

SEVENTH
BIENNIAL REPORT
of the
STATE TAX COMMISSION
OF UTAH



For the Years 1943-44

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J. LAMBERT GIBSON,
Chairman
ROSCOE E. HAMMOND
HEBER BENNION, Jr.
MILTON TWITCHELL



For the Years 1943-44

Letter of Transmittal

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

Gentlemen:

We submit herewith the biennial report of the State Tax Commission covering the period from July 1, 1942, to June 30, 1944.

This report is in compliance with the requirements of Chapter 10 of Title 87, Utah Code Annotated, 1943, and with Paragraph 20 of Section 80-5-46 of the same compilation.

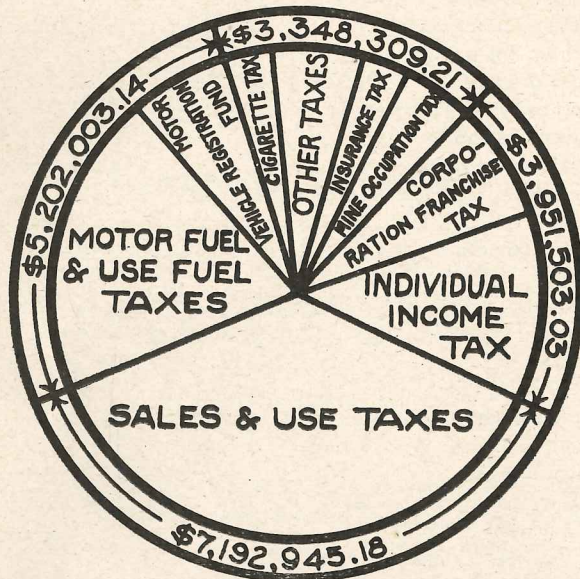
Respectfully submitted,

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

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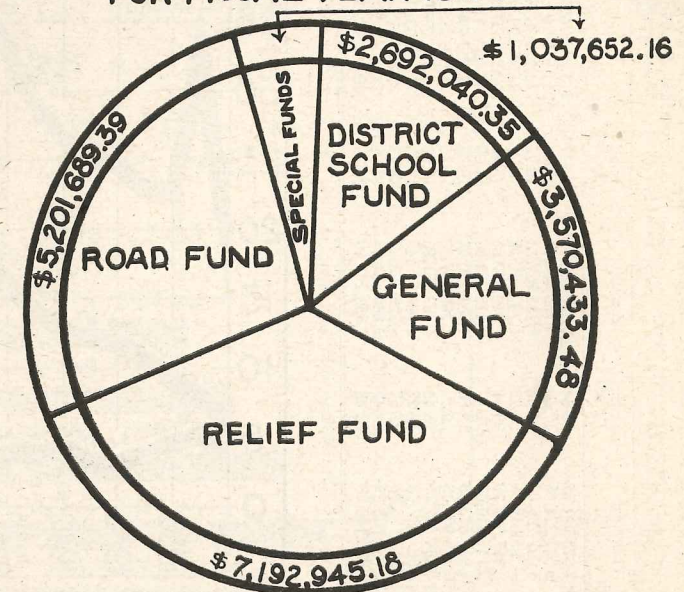
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STATE TAX COMMISSION SOURCE OF COLLECTIONS FOR FISCAL YEAR 1944



NAME OF TAX	Amount of Collections	% of Total
Cigarette Tax	\$ 646,325.80	3.28
Corporation Franchise Tax	1,500,546.34	7.62
Individual Income Tax	2,450,956.69	12.45
Insurance Tax	591,419.86	3.00
Mine Occupation Tax	926,441.84	4.70
Motor Fuel and Use Fuel Taxes	3,904,451.71	19.83
Motor Vehicle Registration Fund	1,297,551.43	6.59
Sales and Use Taxes	7,192,945.18	36.52
Other Taxes:		
Beer Tax	\$ 198,538.17	
Car and Bus Tax	96,223.66	
Inheritance Tax	227,533.40	
Motor Veh, Control Fund	65,129.06	
Motor Transportation Fund	400.00	
Vehicle Control Fund	40,532.25	
Oleomargarine Tax	97,831.90	
Pub. Ser. Com. Fund	64,434.76	
School Lunch Fund	394,685.27	
Total	\$1,185,318.47	
Less Suspense (Cr.)	1,196.75	6.01
Grand Total	\$19,694,760.56	100.00

STATE TAX COMMISSION DISTRIBUTION OF TAX COMMISSION COLLECTIONS FOR FISCAL YEAR 1944



NAME OF TAX	Amount of Collections	% of Total
District School Fund		
(Income and Corporation)*	\$ 2,692,040.35	13.67
General Fund (Income and Corporation)*	897,346.80	4.56
General Fund	2,673,086.68	13.57
Relief Fund	7,192,945.18	36.52
Road Fund	5,201,689.39	26.41
Special Funds:		
Car and Bus Tax	\$ 96,223.66	
Income and Corp. Tax		
(Protested and Withheld)	325,307.71	
Insurance Tax		
(Fireman's Pension Fund)	51,812.46	
Motor Veh. Control Fund	65,139.06	
Pub. Ser. Com. Fund	64,434.76	
Use Fuel Cash Bonds	713.75	
Vehicle Control Fund	40,532.25	
School Lunch Fund	394,685.27	
Total	\$1,038,848.92	
Less Suspense (Cr.)	1,196.76	5.27
Grand Total	\$19,694,760.56	100.00

*The Constitution requires that receipts from taxes based on income shall be used to reduce the property taxes levied for state district school and state general fund purposes.

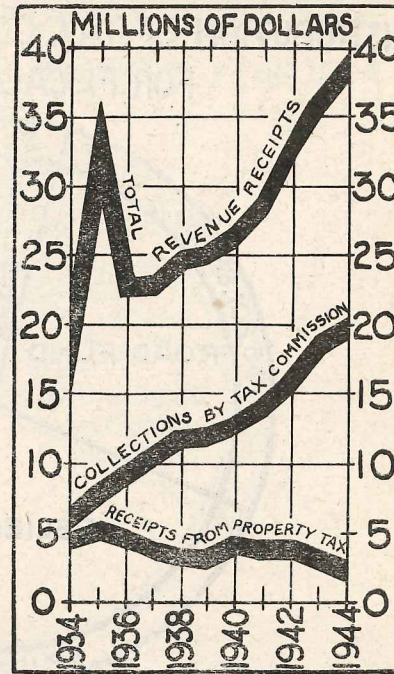
TRUE REVENUE RECEIPTS OF STATE GOVERNMENT (Biennial Reports of State Treasurer)

