.....	373	107.45	40,075	286,447	2.46	704,979	68,858	2,322,699	270,422	2,594,121
San Juan.....	.....	.....	.....	53,869	2.74	147,440	32,201	772,255	260,545	1,032,800
Sanpete.....	.....	.....	.....	118,744	1.96	234,757	35,435	6,696,302	2,761,442	9,457,744
Sevier.....	50	17.24	862	240,532	1.96	471,158	13,250	1,048,420	476,385	1,524,805
Summit.....	.....	.....	.....	532,402	2.14	1,137,971	189,451	4,058,860	8,646,232	12,705,092
Tooele.....	682	4.43	3,023	215,755	2.09	452,791	.....	.....	.....	.....
Utah.....	.....	.....	.....	212,020	1.23	264,855	.....	.....	.....	.....
Utah.....	4,072	80.17	326,456	326,661	1.49	436,422	.....	.....	.....	.....
Wasatch.....	.....	.....	.....	230,963	2.10	486,442	.....	.....	.....	.....
Washington.....	.....	.....	.....	189,942	1.78	327,475	.....	.....	.....	.....
Wayne.....	23	109.74	2,524	189,942	7.86	1,482,432	.....	.....	.....	.....
Weber.....	1,230	73.48	90,380	166,034	2.11	349,550	.....	.....	.....	.....
TOTALS AND STATE AVGS.	7,244	\$ 71.98	\$521,441	5,686,175	\$1.83	\$10,399,188	\$3,084,570	\$61,483,309	\$53,403,241	\$114,886,550

STATE TAX COMMISSION

Table 4—Value of Personal Property Assessed by County Assessors for 1941

COUNTY	Merchandise and Supplies	Machinery, Tools and Implements	MOTOR VEHICLES			Personal Property Not Enumerated	Livestock	Total
			Number Assessed	Amount Per Vehicle	Value			
Beaver.....	\$ 71,015	\$ 35,605	601	\$201.91	\$ 121,350	\$ 16,190	\$ 412,278	\$ 656,438
Box Elder.....	707,288	302,509	4,330	174.00	753,450	12,255	885,228	2,660,730
Cache.....	901,687	745,983	5,960	146.49	873,085	56,335	541,171	3,118,261
Carbon.....	318,119	53,659	4,214	184.42	777,155	54,807	117,746	1,327,486
Daggett.....	5,930	10,905	62	171.15	10,611	1,200	68,310	97,006
Davis.....	574,653	474,725	4,265	167.88	716,000	5,792	271,589	2,042,759
Duchesne.....	46,136	44,389	739	167.02	123,425	4,816	441,766	690,532
Emery.....	48,496	40,614	1,050	154.59	162,323	11,672	394,035	657,140
Garfield.....	36,430	20,651	446	222.29	99,143	2,970	278,071	447,265
Grand.....	37,987	38,140	425	201.64	85,695	28,293	335,139	514,654
Iron.....	198,971	40,762	1,768	167.94	296,914	11,024	385,665	781,827
Juab.....	130,132	71,144	1,160	187.59	217,605	24,225	338,720	342,683
Kane.....	47,609	18,790	341	192.45	65,625	10,725	199,934	303,390
Millard.....	137,878	24,510	1,736	171.18	297,167	18,146	1,022,585	1,597,086
Morgan.....	152,570	24,285	1,736	164.82	107,795	1,000	114,460	303,390
Piute.....	26,859	31,375	378	190.38	71,965	217	137,570	267,727
Rich.....	16,822	28,575	350	151.81	53,135	585	267,347	368,727
Salt Lake.....	13,565,520	6,726,855	54,064	176.13	9,520,560	2,129,105	464,290	32,406,320
San Juan.....	32,442	29,415	342	201.56	68,934	8,738	375,080	516,409
Sanpete.....	320,606	289,745	2,812	157.33	414,305	15,665	430,851	1,247,034
Sevier.....	380,398	51,122	2,774	143.87	399,093	5,257	424,666	1,247,034
Summit.....	1,127,296	61,734	1,800	178.08	320,539	12,941	221,466	690,933
Tooele.....	160,714	86,340	2,120	189.39	401,505	31,276	715,746	2,207,774
Utah.....	2,445,363	1,868,471	1,531	165.71	2,048,620	32,375	715,989	7,263,063
Wasatch.....	123,504	26,327	12,822	159.77	2,048,620	52,349	160,428	7,100,441
Washington.....	150,055	21,075	1,198	183.18	219,450	4,830	160,428	531,539
Wayne.....	11,024	2,175	1,318	168.21	221,705	16,570	172,088	267,812
Weber.....	3,974,165	1,214,870	236	201.82	47,630	2,136	179,389	2,678,096
TOTALS—STATE AVERAGE	\$25,744,211	\$12,528,359	123,694	\$168.72	\$20,869,469	\$2,785,582	\$11,151,280	\$73,078,901

STATE TAX COMMISSION

Table 5—Total Assessed Value of All Property in the State for 1941

COUNTY	Real Estate	Improvements On Town or City Lots	Improvements	Acres	Livestock	Personal Property	County Assessor	Aggregate Assessed by County Assessor	Property Assessed by State Tax Commission	Total
Beaver	1,114,135	522,590	\$ 97,565	\$ 412,278	\$ 244,160	\$ 2,330,728	2,330,728	2,330,728	2,368,417	4,959,145
Box Elder	7,662,115	1,937,406	1,825,249	885,328	1,775,502	14,105,500	14,105,500	14,105,500	17,931,803	32,097,303
Cache	8,439,453	5,171,205	1,555,524	541,171	1,775,502	18,231,443	18,231,443	18,231,443	18,231,443	23,440,229
Carbon	1,847,178	2,048,246	208,670	117,746	1,259,740	5,351,580	5,351,580	5,351,580	12,821,630	18,053,200
Daggett	16,138	16,138	46,372	68,310	28,696	9,351,950	9,351,950	9,351,950	212,781	564,738
Davis	4,322,441	2,539,325	948,185	271,589	1,771,170	9,351,950	9,351,950	9,351,950	5,568,121	15,451,146
Duchesne	1,410,149	430,044	209,785	441,766	248,768	2,467,550	2,467,550	2,467,550	403,551	3,144,061
Emery	833,369	324,443	172,521	394,035	283,768	1,867,450	1,867,450	1,867,450	2,893,432	4,880,905
Garfield	723,380	355,332	67,328	278,071	169,194	1,359,933	1,359,933	1,359,933	313,604	1,912,229
Grand	401,043	118,077	79,795	335,139	179,511	1,133,538	1,133,538	1,133,538	2,354,649	3,463,218
Iron	2,006,489	1,151,538	53,076	385,665	547,677	3,357,833	3,357,833	3,357,833	4,899,100	9,043,589
Juab	1,627,420	874,071	74,565	338,720	443,107	2,357,833	2,357,833	2,357,833	4,095,004	7,452,887
Kane	2,701,544	287,814	32,583	193,334	143,749	4,564,624	4,564,624	4,564,624	136,105	1,500,729
Millard	2,141,313	678,133	150,138	1,023,585	574,501	4,564,624	4,564,624	4,564,624	3,462,203	9,055,344
Morgan	1,294,580	205,530	150,364	114,460	188,930	1,854,414	1,854,414	1,854,414	3,462,203	5,416,617
Plute	612,794	101,110	64,320	137,570	130,430	1,046,703	1,046,703	1,046,703	324,953	1,371,656
Rich	1,324,386	115,321	110,748	267,347	101,380	2,119,182	2,119,182	2,119,182	152,232	2,271,414
Salt Lake	40,403,585	66,694,035	12,041,335	464,290	31,441,239	151,545,835	151,545,835	151,545,835	118,941,187	270,437,072
San Juan	573,323	151,250	65,959	375,080	141,239	1,307,941	1,307,941	1,307,941	301,117	1,338,058
Sevier	3,421,152	1,365,720	559,065	430,851	1,058,838	6,835,608	6,835,608	6,835,608	1,937,050	8,772,658
Summit	2,840,121	1,756,317	267,462	434,666	829,338	6,359,590	6,359,590	6,359,590	1,678,663	8,038,253
Tooele	1,032,800	1,499,655	353,011	231,466	452,338	4,083,125	4,083,125	4,083,125	9,486,307	13,570,032
Utah	1,419,521	1,224,599	1,067,364	712,746	1,592,452	5,632,337	5,632,337	5,632,337	9,129,650	14,762,187
Utah	1,419,521	1,224,599	1,067,364	712,746	1,592,452	5,632,337	5,632,337	5,632,337	9,129,650	14,762,187
Wasatch	9,457,744	6,377,582	3,295,695	715,638	6,377,582	27,731,462	27,731,462	27,731,462	1,066,542	4,631,546
Washington	1,421,080	430,954	212,248	160,428	373,803	2,597,821	2,597,821	2,597,821	15,517,379	43,248,841
Wayne	1,524,805	893,665	136,830	172,088	373,803	3,136,793	3,136,793	3,136,793	2,494,662	5,092,483
Weber	12,705,092	13,796,504	2,171,346	363,035	7,516,063	36,551,040	36,551,040	36,551,040	15,268	3,867,024
TOTALS	\$114,886,550	\$110,781,311	\$27,933,779	\$11,151,280	\$61,927,621	\$326,680,541	\$326,680,541	\$326,680,541	\$241,774,513	\$568,455,054

STATE TAX COMMISSION

Table 6—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1942

COUNTY	Air Lines	Bus, Carrier and Traction Companies	Car Companies	Express Companies	Gas and Pipe Line Companies	Power Companies	Railroad and Terminal Companies	Telegraph Companies	Telephone Companies	Water Companies	Mining Companies	Real Estate Improvements	Net Proceeds Two Times	Totals
Beaver	\$ 8,807	\$ 7,666	\$ 70,213	\$ 187	\$ 421,694	\$ 1,329,644	\$ 19,633	\$ 252,009	\$ 336,516	\$ 116,678	\$ 139,897	\$ 2,367,417	\$ 1,794	\$ 2,928,621
Box Elder	29,354	37,609	361,152	794	4,463,376	12,550,964	183,711	336,516	438,376	2,367,417	2,367,417	139,897	1,794	18,064,747
Cache	12,538	18,712	187,712	809	2,135,755	2,330,744	23,764	438,376	201,200	2,367,417	2,367,417	2,367,417	2,367,417	5,142,160
Carbon	7,215	188,669	188,669	2,220	548,805	4,387,577	16,307	201,200	300	7,014,451	7,014,451	2,367,417	2,367,417	12,946,444
Daggett	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Davis	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Duchesne	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Emery	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Garfield	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Grand	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Iron	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Juab	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Kane	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Millard	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Morgan	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Plute	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Rich	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Salt Lake	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
San Juan	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Sevier	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Summit	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Tooele	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Utah	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Utah	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Wasatch	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Washington	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Wayne	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
Weber	10,971	26,483	116,076	244	1,286,254	3,403,234	50,424	300	345,885	8,169	8,169	2,367,417	2,367,417	5,814,206
TOTALS	\$559,328	\$1,774,495	\$3,117,483	\$43,886	\$3,966,100	\$30,044,299	\$86,034,308	\$996,356	\$12,076,067	\$457,147	\$29,351,003	\$89,307	\$176,926	\$27,638

Some of these totals distributed as follows: Bus and motor carrier lines, \$745,235; urban traction lines, \$1,029,260. Gas company, \$6,530,227; pipe line, \$435,873. Railroads, \$83,835,561; terminals, \$2,198,747.

Table 7—Number and Assessed Value of Livestock for 1942

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	504	\$ 7,120	740	\$ 19,670	8,889	\$ 159,520	1,906	\$ 56,560
Box Elder	1,495	15,215	3,505	87,926	14,702	265,947	12,781	333,427
Cache	1,159	13,079	2,998	73,315	6,332	108,236	16,957	428,046
Carbon	227	2,375	386	9,705	1,909	36,463	918	23,732
Daggett	156	1,845	289	7,590	1,868	32,210	430	8,937
Davis	539	9,880	1,836	55,065	2,432	37,669	10,173	219,700
Duchesne	413	4,872	1,370	46,948	9,933	174,164	4,412	128,487
Emery	270	5,098	731	33,905	11,097	201,676	1,864	57,410
Garfield	264	3,808	1,731	17,831	9,751	168,559	1,095	36,447
Grand	405	4,285	623	20,530	4,813	86,020	1,364	15,761
Iron	386	4,350	792	19,835	6,936	115,367	1,364	41,302
Juab	219	2,310	232	8,950	7,091	128,021	1,097	34,965
Millard	172	1,950	2,370	58,070	17,408	305,895	4,567	112,869
Morgan	322	4,830	304	8,720	2,372	37,218	962	28,811
Moqui	120	1,182	590	14,680	5,099	90,598	1,196	36,955
Rich	669	10,475	461	11,070	10,932	193,875	1,534	37,793
Salt Lake	288	3,155	2,606	68,475	11,213	206,885	7,327	213,360
San Juan	1,068	15,215	732	15,430	11,183	184,415	1,107	24,918
Sanpete	741	12,460	2,003	59,135	11,183	184,415	5,451	148,335
Sevier	505	7,305	1,757	45,020	10,904	179,556	4,805	145,033
Summit	471	5,075	907	22,900	3,749	66,458	2,861	122,002
Tooele	1,550	20,530	1,649	19,275	6,914	122,462	932	27,981
Utah	478	8,968	3,754	52,032	9,728	171,016	5,425	144,730
Wasatch	169	1,747	708	92,245	13,267	241,940	10,553	275,438
Washington	37	475	835	17,700	5,417	100,384	2,319	68,323
Wayne	191	2,600	555	20,920	5,872	110,460	1,204	36,035
Weber	190	2,600	2,281	11,605	6,162	107,543	1,113	45,116
TOTALS	13,009	\$172,904	38,695	\$993,995	213,387	\$3,770,396	114,492	\$3,088,394

Table 7 (Continued)—Number and Assessed Value of Livestock for 1942

COUNTY	SHEEP				GOATS				SWINE				POULTRY			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed		On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	76,866	\$ 269,220	1,300	\$ 12,734	24,939	\$144,901	12,060	\$5,960	738	\$ 3,390	225	\$ 515,705	225	\$ 515,705	225	\$ 515,705
Box Elder	96,824	311,775	10	26	2,650	14,642	22,353	1,051,285	1,448	7,327	36,831	1,051,285	1,448	7,327	36,831	1,051,285
Cache	19,374	10,752	1,330	2,660	1,448	7,327	36,831	1,051,285	258	1,238	1,408	145,009	258	1,238	1,408	145,009
Carbon	8,578	30,873	2	5	931	4,713	7,452	351,333	249	1,238	803	83,296	249	1,238	803	83,296
Daggett	6,766	16,849	8	39	1,428	7,493	7,624	519,220	931	4,713	7,452	351,333	931	4,713	7,452	351,333
Duchesne	47,518	154,504	10	30	804	4,744	3,753	343,744	804	4,744	3,753	343,744	804	4,744	3,753	343,744
Emery	48,021	167,370	15	27	321	1,789	1,117	360,195	321	1,789	1,117	360,195	321	1,789	1,117	360,195
Garfield	32,873	114,920	30	60	596	3,493	4,959	430,572	596	3,493	4,959	430,572	596	3,493	4,959	430,572
Grand	62,287	228,070	10	30	2,261	13,656	14,533	1,331,472	2,261	13,656	14,533	1,331,472	2,261	13,656	14,533	1,331,472
Iron	87,291	234,922	15	27	1,037	5,043	2,876	1,321,666	1,037	5,043	2,876	1,321,666	1,037	5,043	2,876	1,321,666
Juab	67,045	234,922	30	60	1,933	12,150	113,550	439,530	1,933	12,150	113,550	439,530	1,933	12,150	113,550	439,530
Kane	30,630	107,360	15	27	86	885	885	336,116	86	885	885	336,116	86	885	885	336,116
Millard	30,630	107,360	15	27	86	885	885	336,116	86	885	885	336,116	86	885	885	336,116
Morgan	10,457	37,306	668	1,340	2,211	1,762	175	179,064	2,211	1,762	175	179,064	2,211	1,762	175	179,064
Moqui	23,213	20,652	475	950	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355
Rich	55,930	296,352	223	352	1,305	7,116	10,687	488,171	1,305	7,116	10,687	488,171	1,305	7,116	10,687	488,171
Salt Lake	45,485	198,370	475	950	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355
San Juan	28,437	38,571	223	352	1,305	7,116	10,687	488,171	1,305	7,116	10,687	488,171	1,305	7,116	10,687	488,171
Sanpete	18,045	62,171	475	950	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355
Sevier	28,437	38,571	223	352	1,305	7,116	10,687	488,171	1,305	7,116	10,687	488,171	1,305	7,116	10,687	488,171
Summit	18,045	62,171	475	950	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355
Tooele	18,045	62,171	475	950	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355
Utah	18,045	62,171	475	950	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355	1,077	8,835	16,570	561,355
Wasatch	27,726	83,713	95	285	2,292	12,056	8,373	80,975	2,292	12,056	8,373	80,975	2,292	12,056	8,373	80,975
Washington	6,129	20,628	30	60	90	416	2,240	218,120	90	416	2,240	218,120	90	416	2,240	218,120
Wayne	22,178	34,515	4,600	6,900	447	2,240	218,120	218,120	447	2,240	218,120	218,120	447	2,240	218,120	218,120
Weber	3,752	12,380	991	12,380	306	2,413	5,960	200,879	306	2,413	5,960	200,879	306	2,413	5,960	200,879
TOTALS	1,382,199	\$4,692,157	7,496	\$12,734	24,939	\$144,901	12,060	\$5,960	738	\$ 3,390	225	\$ 515,705	225	\$ 515,705	225	\$ 515,705

Table 8—Acreage and Assessed Value of Real Estate for 1942

COUNTY	IMPROVED FARM LAND					UNIMPROVED FARM LAND				
	Dry			Irrigated						Value
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	
Beaver.....	166,521	\$ 12.39	\$ 2,046,290	23,150	\$ 55.67	\$ 688,530	25,232	\$ 2.50	\$ 63,090	
Box Elder.....	76,433	19.88	1,519,303	63,341	57.55	3,535,980	27,147	10.45	283,800	
Cache.....				72,795	29.88	4,190,246	4,143	9.06	37,395	
Carbon.....				10,918	10.95	336,222				
Daggett.....				5,354	29.85	58,652				
Davis.....	4,967	24.52	121,810	22,206	81.94	1,841,675	342	15.95	5,455	
Duchesne.....				38,505	15.50	595,271	8,670	4.06	35,187	
Emery.....	197	12.37	2,434	42,737	12.48	532,621	41,640	2.28	94,764	
Garfield.....	141	21.06	2,970	27,052	17.60	476,034				
Grand.....				4,788	36.64	175,439				
Iron.....				12,344	42.44	523,890	4,389	3.87	16,599	
Juab.....				19,093	41.88	793,890	150,484	2.05	307,713	
Kane.....	50,551	11.06	559,280	4,985	24.51	331,035	16,781	3.59	60,315	
Millard.....	39,967	10.57	422,246	52,932	21.85	1,122,436	105,388	1.81	191,443	
Morgan.....	3,084	13.01	40,492	19,057	48.72	1,116,510	1,773	6.60	11,704	
Plute.....				11,943	33.62	441,557	9,231	14.14	130,544	
Rich.....	2,203	8.18	18,030	26,469	19.29	510,472	16,075	14.64	235,370	
Salt Lake.....	25,337	13.35	337,015	64,118	14.78	6,014,400	28,226	16.19	461,975	
San Juan.....	20,619	8.35	172,110	6,703	14.78	99,102	164,597	1.38	227,636	
Sanpete.....	13,633	8.12	118,880	75,721	26.10	1,976,215	30,108	8.95	251,510	
Sevier.....	440	4.56	2,007	49,196	46.81	1,975,353	21,924	12.13	246,731	
Summit.....	1,732	15.57	26,959	28,407	33.59	959,192	7,583	11.25	84,539	
Tooele.....	17,360	7.07	122,765	27,534	35.26	285,675	9,090	5.45	49,539	
Utah.....				31,885	19.54	625,966	34,704	7.11	246,588	
Wasatch.....	19,985	9.51	190,107	92,795	54.33	5,137,743	26,198	15.94	417,639	
Washington.....	7,833	11.97	93,721	18,737	39.29	736,208	3,886	11.89	46,188	
Wayne.....	5,332	5.48	42,965	13,582	47.23	633,700	6,061	3.21	19,480	
Weber.....	5,110	22.58	115,410	13,232	26.53	338,752	4,134	12.71	52,445	
TOTALS.....	458,942	\$12.09	\$5,549,269	872,155	\$43.17	\$37,648,279	792,789	\$ 5.13	\$4,067,581	

Table 8 (Continued)—Acreage and Assessed Value of Real Estate for 1942

COUNTY	FRUIT LAND				GRAZING LAND				Other Land	Aggregate of Assessed Acreage	City and Town Lots	Aggregate of Real Estate
	Assessed Acreage	Amount Per Acre	Value	\$	Assessed Acreage	Amount Per Acre	Value	\$				
Beaver.....					102,632	\$1.23	\$ 125,950	\$ 38,000	\$ 915,570	\$ 210,640	\$ 1,126,210	
Box Elder.....					693,044	2.00	690,295	729,728	6,952,293	705,685	7,697,978	
Cache.....	5	10.00	50		233,946	2.06	480,924	33,435	6,507,758	1,874,461	8,332,219	
Carbon.....	30	150.00	4,500		215,654	2.00	539,347	149,253	1,056,917	1,809,268	1,866,185	
Daggett.....					43,689	1.91	83,604	11,227	133,483	2,205	1,157,688	
Davis.....	428	86.93	37,205		38,490	5.49	343,245	239,390	2,016,900	2,205	4,366,290	
Duchesne.....					315,570	1.28	404,763	274,700	1,309,921	138,551	1,438,472	
Emery.....	1,793	2.27	4,080		29,595	2.34	69,151	4,004	1,707,054	137,112	1,844,166	
Garfield.....					100,462	1.30	130,626		609,630	48,845	706,742	
Grand.....	3	75.00	225		26,453	2.67	70,308	120,580	333,351	48,845	432,196	
Iron.....					109,333	2.46	270,710	41,885	1,544,198	46,885	2,041,770	
Juab.....					178,562	1.78	313,390	19,105	1,338,125	39,642	1,709,107	
Kane.....					214,571	2.07	443,349	32,560	619,264	39,843	2,594,984	
Millard.....	19	1.78	33		68,324	1.13	88,097	254,740	1,853,069	39,595	2,159,064	
Morgan.....					398,326	2.48	750,225	5,787	1,232,715	36,588	1,992,203	
Plute.....					18,757	2.45	46,425	16,820	1,505,776	32,208	1,527,532	
Rich.....					233,285	2.45	719,769	22,135	7,839,035	28,880	1,534,666	
Salt Lake.....	353	104.84	37,010		53,972	2.39	115,550	887,095	561,187	32,655	40,554	
San Juan.....					129,268	1.27	165,339		2,861,187	29,469	3,389,698	
Sanpete.....					256,370	1.79	443,585	57,835	2,848,025	51,471	3,362,735	
Sevier.....					99,406	2.10	228,274	30,780	2,504,925	580,341	3,085,266	
Summit.....					573,476	2.08	1,190,805	80,780	2,927,693	212,291	2,504,984	
Tooele.....	118	13.40	1,584		190,987	1.37	282,357	85,239	787,149	283,037	1,050,168	
Utah.....					210,538	1.65	346,572	49,122	1,268,248	156,144	1,424,332	
Utah.....	4,031	80.73	325,439		340,155	1.47	499,178	29,805	6,660,471	2,788,165	9,448,636	
Wasatch.....					255,131	2.08	530,219	15,191	1,329,087	134,321	1,463,414	
Washington.....					191,469	1.77	339,545	11,970	1,037,650	466,195	1,503,845	
Wayne.....	22	2,499			6,754	7.02	47,418	2,661	3,787,770	24,136	4,029,906	
Weber.....	1,230	73.31	90,180		166,034	2.34	388,020	141,615	4,180,535	8,529,238	12,709,738	
TOTALS—	8,032	\$62.60	\$502,805		5,483,063	\$1.85	\$10,138,840	\$3,537,842	\$61,444,616	\$53,693,059	\$115,137,675	
STATE AVGS												