Fiscal year ending June 30	Collected by State Tax Commission (See Note and Comments 1 and 2)		From Property Taxes (Comment 3)		From Federal Government (Comment 4)		All Other Sources (Comment 5)		Total Revenue Receipts (See Note and Comment 5)	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
1932	\$ 359,162.83	2.59	\$5,087,595.36	36.70	\$ 2,570,381.37	18.54	\$5,845,204.19	42.17	\$13,862,343.75	100%
1933	525,030.87	4.51	4,327,083.65	37.13	2,041,371.05	17.52	4,759,154.61	40.84	11,652,640.18	100%
1934	6,247,361.56	31.04	4,797,461.17	23.84	6,927,705.02	34.42	2,153,827.31	10.70	20,126,355.06	100%
1935	7,699,974.98	24.71	5,073,485.62	16.28	16,595,619.55	53.29	1,782,212.18	5.72	31,151,292.33	100%
1936	9,193,340.13	40.43	4,775,921.09	21.01	6,857,643.20	30.16	1,910,362.01	8.40	22,737,266.43	100%
1937	10,511,402.60	45.85	3,856,064.81	16.82	5,141,540.00	22.43	3,415,383.99	14.90	22,924,391.40	100%
1938	11,744,088.68	47.53	3,487,466.04	14.11	4,916,513.58	19.90	4,561,220.24	18.46	24,709,288.54	100%
1939	12,646,963.92	47.00	3,342,863.41	13.34	5,139,901.15	20.51	4,769,751.80	19.15	25,058,453.98	100%
1940	14,079,089.42	48.82	3,919,026.61	13.59	4,884,882.75	18.48	4,769,751.80	18.08	26,433,090.73	100%
1941	15,893,207.00	47.72	3,964,558.57	11.90	5,557,687.18	19.27	5,282,528.46	18.32	28,838,331.67	100%
1942	18,599,560.28	51.26	3,056,603.71	8.42	7,712,125.96	21.67	6,229,723.97	18.71	33,304,615.50	100%
1943	19,654,090.87	50.92	2,233,303.12	5.79	7,762,805.39	21.40	6,864,174.05	18.92	36,283,143.43	100%
1944					8,850,140.38	22.93	7,859,147.89	20.36	38,596,682.26	100%

NOTE: Figures for State Tax Commission collections and Total Revenue Receipts from 1932 to 1938, inclusive, include Tax Commission suspense and protest taxes to conform to reports of later years.

COMMENTS:

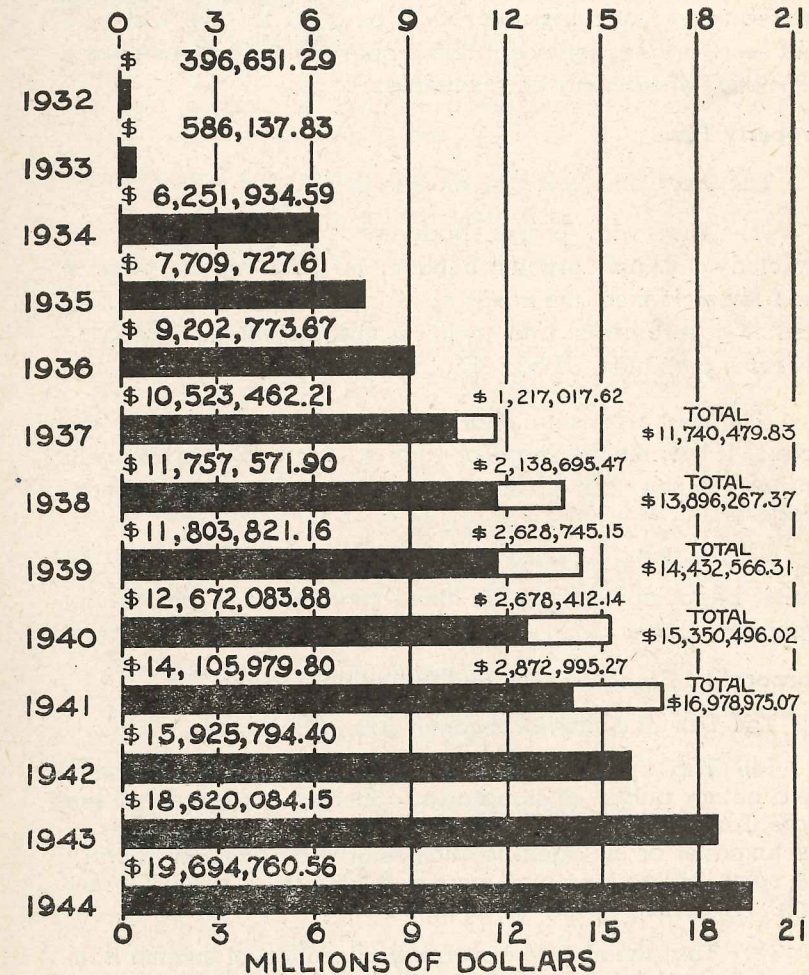
- (1) Unemployment Insurance Taxes not included.
- (2) The Treasury's distribution of items received is on a revenue basis and differs slightly from Tax Commission distribution.
- (3) Property taxes are administered but not collected by Tax Commission.
- (4) Federal grants to state are chiefly for road, welfare and health purposes. Large drought relief grant received in fiscal year 1935.
- (5) Includes county contributions to public welfare, teachers' contributions to retirement fund, receipts to state departments and institutions (including colleges) and net profits but not gross receipts of Liquor Control Commission. Figures in these two columns differ from those in Treasurer's reports, which since fiscal 1942 include gross receipts of the Liquor Control Commission rather than net profits.

STATE TAX COMMISSION
TOTAL COLLECTIONS

FISCAL YEAR ENDING JUNE 30

UNEMPLOYMENT COMPENSATION TAX (white bar)

ALL OTHER TAXES (black bar)



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.

Recommendations

In accordance with the mandate of Sub-Section 80-5-46 (20) the Utah State Tax Commission makes the following recommendations, the reasons for which are outlined in this report at the pages indicated in parentheses. This commission, on request of any legislator, will be glad to give technical and secretarial assistance in the preparation of bills proposing legislative enactments on tax matters.

Property Tax

The Tax Commission recommends:

(1) That with proper budgetary safeguards, laws be enacted to permit greater freedom in fixing of the general fund levies to meet the needs of county, municipal and school district governments, and to lower the maximum aggregate of levies permitted. (Page 22.)

(2) That a constitutional amendment be submitted to the voters, to permit the State of Utah to tax U. S. Government property when that government consents to such taxation. (Page 17.)

(3) That the valuation of the ore content of metalliferous mines be computed on the three-year average of the net proceeds. (Page 33.)

Corporation Franchise Tax and Individual Income Tax

The Tax Commission recommends:

(4) That the requirement for the formal acknowledgment, by a notary public, of signatures to income tax returns to the State Tax Commission be dropped, but that the signature of the taxpayer or his agent to such returns be deemed to carry the same obligations and responsibilities as if signed under oath. (Page 59.)

(5) That the statute governing allocation of income from interstate business be rewritten. (Page 57.)

(6) That the Individual Income Tax Act be extended to cover income derived in this state by non-residents. (Page 59.)

Estate Tax

The Tax Commission recommends:

(7) That further amendments be written into the law, especially those sections covering deductions permitted in determining net estates. (Page 68.)

Insurance Premium Tax

The Tax Commission recommends:

(8) That the subject of insurance taxation be examined with the purpose of removing the many apparent inconsistencies and inequities. (Page 71.)

Cigarette and Oleomargarine Taxes

The Tax Commission recommends:

(9) That penalties for violation of these laws to be set up. (Page 63.)

(10) That not more than 5 per cent discount be allowed for quantity purchases of cigarette tax stamps, and the discount for such purchases of oleomargarine stamps be abolished. (Page 62.)

Use Fuel Tax

The Tax Commission recommends:

(11) That the present "Certificate of Exemption" be discontinued and that a use fuel tax permit be required before any motor vehicle using diesel fuel be registered. (Page 67.)

Motor Vehicle Registration

The Tax Commission recommends:

(12) That authority be given the State Tax Commission to destroy, any instrument recorded by it, after the indebtedness has been discharged for at least two years. (Page 45.)

Beer Tax

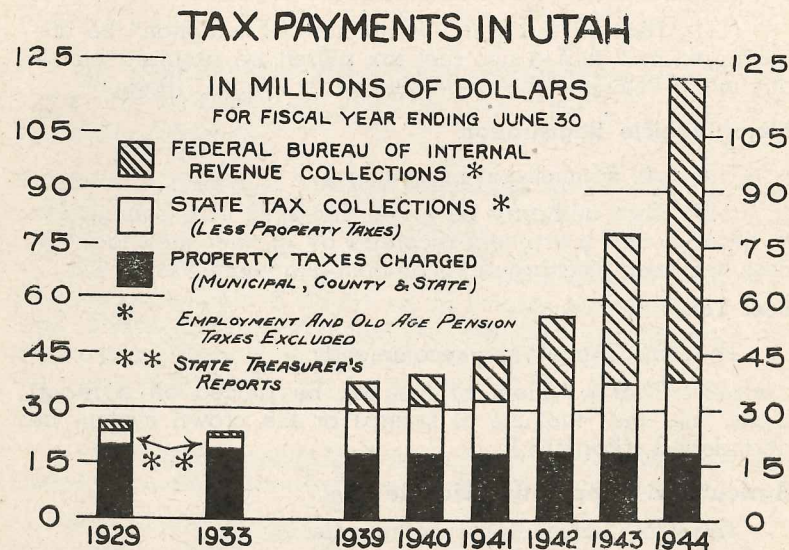
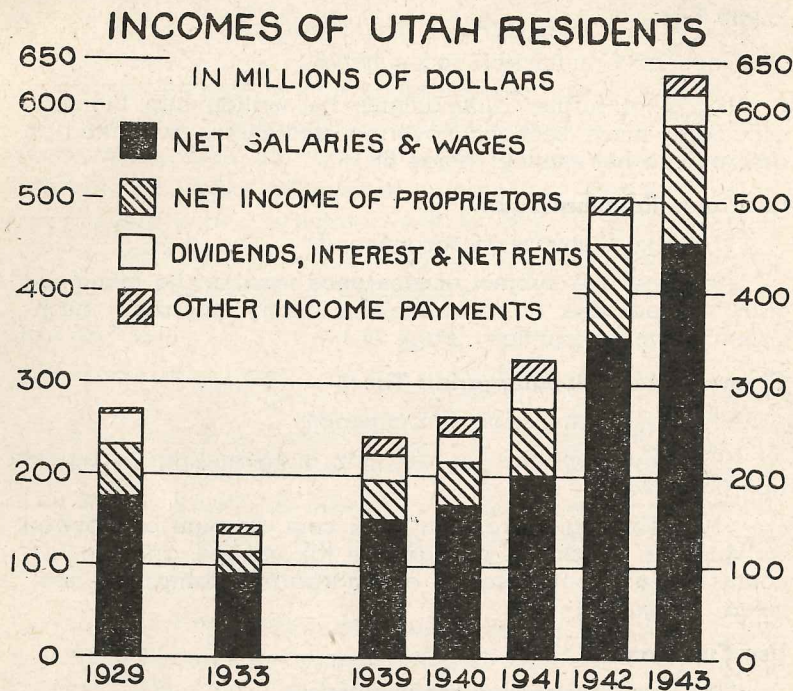
The Tax Commission recommends:

(13) That payment of this tax be placed on a report basis, and that the use of stamps or the crown system be abandoned. (Page 64.)

Agricultural Cooperative License Fee

The Tax Commission recommends:

(14) That this annual fee be abolished. (Page 58.)



Sources: U. S. Department of Commerce, Bureau of Internal Revenue, and State Tax Commission reports.

SEVENTH BIENNIAL REPORT of the STATE TAX COMMISSION

To the Governor
and the Twenty-sixth Legislature
of the State of Utah:

This, the seventh biennial report of the Utah State Tax Commission, covers the period from July 1, 1942, to June 30, 1944. During those wartime years significant developments have occurred in the national and state economy.

In Utah population changes have been rapid, and apparently have reversed themselves. The April, 1940, census count showed 550,310 inhabitants. The state bureau of vital statistics reported the population of the state at the close of 1942 as 651,362; but by the close of 1943 its estimate had receded to 622,000, which would give a net increase of 13 per cent for the four years.

There were more Utah residents; and, on the average, each of them had a larger income. The United States Department of Commerce finds the total of income payments to individuals in Utah was 242.4 million dollars in 1939; it had grown to 504.8 millions in 1942 and to 639 millions in 1943. This would be an average per person of \$443 in 1939; \$875 in 1942 and \$1009 in 1943, as estimated by the National Income Unit of the Department. (See Page 10.)

More income meant more money to spend or to save, but not all of the increase was thus available. With the wartime ability of the citizen to pay taxes, the nation found that war demanded more funds out of his pocket. In the fiscal year 1941, when emergency defense measures had begun, but when Pearl Harbor was still in the unknown future, the federal bureau of internal revenue collected through its Utah district office a total equivalent to 5.4 per cent (say \$1 in \$20) of the total income payments to individuals in Utah in 1940. In the fiscal year 1944 the corresponding ratio had increased to 13.4 per cent, or almost \$1 out of every \$7.50 of income payments to individuals in 1943. The Collector

for the Utah office took in 85.9 million dollars in the fiscal year 1944, more than five times the 14.3 millions collected in 1941.

All these huge figures are of interest in themselves, as illustrating how even small partial payments by the nation of the cost of war affect the individual citizen and his pocket-book. They are of interest, also, to anyone who seeks to provide revenue for government, whether it be national, state, local or school district. From the standpoint of the state government they carry another significance, because in determining net income under the Utah individual income and corporation franchise tax laws, nearly all such taxes paid to the federal government are deductible.

The amount of the reduction in state income from either the individual income or the corporation franchise tax resulting because of these deductions is indeterminate. It must have been large in 1944, since the collector of internal revenue in 1943 had receipts totaling 45.4 million dollars. It will be still larger in 1945, since in the fiscal year 1944 the collector's receipts were almost double those of 1943, the increase being 89.2 per cent.

It is true that the Utah state collections from both the individual income and the corporation franchise taxes have actually increased year by year for the past several years, in spite of heavy increases in federal taxes. The reasons for the income tax increases are discussed elsewhere. It is to be noted that, while the actual collections by this commission from the corporation franchise tax were \$1,500,000 in fiscal 1944 as compared with \$1,434,000 in 1943, the amounts assessed on account of this tax decreased from \$1,646,000 in fiscal 1943 to \$1,141,000 in 1944. The taxes collectible account in July, 1944, totaled only about \$100,000 or \$360,000 less than it did a year before, showing satisfactory collections during the period. Present prospects are that both assessments and collections for the current fiscal year will be considerably below those for that just ended.

So far as state tax collections generally for the past two years are concerned, increases have been the rule—not without exception. They have been sharpest in various of the sales taxes, as individual expenditures became more lavish and prices soared; and in the taxes based on income. Many Utah residents have come within the taxable income brackets for the first time. Many others, because their incomes

were larger, have paid more income taxes. The rates fixed and the base prescribed by the state laws have not been altered.