Table 9—Value of Personal Property Assessed by the County Assessor for 1942

COUNTY	Merchandise and Supplies	Machinery, Tools and Implements	MOTOR VEHICLES				Value	Personal Property Not Enumerated	Livestock	Total
			Number Assessed	Amount Per Vehicle	Value					
					\$	%				
Beaver.....	76,315	40,660	927	\$182.34	\$169,025	6,845	\$515,705	808,550		
Box Elder.....	757,124	353,920	4,476	190.79	853,965	18,694	1,051,235	3,034,988		
Cache.....	1,343,475	757,609	5,948	161.97	963,383	64,310	678,112	3,806,889		
Carbon.....	462,894	55,231	4,426	193.22	855,196	44,826	145,009	1,563,156		
Daggett.....	6,335	34,640	66	168.48	11,120	2,210	83,296	117,601		
Davis.....	657,824	482,846	4,725	178.99	845,720	4,735	351,333	2,342,458		
Duchesne.....	85,464	76,616	792	170.14	134,986	2,013	519,220	818,299		
Emery.....	58,172	34,313	904	163.91	148,177	6,757	473,769	720,218		
Garfield.....	39,442	38,849	344	220.40	75,818	4,182	343,744	502,035		
Grand.....	237,956	28,664	459	211.45	97,055	28,085	360,195	556,050		
Iron.....	146,545	82,913	1,727	186.44	321,988	7,137	473,989	1,089,452		
Juab.....	48,132	22,759	1,226	174.28	213,570	26,558	480,572	900,258		
Kane.....	207,707	109,464	349	204.77	71,465	7,745	222,710	372,811		
Millard.....	62,045	27,715	640	188.64	326,400	13,039	1,331,472	1,988,082		
Morgan.....	25,043	44,115	374	189.22	120,730	6,555	122,166	338,211		
Piute.....	18,455	6,711,325	286	191.94	54,895	8,255	326,116	432,131		
Rich.....	16,101,450	7,791,825	56,770	198.63	11,376,335	2,494,395	429,530	37,083,035		
Salt Lake.....	38,765	34,695	412	88.07	88,075	8,273	458,671	628,479		
San Juan.....	370,675	325,775	2,894	165.43	478,755	19,555	561,355	1,566,115		
Sanpete.....	369,523	95,315	2,542	169.57	431,046	4,684	488,171	1,388,739		
Sevier.....	80,342	33,789	1,732	204.95	354,745	9,832	264,865	743,802		
Summit.....	306,813	98,157	2,305	192.08	442,745	21,615	802,191	2,511,521		
Tooele.....	209,249	13,633	1,553	177.82	276,160	25,901	801,599	1,394,542		
Utah.....	2,710,908	1,722,487	13,188	175.18	2,297,955	59,292	796,447	7,657,129		
Wasatch.....	131,147	16,650	1,275	195.62	249,412	3,195	212,549	612,953		
Washington.....	165,405	30,165	1,332	183.20	244,015	12,115	218,120	669,820		
Wayne.....	10,786	16,860	211	112.13	44,760	100	200,879	273,385		
Weber.....	4,750,940	1,074,350	15,481	167.25	2,589,370	229,110	404,710	9,048,380		
TOTALS—STATE AVERAGES.....	\$29,520,982	\$13,474,317	129,113	\$186.72	\$24,107,865	\$3,138,453	\$13,246,884	\$33,488,501		

Table 10—Total Assessed Value of All Property in the State for 1942

COUNTY	Real Estate	Improvements on Town or City Lots	Improvements on Acreage	Livestock	Personal Prop. Other Than Livestock	Assessed by County	Assessed by County	Assessed by County	Property Assessed by State Tax Commission	Total
Beaver.....	1,126,210	535,948	97,070	\$15,705	292,845	2,568,778	2,738,621	18,054,747	5,297,399	32,730,830
Box Elder.....	7,697,378	2,015,035	1,928,082	1,051,385	1,983,703	14,676,083	18,054,747	15,142,160	24,138,791	83,882,219
Cache.....	8,382,219	5,235,149	1,571,374	678,112	3,128,777	18,996,131	15,142,160	12,946,444	18,676,785	1,563,156
Carbon.....	1,866,185	2,091,162	209,338	145,009	1,418,147	5,730,341	259,323	5,814,206	16,394,049	3,006,889
Daggett.....	155,688	12,264	50,084	83,296	34,305	10,521,543	335,637	5,814,206	16,394,049	117,601
Davis.....	4,366,290	2,823,850	989,245	351,333	1,991,125	2,939,209	2,939,209	349,160	3,288,369	2,342,458
Duchesne.....	1,458,472	391,544	143,737	519,220	299,079	2,085,778	2,085,778	2,979,826	5,065,604	818,299
Emery.....	830,179	351,110	50,881	343,744	158,291	1,610,768	2,72,410	2,437,417	3,845,981	720,218
Garfield.....	706,742	185,266	85,052	360,195	469,686	4,404,377	3,493,551	5,318,924	9,723,301	502,035
Grand.....	432,196	1,224,317	49,525	473,989	615,463	1,208,564	4,064,995	1,84,053	1,501,319	1,089,432
Iron.....	2,041,083	884,113	58,410	430,572	469,686	3,493,551	1,427,356	4,711,252	5,488,311	900,258
Juab.....	1,650,770	304,810	40,538	222,710	150,101	5,006,252	1,980,132	3,508,145	1,447,324	372,811
Kane.....	709,107	697,284	161,822	1,331,472	656,610	1,114,332	2,199,751	152,620	2,352,371	1,988,082
Millard.....	2,159,064	202,314	147,338	179,064	216,048	1,446,570	1,446,570	136,249,380	295,736,910	338,211
Morgan.....	1,292,303	1,055,700	62,415	326,116	38,663,505	159,487,530	1,446,570	45,566	9,160,171	338,211
Piute.....	627,335	117,569	115,395	429,530	1,194,760	7,109,775	2,050,596	1,774,875	8,375,671	432,131
Rich.....	1,534,855	70,583,125	11,255,185	561,355	1,194,760	6,500,796	9,262,917	9,262,917	13,602,970	1,388,739
San Juan.....	590,656	1,414,565	576,360	488,171	900,568	4,340,056	5,981,817	8,952,917	14,922,228	2,511,521
Sevier.....	3,362,735	1,744,016	282,775	264,865	478,937	5,981,817	3,736,018	15,291,245	48,794,215	1,394,542
Summit.....	2,504,984	635,690	455,580	802,191	1,709,330	28,502,970	3,051,502	753,586	3,999,001	7,557,129
Tooele.....	1,050,186	1,277,470	1,142,640	801,539	796,447	6,860,642	400,400	8,430	9,048,380	612,953
Utah.....	1,424,392	565,186	351,894	1,212,549	4,366,334	2,297,555	244,015	200,879	51,801,665	9,048,380
Wasatch.....	9,448,836	6,560,371	3,542,755	218,130	72,506	451,700	72,506	8,430	3,999,001	273,385
Washington.....	1,463,414	620,860	927,035	218,130	451,700	72,506	8,430	8,430	51,801,665	9,048,380
Wayne.....	1,503,845	927,035	144,715	200,879	72,506	451,700	8,430	8,430	51,801,665	9,048,380
Weber.....	4,023,906	134,372	84,557	404,710	8,643,670	38,231,563	13,570,102	260,527,633	\$603,356,797	
TOTALS.....	\$115,137,675	\$116,402,857	\$27,800,126	\$13,246,884	\$70,241,617	\$342,829,159	\$260,527,633	\$603,356,797		

Table 11—General Recapitulation for the State Showing Distribution of Property Taxes Charged

	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
State General Fund.....	\$ 1,202,017	\$ 1,177,437	\$ 1,138,246	\$ 8,695,513	\$ 9,365,845	\$ 9,228,304	\$ 746,015	\$ 483,976	\$ 397,920	\$ 3,978,795
District and High Schools.....	9,276,502	9,334,258	9,329,715	3,549,382	3,616,276	3,738,136	9,547,918	9,770,399	10,133,548	4,004,767
Cities and Towns.....	3,363,119	3,437,933	3,426,270	1,947,055	2,889,170	3,409,561	3,720,446	3,719,581	3,833,966	3,643,242
County.....	1,877,443	1,952,141	1,966,886	1,947,055	750,751	618,515	3,229,057	3,533,320	3,643,242	3,816,011
Roads.....	1,744,828	1,555,286	1,541,096	1,465,744	30,271	29,811	643,674	668,323	679,780	700,555
Bounty.....	25,241	26,230	24,659	30,778	30,271	29,811	32,852	51,553	60,585	72,766
TOTALS.....	\$17,489,150	\$17,483,285	\$17,426,872	\$15,688,772	\$16,652,313	\$17,724,327	\$18,019,962	\$18,227,152	\$18,752,439	\$18,572,894

Table 12—Distribution of Property Taxes Charged

	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
BEAVER COUNTY										
State General Fund.....	\$ 11,141	\$ 10,779	\$ 10,431	\$ 94,235	\$ 95,914	\$ 94,532	\$ 6,992	\$ 4,347	\$ 3,471	\$ 107,008
District and High Schools.....	103,177	106,378	103,653	15,945	17,095	16,524	16,863	105,053	106,322	22,245
Cities and Towns.....	18,553	16,722	16,393	23,901	35,736	35,450	36,165	37,835	37,193	30,735
County.....	23,736	23,432	24,159	18,385	9,530	9,453	9,644	7,895	4,959	5,237
Roads.....	19,376	17,333	9,473	1,672	1,733	1,567	1,673	1,523	2,341	2,951
Bounty.....	330	1,138	1,280							
TOTALS.....	\$ 176,913	\$ 175,787	\$ 167,961	\$ 154,128	\$ 160,008	\$ 157,526	\$ 177,181	\$ 167,042	\$ 174,196	\$ 168,226

Table 13—Distribution of Property Taxes Charged

	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
BOX ELDER COUNTY										
State General Fund.....	\$ 76,994	\$ 76,463	\$ 73,090	\$ 467,838	\$ 489,769	\$ 474,512	\$ 47,091	\$ 28,587	\$ 22,468	\$ 548,242
District and High Schools.....	495,439	517,952	503,987	58,363	56,014	57,457	561,518	542,843	540,519	64,506
Cities and Towns.....	48,178	48,626	51,221	91,135	95,016	135,815	134,410	120,702	139,623	184,196
County.....	63,604	73,138	90,033	48,606	50,736	24,818	24,357	23,823	36,912	40,913
Roads.....	60,256	49,867	49,324	2,002	1,946	2,088	2,289	4,013	4,853	5,765
Bounty.....	1,570	1,635	1,741							
TOTALS.....	\$ 745,041	\$ 767,681	\$ 769,906	\$ 667,934	\$ 691,481	\$ 674,720	\$ 815,240	\$ 777,290	\$ 807,003	\$ 793,642
CACHE COUNTY										
State General Fund.....	\$ 53,105	\$ 50,822	\$ 48,712	\$ 389,496	\$ 422,286	\$ 420,535	\$ 32,612	\$ 21,079	\$ 16,408	\$ 425,094
District and High Schools.....	410,312	402,245	403,706	134,248	136,709	142,811	132,652	431,641	437,218	148,906
Cities and Towns.....	125,980	124,546	134,248	89,940	144,079	144,333	134,879	147,950	144,654	188,282
County.....	84,277	82,879	99,639	74,370	35,141	47,322	40,566	173,315	182,834	42,243
Roads.....	107,365	106,084	106,280	7,437	1,170	1,100	1,127	40,987	41,021	42,243
Bounty.....	1,060	814	816					2,356	2,831	3,617
TOTALS.....	\$ 782,099	\$ 767,400	\$ 793,401	\$ 697,830	\$ 739,385	\$ 756,091	\$ 802,825	\$ 817,328	\$ 894,966	\$ 808,142
CARBON COUNTY										
State General Fund.....	\$ 51,862	\$ 50,862	\$ 48,029	\$ 346,556	\$ 385,015	\$ 370,816	\$ 27,113	\$ 16,263	\$ 12,637	\$ 367,933
District and High Schools.....	401,365	397,722	432,262	75,767	74,045	80,556	363,697	347,858	343,011	80,023
Cities and Towns.....	27,540	84,425	77,998	75,972	132,265	140,309	142,113	137,911	131,788	186,341
County.....	146,565	126,746	109,157	103,234	41,333	40,088	37,338	36,107	36,107	37,855
Roads.....	253	326	426	401	327	352	395	589	640	805
Bounty.....										
TOTALS.....	\$ 748,236	\$ 779,672	\$ 750,832	\$ 604,930	\$ 632,955	\$ 632,421	\$ 649,243	\$ 610,853	\$ 601,672	\$ 622,455
DAGGETT COUNTY										
State General Fund.....	\$ 848	\$ 875	\$ 809	\$ 4,208	\$ 4,985	\$ 6,666	\$ 712	\$ 502	\$ 395	\$ 9,936
District and High Schools.....	5,275	5,593	5,262					10,177	10,166	5,936
Cities and Towns.....	2,901	2,207	2,282	2,372	3,157	3,950	4,913	5,576	5,647	5,949
County.....	624	722	478	497	197	146	181	344	332	464
Roads.....	151	180	96	158	138	146				
Bounty.....										
TOTALS.....	\$ 9,188	\$ 9,577	\$ 8,927	\$ 7,235	\$ 8,477	\$ 11,009	\$ 13,151	\$ 16,599	\$ 16,540	\$ 16,349

Table 14—Distribution of Property Taxes Charged

	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
DAVIS COUNTY										
State General Fund.....	\$ 35,248	\$ 34,661	\$ 32,945	\$ 222,614	\$ 219,891	\$ 239,559	\$ 21,985	\$ 13,610	\$ 10,816	\$ 240,139
District and High Schools.....	225,279	244,186	235,604	46,436	53,143	54,167	55,374	56,580	60,192	61,106
Cities and Towns.....	35,153	39,814	41,918	67,850	80,456	87,323	78,084	108,422	85,754	96,383
Roads.....	30,074	31,145	29,950	38,332	38,905	38,639	45,486	30,244	30,902	32,672
Bounty.....	573	522	418	562	585	505	680	1,151	1,408	1,870
TOTALS	\$ 386,977	\$ 423,418	\$ 414,611	\$ 375,897	\$ 392,980	\$ 420,193	\$ 451,024	\$ 455,739	\$ 436,290	\$ 442,170
DUCHESNE COUNTY										
State General Fund.....	\$ 7,881	\$ 7,205	\$ 6,846	\$ 60,482	\$ 57,417	\$ 57,520	\$ 4,177	\$ 2,747	\$ 2,201	\$ 61,492
District and High Schools.....	72,983	67,979	66,280	14,107	15,220	15,449	58,905	61,800	62,881	17,219
Cities and Towns.....	13,342	12,407	12,918	18,145	42,032	48,671	40,614	16,024	16,357	44,393
County.....	14,392	25,062	28,006	21,168	3,860	1,208	1,133	3,052	46,582	2,894
Roads.....	30,837	15,663	12,447	918	1,160	1,208	1,133	2,236	2,497	2,894
Bounty.....	992	1,105	918	1,160	1,265	1,208	1,133	2,236	2,497	2,894
TOTALS	\$ 140,427	\$ 129,421	\$ 127,415	\$ 115,062	\$ 121,784	\$ 122,848	\$ 120,781	\$ 131,180	\$ 130,468	\$ 125,998
EMERY COUNTY										
State General Fund.....	\$ 13,041	\$ 12,797	\$ 12,398	\$ 113,305	\$ 111,265	\$ 108,955	\$ 6,891	\$ 4,221	\$ 3,418	\$ 89,661
District and High Schools.....	120,771	126,298	125,666	14,121	15,081	15,322	101,936	97,313	100,058	16,125
Cities and Towns.....	13,570	13,445	14,417	29,136	42,446	60,328	44,872	14,166	14,965	47,617
County.....	23,814	27,619	27,613	17,805	10,787	10,630	9,805	45,257	49,541	10,131
Roads.....	25,515	15,579	15,779	709	388	836	980	9,380	7,321	2,702
Bounty.....	515	454	688	709	388	836	980	1,871	2,151	2,702
TOTALS	\$ 197,226	\$ 196,392	\$ 196,561	\$ 175,076	\$ 180,567	\$ 195,836	\$ 178,411	\$ 172,208	\$ 177,454	\$ 166,236
GARFIELD COUNTY										
State General Fund.....	\$ 3,685	\$ 3,718	\$ 3,616	\$ 35,930	\$ 33,309	\$ 32,263	\$ 2,508	\$ 1,606	\$ 1,339	\$ 37,099
District and High Schools.....	32,524	36,694	36,655	8,185	9,146	9,238	9,646	37,933	40,157	10,054
Cities and Towns.....	6,769	7,099	7,374	11,977	17,761	22,834	22,484	24,545	26,293	26,835
County.....	9,813	11,507	11,977	10,266	3,826	1,574	1,729	1,785	1,912	1,833
Roads.....	9,813	9,699	9,862	10,266	749	519	1,038	1,417	1,619	2,020
Bounty.....	625	654	615	836	749	519	1,038	1,417	1,619	2,020
TOTALS	\$ 66,057	\$ 65,138	\$ 69,629	\$ 67,254	\$ 64,791	\$ 66,412	\$ 74,503	\$ 76,559	\$ 81,221	\$ 77,891

Table 15—Distribution of Property Taxes Charged

	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
GRAND COUNTY										
State General Fund.....	\$ 8,125	\$ 8,087	\$ 7,989	\$ 59,711	\$ 57,006	\$ 63,678	\$ 5,106	\$ 3,070	\$ 2,428	\$ 61,617
District and High Schools.....	54,758	62,934	67,179	3,131	4,529	4,195	4,268	61,575	63,121	10,543
Cities and Towns.....	1,129	1,128	4,249	3,131	4,529	4,195	4,268	4,076	4,343	4,637
County.....	28,670	24,261	26,872	30,338	45,237	45,700	30,338	30,020	30,520	28,439
Roads.....	1,430	14,162	14,162	12,666	3,534	3,577	7,043	6,823	6,937	1,833
Bounty.....	1,134	1,137	1,314	1,387	839	954	1,173	1,664	1,867	1,989
TOTALS	\$ 108,246	\$ 113,368	\$ 121,765	\$ 107,293	\$ 111,145	\$ 118,124	\$ 112,741	\$ 107,228	\$ 109,216	\$ 96,742
IRON COUNTY										
State General Fund.....	\$ 18,544	\$ 17,699	\$ 17,770	\$ 134,465	\$ 143,623	\$ 158,653	\$ 12,600	\$ 7,976	\$ 6,330	\$ 172,103
District and High Schools.....	155,607	151,593	143,774	41,926	42,477	46,333	47,215	170,589	180,872	64,892
Cities and Towns.....	31,078	38,748	43,600	33,216	48,879	60,031	50,493	51,680	62,071	77,774
County.....	28,236	33,051	33,138	33,216	48,879	60,031	50,493	48,740	77,774	68,063
Roads.....	37,878	16,197	18,556	17,208	1,374	1,367	1,410	1,798	2,141	2,666
Bounty.....	939	1,240	1,170	1,486	1,002	1,113	1,060	1,563	1,867	2,416
TOTALS	\$ 272,341	\$ 258,528	\$ 258,008	\$ 228,301	\$ 236,353	\$ 270,672	\$ 291,079	\$ 294,076	\$ 329,188	\$ 307,724
JUAB COUNTY										
State General Fund.....	\$ 18,036	\$ 18,131	\$ 17,432	\$ 138,371	\$ 128,431	\$ 143,968	\$ 11,080	\$ 6,915	\$ 5,217	\$ 135,476
District and High Schools.....	134,860	138,939	126,671	21,492	21,329	24,448	137,810	142,399	135,436	22,730
Cities and Towns.....	21,743	27,773	21,928	31,459	31,329	31,329	24,602	22,984	22,730	22,702
County.....	31,366	27,590	29,698	31,459	31,329	31,329	24,602	22,984	22,730	22,702
Roads.....	35,287	30,115	37,615	39,848	4,001	4,188	3,821	69,155	81,931	79,365
Bounty.....	1,271	1,103	1,125	1,318	1,002	1,113	1,060	1,563	1,867	2,416
TOTALS	\$ 242,563	\$ 246,951	\$ 244,399	\$ 232,488	\$ 218,784	\$ 240,723	\$ 247,150	\$ 246,858	\$ 250,968	\$ 243,058
KANE COUNTY										
State General Fund.....	\$ 3,288	\$ 3,354	\$ 3,175	\$ 24,410	\$ 23,735	\$ 24,353	\$ 2,143	\$ 1,279	\$ 1,051	\$ 27,635
District and High Schools.....	26,164	27,272	26,407	7,919	8,962	9,375	25,786	25,939	30,015	27,635
Cities and Towns.....	8,511	6,324	6,454	8,615	12,845	17,711	11,033	9,407	9,853	10,331
County.....	8,578	8,751	9,668	8,615	12,845	17,711	11,033	9,407	9,853	10,331
Roads.....	1,490	729	9,722	728	738	738	738	710	750	10,331
Bounty.....	1,559	811	639	687	463	434	746	644	1,132	1,287
TOTALS	\$ 45,890	\$ 47,241	\$ 47,065	\$ 42,349	\$ 46,005	\$ 52,611	\$ 50,136	\$ 47,914	\$ 53,306	\$ 50,963

Table 16—Distribution of Property Taxes Charged

	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
MILLARD COUNTY										
State General Fund.....	\$ 23,034	\$ 20,008	\$ 18,899	\$ 140,596	\$ 127,996	\$ 132,711	\$ 125,517	\$ 7,859	\$ 6,339	\$ 147,706
District and High Schools.....	188,280	158,324	152,912	12,324	12,324	12,748	13,837	163,758	149,413	181,189
Cities and Towns.....	15,861	14,288	14,620	29,529	7,365	7,108	12,054	51,959	19,036	66,079
County.....	40,260	29,752	33,469	52,771	1,071	1,100	12,085	12,226	9,961	66,079
Roads.....	88,932	61,588	61,927	52,771	1,071	1,100	12,085	12,226	9,961	66,079
Bounty.....	2,766	2,152	1,381	3,057	3,290	3,422	3,763	4,722	5,661	7,334
TOTALS.....	\$ 359,133	\$ 286,112	\$ 282,808	\$ 238,277	\$ 226,485	\$ 240,139	\$ 252,675	\$ 260,265	\$ 251,081	\$ 239,958
MORGON COUNTY										
State General Fund.....	\$ 13,808	\$ 13,137	\$ 12,427	\$ 92,539	\$ 96,225	\$ 96,040	\$ 7,950	\$ 4,899	\$ 3,792	\$ 91,655
District and High Schools.....	93,656	94,818	93,202	4,825	4,864	4,864	100,225	97,170	97,770	5,742
Cities and Towns.....	4,635	4,402	4,982	26,215	28,987	30,584	38,928	40,828	40,083	38,418
County.....	26,215	26,215	27,113	11,155	17,051	17,051	16,443	10,388	10,833	10,377
Roads.....	22,213	10,232	10,168	11,155	17,051	17,051	16,443	10,388	10,833	10,377
Bounty.....	202	251	181	241	307	315	311	507	624	673
TOTALS.....	\$ 159,729	\$ 149,165	\$ 148,073	\$ 135,025	\$ 147,434	\$ 151,223	\$ 171,963	\$ 159,324	\$ 158,669	\$ 147,465
PIUTE COUNTY										
State General Fund.....	\$ 2,972	\$ 2,886	\$ 2,842	\$ 27,994	\$ 27,029	\$ 27,266	\$ 1,933	\$ 1,228	\$ 960	\$ 33,354
District and High Schools.....	27,521	27,227	27,519	6,541	2,588	7,300	27,286	27,643	28,305	6,759
Cities and Towns.....	6,167	6,056	6,101	6,541	13,907	14,262	16,266	16,188	15,500	18,381
County.....	5,556	5,270	5,556	5,319	1,377	1,298	2,687	2,730	2,743	724
Roads.....	4,522	4,278	3,617	5,319	321	329	330	628	794	1,029
Bounty.....	257	198	303	319	321	329	330	628	794	1,029
TOTALS.....	\$ 46,995	\$ 46,405	\$ 45,933	\$ 46,192	\$ 45,222	\$ 50,555	\$ 55,994	\$ 55,198	\$ 55,257	\$ 59,747
RICH COUNTY										
State General Fund.....	\$ 5,411	\$ 5,428	\$ 4,933	\$ 32,045	\$ 36,320	\$ 34,563	\$ 3,191	\$ 2,029	\$ 1,500	\$ 35,520
District and High Schools.....	34,317	37,054	33,525	32,045	2,155	2,766	38,401	37,769	37,221	2,852
Cities and Towns.....	1,504	1,540	1,733	2,041	8,133	9,217	2,646	2,854	2,854	16,702
County.....	10,821	11,228	10,873	10,300	8,133	9,217	7,702	14,092	16,127	16,702
Roads.....	2,588	1,180	1,133	1,144	2,334	1,152	3,300	1,438	1,596	1,961
Bounty.....	897	967	694	881	878	735	1,026	1,438	1,596	1,961
TOTALS.....	\$ 56,033	\$ 57,497	\$ 52,991	\$ 46,411	\$ 49,810	\$ 48,433	\$ 56,266	\$ 58,182	\$ 59,439	\$ 57,161