Nationally, the situation has been summed up by one analyst with the remark that the income tax receipts reflect the high income levels of the workers, while the sales tax increase reflects the urge to spend that income. The epigram is in Utah a partial truth only; but it is significant that the

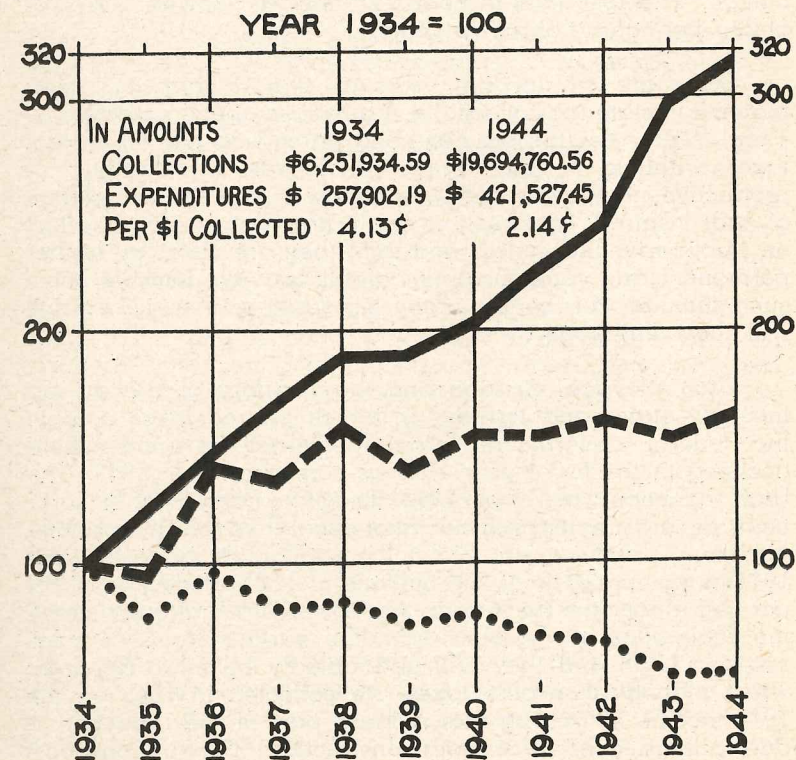
DECADE OF TAX ADMINISTRATION

TRENDS IN:

COLLECTIONS (EMPLOYMENT/INSURANCE OMITTED) —————

EXPENDITURES - - - - -

EXPENDITURE PER \$1.00 COLLECTED
(EMPLOYMENT/INSURANCE OMITTED)



number of individuals making returns under the state individual income tax law doubled between 1941 and 1944; that the total paid in 1944, 2½ million dollars, was nearly three times as much as was paid in 1941; and that the average tax paid per return was less than \$12 in 1941 and more than \$16 in 1944. All these increases were without change in the Utah income tax rates and in spite of the fact that the multiplying federal taxes were deductible.

In comparison with the receipts at the Utah district office of the Bureau of Internal Revenue, the aggregate of the state and local tax receipts of all kinds in Utah appears small. The nation's necessities in wartime are paramount. However, war's impact is markedly reflected in the Utah revenue system also, and is shown by unprecedentedly large increases in collections passing through the offices of this commission. These in the fiscal year 1943 aggregated 2.7 millions of dollars more than in 1942; and in 1944 they grew another million. The 1944 total of nearly 20 millions showed a growth of 23.7 per cent in only two years.

Signs are multiplying, however, that a peak has been reached in state tax collections. A decrease appears inevitable. There is no sales tax on war bond purchases; nor on federal taxes withheld at the source. Moreover, the drafting of productive manpower and womanpower and the completion of war-inspired construction must have a retarding effect on public revenue, unless and until they are offset by further permanent and compensating gainful activity. Lacking some such stimulus, it is certain many important sources of revenue will show shrinkage.

Utah, Nevada, Arizona and the Territory of Hawaii are the only states and territory in which payroll taxes paid to the federal government through Internal Revenue offices declined in the fiscal year 1944 as compared with 1943. The Utah reduction was 2.3 per cent. The state Division of Employment Security notes that the total payroll covered by unemployment insurance was 233 million dollars in the fiscal year 1944 as compared with 258 millions in 1943—a decline of 9.7 per cent under the peak year. Such trends are already showing their effect on receipts from the various forms of sales taxes in Utah and they will undoubtedly be more apparent when individual income taxes are collected in 1945 on the 1944 income. It is true that a large part of the reduction is due to the decline in contract construction. The sudden boost

given to that industry by the erection of several enormous military establishments, the Geneva steel plant, and other huge installations was the big factor in creating the 1942-43 record industrial activity with their accompanying "peak" tax receipts. Such things as a sharp general rise in prices, an increase in spending furore, or a reduction in the demands of the federal government for war purposes might in some measure offset the effect of the completion or near completion of the military or war-connected establishments.

A long range survey might find ground for belief that permanent payrolls will be established on a firm peacetime basis to replace the "shot in the arm" given to Utah industry by military and naval necessity; but, during the period of transition to such highly desirable era of postwar industry, it seems erroneous to hope that the state's tax revenue will remain at the level attained in the past biennium.

SPECIAL WAR-CREATED PROBLEMS

Wartime conditions specifically and directly affect tax administration also. The tax commission is not alone either among business organizations generally, or among state departments, in having personnel problems. A considerable proportion of the experienced employees left the state roster to take military or war-connected posts or were attracted by higher pay in private business or in public service elsewhere. Rearrangement of the salary schedule was necessitated by the increases in the cost of living; and was made possible by a considerable reduction in the number of employees. The minimum schedule was increased from \$60 to \$85 a month. Though it reduced the scope of its activities to absolute essentials the commission, because of greatly increased costs, has found it a problem to keep within its appropriation, only slightly increased above expenditures of the preceding biennium.

The volume of work as shown by the collections has increased 20 per cent. The force on the payroll is 4 per cent less. The request is respectfully presented that study be given to the needs of the revenue collecting agency for more freedom of administration during the coming biennium.

In any sizable organization, under more stable conditions, the experience gained by staff members during each succeeding year can reasonably be expected to increase the efficiency of the force and to improve the quality of the work

accomplished. Such a group, once it is operating in smooth running order, may be trusted by its own momentum to carry on efficiently for some time. However, there is a limit. A policy of retrenchment can be stretched to a point where it ceases to have the virtue of economy. Work left undone, or imperfectly or only partially performed, may easily result in loss of revenue several times as large as any saving in outlay. It may be demonstrated, and often has been, that additional returns to the state treasurer will be several times judicious expenditures for enforcement, auditing and collection activities. The commission finds that at present a considerable backlog of deferrable work has accumulated so that the state is face to face with the necessity of increasing somewhat its administrative outlay to accomplish duties which cannot or should not be longer postponed.

More serious still, lack of equitable enforcement may encourage evasion of the tax law by the unscrupulous or thoughtless, and may promote dissatisfaction and resentment in the law-abiding citizen. The latter, while willing to bear his just share of the cost of government, rightfully objects to being penalized by being required also to shoulder the load the evader should carry.

Automobile License Plates

The rationing of steel as a critical war material presented a problem quite different in nature. The 1943 Legislature enacted a measure, effective until December 31, 1945, only, permitting the tax commission to adopt such indicia of automobile registration as it might find advisable. For 1943 decalcomania stamps were used in connection with the 1942 license plates, which thus were made to do service for two years. Additional plates needed for new cars, for cars coming into the state, or for replacements, were manufactured that year from steel salvaged from discarded license plates of former years. These were reprocessed at the state prison.

The 1943 practice could not be extended through 1944 because of numbering and other difficulties. Rather late in 1943 the commission was informed that the use of one steel plate per vehicle would be permitted by the War Production Board, but timely delivery of the steel could not be guaranteed. The commission believed the police purposes of the plates would be better served if two plates were attached to each vehicle and therefore inspected and tested several com-

position materials. It chose one which was represented as readily available and as adapted for all-weather use. The result was disappointing. For the calendar year 1945 Utah was assured of certain delivery in time of enough steel plate for one license tag for each car.

Government-Owned Realty

Several special war problems are involved in the field of property taxation. When congress, for example, consented to the imposition of current levies on all real property (land and improvements), held by the Defense Plant Corporation it added to the duties of county officials the assessment of property scattered over nine Utah counties. Valuation engineers for this commission cooperated with the county officers and federal officials in working out assessments. It was necessary to distinguish between real property of the Corporation, which is taxable under the congressional act, and personal property which is for the present not taxable. Many border line cases were found in the classification of large installations such as those at the Geneva steel plant. Differences, however, were all ironed out; litigation was avoided and comparative uniformity attained.

Property of the Defense Plant Corporation totaling in assessed value 25.3 million dollars has been placed on the assessment rolls. This is more than the total assessed value of either Cache or Carbon counties. In addition, the Federal Public Housing Authority will make payments to the taxing units concerned equivalent in the aggregate to taxes on 4.7 million dollars in assessed value in seven counties. The Housing Authority holdings are not listed on the assessment rolls. For 1945 the payments of the two agencies will be increased to the extent of the valuation, estimated at 7 million dollars, of improvements incomplete and only partially valued as of January 1, 1944. When properties of either or both of these agencies of government come into private ownership they will, of course, be subject to assessment, and both realty and personalty will then be taxable.

Recommendation

In this connection the commission calls attention to the provision in Section 2 of Article XIII of the Constitution of the

State of Utah which declares without qualification that "the property of the United States * * * shall be exempt from taxation." Throughout the negotiations above mentioned there was always lurking in the background a doubt whether, even with the consent of Congress, this state has the right to assess and tax any property of the Defense Plant Corporation, real or personal. Representatives of neither the Corporation nor the Authority, however, stood on any such ground. Future agents of the federal government might not **choose to be so forbearing**. This commission recommends that an amendment to the State Constitution be proposed for popular approval which would permit taxation of property of the United States when that government consents.

Metal Mine Assessment

Utah's statutory formula governing the assessment of the ore content of metalliferous mines also presented a war problem. The Office of Price Administration set ceiling metal prices, but provided for premium payments for metal produced by each mine in excess of definitely fixed quotas. The Tax Commission, after investigation and hearings, was of the opinion that the premium payments were not part of the proceeds of the mine, as defined by the law for determining how the occupation tax and the valuation of the mine for taxation purposes shall be fixed. This policy was followed in 1943. This year, however, it developed that the effect of this ruling was to free some mines entirely from any normal tax on ore content. The commission then requested the attorney general for an opinion as to whether some part of the excess costs incurred by the mine operators could not be allocated to ores mined in excess of quota. The attorney general's opinion is to the effect that the premium payments are legally part of the proceeds of the mine to be used in calculating valuation and tax. Further hearings were held with the mine operators, the attorney general participating. This year the Tax Commission has included the premium payments in the gross receipts used as the base in calculating both occupation tax and net proceeds. Some of the mines have paid under protest the additional amount so assessed, and have initiated proceedings designed to obtain court decision on the issues. Future fiscal operations of the state, and of various counties, school districts and even municipalities affected should, therefore, be planned with an eye to the possibility that refunds of a portion of the taxes received may be ordered.

HIGHLIGHTS FROM THE RECORD

The last biennial report was prepared within a few months after Pearl Harbor. The economic situation has since been clarified in some respects. It appears now that few adjustments need be made in the Utah revenue laws to accommodate them to wartime conditions and problems; that preparation can be made by the state to promote a smooth return to a more peaceful way of life when the time comes; and that such plans as are possible should be formulated to adapt the machinery of the government revenue to a postwar and postdepression world.

State Aid Grows

A summary of recent tax trends in Utah and the nation may assist in planning necessary alterations. One of the more prominent of these is the tendency to increase the amount of financial contributions from the higher to the lower levels of government. Just as the State of Utah is receiving steadily increasing aid from the national government, so are the state's contributions to county, municipal, and school administrations constantly growing. The tendency may be traced in many governmental activities, but is more readily recognized in the public expenditures for roads, welfare, and education.

Since the advent of the gasoline tax, in 1923, the state gradually has taken over the burden imposed on government by the automobile, until now it has responsibility for both construction and maintenance of the more important thoroughfares in the state. In 1920 property taxes charged for highway purposes totaled more than \$2,400,000, and, except for one year, they remained above \$2,000,000 through 1931, city street levies not included. Since 1937 the corresponding total has fluctuated between \$600,000 and \$1,000,000.

The state public welfare activities likewise have relieved the county governments of a portion of a burden which, it was demonstrated during the depression, they were unable to bear. Total assistance expenditures, in continuation and enlargement of work formerly performed by county agencies, now run in the neighborhood of \$9,000,000 annually, county contributions being around \$1,250,000. The remainder comes in the form of aid from the state and federal governments.

The steady increase in receipts from taxes based on income has contributed materially to the reduction of the property taxes levied by the state for district school purposes.

The amount of such contributions from the individual income and corporation franchise taxes to the state district school fund for the past two years has been about \$2,600,000 annually. But this is only a part. School bonus, teachers' retirement and the school lunch fund during the past fiscal year took from the state general fund additional sums aggregating more than \$2,000,000. A further \$2,000,000, coming from property taxes, is distributed through state school funds. Outside of state aid the school districts have no important source of revenue except the property tax. Revenues to the school districts from all sources aggregated \$13,000,000 in 1943 and \$16,000,000 in 1944. These totals include all local sources of income as well as all the state contributions mentioned above except those for teachers' retirement. Also included in the 1944 figures are federal war training funds not previously listed, as well as the school lunch fund. During the biennium just past, not one dollar in current property taxes has been levied or used for the operation of state government. All revenue received by the state government from such property taxes has been distributed among the local school districts.

State aid to municipal governments so far has consisted chiefly of \$800,000 a year from motor vehicle registration fees, and assistance in the maintenance and construction of state highways through the municipalities. The cash payments became available after provision had been completed for retirement of the state road bonds in 1937, 1939 and 1941.

State Property Taxes Lowered

A second important and underlying trend in the Utah tax system of recent years has been the decreasing importance assumed by the general property tax in the fiscal affairs of the state. This is the sixth year in the past nine in which the state general fund has required no levy of the ad valorem tax; and for the district school, high school, and the school equalization funds of the state, proceeds of which all go to the school districts, the aggregate levies are the lowest since the people voted the \$25 per capita annual state support to the district schools.

Since the property tax in its entirety is used for local purposes—county, municipal, school and the rest—any further reduction in that tax can be accomplished only by making changes in the financial requirements and support of county, city, town and school governmental units.