Table 21—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936			1937			1938			1939			1940			1941			1942		
	Taxes Charged	Percent- Age of Total Tax	Total Tax	Taxes Charged	Percent- Age of Total Tax	Total Tax	Taxes Charged	Percent- Age of Total Tax	Total Tax	Taxes Charged	Percent- Age of Total Tax	Total Tax	Taxes Charged	Percent- Age of Total Tax	Total Tax	Taxes Charged	Percent- Age of Total Tax	Total Tax	Taxes Charged	Percent- Age of Total Tax	
City and Town Lots.....	\$ 8,968	5.82	\$ 8,911	5.57	\$ 8,937	5.67	\$ 9,631	5.44	\$ 9,224	5.52	\$ 9,419	5.41	\$ 9,092	5.41	\$ 9,092	5.41	\$ 9,092	5.41	\$ 9,092	5.41	\$ 9,092
Imp. Farm Land { Dry.....	24,755	16.06	23,953	14.97	23,470	14.90	22,551	12.73	20,954	12.54	21,268	12.21	18,590	11.05	18,590	11.05	18,590	11.05	18,590	11.05	18,590
Unimproved Farm Land.....	2,051	1.33	2,428	1.52	2,178	1.14	2,246	1.27	1,799	1.08	2,080	1.20	1,703	1.01	1,703	1.01	1,703	1.01	1,703	1.01	1,703
Fruit Land.....	2,828	1.84	2,802	1.75	2,733	1.73	3,178	1.79	3,530	2.11	3,475	2.00	3,401	2.02	3,401	2.02	3,401	2.02	3,401	2.02	3,401
Grazing Land.....	209	.13	1,136	.09	1,807	.55	2,249	.71	1,650	.99	1,064	.61	1,026	.61	1,026	.61	1,026	.61	1,026	.61	1,026
Other Land.....	209	.13	1,136	.09	1,807	.55	2,249	.71	1,650	.99	1,064	.61	1,026	.61	1,026	.61	1,026	.61	1,026	.61	1,026
Improvements on Lots.....	19,328	12.54	19,411	12.13	19,495	12.36	22,296	12.58	22,535	13.52	22,988	13.74	23,016	13.68	23,016	13.68	23,016	13.68	23,016	13.68	23,016
Range Horses and Mules.....	2,746	1.78	2,848	1.78	2,916	1.83	2,994	1.69	2,720	1.53	2,995	1.72	2,621	1.56	2,621	1.56	2,621	1.56	2,621	1.56	2,621
Other Horses and Mules.....	246	.16	221	.14	208	.13	241	.14	241	.14	241	.14	241	.14	241	.14	241	.14	241	.14	241
Range Cattle.....	612	.40	731	.46	758	.48	854	.48	766	.45	797	.46	708	.42	708	.42	708	.42	708	.42	708
Other Cattle.....	2,567	1.66	2,652	1.66	2,751	1.62	3,324	1.88	2,844	1.70	4,105	2.36	5,354	3.18	5,354	3.18	5,354	3.18	5,354	3.18	5,354
Sheep.....	1,397	.90	1,891	1.05	2,811	1.15	2,188	1.24	1,653	.99	2,358	1.35	2,323	1.38	2,323	1.38	2,323	1.38	2,323	1.38	2,323
Swine.....	9,633	6.25	9,846	6.15	9,677	5.51	8,992	5.08	7,307	4.38	7,913	4.54	8,752	5.20	8,752	5.20	8,752	5.20	8,752	5.20	8,752
Poultry.....	74	.05	111	.07	99	.06	125	.07	71	.04	45	.03	109	.07	109	.07	109	.07	109	.07	109
Merchandise.....	2,012	1.31	2,908	1.76	1,980	1.26	3,603	2.03	2,772	1.66	3,174	1.82	3,189	1.90	3,189	1.90	3,189	1.90	3,189	1.90	3,189
Implement, Tools and Mach.....	667	.43	3,558	.54	900	.57	940	.53	869	.52	1,231	.71	1,188	.71	1,188	.71	1,188	.71	1,188	.71	1,188
Motor Vehicles.....	2,917	1.83	3,498	2.13	4,251	2.70	4,168	2.35	4,331	2.59	4,931	2.82	6,431	3.82	6,431	3.82	6,431	3.82	6,431	3.82	6,431
Household Furnishings.....	587	.38	639	.40	440	.28	915	.52	76	.05	76	.05	76	.05	76	.05	76	.05	76	.05	76
Other Personal Property.....	620	.40	833	.52	308	.20	207	.12	251	.15	720	.41	284	.17	284	.17	284	.17	284	.17	284
Air Lines.....	301	.20	323	.20	196	.12	174	.10	162	.10	178	.10	238	.14	238	.14	238	.14	238	.14	238
Car Companies.....	2,052	1.33	2,027	1.27	354	.23	351	.19	262	.16	336	.19	269	.16	269	.16	269	.16	269	.16	269
Express Companies.....	111	.01	11	.00	7	.00	8	.00	2,555	1.53	2,572	1.48	2,151	1.28	2,151	1.28	2,151	1.28	2,151	1.28	2,151
Gas Companies.....									8	.00	8	.00									
Pipe Line Companies.....																					
Power Companies.....	7,351	4.77	10,342	6.46	11,841	7.52	13,556	7.65	13,006	7.79	13,015	7.47	11,864	7.05	11,864	7.05	11,864	7.05	11,864	7.05	11,864
Railroad Companies.....	51,784	33.60	51,829	32.39	49,833	31.64	58,909	33.25	56,655	33.32	57,434	32.97	53,280	31.67	53,280	31.67	53,280	31.67	53,280	31.67	53,280
Telephone Companies.....	5,166	3.35	5,160	3.22	809	.51	902	.50	6,659	.37	57,611	.35	5,588	.37	5,588	.37	5,588	.37	5,588	.37	5,588
Terminal Companies.....	2,555	1.66	2,645	1.65	6,621	4.20	7,273	4.10	6,889	4.18	7,008	4.02	8,707	5.18	8,707	5.18	8,707	5.18	8,707	5.18	8,707
Transit & Tract'n Companies.....																					
Water Companies.....																					
Mining Companies.....	2,695	1.75	3,388	2.12	3,003	1.91	3,259	1.84	3,143	1.88	3,265	1.87	3,150	1.87	3,150	1.87	3,150	1.87	3,150	1.87	3,150
TOTALS.....	\$154,128	100.00	\$160,008	100.00	\$157,528	100.00	\$177,181	100.00	\$167,042	100.00	\$174,196	100.00	\$168,226	100.00	\$168,226	100.00	\$168,226	100.00	\$168,226	100.00	\$168,226
Assessed by:																					
County Assessor.....	\$ 82,213	53.34	\$ 84,283	52.67	\$ 82,130	52.14	\$ 89,709	50.63	\$ 83,653	50.08	\$ 89,779	51.54	\$ 88,022	52.32	\$ 88,022	52.32	\$ 88,022	52.32	\$ 88,022	52.32	\$ 88,022
State Tax Commission.....	71,915	46.66	75,725	47.33	75,396	47.86	87,472	49.37	83,389	49.92	84,416	48.46	80,204	47.88	80,204	47.88	80,204	47.88	80,204	47.88	80,204

Table 22—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936			1937			1938			1939			1940			1941			1942		
	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax
BOX ELDER COUNTY																					
City and Town Lots	\$ 21,585	3.23	21.916	\$ 21,732	3.17	21.732	\$ 21,732	3.17	21.732	\$ 25,579	3.22	25.579	\$ 23,470	3.02	23.470	\$ 22,893	2.84	22.893	\$ 22,270	2.81	22.270
Imp. Farm Land { Dry	32,150	4.90	38.789	33,870	4.89	38.789	33,870	4.89	38.789	41,677	5.02	41.677	45,008	5.79	45.008	46,305	5.74	46.305	46,305	5.74	46.305
Unimproved Farm Land	86,973	12.98	88.486	86,744	12.86	88.486	86,744	12.86	88.486	95,433	11.71	95.433	85,995	11.06	85.995	86,969	10.79	86.969	82,964	10.45	82.964
Fruit Land	461	.07	.459	435	.06	.435	435	.06	.435	556	.07	.556	556	.07	.556	556	.07	.556	556	.07	.556
Grazing Land	116	.14	.922	113	.13	.845	113	.13	.845	942	.12	.942	942	.12	.942	942	.12	.942	942	.12	.942
Other Land	11,584	1.73	12.043	11,997	1.78	12.043	11,997	1.78	12.043	14,960	1.83	14.960	16,577	2.13	16.577	16,913	2.10	16.913	15,351	1.94	15.351
Improvements on Lots	18,707	2.80	19.861	19,861	2.87	19.861	19,861	2.87	19.861	26,320	3.25	26.320	18,059	2.32	18.059	17,439	2.16	17.439	17,167	2.14	17.167
Range Horses and Mules	42,102	6.30	44.876	46,632	6.49	46.632	46,632	6.49	46.632	56,944	6.91	56.944	58,814	7.57	58.814	64,824	8.03	64.824	65,199	8.21	65.199
Other Horses and Mules	36,901	5.52	38.957	38,234	5.63	38.234	38,234	5.63	38.234	49,920	6.12	49.920	47,259	6.08	47.259	46,360	5.74	46.360	47,461	5.98	47.461
Range Cattle	2,107	.32	1.959	304	.05	.304	304	.05	.304	379	.05	.379	397	.05	.397	491	.06	.491	423	.05	.423
Other Cattle	3,481	.52	3.781	1,987	.29	1.987	1,987	.29	1.987	2,274	.28	2.274	2,414	.31	2.414	2,610	.32	2.610	2,389	.30	2.389
Sheep	4,644	.69	4.921	3,954	.50	3.954	3,954	.50	3.954	4,159	.51	4.159	4,581	.60	4.581	5,880	.73	5.880	7,657	.97	7.657
Goats	4,667	.73	4.615	5,397	.80	5.397	5,397	.80	5.397	6,070	.74	6.070	6,676	.86	6.676	7,633	.95	7.633	8,954	1.09	8.954
Swine	198	.03	.263	186	.03	.186	186	.03	.186	260	.03	.260	210	.03	.210	197	.02	.197	351	.04	.351
Poultry	347	.05	.431	300	.04	.300	300	.04	.300	348	.04	.348	362	.05	.362	355	.04	.355	562	.07	.562
Merchandise	13,321	1.99	12.554	17,541	2.60	17.541	17,541	2.60	17.541	16,489	2.02	16.489	17,034	2.19	17.034	20,115	2.49	20.115	20,326	2.62	20.326
Motor Vehicles	3,982	.60	4.432	5,375	.80	5.375	5,375	.80	5.375	6,609	.81	6.609	6,717	.86	6.717	7,672	.95	7.672	8,662	1.09	8.662
Household Furnishings	13,617	2.04	14.083	15,695	2.33	15.695	15,695	2.33	15.695	17,737	2.19	17.737	17,823	2.29	17.823	21,555	2.67	21.555	23,419	2.95	23.419
Other Personal Property	6,032	.90	6.388	6,474	.96	6.474	6,474	.96	6.474	6,931	.85	6.931	1,688	.02	1.688	375	.05	.375	539	.07	.539
Air Lines	176	.03	.375	207	.06	.207	207	.06	.207	207	.06	.207	430	.06	.430	1,066	.13	1.066	662	.08	.662
Bus Lines	378	.06	.505	368	.06	.368	368	.06	.368	892	.11	.892	800	.10	.800	1,066	.13	1.066	894	.11	.894
Car Companies	5,819	.87	6.142	705	.10	.705	705	.10	.705	1,403	.18	1.403	975	.09	.975	818	.10	.818	843	.11	.843
Express Companies	23	.01	.14	9,266	1.37	9.266	9,266	1.37	9.266	11,408	1.40	11.408	9,530	1.23	9.530	9,637	1.19	9.637	8,433	1.06	8.433
Gas Companies				13	.01	.13	13	.01	.13	16	.01	.16	15	.01	.15	21	.02	.21	24	.03	.24
Pipe Line Companies																					
Power Companies	110,307	16.51	114.430	87,569	12.98	87.569	107,402	13.17	107.402	300,239	36.33	300.239	291,319	37.48	291.319	105,376	13.06	105.376	101,335	12.76	101.335
Railroad Companies	35,211	5.21	242,610	35,09	4.48	242,589	35,09	4.48	242,589	3,879	.48	3,879	3,201	.41	3,201	298,007	36.93	298.007	287,492	36.23	287.492
Telephone Companies	3,195	.48	3.307	3,166	.47	3.166	3,166	.47	3.166	7,386	.91	7.386	7,373	.95	7.373	3,238	.40	3.238	3,126	.39	3.126
Terminal Companies	5,335	.80	5.610	5,960	.88	5.960	5,960	.88	5.960							7,880	.98	7.880	8,601	1.08	8.601
Transit & Tract'n Companies																					
Water Companies																					
Mining Companies	2,937	.44	3.228	93	.01	.93	93	.01	.93	15	.02	.15	15	.02	.15						
TOTALS	\$667,934	100.00	\$691,481	100.00	\$674,720	100.00	\$674,720	100.00	\$674,720	\$815,250	100.00	\$815,250	\$777,290	100.00	\$777,290	\$807,008	100.00	\$807,008	\$793,642	100.00	\$793,642
Assessed by:																					
County Assessor	\$304,749	45.63	\$315,529	45.63	\$333,431	49.42	\$333,431	49.42	\$333,431	48,555	7.19	48.555	358,909	53.20	53.20	\$377,632	55.33	\$377,632	\$380,044	55.93	\$380,044
State Tax Commission	363,185	54.37	375,952	54.37	341,289	50.58	341,289	50.58	341,289	435,185	63.01	435.185	418,381	61.87	418.381	429,371	62.72	429.371	413,598	60.07	413.598

Table 23—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936			1937			1938			1939			1940			1941			1942		
	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		Taxes Charged	Percent- age of Total Tax	
CACHE COUNTY																					
City and Town Lots	\$ 75,922	10.75	\$ 74,356	10.06	\$ 75,172	9.94	\$ 78,745	9.94	\$ 79,424	9.70	\$ 79,002	9.58	\$ 79,424	9.70	\$ 79,002	9.58	\$ 79,424	9.70	\$ 79,002	9.58	
Imp. Farm Land { Dry	36,868	5.23	40,490	5.48	40,545	5.36	43,453	5.49	42,530	5.24	40,485	5.24	42,530	5.24	40,485	5.24	42,530	5.24	40,485	5.24	
Unimproved Farm Land	116,244	16.66	126,223	17.07	124,871	16.52	124,279	15.70	127,584	15.61	129,746	15.73	127,584	15.61	129,746	15.73	127,584	15.61	129,746	15.73	
Fruit Land	6,660	.95	7,411	1.00	7,232	.96	8,054	1.01	8,327	1.02	8,333	1.01	8,327	1.02	8,333	1.01	8,327	1.02	8,333	1.01	
Grazing Land	13,325	1.91	14,528	1.96	14,520	1.92	14,308	1.81	14,572	1.78	13,671	1.66	14,572	1.78	13,671	1.66	14,572	1.78	13,671	1.66	
Other Land	636	.09	767	.10	856	.11	907	.11	982	.11	988	.11	982	.11	988	.11	982	.11	988	.11	
Improvements on Lots	170,194	24.39	176,523	23.87	186,656	24.69	201,048	25.44	210,144	25.71	216,860	26.29	210,144	25.71	216,860	26.29	210,144	25.71	216,860	26.29	
Range Horses and Mules	42,859	6.14	45,853	6.20	44,618	5.90	49,949	6.31	52,155	6.38	53,642	6.50	52,155	6.38	53,642	6.50	52,155	6.38	53,642	6.50	
Other Horses and Mules	376	.05	379	.05	324	.04	358	.05	388	.05	387	.05	388	.05	387	.05	388	.05	387	.05	
Range Cattle	2,479	.36	2,781	.38	2,714	.36	2,826	.35	2,900	.35	3,230	.39	2,900	.35	3,230	.39	2,900	.35	3,230	.39	
Other Cattle	1,932	.28	1,791	.24	1,649	.22	2,129	.26	2,000	.25	2,687	.33	2,000	.25	2,687	.33	2,000	.25	2,687	.33	
Sheep	8,906	1.28	11,224	1.52	10,676	1.41	10,485	1.35	11,539	1.41	13,823	1.67	11,539	1.41	13,823	1.67	11,539	1.41	13,823	1.67	
Swine	515	.07	521	.07	472	.06	383	.05	369	.05	452	.05	369	.05	452	.05	369	.05	452	.05	
Goats	13	.01	9	.00	18	.00	9	.00	18	.00	92	.01	9	.00	92	.01	9	.00	92	.01	
Wine	77	.01	125	.02	96	.01	143	.02	169	.02	153	.02	169	.02	153	.02	169	.02	153	.02	
Poultry	673	.09	949	.13	740	.10	769	.10	832	.10	882	.11	832	.10	882	.11	832	.10	882	.11	
Merchandise	22,985	3.29	26,916	3.64	28,494	3.77	33,155	4.82	49,429	6.05	54,426	7.83	49,429	6.05	54,426	7.83	49,429	6.05	54,426	7.83	
Implements, Tools and Mach.	21,163	3.03	17,020	2.30	21,535	2.85	23,981	3.77	24,468	2.99	26,885	3.26	24,468	2.99	26,885	3.26	24,468	2.99	26,885	3.26	
Motor Vehicles	22,033	3.16	24,502	3.31	28,000	3.77	30,587	3.86	30,272	3.70	33,817	4.10	30,272	3.70	33,817	4.10	30,272	3.70	33,817	4.10	
Household Furnishings	11,074	1.59	12,131	1.64	12,588	1.66	13,037	1.66	13,637	1.73	14,057	1.73	13,637	1.73	14,057	1.73	13,637	1.73	14,057	1.73	
Other Personal Property	450	.06	697	.09	527	.07	581	.07	637	.08	677	.08	637	.08	677	.08	637	.08	677	.08	
Air Lines									1,134	.14			1,134	.14			1,134	.14			
Bus Lines	366	.04	301	.04	407	.05	307	.04	320	.04	487	.05	320	.04	487	.05	320	.04	487	.05	
Car Companies	2,924	.42	3,270	.44	5,111	.68	4,130	.69	4,815	.59	4,803	.58	4,815	.59	4,803	.58	4,815	.59	4,803	.58	
Express Companies	32	.01	19	.00	20	.00	20	.00	20	.00	36	.00	20	.00	36	.00	20	.00	36	.00	
Gas Companies																					
Pipe Line Companies																					
Power Companies	62,553	8.96	67,693	9.16	63,504	8.40	63,698	8.04	62,021	7.59	64,578	7.83	62,021	7.59	64,578	7.83	62,021	7.59	64,578	7.83	
Railroad Companies	65,454	9.38	70,202	9.50	70,550	9.33	74,108	9.36	75,382	9.22	75,801	9.19	75,382	9.22	75,801	9.19	75,382	9.22	75,801	9.19	
Telephone Companies	65,786	9.45	70,202	9.50	70,550	9.33	74,108	9.36	75,382	9.22	75,801	9.19	75,382	9.22	75,801	9.19	75,382	9.22	75,801	9.19	
Telegraph Companies	11,261	1.61	11,723	1.59	12,819	1.70	13,640	1.72	14,107	1.73	14,057	1.70	14,107	1.73	14,057	1.70	14,107	1.73	14,057	1.70	
Terminal Companies																					
Transit Companies																					
Tract'n Companies																					
Water Companies																					
Mining Companies	80	.01	119	.02	57	.01	62	.01	63	.01	61	.01	63	.01	61	.01	63	.01	61	.01	
TOTALS.....	\$697,830	100.00	\$739,385	100.00	\$756,091	100.00	\$802,325	100.00	\$817,328	100.00	\$824,966	100.00	\$817,328	100.00	\$824,966	100.00	\$817,328	100.00	\$824,966	100.00	
Assessed by:																					
County Assessor	\$554,474	79.46	\$585,196	79.15	\$602,808	79.73	\$644,647	80.30	\$659,868	80.73	\$664,486	80.55	\$659,868	80.73	\$664,486	80.55	\$659,868	80.73	\$664,486	80.55	
State Tax Commission	143,556	20.54	154,189	20.85	153,283	20.27	158,178	19.70	157,460	19.27	160,480	19.45	157,460	19.27	160,480	19.45	157,460	19.27	160,480	19.45	

Table 24—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

CARBON COUNTY	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 35,662	5.90	\$ 35,919	5.68	\$ 36,223	5.73	\$ 38,046	5.86	\$ 37,174	6.08	\$ 36,165	6.01	\$ 36,241	5.82
Imp. Farm Land { Dry.....	10,108	1.67	10,245	1.62	10,284	1.62	10,199	1.57	9,612	1.57	9,250	1.54	9,551	1.53
{ Irrig'd }.....	1,316	2.22	1,110	1.18	1,234	1.20	1,213	1.19	1,125	1.18	1,110	1.18	1,085	1.17
Unimproved Farm Land.....	307	.03	320	.03	317	.03	310	.03	303	.03	298	.03	293	.03
Grazing Land.....	17,181	2.84	18,327	2.90	16,249	2.57	16,945	2.61	16,515	2.77	15,266	2.58	15,659	2.52
Other Land.....	4,369	.72	4,581	.73	4,894	.77	5,120	.79	4,773	.74	4,504	.75	4,631	.71
Improvements on Lots.....	70,105	11.59	73,814	11.66	78,137	12.36	84,702	13.05	90,327	14.79	91,504	15.21	93,213	14.37
Improvements on Acreage.....	4,668	.75	5,676	.90	6,243	.99	7,272	1.13	6,345	1.07	6,178	1.03	6,210	1.00
Range Horses and Mules.....	102	.02	115	.02	139	.03	169	.04	170	.04	170	.04	170	.04
Other Horses and Mules.....	258	.04	315	.05	309	.05	386	.06	412	.07	408	.07	313	.05
Range Cattle.....	553	.09	619	.10	665	.10	716	.11	832	.14	806	.15	1,295	.21
Other Cattle.....	549	.09	609	.10	613	.10	772	.13	822	.14	843	.14	815	.14
Sheep.....	1,800	.30	1,389	.22	1,634	.26	1,802	.28	1,904	.25	1,996	.28	2,323	.37
Goats.....	41	.01	55	.01	106	.02	119	.02	133	.02	125	.02	92	.01
Swine.....	22	.01	24	.01	32	.01	26	.01	33	.01	23	.01	41	.01
Poultry.....	8	.00	12	.00	13	.00	16	.00	21	.00	20	.00	42	.01
Merchandise.....	10,751	1.78	11,821	1.87	19,759	3.12	16,794	2.59	15,366	2.49	14,734	2.45	20,194	3.24
Implement, Tools and Mach.....	1,784	.30	2,176	.34	2,335	.37	2,457	.38	2,284	.37	2,982	.33	1,920	.31
Motor Vehicles.....	14,429	2.38	19,901	3.14	22,975	3.63	22,683	3.36	26,387	4.17	23,172	4.68	30,778	4.94
Household Furnishings.....	16,344	1.71	10,845	1.71	10,235	1.62	12,083	1.36	26,387	4.17	23,172	4.68	30,778	4.94
Other Personal Property.....	6,557	1.08	6,910	1.09	6,254	.99	7,162	1.10	2,891	.47	2,269	.38	1,875	.30
Air Lines.....	185	.03	157	.02	153	.02	211	.03	218	.04	240	.04	222	.04
Bus Companies.....	3,820	.63	3,769	.60	6,656	1.05	7,283	1.12	5,910	.97	5,885	.98	5,389	.87
Express Companies.....	118	.02	94	.01	98	.02	103	.02	101	.02	100	.02	97	.02
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	14,956	2.47	15,832	2.50	16,420	2.60	17,464	2.69	16,898	2.77	16,412	2.73	16,436	2.64
Railroad Companies.....	142,621	23.58	151,690	23.36	154,934	24.50	157,928	24.32	152,004	24.88	149,977	24.93	157,240	25.26
Telephone Companies.....	6,604	.10	6,910	.10	6,411	.10	7,083	.11	518	.08	512	.08	512	.08
Terminal Companies.....	5,967	.99	6,278	.99	7,013	1.11	7,892	1.22	7,822	1.28	7,865	1.31	7,767	1.25
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	245,945	40.65	249,937	39.48	228,376	36.11	225,810	34.78	210,373	34.44	205,226	34.11	208,499	33.50
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$604,930	100.00	\$632,985	100.00	\$632,421	100.00	\$649,243	100.00	\$610,853	100.00	\$601,672	100.00	\$622,455	100.00
Assessed by:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County Assessor.....	\$190,714	31.53	\$204,607	32.32	\$218,130	34.49	\$231,841	35.71	\$217,009	35.53	\$215,455	35.81	\$226,393	36.35
State Tax Commission.....	414,216	68.47	428,378	67.68	414,291	65.51	417,402	64.29	393,844	64.47	386,217	64.19	396,162	63.65

Table 25—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

DAGGETT COUNTY	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 48	.66	\$ 43	.51	\$ 46	.42	\$ 58	.44	\$ 66	.40	\$ 65	.39	\$ 59	.36
Imp. Farm Land { Dry.....	1,823	25.19	2,142	25.27	1,808	16.42	2,146	16.32	2,132	12.84	2,107	12.74	1,566	9.58
{ Irrig'd }.....	282	3.90	322	3.80	29	.26	35	.27	38	.24	42	.25	.....	.....
Unimproved Farm Land.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fruit Land.....	1,248	17.25	1,607	18.96	2,161	19.63	2,691	20.46	3,158	19.03	2,378	17.40	2,232	13.65
Grazing Land.....	226	3.13	174	2.05	225	2.04	38	.29	345	2.68	331	2.61	327	2.00
Other Land.....	164	2.27	208	2.45	212	1.93	365	2.78	457	2.75	463	2.80	357	2.00
Improvements on Acreage.....	1,607	22.21	1,979	23.35	1,144	10.39	1,207	9.18	1,405	8.46	1,331	8.05	1,358	8.18
Range Horses and Mules.....	30	.41	37	.37	28	.26	17	.13	30	.18	42	.25	58	.35
Other Horses and Mules.....	173	2.39	171	2.02	210	1.91	231	1.75	344	2.07	331	2.05	226	1.38
Range Cattle.....	452	6.25	372	4.39	479	4.35	547	4.16	881	5.31	880	5.32	1,069	6.54
Other Cattle.....	771	10.71	1,399	16.34	72	.65	79	.60	116	0.70	119	0.72	232	1.79
Sheep.....	471	6.51	449	5.30	514	4.67	678	5.15	792	4.77	873	5.21	938	6.04
Goats.....	1	.00	.....	.....	.....	.....	1	.01	44	.02	.....	.....	.....	.....
Swine.....	7	.10	18	.21	25	.23	29	.22	44	.27	22	.14	33	.20
Poultry.....	8	.11	11	.13	11	.10	18	.14	23	.14	22	.14	21	.13
Merchandise.....	132	1.82	131	1.55	150	1.36	204	1.55	204	1.23	175	1.04	169	1.03
Implement, Tools and Mach.....	146	2.02	148	1.75	945	8.58	243	1.83	283	1.73	313	1.84	331	2.39
Motor Vehicles.....	129	1.78	188	2.21	233	2.03	252	1.92	291	1.75	305	1.89	297	1.82
Household Furnishings.....	155	2.17	169	1.98	68	.62	55	.43	31	.02	34	.21	59	.36
Other Personal Property.....	40	.56	39	.46	62	.56	56	.43	31	.19	.....	.....	.....	.....
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	7	.10	1	.01	1	.01	1	.01	2	.01	2	.01	2	.01
Car Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Express Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas Companies.....	109	1.51	227	2.67	2,202	20.00	3,708	28.19	5,080	30.60	5,447	32.93	6,314	38.62
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	.....	.....	8	.09	9	.08	10	.08	12	.07	11	.07	8	.05
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	355	3.50	482	3.51	758	4.57	646	3.91	601	3.68
TOTALS.....	\$7,235	100.00	\$8,477	100.00	\$11,009	100.00	\$13,151	100.00	\$16,599	100.00	\$16,540	100.00	\$16,349	100.00
Assessed by:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County Assessor.....	\$7,119	98.40	\$8,241	97.22	\$ 8,412	76.41	\$ 8,970	68.21	\$10,747	64.74	\$10,434	63.08	\$ 9,424	57.64
State Tax Commission.....	116	1.60	236	2.78	2,597	23.59	4,181	31.79	5,852	35.26	6,106	36.92	6,925	42.36

Table 26—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 51,329	13.66	\$ 61,206	15.58	\$ 64,742	15.41	\$ 61,303	13.89	\$ 63,316	13.89	\$ 61,578	14.11	\$ 60,894	13.76
Imp. Farm Land { Dry.....	5,220	1.39	4,271	1.09	4,850	1.15	4,499	1.00	4,274	.94	3,201	.73	2,753	.62
Unimproved Farm Land { Irrig'd }.....	60,337	16.05	54,320	13.82	46,455	11.06	50,338	11.16	49,527	10.87	44,631	10.23	41,622	9.41
Fruit Land.....	1,494	.40	1,261	.32	1,401	.33	1,398	.30	1,314	.27	1,167	.24	1,123	.23
Grazing Land.....	11,141	2.96	11,244	2.86	9,932	2.36	10,627	2.36	10,410	2.28	10,443	2.36	8,441	1.91
Other Land.....	31	.01												
Improvements on Lots.....	57,223	15.23	62,260	15.84	69,671	16.58	78,574	17.42	84,354	18.51	85,344	19.56	91,634	20.72
Improvements on Acreage.....	20,011	5.32	19,250	4.90	21,127	5.08	23,532	5.23	24,086	5.29	22,993	5.27	22,357	5.06
Range Horses and Mules.....	1,655	.44	1,332	.33	1,498	.36	1,491	.33	1,491	.33	1,491	.33	1,491	.33
Other Horses and Mules.....	1,839	.48	1,488	.38	1,748	.42	1,748	.38	1,748	.38	1,653	.38	1,567	.35
Range Cattle.....	5,100	1.33	4,843	.99	3,778	.90	4,508	1.00	5,399	1.18	4,737	1.09	6,888	1.56
Other Cattle.....	3,709	.99	3,607	.92	3,541	.88	4,504	1.00	5,399	1.18	4,737	1.09	6,888	1.56
Sheep.....	28	.01	35	.01	30	.01	51	.01	62	.01	418	.10	494	.11
Goats.....	110	.03	137	.04	141	.03	154	.03	189	.03	119	.03	117	.03
Swine.....	255	.07	269	.07	262	.07	208	.05	224	.05	172	.04	214	.05
Poultry.....	10,912	2.90	12,373	3.15	13,730	3.27	17,435	3.87	16,382	3.59	17,205	3.94	18,458	4.17
Merchandise.....	9,881	2.50	10,337	2.63	11,310	2.75	12,807	2.77	14,681	3.22	13,474	3.09	13,250	3.00
Motor Vehicles.....	10,765	2.86	13,784	3.51	16,359	4.03	18,991	4.21	18,654	4.09	21,157	4.85	24,005	5.43
Household Furnishings.....	4,211	1.12	4,727	1.20	4,556	1.16	5,427	1.20	5,399	1.18	4,737	1.09	6,888	1.56
Other Personal Property.....	73	.02	47	.01	130	.03	162	.04	66	.01	154	.04	116	.03
Air Lines.....														
Bus Lines.....	389	.10	455	.12	636	.15	307	.07	288	.06	345	.08	248	.06
Car Companies.....	2,133	.57	2,228	.56	4,079	.97	4,318	.96	3,751	.82	659	.15	725	.16
Express Companies.....	16	.00	6	.00										
Gas Companies.....	7,250	1.93	8,649	2.20	10,693	2.54	11,955	2.65	12,103	2.65	11,714	2.68	11,399	2.58
Pipe Line Companies.....														
Power Companies.....	28,876	7.68	29,705	7.56	36,732	8.74	37,542	8.32	35,814	7.86	32,996	7.43	30,847	6.98
Railroad Companies.....	87,229	21.61	82,408	20.39	87,223	20.76	93,498	20.73	93,648	20.55	87,163	19.38	87,450	19.78
Telephone Companies.....	1,462	.39	1,534	.39	1,495	.36	1,637	.36	1,484	.32	1,315	.30	1,251	.28
Terminal Companies.....	5,240	1.39	5,299	1.35	6,469	1.54	7,365	1.63	7,561	1.66	7,712	1.77	9,487	2.15
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....	10	.00	45	.01	54	.01	71	.02	126	.03	174	.04	185	.04
TOTALS.....	\$375,897	100.00	\$392,980	100.00	\$420,193	100.00	\$451,024	100.00	\$455,739	100.00	\$436,290	100.00	\$442,170	100.00
Assessed by:														
County Assessor.....	\$249,292	66.32	\$262,601	66.82	\$272,569	64.87	\$293,546	65.08	\$296,655	65.09	\$288,082	66.03	\$294,509	66.61
State Tax Commission.....	126,605	33.68	130,379	33.18	147,624	35.13	157,478	34.92	159,084	34.91	148,208	33.97	147,661	33.39

Table 27—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 7,397	6.43	\$ 7,908	6.49	\$ 7,873	6.41	\$ 8,035	6.65	\$ 8,380	6.39	\$ 8,365	6.41	\$ 8,006	6.35
Imp. Farm Land { Dry.....	23,769	20.66	24,047	19.75	23,923	19.48	21,380	17.66	21,622	16.48	20,750	15.90	19,327	15.26
Unimproved Farm Land.....	3,397	2.95	1,906	1.57	1,672	1.36	1,271	1.05	1,384	1.06	1,377	1.06	1,135	.90
Fruit Land.....	21,137	18.37	19,810	16.27	20,505	16.69	21,052	17.43	21,859	16.66	21,281	16.31	13,032	10.34
Grazing Land.....	1,084	.94	1,159	.95	916	.75	1,212	1.00	1,349	1.03	1,470	1.13	1,345	1.03
Improvements on Lots.....	15,243	13.25	19,031	15.62	19,337	15.74	22,597	18.71	23,737	18.10	24,255	18.59	23,367	18.73
Improvements on Acreage.....	3,884	3.36	4,223	3.46	4,318	3.52	7,378	6.11	7,740	5.90	7,482	5.74	7,172	5.69
Range Horses and Mules.....	256	.22	122	.10	55	.04	1,263	1.04	1,895	1.44	1,689	1.25	1,661	1.32
Other Horses and Mules.....	1,558	1.35	1,842	1.51	1,815	1.48	1,324	1.10	1,895	1.44	1,689	1.25	1,661	1.32
Range Cattle.....	3,679	3.20	4,240	3.48	4,261	3.47	3,584	2.97	5,719	4.36	7,149	5.43	6,159	5.36
Other Cattle.....	2,857	2.05	2,811	2.31	2,887	2.35	3,071	2.54	4,146	3.18	4,219	3.22	5,029	3.98
Sheep.....	5,731	4.98	6,757	5.55	6,377	5.11	4,690	3.88	4,932	3.76	4,992	3.77	5,827	4.62
Goats.....	3	.00	13	.01	3	.00	1	.00	2	.00	5	.00	2	.00
Swine.....	106	.09	192	.16	211	.17	237	.20	215	.16	198	.15	246	.20
Poultry.....	37	.03	36	.03	38	.03	49	.04	224	.17	169	.12	265	.21
Merchandise.....	6,884	5.65	6,187	5.08	5,025	4.09	3,942	3.26	4,693	3.58	4,250	3.26	4,402	3.49
Motor Vehicles.....	1,501	1.30	1,217	1.00	1,759	1.43	1,976	1.64	1,973	1.52	1,630	1.25	2,789	2.21
Household Furnishings.....	6,000	5.22	7,243	5.95	7,555	6.15	4,486	3.71	7,102	5.42	5,148	3.95	5,238	4.16
Other Personal Property.....	1,912	1.66	2,146	1.76	2,374	1.93	2,041	1.69	1,993	.07	1,993	.07	71	.06
Air Lines.....	421	.37	458	.38	233	.19	166	.14	138	.10	139	.15	71	.06
Bus Lines.....														
Car Companies.....	249	.22	5	.00	182	.15	202	.17	147	.11	220	.17	213	.17
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....	2,915	2.53	4,132	3.40	4,373	3.56	4,548	3.77	5,833	4.45	8,589	6.58	6,434	5.11
Railroad Companies.....														
Telephone Companies.....	4,792	4.17	5,020	4.12	5,370	4.37	5,611	4.64	5,934	4.52	5,487	4.21	4,584	3.64
Terminal Companies.....														
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....	1,225	1.06	1,276	1.05	1,881	1.53	1,715	1.42	1,790	1.36	1,663	1.27	1,491	1.18
TOTALS.....	\$115,062	100.00	\$121,784	100.00	\$122,848	100.00	\$120,781	100.00	\$131,180	100.00	\$130,468	100.00	\$125,998	100.00
Assessed by:														
County Assessor.....	\$105,881	92.02	\$111,348	91.43	\$111,037	90.39	\$108,705	90.00	\$117,486	89.56	\$114,509	87.77	\$113,276	89.90
State Tax Commission.....	9,181	7.98	10,436	8.57	11,811	9.61	12,076	10.00	13,694	10.44	15,959	12.23	12,722	10.10

DUCHESE COUNTY

Table 28—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 5,903	3.37	\$ 6,079	3.37	\$ 6,451	3.29	\$ 5,725	3.21	\$ 5,694	3.31	\$ 5,871	3.31	\$ 5,453	3.28
Imp. Farm Land { Dry }.....	22,806	13.03	21,446	11.88	22,466	11.47	19,112	10.71	18,293	10.62	18,728	9.7	16,103	9.69
Fruit Land { Irrig'd }.....	7,784	4.42	4,240	2.35	4,606	2.35	3,179	1.78	3,085	1.79	3,149	1.77	2,781	1.66
Grazing Land.....	1,259	.95	1,539	.88	1,373	.42	7	.02	27	.02	119	.15	201	.07
Other Land.....	1,263	1.12	1,339	.72	1,373	.70	2,013	1.13	1,825	1.06	1,555	.88	2,117	1.21
Improvements on Lots.....	11,769	6.72	12,329	6.85	13,319	7.06	13,774	7.72	14,341	8.33	15,335	8.64	16,980	10.31
Range Horses and Mules.....	5,978	3.33	6,168	3.30	6,749	3.45	6,570	3.88	6,846	3.97	6,640	3.74	4,722	2.84
Other Horses and Mules.....	1,177	.67	1,383	.76	1,401	.21	391	.22	293	.17	267	.15	170	.10
Range Cattle.....	2,956	2.26	3,074	1.92	3,432	1.96	3,859	2.15	3,986	2.31	4,446	3.32	1,167	.70
Other Cattle.....	1,501	.86	1,755	.97	2,865	1.35	1,817	1.02	1,981	1.15	2,283	1.29	2,322	1.40
Sheep.....	2,192	1.29	4,401	2.44	3,592	2.04	3,765	2.11	5,212	3.03	4,928	2.78	5,793	3.48
Goats.....	71	.02	95	.05	97	.05	114	.07	103	.06	112	.06	159	.10
Swine.....	593	.34	88	.05	107	.05	114	.07	103	.06	112	.06	159	.10
Poultry.....	593	.34	88	.05	107	.05	114	.07	103	.06	112	.06	159	.10
Merchandise.....	2,124	1.21	3,271	1.81	3,394	1.73	1,546	1.09	2,492	1.45	2,194	1.24	2,671	1.55
Implements, Tools and Mach.....	1,798	.98	7,665	4.43	8,834	4.73	1,546	1.09	2,492	1.45	2,194	1.24	2,671	1.55
Motor Vehicles.....	3,114	1.78	4,710	2.61	5,280	2.76	5,253	2.95	5,078	2.95	6,243	3.52	5,645	3.40
Household Furnishings.....	5,524	3.30	5,545	3.00	5,707	3.00	1,593	.90	770	.04	6,243	3.52	5,645	3.40
Other Personal Property.....	1,023	.58	545	.30	707	.36	1,254	.70	471	.27	483	.27	225	.14
Air Lines.....	161	.09	128	.07	103	.05	135	.08	128	.07	148	.08	158	.10
Bus Lines.....	161	.09	128	.07	103	.05	135	.08	128	.07	148	.08	158	.10
Car Companies.....	1,463	.83	1,522	.84	2,838	1.45	2,876	1.61	2,354	1.37	2,295	1.29	1,872	1.13
Express Companies.....	7	.01	5	.01	4	.01	6	.01	4	.01	4	.01	4	.01
Gas Companies.....	7	.01	5	.01	4	.01	6	.01	4	.01	4	.01	4	.01
Pipe Line Companies.....	7	.01	5	.01	4	.01	6	.01	4	.01	4	.01	4	.01
Power Companies.....	9,532	5.47	9,825	5.44	10,595	5.41	10,329	5.79	9,585	5.57	9,938	5.60	8,944	5.38
Railroad Companies.....	59,208	33.32	60,479	33.49	66,734	34.10	63,289	35.47	59,405	34.50	58,837	33.18	54,910	33.03
Telephone Companies.....	610	.35	538	.35	6,707	3.6	7,118	4.40	5,554	3.29	5,461	3.1	4,861	2.

Table 29—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

GARFIELD COUNTY	1936			1937			1938			1939			1940			1941			1942		
	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		Taxes Charged	Percent- age of Total Tax	
City and Town Lots	\$ 8,031	11.94		\$ 8,178	12.62		\$ 8,410	12.66		\$ 6,029	8.09		\$ 6,796	8.88		\$ 5,101	6.28		\$ 4,945	6.35	
Imp. Farm Land { Dry	14,042	20.88		12,964	20.01		13,351	20.10		15,296	20.53		14,890	19.45		17,986	22.15		17,004	21.83	
Unimproved Farm Land	4,495	6.68		2,953	4.56		3,193	4.81		3,346	4.49		3,119	4.07		2,121	2.66				
Fruit Land	6,350	9.29		5,639	8.39		5,846	8.80		6,315	8.48		6,111	7.98		4,727	5.82		4,585	5.89	
Grazing Land	397	.59		474	.73		590	.89		445	.60		711	.93		458	.56				
Improvements on Lots	10,927	16.25		11,402	17.60		11,633	17.52		12,079	16.21		11,753	15.35		18,346	22.59		17,935	23.01	
Improvements on Acreage	833	1.24		752	1.16		829	1.21		981	1.32		1,186	1.55		2,596	3.20		1,897	2.44	
Range Horses and Mules	205	.30		207	.32		121	.18		156	.21		258	.34		261	.32		277	.37	
Other Horses and Mules	794	1.18		818	1.26		860	1.29		961	1.29		876	1.15		713	.87		736	.93	
Range Cattle	3,452	5.13		3,061	4.73		2,554	3.85		3,637	4.88		4,310	5.63		5,448	6.71		7,139	9.15	
Other Cattle	628	.94		687	1.06		842	1.27		1,363	1.82		1,390	1.55		1,416	1.74		1,673	2.15	
Sheep	5,158	7.67		4,134	6.46		2,725	4.10		5,367	7.20		4,395	5.61		4,183	5.15		4,612	5.92	
Goats				25	.04		35	.05					3	.01							
Swine	19	.03		4	.00		1	.00		51	.07		55	.07		28	.04		67	.09	
Houltry				9	.01					1											
Merchandise	1,402	2.08		1,588	2.45		1,620	2.44		1,870	2.51		1,712	2.24		1,849	2.28		1,937	2.51	
Implement, Tools and Mach.	825	.93		609	.94		645	.97		1,207	1.62		1,613	2.11		1,228	1.51		1,454	1.91	
Motor Vehicles	2,854	4.24		3,338	5.05		3,703	5.58		4,537	6.09		5,390	7.04		4,672	5.75		3,459	4.44	
Household Furnishings	995	1.48		1,100	1.70		1,161	1.75		1,234	1.66		17	.02							
Other Personal Property	109	.16		52	.08		90	.14		111	.15		31	.04		139	.17		181	.23	
Bus Lines																					
Railroad Companies	3,710	5.52		4,004	6.18		257	.39		270	.36		385	.50		354	.44		434	.56	
Express Companies																					
Gas Companies																					
Pipe Line Companies																					
Power Companies	659	.98		1,013	1.57		1,224	1.84		1,273	1.71		4,475	5.85		4,020	4.95		2,059	2.64	
Railroad Companies																					
Telegraph Companies																					
Telephone Companies	1,491	2.22		1,561	2.41		6,477	9.75		7,011	9.41		7,167	9.36		7,271	8.95		7,212	9.26	
Terminal Companies																					
Transit & Tract'n Companies																					
Water Companies																					
Mining Companies	178	.27		178	.27		245	.37		253	.34		216	.28		213	.26		204	.26	
TOTALS	\$67,254	100.00		\$64,791	100.00		\$66,412	100.00		\$74,503	100.00		\$76,559	100.00		\$81,221	100.00		\$77,891	100.00	
Assessed by:																					
County Assessor	\$61,216	91.02		\$58,035	89.57		\$58,209	87.65		\$65,696	88.18		\$64,316	84.01		\$69,362	85.40		\$67,982	87.28	
State Tax Commission	6,038	8.98		6,756	10.43		8,203	12.35		8,807	11.82		12,243	15.99		11,858	14.60		9,809	12.72	

Table 30—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 1,758	1.64	\$ 1,962	1.77	\$ 1,946	1.65	\$ 1,896	1.68	\$ 1,873	1.75	\$ 1,880	1.72	\$ 1,747	1.80
Imp. Farm Land { Dry.....	4,938	4.59	5,680	5.11	5,711	4.87	5,337	4.78	5,233	4.88	5,257	4.81	4,713	4.37
Imp. Farm Land { Irrig'd }.....	599	.56	541	.49	578	.50	554	.46	518	.48	521	.48	413	.43
Unimproved Farm Land.....	1,116	1.03	1,294	1.14	1,300	1.03	1,221	1.03	1,198	1.03	1,202	1.01	1,041	.91
Grazing Land.....	2,978	2.78	2,994	2.69	3,132	2.65	3,221	2.80	2,684	2.78	2,012	1.84	1,742	1.59
Other Land.....	2,114	1.99	2,435	2.08	2,557	2.34	2,520	2.28	2,684	2.78	3,137	2.87	3,005	3.11
Improvements on Lots.....	2,154	1.99	2,435	2.08	2,557	2.34	2,520	2.28	2,684	2.78	3,137	2.87	3,005	3.11
Range Horses and Mules.....	527	.48	538	.48	538	.48	538	.48	538	.48	538	.48	538	.48
Other Horses and Mules.....	537	.49	538	.48	538	.48	538	.48	538	.48	538	.48	538	.48
Range Cattle.....	3,377	3.13	3,529	2.42	2,503	2.12	2,515	2.23	2,514	2.35	2,802	2.57	2,687	2.78
Other Cattle.....	4,452	4.13	4,529	4.08	4,542	3.84	4,521	4.06	4,550	4.13	4,618	4.13	4,511	4.13
Sheep.....	7,454	6.95	4,324	3.89	5,453	4.52	6,179	5.48	6,705	6.25	7,595	6.95	6,887	7.12
Goats.....	1	.00					1	.00						
Swine.....	16	.01	25	.02	35	.03	63	.06	51	.05	46	.04	123	.13
Poultry.....	19	.02	30	.03	34	.03	23	.02	24	.03	24	.02	35	.04
Merchandise.....	1,502	1.40	1,714	1.54	1,806	1.53	1,578	1.40	1,518	1.42	1,523	1.40	1,506	1.56
Implement, Tools and Mach.....	1,425	1.33	1,529	1.48	1,571	1.33	1,578	1.40	1,518	1.42	1,523	1.40	1,506	1.56
Motor Vehicles.....	1,344	1.25	1,983	1.79	2,420	2.05	2,647	2.35	2,609	2.43	3,133	2.86	2,970	3.07
Household Furnishings.....	649	.60	739	.66	834	.70	1,236	1.09	210	.20	997	.91	857	.88
Other Personal Property.....	630	.59	992	.89	991	.84	1,661	1.59	564	.53				
Air Lines.....														
Bus Companies.....	222	.21	159	.14	109	.09	182	.16	150	.14	181	.17	192	.20
Car Companies.....	1,547	1.44	1,658	1.49	2,745	2.32	2,611	2.32	2,198	2.05	2,166	1.98	1,644	1.70
Express Companies.....	5	.00	3	.00	3	.00	3	.00	2	.00			8	.00
Pipe Line Companies.....														
Power Companies.....	2,669	2.49	2,865	2.58	3,432	2.95	3,498	3.10	3,198	2.98	3,184	2.92	2,680	2.77
Railroad Companies.....	61,880	57.87	65,069	58.55	68,218	57.76	63,134	56.00	59,891	55.85	60,076	55.01	52,124	53.38
Telephone Companies.....	739	.74	831	.75	847	.75	1,449	1.29	653	.61	652	.60	542	.56
Terminal Companies.....	1,136	1.11	1,306	1.18	1,466	1.24	1,449	1.29	1,545	1.44	1,512	1.38	1,288	1.33
Transit & Tract'n Companies.....														
Water Companies.....	154	.14	175	.16	173	.15								
Mining Companies.....	2,063	1.92	2,217	1.99	2,633	2.27	2,776	2.46	2,654	2.48	2,408	2.21	1,982	2.05
TOTALS.....	\$107,293	100.00	\$111,145	100.00	\$118,124	100.00	\$112,741	100.00	\$107,228	100.00	\$109,216	100.00	\$96,742	100.00
Assessed by:														
County Assessor.....	\$ 36,778	34.28	\$ 36,862	33.17	\$ 38,867	32.88	\$ 38,241	33.92	\$ 36,937	34.45	\$ 39,035	35.74	\$36,887	37.51
State Tax Commission.....	70,515	65.72	74,283	66.83	79,257	67.12	74,500	66.08	70,291	65.55	70,181	64.26	60,455	62.49

Table 31—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 20,214	8.85	\$ 20,602	8.72	\$ 21,793	8.05	\$ 22,862	7.86	\$ 22,709	7.72	\$ 25,402	7.72	\$ 23,555	7.66
Imp. Farm Land { Dry.....	26	.01	28	.01	1	.00	33	.01			15,355	4.67	12,940	4.21
Imp. Farm Land { Irrig'd }.....	13,754	6.02	14,663	6.21	15,754	5.82	14,938	5.13	14,223	4.84	15,355	4.67	12,940	4.21
Unimproved Farm Land.....	11,176	4.90	11,987	4.18	9,902	3.66	8,955	3.08	8,074	2.74	8,691	2.64	7,600	2.47
Fruit Land.....	6,868	3.01	7,404	3.13	8,174	3.02	8,510	2.92	8,146	2.77	7,785	2.37	6,687	2.17
Grazing Land.....	12,531	5.48	12,592	5.33	12,672	4.68	13,936	4.78	13,371	4.55	12,624	3.83	10,915	3.55
Other Land.....	37,861	16.58	39,780	16.83	44,084	16.39	47,733	16.42	50,958	17.33	60,364	18.34	58,543	19.03
Improvements on Acreage.....	1,235	.54	1,214	.51	1,287	.48	1,150	.42	1,450	.49	1,555	.47	1,223	.40
Range Horses and Mules.....	1,180	.08	1,166	.07	1,182	.07	1,190	.07	200	.07	261	.08	134	.05
Other Horses and Mules.....	445	.20	434	.18	499	.18	557	.19	543	.18	619	.19	528	.17
Range Cattle.....	977	.41	990	.42	1,041	.38	1,465	.50	1,612	.55	2,253	.68	3,603	1.17
Other Cattle.....	1,294	.57	1,305	.55	1,443	.53	1,576	.54	1,612	.51	1,556	.47	1,522	.50
Sheep.....	6,915	3.03	6,714	2.84	7,366	2.72	7,318	2.51	7,032	2.39	8,966	2.72	8,750	2.85
Goats.....	33	.01	48	.02	74	.03	94	.03	71	.02	58	.02	107	.03
Swine.....	8	.00	9	.00	10	.00	7	.00	31	.01	18	.01	42	.01
Poultry.....	4,406	1.93	4,985	2.11	9,843	3.64	8,925	3.07	9,302	3.16	10,641	3.23	11,607	3.77
Implement, Tools and Mach.....	572	.25	661	.28	999	.37	1,313	.45	1,160	.39	1,615	.49	1,664	.54
Motor Vehicles.....	6,320	2.77	7,111	3.01	8,530	3.15	9,776	3.36	10,806	3.67	13,375	4.06	12,529	4.07
Household Furnishings.....	1,505	.66	1,766	.75	1,816	.67	1,535	.53	1,681	.06				
Other Personal Property.....	1,961	.42	1,017	.43	1,086	.40	1,404	.14	310	.11	591	.18	344	.11
Air Lines.....														
Bus Lines.....	8,079	3.54	8,526	3.61	*831	.09	*793	.27	*751	.26	204	.06	306	.10
Car Companies.....	1,845	.81	2,015	.85	3,579	1.32	3,765	1.29	3,173	1.08	3,385	1.03	2,632	.86
Express Companies.....	11	.01	9	.01	15	.01	16	.01	15	.01	17	.01	15	.01
Pipe Line Companies.....														
Power Companies.....	5,515	2.41	6,783	2.87	7,697	2.84	8,590	2.95	9,114	3.10	10,942	3.32	10,236	3.33
Railroad Companies.....	66,778	29.25	71,566	30.28	79,716	29.45	92,175	31.67	92,356	31.41	99,802	30.32	87,330	28.38
Telephone Companies.....	1,217	.52	1,075	.46	1,478	.55	1,340	.46	1,226	.40	1,327	.40	1,124	.37
Terminal Companies.....	6,439	2.82	7,229	3.06	*17,237	6.37	*19,064	6.55	*19,566	6.65	*23,064	6.70	*20,612	6.70
Transit & Tract'n Companies.....														
Water Companies.....	11,206	4.91	7,774	3.29	13,330	4.92	13,436	4.63	16,037	5.45	18,795	5.71	22,371	7.27
Mining Companies.....														
TOTALS.....	\$228,301	100.00	\$236,353	100.00	\$270,672	100.00	\$291,079	100.00	\$294,076	100.00	\$329,188	100.00	\$307,724	100.00
Assessed by:														
County Assessor.....	\$127,211	55.72	\$131,376	55.58	\$146,556	54.15	\$151,673	52.11	\$151,666	51.57	\$171,729	52.17	\$162,293	52.74
State Tax Commission.....	101,090	44.28	104,977	44.42	124,116	45.85	139,406	47.89	142,410	48.43	157,459	47.83	145,431	47.26

*NOTE: Utah Parks property, other than rolling stock, included in Telephone Companies. Entire property previously classed as Bus Companies.