TABLE A—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	2.8	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
1943.....	626,422,913	.....	1,941,911	18,613,794	.....	3.1	26.61
1944.....	683,520,005	.....	1,982,208	20,083,218	.....	2.9	26.48

TABLE A—(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
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	6.43	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	3.36
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	10.53	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
1943.....	7,435,670	11.87	4,068,411	6.49	4,015,818	14.06	942,541	1.50
1944.....	7,886,716	11.53	4,247,719	6.21	4,604,181	15.53	1,176,007	1.72

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

Local Tax Levies Grow

A third trend of recent years is notable. As has been shown the local governments have received increasing aid from the state, and the state no longer depends on the property tax for its revenue. It might be expected that these trends would entail a net reduction in property tax levies. However, except at the state level, the property tax levied have shown no corresponding decrease. Total property taxes charged reached in 1930 their all time peak of more than 21 million dollars; fell off to below 16 millions in 1936, the first year in which the state levied no property taxes for the state general fund; and have been in the 18 million dollar bracket since 1939. In seven years of the last twenty-five (1920 to 1944, inclusive) the total of property taxes charged for all purposes in the state has been more than 19 millions; and in two years (the first two in which the state levied no general fund property tax) it has been less than 17. Experience thus far, therefore, has been that increased state aid to local governments does not serve so much to decrease local taxes as it does to increase the service rendered by government, and particularly by the state government, to the public. The schools furnished a variation of the above statement. In the school system decentralized control has been retained in spite of dependence of the service on state financial support. But, during the past ten years, while state aid to school districts in solving their financial problems has grown by leaps and bounds, local property taxes for school purposes have steadily increased also.

Recommendation

This commission would like at this point to present a recommendation. Whether the state aid to local governments is to continue to increase is not within the province of this commission to decide. Nor has it any jurisdiction over increases in local property taxes as the state general fund passes out of the picture. The responsibility for such control of taxation lies solely and rightly with the legislature or with official bodies to which the legislature may constitutionally grant such authority. But in accord with its own constitutional responsibility of administering and supervising the tax laws of the state the commission recommends and urges that, if present trends are to be encouraged, or even if present standards of local governmental service and revenue are to be permitted by the legislature to continue, some method should be devised by which the local officials can raise

the necessary revenue without camouflage or circumvention, and without violation of ordinary sound business principles.

Under present statutory limitations of tax levies, county commissions, local taxing bodies and even school boards are all too frequently driven, or induced, to adopt the expedient of levying taxes for special purposes countenanced by law, and then shifting the proceeds to the general fund, in order to carry on governmental service on the scale which it is felt the public demands. A more wisely formulated system of placing limitations on tax levies would make such indirect methods unnecessary. If the intent is to keep the aggregate tax levy within certain limits, the restriction should more logically be placed on the service to be rendered the constituents by the governmental agency.

Assessed Value Trends

A fourth trend, rather steadily apparent, is found in the valuation of property for ad valorem tax purposes. In the 25 years between 1920 and 1944, inclusive, the valuation of public utility and mining properties, as fixed by the State Tax Commission and its predecessors, has increased from 183 million dollars to about 300 millions. Omitting the variable valuation of the content of metal mines—based on the annual net proceeds—the totals fixed by the state agency have increased from 135 millions to 190 millions, or more than one-fifth. This trend is the opposite of that taken by valuations of property assessed by county officials. During the quarter century, taxable values fixed by the county assessors have dropped from 534 million dollars to 386

TABLE B—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	\$259,417,730	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	317,853,310	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
1943.....	626,422,913	354,701,093	56.62	271,721,820	43.38
1944.....	683,520,005	385,469,634	56.39	298,050,371	43.61

NOTE: 1944 figures include \$11,659,420 assessed by State Tax Commission but protested by taxpayers. See page 18.

**TABLE C—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
1943.....	36.21	12.97	49.18	16.83	66.01	33.99
1944.....	35.69	13.95	49.64	16.51	66.15	33.85

millions, or more than one-fourth. The valuation of all mines and utilities dropped below 170 millions in 1922 and 1933; and increased to more than 270 millions in 1930 and again in 1943 and 1944. There appears, therefore, to be some rough relationship between the assessment fixed by the State Tax Commission and economic fluctuations. Valuations as fixed by county assessors seem much less responsive to such changes. After dropping from its high point of 534 million dollars, the total of such assessments remained close to 460 millions from 1922 to 1929, fell below 318 millions in 1937 and again in 1940. Tremendous construction activity in residence property, development of industry and the generally prevailing good market for real estate in the more densely populated areas of the state have produced a total advance in valuations as fixed by the assessors of more than 20 per cent in the four years since 1940.

REVENUE PROSPECTS

As to the future, war production, rationing and price control, national taxation, and marketing of government bond issues will continue to affect public revenues both national and state. Trends in individual sources of Utah state revenue are here summarized:

(1) For the duration of the war the taxes based on income will continue at a high level, probably somewhat reduced from the peak which reflects the feverish activity of 1942 and 1943; but still substantially above the prewar horizons. As has been noted deduction of federal taxes permitted under the Utah law will be important. Changes in industrial activity or farm prices will be reflected in receipts from these taxes.

(2) The sales tax, proceeds of which are earmarked for welfare purposes, produces a dependable revenue, even though it is quickly responsive to any change in retail commerce or industrial employment.

(3) Utah economy is so intimately tied to motor vehicle transportation that only additional severe rationing or other restrictive regulations may be expected to cause any considerable further reduction in gasoline tax receipts, proceeds of which go to highway construction and maintenance. Neither is any violent change likely in the near future in the amount of fees for motor vehicle registration, the major portion of which likewise is devoted to highway purposes.

(4) The above are the largest sources of revenue on which the state tax commission makes collections. The moneys derived from each of these taxes go to special funds, the income tax receipts being a partial exception. Three-fourths of the income tax revenue is devoted to district school purposes. One-fourth goes to the state general fund, which is distributed for the support of state government as decided biennially by the Legislature.

(5) The tax commission supervises the general property tax which is collected by county treasurers. No property tax levy has been struck for the state general fund in the past three years. The state general fund may be expected to resume property tax levies if and when financial demands on state government are not supplied from other sources. Any heavy increase in requirements for state expenditures or serious reductions in such fluctuating sources of general fund revenue as the taxes based on income or the mine occupation tax could necessitate return to the property tax, the alternatives being to advance other state tax rates or to devise new taxes.

(6) In the order of magnitude, sizable collections by the tax commission for the benefit of the state general fund, aside from the income taxes, include the mine occupation tax, the cigarette tax, taxes paid by insurers, the estate tax and the beer tax. The future of the mine occupation tax depends definitely on metal production in Utah, at present highly stimulated by the nation's war needs, but restricted at times by labor shortages. The cigarette tax revenue showed a large advance in the fiscal year 1943, as compared with 1942 and a growth of but 2 per cent in 1944. The receipts from January through September, 1944, declined 7.3 per cent

**TABLE D.—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	416,996.88	1,881,988.83
1942.....	1,787,337.48	579,112.51	2,320,205.92
1943.....	2,587,491.74	862,497.80	2,520,575.46
1944.....	2,692,040.35	897,346.80	2,673,086.68

TABLE D.—(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	14,432,566.81
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	5,409,833.15	604,645.89	16,978,975.07
1942.....		5,323,799.01	5,617,549.25	347,790.23	15,925,794.40
1943.....		6,756,396.05	5,518,523.80	374,599.80	18,620,084.15
1944.....		7,192,945.18	5,201,689.39	1,037,652.16	19,694,760.56

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. They also include the School Lunch Fund which amounted to \$27,057.70 in 1943, and \$394,685.27 in 1944.

as compared with those for the corresponding period of the calendar year 1943. The taxes paid by insurers respond in part to industrial activity and in part to general prosperity or its reverse. In a state of such a limited population as Utah, trends in collections of the estate tax are by their very nature largely unpredictable. However, revenue from this source was reduced materially by amendments enacted by the last Legislature. Receipts from the beer tax increased sharply in the fiscal year 1943, but showed no increase in the fiscal year 1944, and only 4.1 per cent in the first nine months of this calendar year.

(7) Receipts from fees or sales by state institutions or departments usually are devoted by law to the institution or department concerned, and classed as "dedicated credits," or "restricted revenue" to the general fund to distinguish them from revenue subject to general appropriation. There are two large sources of "free revenue" to the state general fund not hereinbefore mentioned. One of these is the net profit derived from the state monopoly of the sale of liquor, administered by another department. With the second of these two sources, the tax commission is connected, but in a ministerial capacity only. In the recent past, amounts of considerable size have been annually transferred from the state district school fund to the state general fund. The constitution (Art. XIII, Section 3) requires that 75 per cent of the revenue received from taxes on income shall be allocated to the state district school fund, and the 25 per cent to the state general fund, and the state levies for such purposes shall be reduced annually in proportion to the revenue so allocated; "provided" it is added, "that any surplus above the revenue required for the state district school fund as provided in Section 7 of this article shall be paid into the state general fund." In enacting a law to make the above constitutional amendment effective, the Legislature of 1931 required, in part, that "during the first week in August the state tax commission shall levy annually a state tax on all property of the state for district school purposes, at such rate as will raise an amount, which when added to any other state funds available for district school purposes, including the money covered into the state district school fund during the fiscal year ending June 30 next preceding from the proceeds of the personal income tax and the franchise and privilege tax, equals as nearly as may be \$25 for each person in the state as shown by the last preceding school census * * *." (Sec. 80-9-2, Utah Code Annotated, 1943).

This law has been interpreted as requiring the tax commission to fix the property tax levy of the state district school fund by a purely mathematical process based on the actual receipts of the past fiscal year from the taxes paid on income. If it develops that the current receipts from this source are greater than those in the preceding year, a surplus accrues in the district school fund and at the end of the year that surplus is transferred to the state general fund. During periods of increasing income and franchise tax revenue, the amounts thus transferred annually to the state general fund have varied from \$100,000 to the 1943 high of more than \$1,100,000.

The sum transferred last July was approximately \$237,000. If the individual income tax receipts had not shown an increase of about \$400,000, the constitutional maximum figure of \$25 per capita might not have been reached. The experience of 1944, therefore, demonstrates that, barring statutory amendment, this source of "windfall" revenue to the state general fund will in the future practically cease, unless receipts from taxes based on income should unexpectedly continue to increase.

NEW STATUTES

Among the amendments to statutes controlling the administrative work of this commission, enacted by the Twenty-fifth Legislature, were a group of seven laws dealing with motor vehicles and highway traffic, and seven others affecting the estate tax.

Chapter 64, Laws of Utah, 1943, empowers this commission to confer with the proper authorities of other states and "to promote reciprocal agreements under which the registration of vehicles owned in this state shall be recognized in such other states," etc. This language, found in Section 57-3a-89, as amended, grants freedom from "the licensing and registration provisions of this act, and the penal statutes relating thereto," to residents of other states who have duly complied with the "provisions of the law with regard to motor vehicles" in their home states. The condition is attached that the laws of such home state "make substantially like and equal exemptions to owners of motor vehicles registered in this state." The new law further defines a non-resident as "every person who is not a resident of this state and who does not engage in intrastate business within this state," etc.

Administration of the new law presented no difficulties so far as passenger cars are concerned, since what amounts to complete reciprocity has been in effect among nearly all the states for some time. The reciprocity agreement, therefore assumes practical importance only as it concerns commercial transportation.

In this field one guiding fact is that the Utah law definitely requires registration in Utah of motor vehicles, wherever owned, which engage in intrastate traffic in this state. Another important consideration is that the nearer a state is to Utah, the more desirable is a reciprocal agreement with that state. Five states border on Utah and New Mexico has a common

corner post with Utah. Farther afield Utah has considerable commercial traffic by truck or bus with California, Montana, Nebraska, Missouri and Texas. Important transportation lines centering in the middle west or on the Atlantic coast also pass through Utah.

As the new law became effective the commission corresponded with each of the states and the District of Columbia. It was found that in some states the law makes no provision for reciprocity with sister states, and in such cases any satisfactory and workable agreement was, for the time being, blocked. Arizona has no reciprocity law, and an earnest effort on the part of officials of both that state and Utah found no way of overcoming such an obstacle. Other states have laws granting reciprocity in various degrees of completeness. Idaho and Utah had no great difficulty in reaching reciprocity as complete as the Utah legislature found desirable. The Wyoming law is more restrictive. Its effect is to establish a belt 150 miles wide, half in each state, along the boundary line, in which reciprocity is similarly complete. In addition liberal provision is made for traffic between farm and market, and for the use of small trucks throughout either state.

Other states with reciprocity laws also have other laws imposing taxes on commercial motor vehicle traffic of such a nature that it seemed to the Utah Commission impossible for such states to grant "substantially like and equal exemptions" as required by the Utah law, Colorado has a ton-mile tax which the authorities of that state can not forego. Nevada charges a public utility fee on commercial traffic. California collects a gross receipts tax. Of course all reciprocal agreements among the states require observance of public service and interstate commerce commission regulations. The personal property tax and the motor fuel taxes of no state are affected. However, when states like those mentioned impose what are sometimes called "third structure taxes," this commission will not enter into reciprocal agreements unless and until the Legislature advises that the present interpretation of the Utah reciprocity law is undesirable. With Idaho, Montana, Nebraska, and perhaps a score of other states, Utah has established agreements which include reciprocity, without limit of time, as to passenger cars properly registered in the reciprocating state and operated in Utah by residents of that state; and as to motor vehicles registered in the reciprocating state and engaged in interstate business in Utah. Utah requires the registration of any vehicle registered

in the reciprocating state which engages in intrastate business in Utah and also of any vehicle engaged in interstate business when such vehicle is regularly maintained and operated from a location in Utah or uses Utah as a home station.

The inheritance tax amendments were conceived in the interest of justice and fair play and, among other changes, they also inaugurate a policy of reciprocity with other states. Because one important company organized under the laws of Utah, the Union Pacific Railroad Company, is widely owned by residents of sister states, many of which have reciprocal provisions in their inheritance and transfer tax laws, the revenue from the Utah law was considerably reduced. Other new provisions, relative to determination of the net taxable estate, while they do not so heavily cut the revenue from the tax, add definitely to the technicalities of administration.

FUNCTIONS

The State Constitution prescribes for the Tax Commission the duty of administering and supervising the tax laws of the state. (Art. XIII, Sec. 11.) The statutes (80-5-46 (9)) present the objective of such administration and supervision: "That the tax burden may be distributed without favor or discrimination." That principle must be the lodestone of both legislation and administration in the field of taxation. It is the guide in the assessment, equalization and collection of taxes in all forms.

Revenue is essential to the maintenance of civil government, which, in turn, is the paramount necessity for social order and personal liberty. But, vital though its functions are, the revenue collection agency of a democratic government must be strictly controlled by law and the administrator must adhere carefully to the terms of the statutes. Unless great caution is exercised the tax machinery becomes cumbersome, ineffective and clogged with "red tape." Yet the need for revenue is insistent.

The Utah revenue machinery makes unusual provision for speedy correction of administrative errors in tax matters. The taxpayer who believes himself subjected to an unjust act or a discriminatory tax may take his case before this commission, and, if need be, into the courts of law with a maximum of dispatch and a minimum of technical procedure. Certiorari lies direct from the tax commission to the state supreme court.