STATE TAX COMMISSION

Table 32—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

JUAB COUNTY	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 11,437	4.32	\$ 10,714	4.90	\$ 10,858	4.51	\$ 12,018	4.86	\$ 11,927	4.83	\$ 12,359	4.92	\$ 12,113	4.98
Imp. Farm Land { Dry.....	15,161	6.52	12,682	5.80	13,331	5.56	14,830	6.00	14,943	6.05	15,284	6.25	15,549	6.40
Unimproved Farm Land.....	2,078	4.43	10,839	4.73	9,544	3.97	10,011	4.05	10,142	4.11	10,884	4.32	10,559	4.36
Fruit Land.....	116	.89	1,495	.68	1,495	.62	1,733	.70	1,632	.66	1,816	.72	1,705	.70
Grazing Land.....	9,045	3.89	7,714	3.53	8,300	3.45	9,420	3.81	9,956	4.00	9,789	3.90	8,980	3.70
Other Land.....	438	.19	522	.24	589	.24	654	.27	922	.30	955	.30	1,034	.37
Improvements on Lots.....	27,933	12.02	26,920	12.30	28,038	11.65	35,822	14.49	35,022	14.20	35,550	14.17	34,871	14.22
Range Horses and Mules.....	1,552	.67	1,289	.59	1,470	.61	1,902	.77	1,733	.70	2,284	.91	1,663	.68
Other Horses and Mules.....	172	.07	539	.25	619	.26	653	.27	689	.28	742	.30	1,053	.40
Range Cattle.....	1,342	.58	1,667	.76	1,810	.75	2,552	.91	2,595	1.05	3,626	1.45	4,473	1.84
Other Cattle.....	689	.30	780	.36	934	.39	1,101	.45	957	.39	1,138	.45	1,379	.57
Sheep.....	7,244	3.12	4,951	2.26	5,854	2.43	5,196	2.10	5,616	2.27	6,756	2.69	8,468	3.48
Goats.....	3	.00	1	.00	2	.00	2	.00	2	.00	7	.03	1	.05
Swine.....	56	.02	62	.03	90	.04	102	.04	82	.03	103	.04	121	.05
Poultry.....	168	.07	228	.10	213	.09	190	.08	184	.07	188	.07	177	.07
Merchandise.....	4,241	1.82	4,764	2.18	5,286	2.20	4,478	1.81	5,274	2.14	5,310	2.12	5,736	2.36
Motor Vehicles.....	1,516	.65	1,160	.53	2,045	.85	2,360	.96	2,630	1.07	2,439	1.00	2,634	1.08
Household Furnishings.....	4,712	2.03	5,983	2.74	8,342	3.47	7,998	3.20	7,382	2.99	8,914	3.55	8,367	3.44
Other Personal Property.....	3,165	1.36	3,083	1.41	4,560	1.89	5,041	2.06	3,855	1.56	4,844	1.95	5,264	2.17
Air Lines.....	164	.07	240	.11	231	.10	151	.06	308	.13	844	.34	868	.36
Car Companies.....	471	.20	513	.23	517	.21	635	.26	154	.06	178	.07	236	.10
Express Companies.....	2,373	1.02	2,377	1.09	3,830	1.59	4,263	1.73	3,654	1.48	3,790	1.51	5,891	2.44
Pipe Line Companies.....	11	.01	9	.00	6	.00	6	.00	6	.00	7	.03	6	.02
Power Companies.....	5,554	2.39	5,513	2.52	8,678	3.60	9,328	3.77	8,951	3.63	9,265	3.69	8,699	3.58
Railroad Companies.....	82,612	35.53	81,081	37.06	84,357	35.04	86,221	34.89	88,244	35.75	92,233	36.77	91,279	37.56
Telephone Companies.....	1,075	.46	1,060	.48	1,099	.46	1,245	.50	1,062	.43	1,119	.45	1,068	.44
Terminal Companies.....	3,993	1.72	4,054	1.85	4,498	1.87	5,065	2.05	5,060	2.05	5,264	2.10	5,272	2.17
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	34,196	14.71	28,297	13.33	33,034	13.72	22,847	9.24	26,580	10.77	732	.29	774	.32
TOTALS.....	\$22,488,100.00	\$218,784,100.00	\$240,723,100.00	\$247,150,100.00	\$246,358,100.00	\$250,968,100.00	\$243,058,100.00	\$243,058,100.00	\$250,968,100.00	\$243,058,100.00	\$250,968,100.00	\$243,058,100.00	\$250,968,100.00	\$243,058,100.00
Assessed by:														
County Assessor.....	\$102,203	43.96	\$ 95,333	43.57	\$103,928	43.17	\$116,706	47.22	\$111,984	45.36	\$118,714	47.30	\$118,753	48.86
State Tax Commission.....	130,285	56.04	123,451	56.43	136,795	56.83	130,444	52.78	134,874	54.64	132,354	52.70	124,305	51.14

STATE TAX COMMISSION

Table 33—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

KANE COUNTY	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 3,418	8.06	\$ 3,339	8.34	\$ 4,119	7.83	\$ 3,868	7.72	\$ 3,842	8.02	\$ 3,973	7.45	\$ 3,745	7.35
Imp. Farm Land { Dry.....	211	.50	223	.48	266	.55	1,973	2.14	1,014	2.12	1,087	2.04	1,825	3.82
Unimproved Farm Land.....	3,485	8.23	3,611	7.85	4,082	7.86	3,292	6.57	3,253	6.80	3,417	6.41	3,085	6.05
Fruit Land.....	47	.11	52	.11	54	.10	49	.10	46	.10	58	.11	45	.09
Grazing Land.....	11,694	27.61	13,034	28.33	15,101	28.87	12,706	25.34	12,829	26.36	12,193	22.87	11,187	21.91
Other Land.....	864	2.04	976	2.13	1,109	2.25	1,073	2.14	1,014	2.12	1,087	2.04	1,825	3.82
Improvements on Lots.....	8,572	20.24	10,276	22.34	11,855	22.57	11,399	23.14	12,033	25.11	12,986	24.36	12,891	26.39
Range Horses and Mules.....	947	2.22	703	1.53	856	1.89	816	1.63	800	1.67	922	1.73	1,022	2.01
Other Horses and Mules.....	345	.82	350	.76	339	.73	342	.68	349	.73	395	.74	288	.57
Range Cattle.....	1,136	2.80	1,172	2.55	1,355	2.83	1,331	2.75	1,440	3.01	1,905	3.57	2,537	4.95
Other Cattle.....	2,938	7.01	1,928	4.22	1,978	4.08	3,338	6.78	1,451	3.03	3,801	7.13	3,311	6.50
Sheep.....	1,198	2.81	1,232	2.68	1,375	2.86	1,510	3.06	1,451	3.03	1,905	3.57	2,537	4.95
Goats.....	18	.00	13	.03	13	.03	51	.10	14	.03	69	.13	2	.00
Swine.....	3	.00	13	.03	19	.04	22	.04	14	.03	10	.02	21	.04
Poultry.....	1,759	4.15	1,941	4.22	1,956	4.00	1,851	3.69	1,975	4.12	2,154	4.04	2,046	4.01
Merchandise.....	1,291	3.06	1,302	2.86	1,488	3.12	1,461	3.00	1,330	2.83	1,544	3.06	1,641	3.36
Motor Vehicles.....	1,733	4.03	1,810	3.93	2,258	4.87	2,251	4.49	2,194	4.58	2,591	4.86	2,576	5.05
Household Furnishings.....	1,170	2.68	1,514	3.29	1,585	3.41	1,574	3.14	1,688	3.55	2,591	4.86	2,576	5.05
Other Personal Property.....	940	2.22	1,148	2.49	477	.91	391	.78	614	1.28	410	.77	298	.58
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Car Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Express Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	974	2.30	1,595	3.47	1,812	3.44	1,787	3.56	2,357	4.92	2,338	4.39	2,001	3.93
Railroad Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	629	1.49	724	1.58	1,804	3.43	2,128	4.24	2,300	4.80	2,574	4.83	2,391	4.69
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	36	.09	.....	.09	36	.07	39	.08	44	.09	53	.10	49	.10
TOTALS.....	\$42,349,100.00	\$46,005,100.00	\$52,611,100.00	\$50,136,100.00	\$47,914,100.00	\$53,306,100.00	\$45,963,100.00	\$45,963,100.00	\$53,306,100.00	\$45,963,100.00	\$53,306,100.00	\$45,963,100.00	\$53,306,100.00	\$45,963,100.00
Assessed by:														
County Assessor.....	\$39,770	93.91	\$42,497	92.37	\$48,482	92.15	\$45,791	91.33	\$42,599	88.91	\$47,814	89.70	\$45,894	90.05
State Tax Commission.....	2,579	6.09	3,508	7.63	4,129	7.85	4,345	8.67	5,315	11.09	5,492	10.30	5,069	9.95

Table 34—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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
MILLARD COUNTY														
City and Town Lots	\$ 11,248	4.72	\$ 10,348	4.57	\$ 10,005	4.17	\$ 10,337	4.29	\$ 11,553	4.44	\$ 10,903	4.34	\$ 9,866	4.12
Imp. Farm Land { Dry	3,431	1.46	3,776	1.36	2,780	1.16	3,332	1.34	4,103	1.58	4,219	1.68	4,009	1.67
Imp. Farm Land { Irrig'd }	36,970	15.29	31,586	13.35	32,947	13.50	28,490	11.28	29,250	11.24	30,569	12.17	26,855	10.80
Unimproved Farm Land	4,104	1.72	763	.34	509	.21	1,674	.66	4,695	1.80	4,208	1.67	4,319	1.76
Fruit Land	14,029	5.80	8,877	3.92	3,359	1.37	8,886	3.40	5,200	2.00	5,809	2.31	1,498	.63
Grazing Land	774	.32	1,470	.65	2,551	1.06	3,823	1.43	4,957	1.91	1,626	.65	5,635	2.35
Improvements on Lots	22,331	9.40	20,175	8.31	21,716	9.04	23,582	9.33	26,159	10.05	24,945	9.94	23,211	9.70
Range Horses and Mules	44	.02	3,693	1.63	4,437	1.75	4,440	1.76	4,223	1.62	3,938	1.57	3,751	1.57
Other Horses and Mules	1,354	.58	1,158	.51	1,410	.59	2,040	.81	63	.03	1,656	.66	54	.02
Range Cattle	3,521	1.48	2,970	1.31	3,574	1.49	4,184	1.66	4,788	1.84	6,609	2.63	8,716	3.64
Other Cattle	1,717	.72	1,703	.75	1,866	.83	2,407	.95	3,009	1.16	3,005	1.20	3,598	1.50
Sheep	16,431	6.90	13,767	8.29	19,216	8.00	19,685	7.79	18,697	7.18	20,117	8.02	22,084	9.48
Goats	73	.03	72	.03	133	.06	216	.09	239	.09	172	.07	347	.15
Poultry	157	.07	169	.07	143	.06	227	.09	230	.09	243	.10	387	.16
Merchandise	4,390	1.76	4,015	1.77	5,316	2.32	6,552	2.59	7,382	2.84	6,908	2.75	6,664	2.78
Implement, Tools and Mach.	4,918	2.06	5,857	2.59	6,603	2.75	7,330	3.14	8,570	3.29	9,259	3.69	8,513	3.56
Motor Vehicles	1,874	.79	1,606	.71	2,104	.88	2,213	.88	2,222	.88	2,222	.88	2,222	.88
Household Furnishings	488	.20	38	.02	504	.21	562	.22	419	.16	465	.19	295	.12
Other Personal Property	220	.09	609	.26	421	.18	324	.13	324	.13	328	.13	424	.18
Bus Lines	2,595	1.09	2,770	1.22	4,345	1.81	4,338	1.72	4,994	1.93	5,811	2.33	461	.19
Car Companies	13	.01	8	.00	7	.00	7	.00	7	.00	6	.00	6	.00
Express Companies	2,955	1.25	2,770	1.22	4,345	1.81	4,338	1.72	4,994	1.93	5,811	2.33	461	.19
Gas Companies	13	.01	8	.00	7	.00	7	.00	7	.00	6	.00	6	.00
Pipe Line Companies	2,662	1.12	3,206	1.42	3,698	1.54	3,975	1.57	4,208	1.62	4,086	1.62	4,015	1.68
Power Companies	94,378	39.61	97,900	43.23	99,337	41.37	105,869	41.90	108,776	41.79	100,664	40.09	91,618	38.28
Railroad Companies	1,545	.65	1,601	.71	1,601	.67	1,601	.63	1,439	.55	1,324	.53	1,166	.49
Telephone Companies	3,065	1.29	3,070	1.35	3,901	1.62	3,961	1.57	4,111	1.58	3,821	1.52	5,355	2.24
Terminal Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies	156	.06	190	.08	128	.05	170	.07	182	.07	168	.07	207	.09
TOTALS	\$238,277	100.00	\$226,485	100.00	\$240,139	100.00	\$252,975	100.00	\$260,285	100.00	\$251,081	100.00	\$239,358	100.00
Assessed by:														
County Assessor	\$133,843	55.96	\$117,121	51.72	\$126,030	52.48	\$131,817	52.17	\$136,969	52.63	\$136,660	54.43	\$133,329	55.70
State Tax Commission	104,334	44.04	109,364	48.28	114,109	47.52	120,858	47.83	123,296	47.37	114,421	45.57	106,029	44.30

Table 35—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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
MORGAN COUNTY														
City and Town Lots	\$ 1,102	.82	\$ 1,173	.80	\$ 1,332	.88	\$ 1,541	.90	\$ 1,331	.83	\$ 1,306	.82	\$ 1,333	.84
Imp. Farm Land { Dry	1,082	.80	1,163	.79	1,158	.76	1,190	.81	1,324	.83	1,328	.84	1,196	.81
Imp. Farm Land { Irrig'd }	12,151	8.98	13,192	8.95	13,414	8.83	14,122	8.21	12,997	8.13	12,942	8.16	11,384	8.02
Unimproved Farm Land	2,276	.20	281	.19	279	.18	1,329	.19	1,315	.20	400	.25	308	.21
Fruit Land	21,011	15.56	22,407	15.20	22,639	14.90	24,151	14.05	23,443	14.67	20,620	13.00	19,383	13.08
Grazing Land	533	.39	660	.45	533	.39	1,552	.32	1,055	.06	653	.41	1,167	.11
Other Land	5,494	4.00	5,856	3.97	6,926	4.56	8,057	4.88	7,212	4.51	7,432	4.68	6,817	4.62
Improvements on Acreage	3,275	2.43	3,520	2.39	3,591	2.36	4,229	2.58	4,206	2.63	4,247	2.68	3,787	2.57
Range Horses and Mules	1,164	.12	1,351	.09	1,144	.10	1,179	.10	1,661	.10	1,555	.10	1,152	.10
Other Horses and Mules	336	.25	362	.25	309	.20	328	.19	340	.21	326	.20	355	.17
Range Cattle	585	.43	669	.45	653	.43	758	.44	774	.48	968	.61	1,306	.82
Other Cattle	753	.56	794	.54	776	.51	911	.53	832	.52	981	.62	1,046	.64
Sheep	566	.42	1,000	.68	1,083	.71	988	.57	872	.55	1,194	.75	1,181	.80
Goats	26	.02	34	.02	29	.02	41	.02	39	.02	67	.02	50	.03
Poultry	76	.06	81	.05	78	.05	65	.04	53	.03	67	.04	80	.05
Merchandise	1,183	.88	1,137	.77	1,764	1.16	2,692	1.57	2,388	1.50	2,011	1.27	2,074	1.41
Implement, Tools and Mach.	1,955	.71	1,961	.65	1,971	.66	1,961	.62	1,920	.58	796	1.50	856	.58
Motor Vehicles	1,774	1.31	2,384	1.62	2,720	1.79	3,640	2.12	2,649	1.65	3,319	2.09	3,481	2.36
Household Furnishings	605	.45	632	.43	674	.44	810	.47	649	.40	.....	.....	.....	.....
Other Personal Property	58	.04	62	.04	111	.07	119	.07	113	.07	152	.10	170	.11
Air Lines	.....	.....	217	.15	117	.08	131	.08	113	.07	152	.10	221	.15
Bus Lines	156	.12	217	.15	215	.14	222	.13	247	.15	231	.15	221	.15
Car Companies	372	.65	921	.62	1,528	1.01	1,796	1.04	1,453	.91	1,403	.88	1,179	.80
Express Companies	400	.40	710	.48	812	.50	931	.57	894	.50	893	.50	843	.50
Gas Companies	5,606	4.15	7,100	4.82	8,142	5.36	9,581	5.57	8,947	5.60	8,930	5.63	8,432	5.72
Pipe Line Companies	7,395	5.48	7,981	5.41	8,366	5.51	7,388	4.30	7,130	4.50	6,556	4.13	5,991	4.06
Power Companies	56,970	42.31	61,781	41.30	61,377	40.58	72,388	43.22	61,756	38.94	67,728	42.4	6,655	4.26
Railroad Companies	878	.63	931	.63	1,031	.68	1,224	.66	1,224	.66	61,311	38.04	56,298	38.56
Telephone Companies	1,053	.78	1,133	.77	1,403	.92	1,651	.96	1,555	.92	1,532	.97	1,422	.99
Terminal Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies	10,192	7.55	10,855	7.36	10,645	7.01	11,867	6.61	10,839	6.78	12,037	7.59	11,089	7.52
TOTALS	\$135,925	100.00	\$147,434	100.00	\$151,923	100.00	\$171,966	100.00	\$159,824	100.00	\$158,669	100.00	\$147,465	100.00
Assessed by:														
County Assessor	\$ 51,885	38.43	\$ 56,503	38.32	\$ 59,234	38.99	\$ 66,182	38.49	\$ 60,149	37.63	\$ 59,004	37.19	\$ 55,073	37.35
State Tax Commission	83,140	61.57	90,931	61.68	92,689	61.01	105,784	61.51	99,675	62.37	99,665	62.81	92,392	62.65

Table 36—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 1,348	2.32	\$ 1,142	2.53	\$ 1,437	2.84	\$ 1,651	2.95	\$ 1,533	2.78	\$ 1,472	2.66	\$ 1,516	2.54
Imp. Farm Land { Dry.....	820	1.78	330	.73	57	.11	15,324	27.37	15,832	28.68	15,317	27.72	16,103	26.95
Unimproved Farm Land.....	13,864	30.01	13,094	28.95	15,033	29.74	15,324	27.37	15,832	28.68	15,317	27.72	16,103	26.95
Fruit Land.....	3,338	7.34	4,063	8.98	3,783	7.48	4,561	8.16	4,808	8.71	5,162	9.34	4,961	8.30
Grazing Land.....	1,392	3.01	1,303	2.88	1,303	2.58	1,584	2.83	1,544	2.80	1,439	2.60	1,753	2.94
Other Land.....	146	.32	178	.39	255	.50	443	.78	382	.69	441	.80	605	1.01
Improvements on Lots.....	3,837	8.39	3,447	7.62	4,330	8.68	5,149	9.20	5,122	9.28	4,671	8.48	4,975	8.33
Range Horses and Mules.....	1,191	2.55	1,189	2.54	2,398	4.74	2,807	5.01	2,810	5.09	2,698	4.85	2,651	4.44
Other Horses and Mules.....	116	.25	84	.19	104	.21	100	.18	84	.15	89	.16	55	.09
Range Cattle.....	306	.66	368	.81	430	.83	529	.94	551	1.00	577	1.04	661	1.11
Other Cattle.....	1,757	3.80	1,712	3.79	1,986	3.93	2,183	3.90	2,135	3.87	2,903	5.25	3,951	6.61
Sheep.....	472	1.02	716	1.58	1,935	3.83	1,237	2.21	1,197	2.17	1,442	2.61	1,801	3.02
Goats.....	1,139	2.47	1,123	2.48	1,051	2.08	1,934	3.51	1,870	3.46	1,964	3.59	1,334	2.33
Swine.....	70	.15	84	.19	85	.17	167	.30	152	.28	97	.18	219	.37
Poultry.....	14	.03	18	.03	26	.05	34	.06	34	.06	22	.04	138	.24
Merchandise.....	1,033	2.34	1,188	2.62	1,328	2.63	1,434	2.56	1,169	2.12	1,251	2.26	1,188	1.99
Implement, Tools and Mach.....	804	1.74	659	1.45	1,827	3.61	2,245	4.10	1,368	2.48	1,301	2.35	1,889	3.16
Motor Vehicles.....	1,597	3.46	2,110	4.66	2,503	4.95	2,958	5.28	2,514	4.55	3,027	5.48	3,087	5.18
Household Furnishings.....	953	2.06	1,068	2.36	1,375	2.72	1,664	2.97	1,664	2.97	1,664	2.97	1,664	2.97
Other Personal Property.....	249	.54	54	.12	40	.08	85	.15	85	.15	10	.02	18	.03
Air Lines.....	20	.04	51	.11	34	.07	59	.10	68	.12	71	.13	91	.15
Bus Lines.....	123	.27	136	.30	247	.49	283	.50	238	.43	231	.42	217	.36
Car Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Express Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Gas Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Pipe Line Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Power Companies.....	848	1.84	1,059	2.34	1,298	2.57	1,573	2.81	2,098	3.80	2,194	3.97	2,262	3.79
Railroad Companies.....	4,048	8.76	4,362	9.64	4,309	8.52	4,735	8.46	4,616	8.35	4,540	8.22	4,960	8.90
Telephone Companies.....	28	.06	28	.06	31	.06	35	.06	25	.05	25	.05	24	.04
Terminal Companies.....	637	1.38	708	1.62	757	1.50	898	1.60	1,082	1.98	1,047	1.90	1,071	1.74
Transit & Tract'n Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Water Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Mining Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
TOTALS.....	\$46,192	100.00	\$45,222	100.00	\$50,555	100.00	\$55,994	100.00	\$55,198	100.00	\$55,257	100.00	\$59,747	100.00
Assessed by:														
County Assessor.....	\$35,336	76.50	\$34,577	76.46	\$40,326	79.77	\$45,054	80.46	\$42,156	76.37	\$42,861	77.57	\$46,747	78.24
State Tax Commission.....	10,856	23.50	10,645	23.54	10,229	20.23	10,940	19.54	13,042	23.63	12,396	22.43	13,000	21.76

Table 37—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 836	1.50	\$ 875	1.76	\$ 908	1.87	\$ 1,036	1.84	\$ 1,016	1.75	\$ 1,033	1.74	\$ 979	1.71
Imp. Farm Land { Dry.....	256	.55	273	.55	313	.65	350	.62	349	.60	349	.60	412	.72
Unimproved Farm Land.....	11,027	20.47	11,128	23.43	11,189	23.10	12,016	21.36	11,740	20.18	12,556	21.12	11,432	20.01
Fruit Land.....	4,860	10.36	5,128	10.32	5,075	10.48	6,353	11.29	6,246	10.74	6,761	11.92	5,247	9.18
Grazing Land.....	14,054	30.28	15,042	30.20	14,596	30.14	16,244	28.31	16,507	28.37	17,070	28.72	15,993	27.98
Other Land.....	256	.55	282	.57	313	.65	466	.83	526	.90	497	.83	591	.86
Improvements on Lots.....	2,852	6.15	3,007	6.04	2,878	5.94	3,457	6.21	4,584	7.88	4,333	7.39	4,227	7.39
Range Horses and Mules.....	1,807	3.89	1,931	3.88	2,242	4.63	2,438	4.32	2,820	4.85	2,837	4.74	2,950	4.64
Other Horses and Mules.....	252	.54	289	.58	260	.54	329	.58	344	.59	344	.58	287	.50
Range Cattle.....	282	.61	245	.49	251	.52	312	.55	352	.60	312	.52	291	.51
Other Cattle.....	2,262	4.88	2,377	4.78	2,503	5.17	4,100	7.29	3,670	6.31	4,555	7.71	5,589	9.78
Sheep.....	423	.91	500	1.00	546	1.13	4,769	8.48	4,813	8.19	4,557	7.71	5,039	8.82
Goats.....	2,830	6.10	2,393	4.80	2,048	4.23	2,326	4.13	2,185	3.76	1,967	3.31	2,050	3.59
Swine.....	20	.04	22	.04	30	.06	41	.07	27	.05	22	.04	41	.07
Poultry.....	5	.01	11	.02	11	.02	12	.02	9	.01	7	.01	6	.01
Merchandise.....	683	1.47	714	1.43	832	1.72	802	1.43	653	1.13	777	1.31	713	1.25
Implement, Tools and Mach.....	511	1.10	512	1.03	544	1.12	820	1.40	633	1.12	708	1.19	548	.96
Motor Vehicles.....	836	1.80	959	1.93	1,179	2.43	1,344	2.39	1,399	2.40	1,572	2.54	1,522	2.66
Household Furnishings.....	439	.95	488	.98	462	.95	521	.93	521	.93	521	.93	521	.93
Other Personal Property.....	17	.04	18	.03	21	.04	8	.01	25	.04	17	.03	186	.33
Air Lines.....	24	.05	19	.04	28	.06	14	.02	28	.05	18	.03	23	.04
Car Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Express Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Gas Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Pipe Line Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Power Companies.....	626	1.35	759	1.52	867	1.79	1,023	1.82	1,574	2.71	1,455	2.45	1,334	2.33
Railroad Companies.....	39	.08	41	.08	27	.06	31	.05	31	.05	613	1.03	568	.99
Telephone Companies.....	416	.90	447	.90	491	1.01	603	1.07	620	1.06	613	1.03	568	.99
Terminal Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Transit & Tract'n Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Water Companies.....	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00	1	.00
Mining Companies.....	798	1.72	846	1.70	819	1.69	1,004	1.78	1,004	1.72	616	1.04	566	.99
TOTALS.....	\$46,411	100.00	\$49,810	100.00	\$48,433	100.00	\$56,266	100.00	\$58,183	100.00	\$59,439	100.00	\$67,161	100.00
Assessed by:														
County Assessor.....	\$44,508	95.90	\$47,698	95.76	\$46,201	95.39	\$53,591	95.25	\$53,920	92.67	\$55,889	93.69	\$63,707	93.96
State Tax Commission.....	1,903	4.10	2,112	4.24	2,232	4.61	2,675	4.75	4,262	7.33	3,550	6.31	3,454	6.04

Table 40—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936			1937			1938			1939			1940			1941			1942		
	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		Taxes Charged	Percent- age of Total Tax	
City and Town Lots	\$ 22,256	8.21		\$ 23,329	7.67		\$ 24,715	7.17		\$ 25,413	7.29		\$ 26,336	7.44		\$ 27,951	7.30		\$ 29,411	6.96	
Imp. Farm Land { Dry	4,686	1.73		4,367	1.50		4,082	1.52		3,350	1.33		3,379	1.33		3,379	1.08		3,330	1.08	
Unimproved Farm Land { Irrigated }	56,813	20.95		63,434	20.76		60,682	19.54		63,526	18.23		70,206	20.56		70,700	20.21		69,868	19.13	
Fruit Land	7,300	2.69		7,387	2.53		8,819	2.84		11,020	3.16		8,838	2.60		8,736	2.50		8,579	2.35	
Grazing Land	12	.00		24	.00		5	.00		11,557	4.75		17,558	5.14		15,937	4.57		14,848	4.07	
Other Land	13,561	5.00		13,466	4.83		13,545	4.36		13,557	4.75		13,551	5.14		15,937	4.57		14,848	4.07	
Improvements on Lots	2,240	.82		2,636	1.74		2,987	1.36		3,404	1.98		3,251	5.75		2,447	7.70		2,009	5.55	
Range Horses and Mules	50,312	18.55		53,662	17.84		55,093	17.74		62,394	17.34		63,341	18.52		67,329	19.25		69,980	19.16	
Other Horses and Mules	17,285	6.37		18,051	5.93		18,207	5.87		21,340	6.12		21,741	6.37		23,020	6.58		23,775	6.51	
Other Cattle	381	.14		463	.15		1,463	.55		472	.14		548	.58		2,183	1.63		2,802	6.3	
Other Sheep	1,491	.55		2,025	.67		1,820	.59		2,247	.65		2,459	.72		2,581	1.55		2,581	2.07	
Other Swine	2,344	.86		3,141	1.03		3,050	.98		3,841	1.10		4,115	1.21		5,363	1.53		6,955	1.90	
Goats	2,938	1.08		3,758	1.24		4,013	1.29		4,844	1.39		5,317	1.56		5,363	1.53		6,955	1.90	
Poultry	2,774	1.02		4,462	1.47		4,217	1.36		3,778	1.08		3,555	1.04		4,286	1.22		5,139	1.41	
Merchandise	76	.03		161	.05		163	.05		262	.08		290	.08		165	.05		342	.09	
Implement, Tools and Mach.	380	.14		584	.19		430	.14		533	.15		568	.17		487	.13		562	.21	
Motor Vehicles	10,495	3.87		12,273	4.04		15,110	4.87		15,876	4.56		13,182	3.86		14,655	4.19		16,495	4.49	
Household Furnishings	7,919	2.92		9,022	2.97		9,146	2.95		10,672	3.06		11,286	3.31		10,967	3.13		12,012	3.29	
Other Personal Property	9,255	3.41		11,969	3.94		14,178	4.57		16,525	4.74		15,315	4.49		18,035	5.16		20,539	5.67	
Air Lines	6,011	2.22		7,062	2.32		7,180	2.31		8,718	2.50		8,718	2.50		9,677	2.84		10,539	2.92	
Bus Lines	352	.13		732	.24		689	.22		719	.21		967	.28		684	.20		808	.22	
Car Companies	158	.06		168	.06		117	.04		235	.08		265	.08		288	.08		344	.09	
Express Companies	1,727	.64		2,030	.67		3,170	1.02		3,752	1.08		3,217	.94		3,162	.90		2,879	.79	
Gas Companies	1,13	.01		1,10	.00		1,13	.00		1,12	.00		1,12	.00		1,12	.00		1,14	.00	
Pipe Line Companies	3,565	1.31		4,917	1.62		5,555	1.79		6,936	1.99		6,910	2.02		7,127	2.04		7,337	2.01	
Railroad Companies	42,991	15.85		49,754	16.36		49,838	16.05		54,172	15.55		53,848	15.77		53,682	15.35		57,435	15.72	
Telephone Companies	479	.18		553	.18		556	.18		665	.19		452	.13		450	.13		447	.12	
Terminal Companies	2,919	1.08		3,416	1.12		3,872	1.25		4,412	1.27		4,350	1.27		4,251	1.21		4,194	1.15	
Transit & Tract'n Companies																					
Water Companies																					
Mining Companies	502	.18		595	.19		602	.19		697	.20		584	.17		586	.17		573	.16	
TOTALS	\$271,235	100.00		\$304,151	100.00		\$310,511	100.00		\$348,442	100.00		\$341,450	100.00		\$349,778	100.00		\$365,246	100.00	
Assessed by:	\$218,881	80.70		\$242,708	79.80		\$246,788	79.48		\$277,501	79.64		\$271,811	79.60		\$280,220	80.11		\$292,033	79.95	
County Assessor.	52,354	19.30		61,443	20.20		63,723	20.52		70,941	20.36		69,639	20.40		69,558	19.89		73,223	20.95	
State Tax Commission																					

Table 41—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 25,738	10.44	\$ 25,973	10.11	\$ 26,780	10.03	\$ 26,628	9.34	\$ 26,351	9.52	\$ 25,668	9.27	\$ 24,473	9.13
Imp. Farm Land { Dry.....	56,159	22.78	57,394	22.33	56,553	21.18	57,476	20.17	53,225	20.02	53,664	19.37	49,384	18.43
Unimproved Farm Land.....	7,082	2.87	6,898	2.88	6,568	2.46	7,287	2.56	6,474	2.43	6,693	2.42	6,168	2.30
Fruit Land.....	5,944	2.41	6,026	2.34	6,048	2.27	6,236	2.19	6,130	2.23	6,130	2.23	6,130	2.23
Grazing Land.....	1,632	.66	1,749	.68	1,766	.66	1,840	.69	1,771	.67	1,859	.67	1,859	.67
Improvements on Lots.....	54,802	22.23	57,900	22.32	60,618	22.71	75,269	26.41	73,456	27.59	77,692	28.05	73,388	27.46
Range Horses and Mules.....	7,566	2.94	7,322	2.91	7,350	2.73	8,678	3.04	8,032	3.02	7,221	2.61	7,069	2.64
Other Horses and Mules.....	1,565	.63	1,729	.67	1,422	.52	1,651	.52	1,408	.52	1,408	.52	1,408	.52
Range Cattle.....	3,316	1.34	3,241	1.26	3,373	1.26	3,403	1.19	3,761	1.41	4,703	1.70	5,751	2.15
Other Cattle.....	3,064	1.49	3,909	1.52	3,840	1.44	4,015	1.41	4,230	1.59	4,570	1.65	5,331	1.99
Sheep.....	2,583	1.05	3,053	1.13	2,334	.87	2,380	.88	2,380	.88	2,380	.88	2,727	1.02
Goats.....	107	.05	122	.05	111	.04	111	.04	111	.04	111	.04	111	.04
Poultry.....	360	.06	210	.08	198	.08	198	.08	199	.07	159	.06	222	.08
Merchandise.....	8,466	3.43	9,871	3.84	12,704	4.76	10,573	3.71	11,294	4.24	13,679	4.94	14,344	5.35
Implement, Tools and Mach.....	3,428	1.39	3,405	1.33	3,721	1.39	4,010	1.41	2,360	.89	2,480	.89	2,692	1.00
Motor Vehicles.....	9,450	3.87	10,971	4.27	13,799	5.17	14,383	5.05	14,432	5.42	15,880	5.73	16,225	6.05
Household Furnishings.....	4,840	1.99	5,253	2.04	5,524	2.07	5,643	1.98	5,643	1.98	5,643	1.98	5,643	1.98
Other Personal Property.....	175	.07	146	.06	110	.04	110	.04	110	.04	110	.04	110	.04
Air Lines.....	132	.05	172	.07	119	.05	232	.08	205	.08	219	.08	239	.09
Car Companies.....	1,434	.58	1,505	.59	2,264	.85	2,435	.85	1,973	.74	1,985	.71	1,639	.63
Express Companies.....	7	.00	8	.00	2	.00	3	.00	3	.00	2	.00	3	.00
Gas Companies.....	4,168	1.69	4,332	1.88	5,907	2.21	6,624	2.32	6,319	2.37	6,635	2.39	6,781	2.53
Pipe Line Companies.....	33,091	13.42	34,242	13.32	33,757	12.64	33,216	11.66	30,990	11.64	31,760	11.46	32,143	11.97
Power Companies.....	286	.12	337	.13	290	.11	313	.11	212	.08	216	.08	201	.07
Railroad Companies.....	4,699	1.91	4,874	1.90	5,503	2.06	6,157	2.16	5,911	2.22	5,958	2.15	5,277	1.97
Telephone Companies.....														
Telegraph Companies.....														
Terminal Companies.....														
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....	5,374	2.18	5,463	2.13	5,231	1.96	5,117	1.80	4,594	1.73	4,639	1.67	4,292	1.60
TOTALS.....	\$246,547	100.00	\$257,066	100.00	\$287,054	100.00	\$284,987	100.00	\$266,279	100.00	\$276,996	100.00	\$268,017	100.00
Assessed by:														
County Assessor.....	\$197,356	80.05	\$205,578	79.99	\$213,981	80.13	\$230,890	81.02	\$216,072	81.15	\$225,625	81.45	\$217,384	81.11
State Tax Commission.....	49,191	19.95	51,428	20.01	53,073	19.87	54,097	18.98	50,207	18.85	51,394	18.56	50,633	18.89

Table 42—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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
SUMMIT COUNTY														
City and Town Lots.....	\$ 8,859	2.55	\$ 9,468	2.49	\$ 9,361	2.29	\$ 10,255	2.66	\$ 10,082	2.56	\$ 10,554	2.60	\$ 9,826	2.60
Imp. Farm Land { Dry.....	3,372	7.46	3,393	7.46	3,496	7.46	3,624	7.46	3,553	7.46	3,553	7.46	3,739	7.46
Unimproved Farm Land { Irrigated }.....	1,931	1.58	2,046	1.58	2,041	1.58	2,640	1.58	2,517	1.58	2,620	1.58	2,344	1.58
Fruit Land.....	41,334	12.36	39,271	10.31	38,968	9.55	39,652	10.28	36,501	9.61	32,025	8.12	29,067	7.71
Grazing Land.....	1,644	1.19	1,908	1.19	2,014	1.19	2,120	1.19	2,120	1.19	2,120	1.19	2,120	1.19
Improvements on Lots.....	21,319	6.37	21,114	5.54	20,814	5.10	22,452	5.82	22,452	5.82	22,452	5.82	22,452	5.82
Range Horses and Mules.....	7,582	2.36	8,183	2.15	8,107	1.99	10,160	2.63	9,954	2.62	10,344	2.62	12,208	3.24
Other Horses and Mules.....	183	.05	159	.04	140	.03	410	.11	417	.11	405	.10	219	.06
Range Cattle.....	690	.18	698	.18	666	.16	626	.16	674	.16	650	.16	667	.18
Other Cattle.....	1,411	.42	1,484	.39	1,579	.39	1,905	.49	1,734	.44	1,874	.48	2,072	.55
Sheep.....	2,332	.71	2,584	.68	2,551	.63	2,910	.75	2,976	.78	3,345	.85	3,943	1.05
Goats.....	1,219	.38	1,411	.37	1,249	.30	1,228	.32	1,210	.32	1,210	.32	1,063	.28
Swine.....	15	.01	19	.00	29	.01	46	.01	34	.01	30	.01	28	.01
Poultry.....	123	.04	150	.04	131	.03	162	.04	155	.03	166	.05	223	.06
Merchandise.....	3,493	1.19	3,892	1.02	3,875	.95	3,533	.92	3,535	.93	3,676	.93	3,482	.92
Implement, Tools and Mach.....	794	.24	869	.23	816	.22	1,337	.35	993	.26	1,483	.38	1,879	.23
Motor Vehicles.....	6,524	1.95	7,827	2.06	8,228	2.14	9,284	2.41	8,740	2.30	12,007	3.05	12,570	3.33
Household Furnishings.....	2,469	.74	2,290	.60	2,515	.62	2,838	.74	1,638	.04	.....	.....	.....	.....
Other Personal Property.....	260	.08	321	.08	286	.07	532	.14	283	.08	434	.11	313	.08
Air Lines.....	406	.12	458	.12	324	.08	292	.08	255	.07	345	.09	525	.14
Bus Companies.....	2,258	.67	2,359	.62	3,322	.94	509	.13	435	.11	427	.11	384	.10
Car Companies.....	10	.00	7	.00	3	.00	4	.00	4	.00	3,616	.92	3,101	.82
Express Companies.....	14,452	4.31	17,642	4.63	20,048	4.92	30,299	7.86	29,109	7.56	28,787	7.30	27,253	7.23
Pipe Line Companies.....	10,855	3.24	11,260	2.96	13,210	3.24	14,596	3.78	13,228	3.60	13,228	3.51	13,253	3.51
Railroad Companies.....	112,916	33.73	117,946	30.96	125,150	30.69	150,386	39.00	131,538	34.63	129,162	32.77	122,999	32.61
Telephone Companies.....	1,498	.45	1,551	.41	1,470	.36	1,783	.46	1,448	.38	1,392	.35	1,280	.34
Telegraph Companies.....	5,200	1.55	5,586	1.47	6,638	1.63	7,863	2.04	7,920	2.09	7,373	2.00	8,359	2.22
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	17	.01	162	.04	153	.04	186	.05	175	.05	193	.05	179	.05
Water Companies.....	60,152	17.97	94,583	24.83	106,670	26.16	85,611	21.86	60,489	15.32	77,746	19.73	66,075	17.52
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$334,779	100.00	\$380,946	100.00	\$407,328	100.00	\$335,686	100.00	\$379,865	100.00	\$394,147	100.00	\$377,144	100.00
Assessed by:														
County Assessor.....	\$127,025	37.94	\$139,392	36.60	\$130,000	31.88	\$139,618	36.20	\$130,784	34.43	\$130,573	33.13	\$133,543	35.41
State Tax Commission.....	207,754	62.06	251,554	66.03	277,328	68.12	246,068	63.80	249,081	65.57	263,574	66.87	243,601	64.59

Table 43—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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
TOOELE COUNTY														
City and Town Lots.....	\$ 13,047	4.40	\$ 13,452	4.34	\$ 13,438	4.10	\$ 12,983	3.66	\$ 8,940	2.52	\$ 9,323	2.65	\$ 9,035	2.70
Imp. Farm Land { Dry.....	2,591	.87	2,343	.76	2,362	.72	2,720	.77	2,667	.77	2,720	.77	2,720	.77
Unimproved Farm Land { Irrigated }.....	4,292	1.45	4,541	1.47	4,323	1.32	5,688	1.61	7,640	2.15	7,966	1.94	6,745	2.01
Fruit Land.....	1,270	.43	1,092	.35	1,051	.32	1,670	.46	1,325	.37	1,559	.42	1,151	.34
Grazing Land.....	253	.09	1,125	.01	447	.01	209	.06	20	.00	1,151	.03	1,151	.03
Other Land.....	6,437	2.17	6,208	2.00	6,360	1.94	6,912	1.95	7,320	2.06	6,921	1.92	5,430	.01
Improvements on Lots.....	1,573	.53	1,419	.46	1,540	.44	1,592	.44	1,855	.48	1,921	.52	1,673	.50
Range Horses and Mules.....	30,350	10.23	32,411	10.46	33,078	10.08	26,705	10.32	33,883	9.55	44,326	12.40	44,007	13.10
Other Horses and Mules.....	18,670	6.29	19,301	6.20	18,995	5.79	22,568	6.32	22,433	6.32	24,062	6.63	23,335	6.94
Range Cattle.....	471	.16	432	.13	460	.14	490	.13	470	.13	572	.16	498	.15
Other Cattle.....	1,370	.48	1,397	.45	1,320	.41	1,739	.49	1,825	.51	2,335	.68	3,355	1.00
Sheep.....	1,521	.18	1,543	.18	1,498	.15	1,615	.17	1,520	.17	1,569	.24	1,895	.27
Goats.....	13,636	4.60	12,737	4.11	13,294	4.05	12,126	3.42	12,779	3.60	15,581	4.32	15,571	4.63
Swine.....	26	.01	26	.01	23	.01	17	.00	22	.01	20	.01	23	.01
Poultry.....	73	.02	101	.03	53	.02	65	.02	31	.01	39	.02	100	.03
Merchandise.....	6,076	2.05	6,267	2.05	7,287	2.20	7,317	2.06	7,460	2.10	25,534	7.18	7,822	2.33
Implement, Tools and Mach.....	19,013	6.41	17,374	5.32	19,285	5.94	21,662	6.11	20,824	5.86	25,534	7.18	18,337	5.47
Motor Vehicles.....	5,752	1.94	6,374	2.02	10,213	3.13	11,146	3.15	10,959	3.08	9,876	2.77	12,632	3.77
Household Furnishings.....	3,256	1.10	3,565	1.13	3,486	1.06	4,156	1.17	3,728	1.05	4,809	1.34	4,090	1.20
Other Personal Property.....	671	.23	729	.24	728	.22	1,117	.32	702	.20	707	.19	474	.14
Air Lines.....	518	.17	557	.17	608	.19	629	.18	651	.18	739	.20	873	.26
Bus Companies.....	4,004	1.35	4,410	1.42	6,614	2.02	7,106	2.01	5,049	1.42	4,809	1.34	4,090	1.20
Car Companies.....	7	.00	6	.00	3	.00	3	.00	3	.00	3	.00	2	.00
Express Companies.....	2,342	.79	3,561	1.15	4,314	1.31	4,523	1.28	4,422	1.24	4,357	1.21	4,130	1.23
Pipe Line Companies.....	7,054	2.38	7,733	2.82	11,952	3.64	13,110	3.70	12,294	3.46	11,629	3.23	10,879	3.24
Railroad Companies.....	11,599	37.62	11,407	35.95	11,221	33.90	12,983	36.12	12,803	34.85	120,538	33.49	113,650	33.52
Telephone Companies.....	2,389	.80	2,339	.92	2,138	.65	2,444	.69	1,812	.51	1,602	.45	1,466	.44
Telegraph Companies.....	9,929	3.35	10,519	3.39	13,150	4.01	14,700	4.15	14,647	4.12	14,383	4.00	14,830	4.41
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	1,471	.49	1,517	.48	1,303	.40	1,455	.41	2,231	.63	2,157	.60	1,956	.58
Water Companies.....	27,889	9.40	32,219	10.40	37,933	11.56	29,803	8.41	45,967	12.94	44,331	12.32	29,057	8.65
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$296,649	100.00	\$309,909	100.00	\$328,109	100.00	\$354,317	100.00	\$355,291	100.00	\$359,901	100.00	\$336,048	100.00
Assessed by:														
County Assessor.....	\$129,447	43.64	\$134,141	43.28	\$138,030	42.07	\$151,631	42.80	\$143,594	40.42	\$154,277	42.87	\$154,239	45.90
State Tax Commission.....	167,202	56.36	175,768	56.72	190,079	57.93	202,686	57.20	211,697	59.58	205,624	57.13	181,809	54.10

Table 44—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 6,475	3.60	\$ 6,442	3.79	\$ 6,449	3.70	\$ 7,052	3.91	\$ 6,896	3.84	\$ 6,972	3.72	\$ 7,586	4.10
Imp. Farm Land { Dry	26,088	14.52	24,622	14.47	24,842	14.24	24,246	13.44	23,850	13.27	23,850	12.71	20,657	11.16
{ Irrigated }	9,662	5.38	9,063	5.33	8,812	5.05	9,556	5.28	9,256	5.15	9,050	4.32	8,137	4.40
Unimproved Farm Land.....	11,672	6.50	10,679	6.22	10,850	6.22	12,002	6.65	11,940	6.64	12,339	6.57	11,437	6.18
Grazing Land.....	9,949	5.53	10,111	6.00	10,104	5.83	11,276	7.11	11,501	8.33	11,272	6.88	11,621	8.88
Other Land.....	18,663	10.40	19,141	11.25	20,841	11.95	23,320	12.93	26,273	14.61	28,824	15.36	27,928	15.09
Improvements on Acreage.....	11,860	6.60	11,362	6.68	10,646	6.10	11,188	6.20	12,688	7.06	11,864	6.32	11,613	6.28
Range Horses and Mules.....	7,719	4.33	7,776	4.46	7,717	4.09	8,477	4.97	8,747	4.98	8,874	4.71	9,787	5.28
Other Horses and Mules.....	2,027	1.13	1,815	1.07	1,904	1.07	1,767	0.98	1,781	0.99	1,903	1.01	1,902	1.03
Range Cattle.....	5,772	3.21	5,365	3.15	4,796	2.75	4,112	2.28	4,072	2.27	6,074	3.24	6,762	3.65
Other Cattle.....	3,350	1.89	3,048	1.79	3,388	1.93	3,467	1.92	4,078	2.27	4,865	2.59	5,776	3.12
Sheep.....	14,048	7.82	10,096	5.93	11,334	6.49	12,551	6.96	14,191	7.89	16,056	8.56	15,145	8.19
Goats.....	180	.09	240	.14	342	.20	457	.25	384	.21	210	.11	404	.22
Poultry.....	28	.02	59	.04	75	.04	43	.02	56	.03	50	.03	256	.14
Merchandise.....	6,616	3.68	7,202	4.23	7,555	4.33	6,987	3.49	8,482	4.71	7,881	4.20	9,587	5.18
Implement, Tools and Mach.....	2,072	1.15	1,936	1.14	2,112	1.21	2,396	1.61	2,447	1.36	3,394	1.81	2,753	1.49
Motor Vehicles.....	6,841	3.81	7,677	4.51	8,533	4.89	8,277	4.75	8,898	4.95	10,777	5.74	10,462	5.65
Household Furnishings.....	4,210	2.34	4,184	2.46	4,333	2.48	4,610	2.56	4,185	.99	4,254	.66	965	.52
Other Personal Property.....	1,065	.59	876	.52	1,030	.59	1,141	.63	965	.53	1,234	.66	965	.52
Air Lines.....	237	.13	177	.11	129	.08	152	.08	117	.07	187	.10	193	.10
Bus Lines.....	1,533	.85	1,380	.81	1,379	.79	1,476	.82	633	.38	460	.24	.....	.....
Express Companies.....	4,938	2.75	5,011	2.94	6,443	3.69	7,156	3.97	6,893	3.84	7,729	4.12	8,439	4.56
Pipe Line Companies.....	5,235	2.92	5,497	3.23	5,135	2.95	1,568	.87	.....	.....	.....	.....	.....	.....
Railroad Companies.....	3,116	1.77	3,206	1.88	3,433	1.97	3,733	2.07	3,907	2.17	3,895	2.08	3,626	1.96
Telephone Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telegraph Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	32,139	17.39	29,318	17.22	28,271	16.21	30,940	17.15	28,585	15.90	27,893	14.86	28,975	15.66
TOTALS.....	\$179,693	100.00	\$170,227	100.00	\$174,425	100.00	\$180,397	100.00	\$179,778	100.00	\$187,853	100.00	\$185,025	100.00
Assessed by:														
County Assessor.....	\$132,407	73.69	\$125,637	73.81	\$129,635	74.32	\$135,372	75.04	\$139,593	77.65	\$147,489	78.60	\$143,792	77.71
State Tax Commission.....	47,286	26.31	44,590	26.19	44,790	25.68	45,025	24.96	40,185	22.35	40,164	21.40	41,233	22.29

UTAH COUNTY

Table 45—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 124,697	8.90	\$ 121,823	8.18	\$ 123,413	8.18	\$ 132,898	8.44	\$ 132,431	8.56	\$ 132,367	8.45	\$ 129,235	8.31
Imp. Farm Land { Dry	6,733	4.8	7,830	5.3	25,376	1.67	8,707	5.55	4,945	.32	4,326	.31	5,840	.38
{ Irrigated }	200,875	14.25	202,906	13.63	169,094	11.20	190,115	12.07	175,069	11.31	172,023	10.98	165,172	10.62
Unimproved Farm Land.....	7,748	5.55	11,223	7.70	11,184	7.70	13,364	8.55	11,693	.76	11,288	.72	11,570	.74
Grazing Land.....	9,192	6.66	10,488	7.00	10,612	7.40	13,540	8.66	12,563	.81	12,348	.79	11,708	.75
Other Land.....	24,170	1.73	21,579	1.45	20,195	1.34	18,599	1.18	13,492	.87	13,837	.86	13,459	.87
Improvements on Acreage.....	1,312	.09	1,198	.08	1,188	.08	1,376	.09	1,146	.07	1,337	.06	1,378	.05
Range Horses and Mules.....	236,002	16.86	243,139	16.34	256,199	16.97	276,205	17.54	289,192	18.69	304,999	19.42	303,413	19.51
Other Horses and Mules.....	120,807	8.63	131,991	8.74	129,728	8.74	148,499	9.43	155,148	10.02	167,802	10.70	166,404	10.70
Range Cattle.....	165	.01	124	.01	156	.01	256	.02	364	.03	217	.02	319	.02
Other Cattle.....	3,340	.24	3,369	.23	3,409	.23	3,590	.23	3,634	.23	3,498	.22	3,140	.20
Sheep.....	4,186	.30	4,674	.32	4,288	.28	4,899	.31	5,759	.38	7,305	.47	8,237	.53
Goats.....	6,679	.48	6,651	.45	7,203	.48	7,336	.47	7,968	.52	9,422	.60	10,603	.68
Poultry.....	2,170	.20	4,114	.28	2,821	.19	2,209	.14	2,306	.15	3,007	.19	2,998	.19
Merchandise.....	115	.01	160	.01	174	.01	275	.02	183	.01	169	.01	231	.01
Implement, Tools and Mach.....	3,007	.21	3,534	.24	2,782	.18	2,638	.17	2,892	.18	2,487	.16	2,936	.18
Motor Vehicles.....	60,122	4.30	61,190	4.11	77,925	5.12	97,320	6.18	99,810	6.41	94,320	6.02	106,153	6.76
Household Furnishings.....	41,156	2.94	44,121	2.96	44,125	2.92	52,036	3.20	52,103	3.27	54,754	3.55	52,842	3.40
Other Personal Property.....	45,805	3.27	54,671	3.67	66,517	4.39	68,743	4.36	75,306	4.87	85,295	5.45	93,108	5.39
Air Lines.....	22,760	1.63	23,231	1.56	23,474	1.56	29,947	1.65	1,043	.06	2,271	.15	2,151	.14
Bus Lines.....	5,895	.42	4,624	.31	1,582	.10	1,326	.08	1,577	.06	2,271	.15	2,151	.14
Express Companies.....	925	.07	950	.06	850	.06	1,274	.08	1,557	.09	1,669	.11	1,557	.09
Water Companies.....	8,187	.58	7,968	.54	13,283	.88	14,438	.92	12,215	.79	12,156	.78	10,802	.69
Gas Companies.....	8,485	.61	9,826	.66	11,376	.75	12,283	.78	12,568	.81	12,775	.82	12,487	.80
Pipe Line Companies.....	114,361	8.16	135,196	9.09	127,085	8.42	143,392	9.11	141,694	9.16	131,660	8.41	128,532	7.94
Railroad Companies.....	262,116	18.73	267,433	17.37	263,281	17.44	262,828	16.69	261,016	16.86	255,884	16.34	263,699	16.95
Telephone Companies.....	20,184	1.46	20,963	1.41	21,662	1.44	23,712	1.52	24,670	1.59	25,444	1.62	26,042	1.67
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	55,402	3.96	83,388	5.60	87,048	5.77	44,053	2.80	44,631	2.88	41,345	2.64	25,949	1.67
TOTALS.....	\$1,393,423	100.00	\$1,488,379	100.00	\$1,509,529	100.00	\$1,574,691	100.00	\$1,547,711	100.00	\$1,566,083	100.00	\$1,555,469	100.00
Assessed by:														
County Assessor.....	\$ 927,336	66.27	\$ 960,380	64.53	\$ 982,550	65.09	\$ 1,069,878	67.94	\$ 1,047,473	67.68	\$ 1,083,128	69.16	\$ 1,089,384	70.03
State Tax Commission.....	472,087	33.73	527,999	35.47	526,979	34.91	504,813	32.06	500,238	32.32	482,955	30.84	466,135	29.97

UTAH COUNTY

Table 46—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

WASATCH COUNTY	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 4,788	4.01	\$ 5,006	3.92	\$ 5,479	3.66	\$ 5,315	3.95	\$ 5,590	4.27	\$ 5,572	3.47	\$ 5,385	3.33
Imp. Farm Land { Dry.....	43	.04	46	.04	46	.03	44	.03	35	.03	44	.03	33	.02
Imp. Farm Land { Irrigated }.....	21,593	18.09	22,953	17.99	24,307	16.22	23,421	15.90	22,256	16.99	21,496	13.40	20,441	12.64
Unimproved Farm Land.....	1,463	1.23	1,546	1.21	1,650	1.10	1,437	.98	1,379	1.05	1,352	.84	1,274	.79
Fruit Land.....	16,451	13.79	17,641	13.83	18,809	12.55	17,490	11.87	15,531	11.86	13,701	8.54	14,409	8.91
Grazing Land.....	14,146	12.12	16,164	13.13	17,277	11.87	15,300	11.20	13,327	10.25	11,502	.81	12,413	.25
Other Land.....	13,660	11.20	13,908	10.90	15,603	10.41	16,590	11.26	16,836	12.84	18,015	11.23	25,027	15.48
Improvements on Lots.....	5,376	4.92	6,274	4.92	6,826	4.56	7,130	4.84	6,654	5.08	6,938	4.32	10,655	6.59
Range Horses and Mules.....	49	.04	39	.03	55	.04	50	.04	46	.03	41	.03	57	.04
Other Horses and Mules.....	556	.47	569	.45	543	.36	599	.41	576	.44	556	.35	594	.37
Range Cattle.....	1,504	1.26	1,544	1.21	1,687	1.13	1,861	1.26	1,857	1.42	2,374	1.48	2,406	2.11
Other Cattle.....	1,804	1.33	1,711	1.21	1,817	1.21	1,968	1.34	2,006	1.52	2,284	1.42	2,521	1.56
Sheep.....	421	.35	486	.38	481	.32	572	.39	308	.23	479	.30	666	.41
Goats.....	11	.01	13	.01	10	.01	9	.01	13	.01	10	.01	12	.01
Poultry.....	67	.06	111	.09	100	.06	92	.06	100	.08	105	.07	113	.07
Merchandise.....	3,814	3.03	3,150	2.47	4,752	3.17	4,649	3.16	4,574	3.49	5,033	3.14	5,277	3.26
Implement, Tools and Mach.....	3,319	2.76	3,328	2.6	3,755	2.5	2,069	1.40	2,333	1.82	2,832	1.52	5,559	3.55
Motor Vehicles.....	8,301	6.76	4,127	3.23	5,288	3.53	6,283	4.26	6,553	5.00	7,820	4.88	8,557	5.29
Household Furnishings.....	1,512	1.10	1,551	1.22	1,712	1.14	1,545	1.05	1,411	.91	1,488	.89	1,557	.95
Other Personal Property.....	358	.30	203	.16	362	.24	402	.27	141	.11	148	.09	89	.05
Air Lines.....	145	.12	137	.11	134	.09	150	.10	125	.10	191	.12	180	.11
Bus Lines.....	567	.47	616	.48	1,165	.78	1,244	.84	1,046	.80	1,043	.65	1,056	.65
Car Companies.....	567	.47	616	.48	1,165	.78	1,244	.84	1,046	.80	1,043	.65	1,056	.65
Express Companies.....	3,814	3.03	3,150	2.47	4,752	3.17	4,649	3.16	4,574	3.49	5,033	3.14	5,277	3.26
Pipe Line Companies.....	12,115	10.15	13,929	10.92	13,198	8.81	13,948	9.47	13,889	10.60	13,579	8.47	12,558	7.77
Power Companies.....	16,113	13.01	20,212	15.84	18,660	13.12	19,906	13.51	18,479	14.11	18,562	11.57	20,983	12.98
Railroad Companies.....	1,113	0.91	1,123	.91	1,146	.81	1,158	.81	1,116	.81	1,124	.81	1,224	.81
Telephone Companies.....	1,800	1.51	1,908	1.49	2,181	1.46	2,367	1.61	2,312	1.76	2,248	1.40	2,277	1.41
Terminal Companies.....	8,663	7.26	9,284	7.27	23,200	15.48	17,215	11.69	7,830	5.98	37,326	23.28	25,012	15.47
Water Companies.....	42,522	35.63	46,212	36.22	59,685	39.83	54,989	37.32	43,798	33.44	73,074	45.57	62,191	38.47
Mining Companies.....	119,831	100.00	127,582	100.00	149,858	100.00	147,326	100.00	130,990	100.00	160,368	100.00	161,681	100.00
TOTALS.....	\$ 76,809	64.37	\$ 81,371	63.78	\$ 90,173	60.17	\$ 92,337	62.68	\$ 87,192	66.56	\$ 87,292	54.43	\$ 99,490	61.53
County Assessor.....	42,522	35.63	46,212	36.22	59,685	39.83	54,989	37.32	43,798	33.44	73,074	45.57	62,191	38.47
State Tax Commission.....	18,367	14.13	23,656	15.41	26,118	16.30	27,366	16.46	28,647	16.87	28,953	16.64	28,483	16.55

Assessed by:

County Assessor.....

State Tax Commission.....

Table 47—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

WASHINGTON COUNTY	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 17,145	13.19	\$ 18,527	12.07	\$ 21,389	13.35	\$ 21,696	13.05	\$ 23,853	14.05	\$ 24,643	14.17	\$ 23,268	13.52
Imp. Farm Land { Dry.....	1,124	.86	1,333	.87	1,271	.79	1,400	.84	1,248	.73	1,566	.84	1,503	.87
Imp. Farm Land { Irrigated }.....	21,645	16.65	27,833	18.00	26,570	16.58	26,553	16.03	25,208	14.84	24,999	14.37	23,479	13.64
Unimproved Farm Land.....	1,257	.97	1,285	.84	1,146	.71	1,083	.65	926	.55	889	.52	687	.40
Fruit Land.....	18,707	14.52	20,421	13.61	18,633	11.81	18,438	11.81	18,511	11.81	18,438	11.81	18,438	11.81
Grazing Land.....	11,944	9.19	13,364	8.70	13,363	8.34	13,363	8.08	13,363	8.15	12,535	7.30	11,922	6.93
Other Land.....	1,760	.58	1,812	.53	1,633	.39	1,603	.36	1,511	.30	1,439	.28	1,418	.24
Improvements on Lots.....	31,527	24.25	36,702	23.90	37,680	23.51	40,729	24.50	43,830	25.81	46,330	26.55	46,194	26.84
Range Horses and Mules.....	3,181	2.45	3,789	2.47	4,858	3.03	4,447	2.67	5,514	3.25	5,779	3.33	5,850	3.40
Other Horses and Mules.....	716	.55	797	.52	730	.45	788	.47	859	.50	826	.50	800	.52
Range Cattle.....	2,153	1.66	2,286	1.49	2,397	1.50	2,634	1.58	2,645	1.56	3,284	1.89	4,589	2.67
Other Cattle.....	1,429	1.10	1,550	1.01	1,432	.81	1,497	.90	1,533	.90	1,777	.94	1,739	.94
Sheep.....	1,779	1.37	1,520	.99	1,353	.81	1,311	.73	1,133	.67	1,117	.64	1,102	.81
Goats.....	283	.22	444	.29	236	.16	1,192	.73	1,163	.67	1,117	.64	1,102	.81
Swine.....	21	.02	35	.02	41	.02	49	.02	42	.02	42	.02	41	.02
Poultry.....	53	.04	77	.05	284	.18	475	.29	452	.27	477	.27	290	.17
Merchandise.....	5,079	3.91	6,778	4.40	7,133	4.71	7,499	4.51	7,282	4.29	7,719	4.40	8,292	4.82
Implement, Tools and Mach.....	9,983	7.76	11,233	7.73	11,137	7.11	9,755	5.70	9,723	5.73	10,393	5.84	12,761	7.74
Motor Vehicles.....	7,089	5.45	7,850	5.11	8,466	5.20	9,475	5.70	9,723	5.73	10,393	5.84	12,761	7.74
Household Furnishings.....	2,774	2.13	3,197	2.08	3,578	2.33	3,467	2.08	3,680	2.08	4,034	2.33	4,589	2.67
Other Personal Property.....	494	.38	649	.42	568	.36	442	.27	436	.26	834	.48	556	.32
Air Lines.....	3,721	2.86	4,454	2.90	1,313	.82	1,175	.71	306	.18	331	.19	269	.16
Bus Lines.....	45	.04	1,281	.84	754	.47	667	.40	1,068	.63	776	.45	703	.41
Car Companies.....	3,721	2.86	4,454	2.90	1,313	.82	1,175	.71	306	.18	331	.19	269	.16
Express Companies.....	3,721	2.86	4,454	2.90	1,313	.82	1,175	.71	306	.18	331	.19	269	.16
Gas Companies.....	3,721	2.86	4,454	2.90	1,313	.82	1,175	.71	306	.18	331	.19	269	.16
Pipe Line Companies.....	8,661	6.66	11,657	7.59	12,617	7.87	13,369	8.04	13,709	8.07	14,546	8.36	13,560	7.88
Power Companies.....	5,405	4.16	6,264	4.08	11,208	6.99	11,850	7.13	12,351	7.27	11,983	6.89	12,642	7.34
Railroad Companies.....	1,837	1.41	2,365	1.54	2,611	1.63	2,736	1.64	2,864	1.68	2,953	1.68	2,843	1.63
Telephone Companies.....	1,837	1.41	2,365	1.54	2,611	1.63	2,736	1.64	2,864	1.68	2,953	1.68	2,843	1.63
Terminal Companies.....	1,837	1.41	2,365	1.54	2,611	1.63	2,736	1.64	2,864	1.68	2,953	1.68	2,843	1.63
Transit & Tract'n Companies.....	1,837	1.41	2,365	1.54	2,611	1.63	2,736	1.64	2,864	1.68	2,953	1.68	2,843	1.63
Water Companies.....	550	.45	1,281	.84	754	.47	667	.40	1,068	.63	776	.45	703	.41
Mining Companies.....	129,990	100.00	153,559	100.00	160,258	100.00	166,268	100.00	169,821	100.00	173,356	100.00	172,112	100.00
TOTALS.....	\$ 111,623	85.87	\$ 129,903	84.59	\$ 134,140	83.70	\$ 138,902	83.54	\$ 141,174	83.13	\$ 145,003	83.36	\$ 143,629	83.45
County Assessor.....	18,367	14.13	23,656	15.41	26,118	16.30	27,366	16.46	28,647	16.87	28,953	16.64	28,483	16.55
State Tax Commission.....	18,367	14.13	23,656	15.41	26,118	16.30	27,366	16.46	28,647	16.87	28,953	16.64	28,483	16.55

Assessed by:

County Assessor.....

State Tax Commission.....

Table 48—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 728	3.17	\$ 842	3.12	\$ 822	3.10	\$ 859	3.18	\$ 871	2.84	\$ 794	2.79	\$ 750	2.73
Imp. Farm Land { Dry.....	103	4.15	123	4.46	115	4.38	119	4.44	140	4.46	144	4.52	135	4.49
Imp. Farm Land { Irrigated }.....	9,091	39.55	10,517	39.00	9,943	37.48	9,298	34.45	10,289	33.51	9,255	32.49	8,830	32.19
Unimproved Farm Land.....	379	1.65	439	1.63	417	1.57	432	1.56	422	1.38	380	1.34	364	1.33
Cruit Land.....	31	.81	31	.81	31	.81	31	.83	31	.88	31	.88	31	.88
Grazing Land.....	1,348	5.86	1,560	5.78	1,482	5.10	1,508	5.59	1,569	5.11	1,397	4.90	1,356	4.94
Other Land.....	58	1.14	37	1.14	37	1.14	37	1.18	37	1.22	37	1.22	37	1.22
Improvements on Lots.....	2,854	12.46	3,348	12.41	3,351	12.53	3,573	13.24	4,871	15.87	4,600	16.00	4,167	15.19
Improvements on Acreage.....	1,675	7.29	1,953	7.24	1,950	7.35	2,038	7.55	2,763	9.00	2,526	8.88	2,418	8.82
Range Horses and Mules.....	436	1.91	483	1.79	488	1.84	513	1.90	498	1.62	487	1.72	368	1.34
Other Horses and Mules.....	2,164	9.42	2,217	8.22	2,032	7.66	1,848	6.85	2,447	7.97	2,911	10.23	3,776	13.77
Range Cattle.....	185	3.37	217	3.22	202	3.22	179	3.27	103	3.34	102	3.27	156	5.57
Other Cattle.....	1,882	8.19	2,401	8.90	2,873	10.33	3,555	13.10	3,010	9.80	2,788	9.79	2,433	8.87
Sheep.....	17	.07	29	.11	38	.14	39	.15	31	.10	43	.15	69	.25
Goats.....	28	.12	116	.43	63	.24	44	.16	46	.15	22	.08	21	.08
Poultry.....	487	2.12	472	1.75	409	1.54	456	1.61	331	1.08	361	1.27	326	1.19
Merchandise.....	326	1.63	411	1.53	411	1.53	339	1.37	1,073	3.49	527	1.85	484	1.76
Implement, Tools and Mach.....	683	3.02	1,154	4.28	1,162	4.38	1,255	4.61	1,383	4.50	1,452	5.10	1,291	4.71
Motor Vehicles.....	194	.85	248	.92	223	.85	300	1.11	92	.30	37	.13	3	.01
Household Furnishings.....	19	.08	18	.07	22	.08	46	.17	92	.30	37	.13	3	.01
Other Personal Property.....														
Air Lines.....														
Bus Companies.....														
Car Companies.....														
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....														
Railroad Companies.....														
Telephone Companies.....														
Terminal Companies.....														
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....														
TOTALS.....	\$22,935	100.00	\$26,971	100.00	\$26,532	100.00	\$26,988	100.00	\$30,702	100.00	\$28,493	100.00	\$27,433	100.00
Assessed by:														
County Assessor.....	\$22,721	98.85	\$26,610	98.66	\$26,066	98.24	\$26,501	98.20	\$30,188	98.33	\$28,025	98.36	\$27,186	99.10
State Tax Commission.....	264	1.15	361	1.34	466	1.76	487	1.80	514	1.67	468	1.64	247	.90

Table 49—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1936		1937		1938		1939		1940		1941		1942	
	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.....	\$ 326,201	21.67	\$ 318,163	19.15	\$ 331,263	17.91	\$ 340,354	17.69	\$ 353,385	18.34	\$ 370,274	19.35	\$ 349,934	18.32
Imp. Farm Land { Dry.....	2,312	1.15	2,757	1.17	2,993	1.16	3,209	1.17	3,399	1.18	3,190	1.18	3,078	1.16
Imp. Farm Land { Irrigated }.....	69,396	4.61	81,444	4.89	88,971	4.81	86,945	4.52	86,202	4.48	81,096	4.24	79,176	4.15
Unimproved Farm Land.....	10,980	.73	12,849	.77	13,571	.73	14,420	.76	14,862	.73	12,597	.71	13,606	.73
Cruit Land.....	2,478	.16	2,915	.17	3,295	.18	3,563	.16	3,832	.16	2,637	.14	2,574	.14
Grazing Land.....	8,139	.54	9,799	.59	10,838	.59	10,733	.56	10,777	.56	9,470	.51	10,330	.54
Other Land.....	1,624	.11	30,524	1.84	31,532	1.71	32,134	1.68	32,676	1.60	31,470	.91	30,339	.91
Improvements on Lots.....	468,878	31.15	463,033	27.87	496,035	26.81	520,736	27.08	533,323	27.39	590,939	30.53	586,912	30.41
Improvements on Acreage.....	42,281	2.80	49,170	5.61	103,219	5.56	112,721	5.83	116,300	6.04	61,604	3.22	62,758	3.29
Range Horses and Mules.....	1,385	.09	1,743	.10	1,898	.10	1,908	.10	2,142	.11	1,932	.10	1,753	.09
Other Horses and Mules.....	1,386	.09	1,326	.08	1,330	.07	1,173	.06	1,098	.06	1,630	.09	2,050	.11
Range Cattle.....	3,789	.25	4,370	.28	5,430	.29	5,744	.31	7,047	.37	7,839	.41	8,669	.46
Other Cattle.....	319	.02	483	.03	432	.02	658	.03	455	.02	533	.03	400	.02
Sheep.....	156	.01	299	.02	170	.01	346	.02	218	.01	181	.01	167	.01
Goats.....	310	.02	371	.02	343	.02	302	.02	335	.02	305	.02	360	.02
Poultry.....	91,644	6.03	107,141	6.45	163,512	8.84	155,133	8.07	149,167	7.74	154,434	8.07	175,229	9.17
Merchandise.....	34,190	2.37	34,966	2.05	37,053	2.00	43,487	2.26	46,511	2.41	44,276	2.31	39,647	2.07
Implement, Tools and Mach.....	47,738	3.17	58,711	3.53	66,731	3.61	74,750	3.89	72,798	3.78	84,555	4.42	98,895	5.18
Household Furnishings.....	38,168	2.54	40,720	2.42	43,466	2.35	43,388	2.26	8,876	.46	9,142	.48	9,271	.49
Other Personal Property.....	257	.02	242	.01	327	.02	367	.02	400	.02	400	.02	481	.02
Air Lines.....														
Bus Companies.....	217	.01	303	.02	537	.03	131	.01	128	.01	154	.01	156	.01
Car Companies.....	13,482	.90	14,458	.87	19,930	1.08	20,773	1.08	1,150	.06	1,715	.09	1,956	.10
Express Companies.....	230	.01	163	.01	173	.01	167	.01	172	.01	222	.01	214	.01
Gas Companies.....	15,003	1.00	19,155	1.15	23,133	1.25	24,292	1.26	25,149	1.30	25,144	1.31	25,433	1.33
Pipe Line Companies.....														
Power Companies.....	70,746	4.70	80,049	4.82	89,874	4.86	98,374	5.12	101,187	5.25	97,952	5.12	94,157	4.93
Railroad Companies.....	178,705	11.88	202,266	12.17	214,895	11.62	223,544	11.63	226,166	11.74	217,547	11.37	215,544	11.28
Telephone Companies.....	2,396	.20	3,656	.22	3,374	.18	3,524	.18	3,478	.18	3,220	.17	3,086	.16
Telegraph Companies.....	22,844	1.52	24,655	1.48	27,075	1.46	29,464	1.53	30,949	1.61	38,438	2.01	44,321	2.32
Terminal Companies.....	49,214	3.27	52,235	3.15	68,112	3.68	69,740	3.63	68,890	3.57	66,551	3.48	62,281	3.26
Transit & Tract'n Companies.....							1,493	.08	1,028	.05	957	.05	2,161	.11
Water Companies.....														
Mining Companies.....	92	.01	109	.01	258	.01	193	.01	90	.00	86	.00	62	.00
TOTALS.....	\$1,505,207	100.00	\$1,661,725	100.00	\$1,850,055	100.00	\$1,922,360	100.00	\$1,926,865	100.00	\$1,913,342	100.00	\$1,910,295	100.00
Assessed by:														
County Assessor.....	\$1,151,678	76.51	\$1,264,676	76.11	\$1,402,481	75.81	\$1,450,619	75.44	\$1,448,546	75.18	\$1,442,151	75.37	\$1,438,212	75.55
State Tax Commission.....	353,529	23.49	397,049	23.89	447,574	24.19	472,241	24.56	478,319	24.82	471,191	24.63	467,083	24.45

WEBER COUNTY

Table 50—Summary of Tax Assessments and Collections by State Tax Commission for Fiscal Year Ending June 30

ASSESSMENTS:	1941	1942
Beer Tax	\$ 20,320.00	\$ 23,020.00
Car and Bus Tax	347,286.39	417,801.83
Cigarette Tax:		
Licenses		
Stamps (1)		
Corporation Franchise Tax	1,051,569.76	1,299,434.05
Individual Income Tax	900,093.73	1,276,420.23
Inheritance Tax	184,620.08	379,825.10
Insurance Tax:		
Self-Insurers	346,056.75	375,492.23
Mine Occupation Tax	35,370.71	36,337.32
Motor Fuel Tax:		
Licenses		
Gasoline Tax	624.00	631.00
Use Fuel Tax (2)	4,215,030.59	4,349,933.88
Motor Vehicle Control Fund	16,501.35	53,465.18
Motor Vehicle Registration Fund		
Oleomargarine Tax:		
Licenses		
Stamps (3)	1,595.00	3,085.00
Public Service Commission Fund	43,397.70	87,516.80
Sales and Use Tax:		
Sales Tax Licenses		
Sales Tax	21,546.00	534.00
Use Tax	4,220,850.75	4,870,525.71
Unemployment Compensation Fund (4)	377,209.33	497,373.31
TOTAL GROSS ASSESSMENTS		\$16,089,256.09
Prepayments:		
Car and Bus Tax	1,597.29	1,234.76
Corporation Franchise Tax	290.00	120.00
Suspense Items		
Other Collections Not Assessed:		
Corporation Franchise Tax (Unclassified)		
Use Fuel Cash Bonds		
Car and Bus Tax	15.55	
Corporation Franchise Tax	36.85	
Individual Income Tax	33.12	
Sales Tax	121.44	
Unemployment Compensation Fund (4)	633.21	
TOTAL		\$15,973,169.56
DEDUCT:		
Credits and Adjustments Allowed	47,353.63	54,884.25
Taxes Uncollectible	14,595.48	25,376.27
BALANCE		\$15,892,958.94

Table 50 (Continued)—Summary of Tax Assessments and Collections by State Tax Commission for Fiscal Year Ending June 30

COLLECTIONS (Deposits with State Treasurer):	1941	1942
Beer Tax	\$ 110,363.77	\$ 124,766.47
Car and Bus Tax	104,412.27	103,265.16
Cigarette Tax	369,426.91	438,576.58
Corporation Franchise Tax	1,027,338.33	1,290,504.79
Individual Income Tax	892,210.34	1,277,126.99
Inheritance Tax	234,716.27	1,429,096.29
Insurance Tax	345,814.59	375,986.40
Self-Insurers	35,358.55	36,337.32
Mine Occupation Tax	674,649.77	789,162.06
Motor Fuel Tax:		
Gasoline Tax	4,214,891.70	4,335,807.36
Use Fuel Tax	18,016.11	54,291.04
Motor Vehicle Control Fund		
Motor Vehicle Registration Fund	121,569.17	112,213.39
Oleomargarine Tax	1,178,494.94	1,228,319.97
Prepayments:		
Car and Bus Tax		
Corporation Franchise Tax	1,307.29	1,234.76
Public Service Commission Fund	42,363.88	120.00
Sales and Use Tax	4,563,094.40	
Suspense Items	126,958.81	
Unemployment Compensation Fund (4)	2,872,995.27	
TOTAL GROSS COLLECTIONS	\$16,978,975.07	\$15,925,794.40
ADD: Taxes Collectible	cr. 9,567.33	cr. 32,835.46
BALANCE	\$16,969,407.74	\$15,892,958.94

- (1) Cigarette stamps sold in 1941, \$385,858.93 less discount for quantity purchases, \$38,572.04; sold in 1942, \$464,189.53, less discount, \$46,387.70.
- (2) Use Tax law become effective Jan. 1, 1941; first collections were made in March, 1941.
- (3) Oleomargarine stamps sold in 1941, \$48,196.20, less discount for quantity purchases, \$4,798.50; sold in 1942, \$97,239.80, less discount, \$9,723.00.
- (4) Unemployment Compensation Fund was transferred to Industrial Commission as of July 1, 1941.

Table 51—Tax Commission Collections; Amount Per Capita Collected, Fiscal Years 1941, 1942

TAX	1941			1942		
	Amount	Per Cent of Total	Collec- tions Per Capita*	Amount	Per Cent of Total	Collec- tions Per Capita*
Beer Tax	\$ 110,363.77	.79	\$.19	\$ 124,766.47	.78	\$.21
Car and Bus Company Tax	106,009.56	.76	.18	104,499.92	.65	.77
Cigarette Tax	369,428.91	2.64	.63	438,576.58	2.74	.73
Corporation Franchise Tax	1,027,048.33	7.35	1.73	1,270,924.73	8.04	2.15
Individual Income Tax	892,210.34	6.38	1.55	1,277,120.39	7.36	2.13
Inheritance Tax	334,716.27	1.68	.66	423,095.89	2.67	.72
Insurance Company Tax	381,173.14	2.73	.66	423,095.89	2.67	.72
Mine Occupation Tax	674,649.77	4.83	1.11	783,162.06	4.92	1.69
Motor Fuel Tax	4,232,907.81	30.28	7.36	4,330,998.40	27.36	7.31
Motor Vehicle Control Fund	1,178,494.94	8.43	2.22	1,123,213.39	.70	1.19
Motor Vehicle Registration Fund	44,993.70	.32	.08	1,223,213.39	7.66	2.05
Oleomargarine Tax	42,363.88	.32	.08	96,594.96	.56	.15
Public Service Commission Fund	4,563,094.40	32.64	7.94	5,324,587.01	33.19	8.87
Sales Tax and Use Tax						
TOTALS	\$13,979,020.99	100.00	\$24.31	\$16,043,987.63	100.00	\$26.74

*Based on an estimated population of 575,000 for the fiscal year of 1941 and 600,000 for the fiscal year of 1942.

Table 52—Comparative Statement of Collections by State Tax Commission for Fiscal Years 1936 to 1942

TAX	1936	1937	1938	1939	1940	1941	1942
Beer Tax	\$ 104,999.25	\$ 113,539.19	\$ 120,060.46	\$ 112,698.38	\$ 116,801.53	\$ 110,363.77	\$ 124,766.47
Car and Bus Company Tax	91,530.17	82,617.36	83,922.91	114,656.49	124,118.93	106,009.56	104,499.92
Cigarette Tax	284,493.48	326,263.52	348,472.68	348,920.60	380,441.50	369,428.91	438,576.58
Corporation Franchise Tax (1)	508,035.06	750,423.11	948,971.86	947,408.92	854,148.43	1,027,048.33	1,270,924.73
Individual Income Tax	498,018.95	804,562.34	864,239.52	692,298.33	892,793.27	892,210.34	1,277,120.39
Inheritance Tax	139,892.55	239,445.72	312,018.53	336,284.10	164,412.77	234,716.27	423,095.89
Insurance Company Tax	298,090.94	304,378.74	350,017.46	413,320.80	359,230.08	381,173.14	423,095.89
Licensed Gross Ton Mile Tax (2)	62,681.92	160,974.35	45,568.41	cr			412,317.92
Mine Occupation Tax (3)	2,899,010.77	3,253,559.95	532,002.95	327,699.15	433,284.03	674,649.77	783,162.06
Motor Fuel Tax (4)	209,109.20	15,523.63	3,444,365.24	3,644,535.66	4,232,907.81	4,330,998.40	
Motor Transportation Fund (5)	93,444.44	108,806.31	99,273.38	98,651.80	139,370.33	121,569.17	112,313.39
Motor Vehicle Control Fund (6)	892,201.98	909,192.05	1,043,303.43	1,066,423.39	1,098,198.64	1,178,494.94	1,228,313.37
Motor Vehicle Registration Fund	37,634.15	44,334.11	44,054.64	18,164.81	22,671.77	44,993.70	30,834.96
Oleomargarine Tax	59,994.14	46,433.15	56,749.80	38,085.53	37,844.02	42,363.88	96,594.96
Public Service Commission Fund	2,966,366.29	3,411,585.89	3,465,189.36	3,635,502.90	4,271,677.30	4,563,094.40	5,324,587.01
Sales and Use Tax (7)		1,217,017.62	2,138,695.57	2,628,745.15	2,678,412.14	2,872,995.27	
Unemployment Compensation Fund (8)							
SUB-TOTAL	\$9,146,903.29	\$11,789,507.01	\$13,897,704.29	\$14,423,368.70	\$15,347,961.36	\$16,852,016.26	\$16,043,987.63
Suspense	56,470.38	cr	1,911.32	8,697.61	2,534.16	126,953.81	cr
Cash Dep.—Prev. 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	\$16,978,975.07	\$15,925,794.40

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. Includes Use Fuel Tax Collections: \$18,017.83 in 1941, and \$54,291.04 in 1942. Use Fuel Tax effective January 1, 1941.

5. Repealed December 31, 1935.

6. 1940 figures include \$18,886.67 Diesel Mileage Tax collections.

7. Use Tax effective July 1, 1937.

8. Effective date August 29, 1936. Operation made retroactive to January 1, 1936. Transferred to Industrial Commission as of July 1, 1941.

Table 53—Detail of Expenditures, Collections and Costs Per Tax Dollar for Fiscal Year Ending June 30, 1941

	Income	Franchise	Sales—Use	Gasoline	Use—Fuel	Cigarette	Oleomargarine	Beer	Inheritance	Insurance
TOTAL EXPENDITURES	\$ 38,203.82	\$ 20,683.33	\$ 98,338.51	\$ 12,484.54	\$ 872.15	\$ 5,998.19	\$ 695.61	\$ 1,332.44	\$ 15,597.08	\$ 744.33
DIVISIONAL COSTS										
General Administrative.....										
Re-Appr. & Equalization.....										
Mines and Utilities.....	\$ 3,494.27	\$ 2,070.05	\$ 15,487.49	\$ 3,764.14						
Forms Fur. Co. Offices.....										
Legal.....	1,178.71	907.87	3,123.64	381.09		128.60	13.16	26.33	3,966.73	13.16
Appraisals & Investigation.....										
Accounting.....	3,518.96	2,375.32	14,902.26	1,213.42	55.88	3,893.42	322.79	551.73	5,875.02	173.01
Auditing.....	13,805.12	10,195.61	22,071.65	6,183.15	694.46	154.69	10.94	384.70	3,000.46	478.70
Field—All Offices.....	7,183.23	1,885.14	20,993.62	429.97	29.17	655.32	76.52	1,456.63	711.84	12.71
Collection.....	3,326.73	1,999.76	164.10	4.60	438.21	438.21	149.60	32.24	89.75	6.36
Files—Mail.....	5,756.80	1,249.58	5,337.12	348.67	88.04	64.03	11.47	13.11		
Operators License.....										
Motor Vehicle Reg.....			1,647.85							
TOTAL	\$ 38,203.82	\$ 20,683.33	\$ 98,338.51	\$ 12,484.54	\$ 872.15	\$ 5,998.19	\$ 695.61	\$ 1,332.44	\$ 15,597.08	\$ 744.33
COSTS BY ACCOUNTS										
Salaries.....	\$ 31,920.71	\$ 17,853.58	\$ 80,688.70	\$ 10,306.97	\$ 513.67	\$ 2,185.06	\$ 386.30	\$ 1,133.16	\$ 13,785.09	\$ 689.97
Travel.....	387.53	202.91	4,657.44	594.37	1.65	83.87	32.09	23.50	791.33	7.24
Stationery and Printing.....	2,528.98	642.64	3,049.36	446.91	245.65	3,812.42	224.32	73.42	255.44	10.05
Postage.....	1,430.52	1,100.03	2,309.14	257.72		75.34	22.09	40.92	257.59	56.31
Telephone & Telegraph.....	441.64	220.82	1,152.26	220.80		88.35	8.76	17.54	132.49	8.78
Equipment Rental.....	13.86	6.93	36.02	6.93		2.77	.28	.46	4.16	.27
Office Supplies.....	694.15	231.43	1,402.98	226.58	15.40	94.95	8.73	17.44	131.73	8.71
General Expense.....	597.60	310.58	1,486.52	329.85	15.88	117.66	9.23	18.33	232.62	9.21
Premiums.....	27.87	13.94	30.13	13.94		5.58	.58	1.14	8.36	.57
Equipment.....	142.96	71.47	1,344.06	71.47	79.90	28.59	2.87	5.72	42.87	2.86
Permanent Improvements.....	18.00	9.00	126.80	9.00		3.60	.36	.72	5.40	.36
Sales Tax Tokens.....			2,005.10							
License Plates.....										
TOTAL	\$ 38,203.82	\$ 20,683.33	\$ 98,338.51	\$ 12,484.54	\$ 872.15	\$ 5,998.19	\$ 695.61	\$ 1,332.44	\$ 15,597.08	\$ 744.33
TOTAL COLLECTIONS	\$892,210.34	\$1,027,048.33	\$4,563,094.40	\$4,214,889.98	\$16,447.83	\$369,426.91	\$44,992.70	\$110,363.77	\$234,716.27	\$381,173.14
COST PER TAX DOLLAR	.0428	.0201	.0215	.0029	.0530	.0162	.0154	.0120	.0666	.0019

Table 53 (Continued)—Detail of Expenditures, Collections and Costs for Fiscal Year Ending June 30, 1941

	Car and Bus	Gross Ton Mile	M. V. Reg.	Oper. Lic.	Property	Pub. Util. Fee	Mine Occupation	Unemploy-ment Comp.	Total
TOTAL EXPENDITURES	\$ 444.21	\$3,483.62	\$ 100,211.04	\$45,502.95	\$52,535.54	\$ 246.84	\$ 182.04	\$ 777.77	\$ 398,334.01
DIVISIONAL COSTS									
General Administrative.....									
Re-Appr. & Equalization.....	\$ 29.24	\$3,483.62	\$ 9,119.04	\$ 2,043.85	\$ 5,582.82	\$ 29.29		\$ 105.00	\$ 47,241.81
Mines and Utilities.....					22,555.36		39.80		22,755.36
Forms Fur. Co. Offices.....					11,928.22				11,928.22
Legal.....	6.57		2,231.28	886.55	1,435.44	6.58		872.30	15,478.31
Appraisals & Investigation.....									5,875.02
Accounting.....	394.50		16,940.07	1,616.31	2,311.04	134.31	46.20		43,781.14
Auditing.....	3.39		1,100.11	195.50	603.08	57.51	88.75		53,028.82
Field—All Offices.....	6.17		11,355.40	8,691.78	971.09	6.32		—169.17	53,014.44
Collection.....	.88		422.95	97.17	133.93	9.11	7.29	— 30.36	21,584.09
Files—Mail.....	2.96		845.20	286.07	827.61	3.02			14,919.79
Operators License.....				31,684.82					51,684.82
Motor Vehicle Reg.....			58,166.99						59,814.34
TOTAL	\$ 444.21	\$3,483.62	\$ 100,211.04	\$45,502.95	\$52,535.54	\$ 246.84	\$ 182.04	\$ 777.77	\$ 398,334.01
COSTS BY ACCOUNTS									
Salaries.....	\$ 421.26		\$ 61,342.45	\$31,841.78	\$35,989.61	\$ 224.81	\$ 160.04	\$ 759.16	\$ 290,102.32
Travel.....	1.19		1,862.37	6,557.09	5,737.09	1.16		18.61	21,352.37
Stationery and Printing.....	4.99		7,193.98	3,699.46	5,522.22	5.00	22.00		27,238.84
Postage.....	1.61		6,363.38	806.35	379.00	.61			13,100.70
Telephone & Telegraph.....	4.33		1,245.74	220.82	668.00	4.32			4,434.65
Equipment Rental.....	4.29		38.85	380.43	20.77				5,520.08
Office Supplies.....	4.29		1,432.37	721.42	1,896.87	4.32			6,931.66
General Expense.....	4.41		2,509.99	495.51	1,038.73	4.60			6,884.85
Premiums.....	1.42		472.05	15.34	41.83	.29			4,324.49
Equipment.....	1.18		2,993.63	753.87	214.40	1.41			6,238.50
Permanent Improvements.....			489.99	50.41	27.00	.18			7,600.00
Sales Tax Tokens.....									2,005.10
License Plates.....			18,364.45						18,364.45
TOTAL	\$ 444.21	\$3,483.62	\$ 100,211.04	\$45,502.95	\$52,535.54	\$ 246.84	\$ 182.04	\$ 777.77	\$ 398,334.01
TOTAL COLLECTIONS	\$106,009.56		\$1,273,496.61	\$26,567.50		\$42,363.88	\$674,649.77	\$2,872,995.27	\$16,978,975.07
									Includes 126,958.81 Suspense
									1,570.00 Use Fuel Bonds
COST PER TAX DOLLAR	.0041		.0786	1.7127		.0058	.0002	.0002	.0234

Table 54—Detail of Expenditures, Collections and Costs Per Tax Dollar for Fiscal Year Ending June 30, 1942

	Income	Franchise	Sales—Use	Gasoline	Use Fuel	Cigarette	Oleomargarine	Beer	Inheritance	Insurance
TOTAL EXPENDITURES	\$ 41,250.06	\$ 19,747.62	\$ 110,082.47	\$ 9,182.65	\$ 3,573.68	\$ 3,236.60	\$ 1,222.64	\$ 1,372.19	\$ 19,511.24	\$ 1,060.58
DIVISIONAL COSTS										
General Administrative.....	1,253.16	502.64	4,471.17	2,023.58	70.25	432.12	161.13	30.29	1,935.49	15.15
Re-Appr. & Equalization.....	18.06		160.21							53.87
Mines and Utilities.....										
Forms Fur. Co. Offices.....	364.82	1,020.20	5,461.94	103.31	43.95	41.33	4.13	8.27		4.13
Legal.....										
Appraisals & Investigation.....	2,433.55	1,662.35	43,443.64	631.51	389.49	989.41	204.52	944.70	14,168.70	423.98
Accounting.....	17,805.89	12,313.74	18,991.57	5,376.75	2,179.10	75.78	41.44	30.03	2,853.11	173.22
Printing.....	6,933.29	524.47	14,747.77	96.58	7.74	247.09	133.58	133.58	244.32	213.75
Tel. & Mail Offices.....	5,592.61	2,092.40	17,223.82	32.74	60.76	727.13	152.60	1.70	12.83	4.84
Collection.....	6,848.68	1,631.82	5,336.01	918.18	823.39	723.74	645.73	223.62	69.25	171.64
Files—Mail.....			19.34							
Operators License.....										
Motor Vehicle Reg.....										
OSTS BY ACCOUNTS										
Salaries.....	\$ 35,241.12	\$ 17,297.47	\$ 69,706.71	\$ 7,660.95	\$ 2,973.47	\$ 2,592.76	\$ 922.42	\$ 1,236.65	\$ 16,534.12	\$ 908.37
Travel.....	329.22	62.00	2,359.53	343.71	73.20	279.40	2.11	23.38	517.00	49.79
Stationery and Printing.....	2,989.30	949.62	3,100.41	155.94	293.18	144.36	227.43	8.96	406.03	33.98
Postage.....	614.52	287.18	2,006.83	104.87	48.93	46.51	19.28	26.38	482.96	17.14
Telephone & Telegraph.....	373.50	177.41	1,160.83	93.46	22.72	39.23	10.73	15.76	250.72	9.73
Equipment Rental.....	20.00		40.00							
Office Supplies.....	944.44	485.42	2,373.69	170.89	63.37	95.91	25.92	36.36	639.52	23.19
General Expense.....	455.84	357.20	1,186.84	101.32	30.00	4.23	9.61	14.75	320.92	12.84
Renewals.....	282.12	131.32	553.35	66.51	19.56	34.15	5.14	9.95	112.97	5.54
Equipment.....			172.28	485.00	32.25					
License Tax Tokens.....			26,822.00							
License Plates.....										
TOTAL COLLECTIONS	\$ 41,250.06	\$ 19,747.62	\$ 110,082.47	\$ 9,182.65	\$ 3,573.68	\$ 3,236.60	\$ 1,222.64	\$ 1,372.19	\$ 19,511.24	\$ 1,060.58
OST PER TAX DOLLAR	\$1,277,120.99	\$1,290,624.79	\$5,324,387.01	\$4,335,807.36	\$83,421.92	\$438,576.58	\$90,594.96	\$124,766.47	\$429,095.59	\$41,237.92
	.0322	.0153	.0206	.0021	.0668	.0073	.0134	.0109	.0454	.0025

Table 54 (Continued)—Detail of Expenditures, Collections and Costs for Fiscal Year Ending June 30, 1942

	Car and Bus	M. V. Reg.	Oper. Lic.	Property	Pub. Util.	Mine Occupation	Total
TOTAL EXPENDITURES	\$ 1,047.10	\$ 101,914.51	\$56,503.07	\$42,051.24	\$ 509.81	\$ 1,547.88	\$ 413,813.34
DIVISIONAL COSTS							
General Administrative.....	8.11	2,933.20	1,285.78	2,385.50	8.14	9.80	17,325.61
Re-Appr. & Equalization.....	112.04	314.12		2,160.57		45.16	29,865.33
Mines and Utilities.....				4,804.52		375.65	5,240.47
Forms Fur. Co. Offices.....				2,873.79		100.39	2,873.79
Legal.....	2.07	2,412.37	204.07	637.03	2.07	10,410.08	10,410.08
Appraisals & Investigation.....				475.20		14,168.70	14,168.70
Accounting.....	815.42	9,537.98	710.91	564.56	359.85	530.54	63,800.59
Auditing.....	1.59	445.52	196.32	186.42	1.60	340.20	61,390.62
Field—All Offices.....	1.33	11,876.73	9,492.03	270.36	1.33	143.22	45,173.68
Collection.....	4.42	373.23	37.09	64.13	9.49	1.92	26,393.71
Files—Mail.....	106.12	582.00	1,029.37	754.78	127.33		19,970.66
Operators License.....			43,531.42				43,531.42
Motor Vehicle Reg.....			15.97				73,449.34
COSTS BY ACCOUNTS							
Salaries.....	\$ 967.63	\$ 68,378.25	\$42,561.59	\$30,004.93	\$ 477.21	\$ 1,362.02	\$ 299,931.67
Travel.....	1.96	486.68	2,886.62	4,232.17	83	77.98	17,380.58
Stationery and Printing.....	5.76	4,157.78	4,139.78	5,252.72	2.36	6.95	22,389.56
Postage.....	20.61	1,400.73	504.74	233.71	7.10	27.61	6,044.16
Telephone & Telegraph.....	10.46	9,927.73	257.62	290.50	4.20	12.82	3,880.42
Equipment Rental.....			244.50				3,880.42
Office Supplies.....	26.88	2,282.14	988.82	861.14	9.72	44.85	9,698.96
General Expense.....	8.86	3,592.11	489.20	665.18	5.22	11.89	7,593.50
Premiums.....	4.94	532.35	489.20	114.59	3.19	3.76	2,093.58
Equipment.....			287.10				1,692.00
Sales Tax Tokens.....							26,922.00
License Plates.....							19,193.37
TOTAL COLLECTIONS	\$ 1,047.10	\$ 101,914.51	\$56,503.07	\$42,051.24	\$ 509.81	\$ 1,547.88	\$ 413,813.34
COST PER TAX DOLLAR	\$104,499.92	\$1,303,862.36	\$36,671.00	\$32,209.58	\$789,162.06	\$15,925,794.40	Includes
	.0100	.0781	1.5408		.0158	.0019	—118,932.23
							Suspense (Credit)
							369.12 Use Fuel Bonds
							.0259

Table 55—Appropriations and Disbursements For Period July 1, 1940, to June 30, 1941

Period	Balances in Appropriations June 30, 1940	Disbursements	Balances June 30, 1941 (See Sec. 19 Chap. 38 L. 1941, 2d Sp. Sess.)
July 1, 1940 to June 30, 1941			
General Legislative Appropriation (Chap. 137, Sec. 1, Laws of Utah, 1939) Disbursements—Income, Franchise, Cigarette, Oleomargarine, Beer, Inheritance, Insurance, Car and Bus Property, Pub. Util. Reg. Fee, Unemployment Compensation, and Mine Occupation Taxes.	\$143,063.56		
Unexpended Balance		\$137,441.20	\$ 5,622.36
Special Legislative Appropriation—Emergency Relief Fund (Chap. 137, Sec. 4, Laws of Utah, 1939)			
Disbursements	107,936.74	98,338.51	9,598.23
Unexpended Balance			
Special Legislative Appropriation—Gasoline (Chap. 137, Sec. 6, Laws of Utah, 1939)	14,584.55		
Disbursements		13,356.69	1,227.86
Unexpended Balance			
Special Legislative Appropriation—Motor Vehicle Registration (Chap. 137, Sec. 5, Laws of Utah, 1939)	105,204.62	101,636.28	3,568.34
Disbursements			
Unexpended Balance			
Special Legislative Appropriation—Vehicle Control (Chap. 137, Sec. 3, Laws of Utah, 1939)	44,077.71	44,077.71	
Disbursements			
Balance June 30, 1940—Gross Ton Mile—10% of Revenue collected (Chap. 46, Sec. 150, Laws of Utah, 1935)	3,894.30	3,483.64	410.66
Disbursements			
Balance Reverting to General Fund (Chap. 158, Sec. 15, Laws of Utah, 1937)			
Total Appropriations	\$418,761.48	\$398,334.03	\$20,427.45
Total Disbursements			
Balance Unexpended and Reverted to Proper Fund or Account			

Table 56—Appropriations and Disbursements For Period July 1, 1941, to June 30, 1942

Period	Appropriations	Disbursements	Unexpended Balance June 30, 1942
July 1, 1941 to June 30, 1942			
Appropriation from General Fund	\$ 66,425.00		
Disbursements—Income, Franchise, Cigarette, Oleomargarine, Beer, Inheritance, Insurance, Car and Bus Property, Pub. Util. Reg. Fee, Unemployment Compensation, and Mine Occupation taxes.		\$ 35,104.00	\$ 31,321.00
Unexpended Balance			
Appropriation from Emergency Relief Fund	211,767.00	111,969.00	99,798.00
Disbursements			
Unexpended Balance			
Appropriation from Gasoline Tax Fund	82,546.00	43,628.00	38,918.00
Disbursements			
Unexpended Balance			
Appropriation from Motor Vehicle Registration Fees	184,624.00	97,608.00	87,016.00
Disbursements			
Unexpended Balance			
Appropriation from Vehicle Control Fund	156,625.00	82,819.00	73,806.00
Disbursements			
Unexpended Balance			
Appropriation from State Government Operating Account	34,134.00	18,059.41	16,074.59
Disbursements			
Unexpended Balance			
Total Appropriations	\$736,121.00	\$389,187.41	\$346,933.59
Total Disbursements			
Balance Carried over to second fiscal year			

STATE OF UTAH
COUNTY OF SALT LAKE } ss.

J. Lambert Gibson, R. E. Hammond, Heber Bennion, Jr., and Milton Twitchell, the appointed, qualified and acting members of the State Tax Commission of Utah, being severally sworn, each for himself deposes and says that the foregoing statements marked 55 and 56 contain a full, true and correct detail of the manner in which all appropriations for the operations of the State Tax Commission, during the fiscal years ended June 30, 1941, and June 30, 1942, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Revised Statutes of Utah, 1933. Subscribed and sworn to before me this 10th day of November, 1942.

E. S. PRICE,
Notary Public.

J. LAMBERT GIBSON,
R. E. HAMMOND,
HEBER BENNION, JR.,
MILTON TWITCHELL.