The official record shows that fifteen actions to which the Utah State Tax Commission was a party have been decided in the Supreme Court of Utah during the tenure of the present tax commissioners. The orders of the commission, as representative of the people of Utah, were specifically affirmed in ten of these cases, and substantially in two others. In two cases only did the highest tribunal reverse the commission while another was remanded for further hearing and the final outcome is therefore somewhat in doubt. The cases as classed above, with the citation and the tax involved, were as follows:

Commission affirmed:

Walker Bank & Trust Company, appellant, v. State Tax Commission, respondent (In Re Walker's Estate), 100 Utah 307; Inheritance Tax. Decided June 25, 1941 in favor of the State Tax Commission—Judgment of District Court affirmed.

Shea, et al., appellant, v. State Tax Commission, respondent, 101 Utah 209; Diesel Fuel Tax. Decided December 29, 1941 in favor of State Tax Commission—Judgment of District Court affirmed.

Aldrich, et al., respondent, v. State Tax Commission, appellant, 102 Utah 226; Inheritance Tax. Decided September 17, 1941 in favor of respondent and against State Tax Commission.

Appealed to Supreme Court of United States by State Tax Commission and decided in April, 1942 in favor of State Tax Commission—remanded to Supreme Court of Utah to reverse judgment.

Untermeyer, et al., respondent, v. State Tax Commission, appellant, 102 Utah 207; Inheritance Tax. Decided September 17, 1941 in favor of respondent and against State Tax Commission.

Appealed to Supreme Court of United States by Tax Commission and decided in April, 1942 in favor of State Tax Commission—remanded to Supreme Court of Utah to reverse judgment.

Sinclair Refining Company, plaintiff, v. State Tax Commission, defendant, 102 Utah 340; Prohibition to prevent assessment and taxation of plaintiff's tank cars. Decided November 4, 1942 in favor of State Tax Commission.

Garrett Freight Lines, Inc., appellant, v. State Tax Commission, et al., respondents; Diesel Fuel Tax. Decided March 29, 1943 in favor of State Tax Commission.

Washington County, et al., plaintiff, v. State Tax Commission, et al., defendant, 103 Utah 73; Property Tax. Decided January 28, 1943 in favor of State Tax Commission.

Duchesne County, et al., respondent, v. State Tax Commission, et al., appellant, 104 Utah 365; Property Tax. Decided July 20, 1943—Remanded to District Court with instructions to dismiss petition against State Tax Commission. In favor of State Tax Commission.

Estate of Frances T. Ingraham, appellant, v. State Tax Commission, respondent; Inheritance Tax. Decided April 26, 1944 in favor of State Tax Commission.

Intermountain Title Guaranty Company, appellant, v. State Tax Commission, respondent; Insurance Premium Tax. Decided October 23, 1944 in favor of State Tax Commission.

Commission substantially affirmed:

Utah Concrete Products Corporation, plaintiff, v. State Tax Commission, defendant, 101 Utah 513; Sales Tax and Use Tax. Decided April 25, 1942. Substantially in favor of State Tax Commission.

Inter-Mountain Contractors, plaintiffs, v. State Tax Commission, defendant; Use Tax.
Decided April 24, 1944. Substantially in favor of State Tax Commission.

Commission reversed:

American Investment Company, plaintiff, v. State Tax Commission, defendant, 101 Utah 189; Corporation Franchise Tax.
Decided December 19, 1941—Order of State Tax Commission annulled and set aside.

Southern Pacific Company, plaintiff, v. State Tax Commission, et al., defendants; Use Tax.
Decided June 23, 1944—Order of State Tax Commission annulled and vacated. On appeal to the Supreme Court of the United States.

Case remanded:

Whitehill Sand & Gravel Company, plaintiff, v. State Tax Commission, defendant; Sales Tax.
Decided July 18, 1944—Remanded for further hearing.

PROPERTY TAX

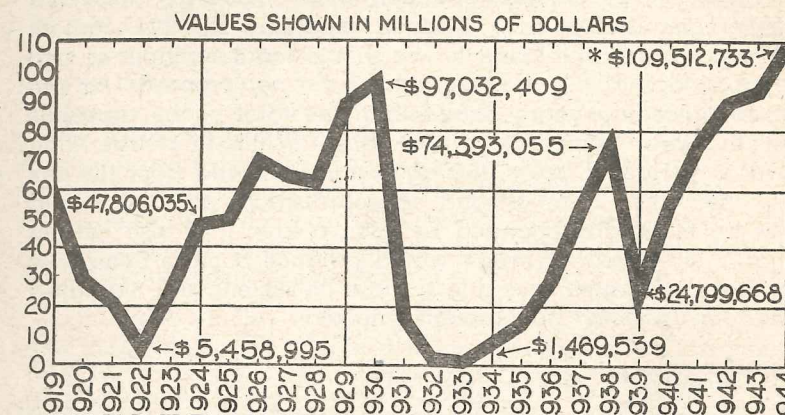
Fiscal Year	Tax Commission Costs
1943.....	\$40,238.22
1944.....	40,198.98

Assessment

Broadly speaking, the general public classifies taxes into two kinds, namely: Property taxes and "special taxes." The tax commission supervises the administration of the property tax laws, but collects only about one-half of 1 per cent of the 18 or 19 million dollars property taxes charged annually throughout the state. The county treasurers collect the balance. Even the small part which is collected from car companies, and bus or other motor transportation companies by the tax commission is paid over to the county treasurers for distribution among the governmental agencies levying the tax and entitled to the proceeds. "Special taxes," are assessed, equalized and collected by the commission, usually in their entirety.

As shown by Table B, the actual assessment of 43 per cent of the taxable tangible property in Utah, as valued in 1944, was the responsibility of the tax commission. More than one-fourth of the valuation fixed by the commission was placed on the ore content of metalliferous mines in the state, applied by the formula commonly known as the "net proceeds tax." Actually, of course, the commission fixes not the tax, but the valuation, the amount of the tax being determined by the levy. The levy applies alike to all other taxable property in the same taxing unit as the metal mine.

QUARTER CENTURY'S FLUCTUATIONS IN ASSESSED VALUES OF METAL ORE CONTENT



Recommendation

The assessment of metal mines includes the valuation not only of the content, but also of improvements, machinery and equipment, and of the surface value of the real estate. Such valuations, like those of non-metalliferous mines, utilities, and, indeed, all real estate and improvements, change rather gradually, in the aggregate, from year to year. Valuations fixed by net proceeds, on the contrary, fluctuate violently as metal production follows market demands. The accompanying graph illustrates what this tendency meant during the past

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

Year	Actual Net Proceeds	Assessed Value*	Three-year Average Net Proceeds	Assessed Value Using Proposed Formula*
1927.....	\$21,448,225	\$64,344,675	\$20,334,077	\$61,002,232
1928.....	20,950,884	62,852,654	21,869,007	65,607,023
1929.....	29,799,956	89,399,868	24,066,355	72,199,065
1930.....	32,344,137	97,032,409	27,698,325	83,094,977
1931.....	5,351,898	16,055,692	22,498,664	67,495,991
1932.....	738,448	2,215,343	12,811,494	38,434,483
1933.....	489,847	1,469,539	2,193,398	6,580,193
1934.....	2,491,831	7,475,491	1,240,042	3,720,126
1935.....	4,741,424	14,224,271	2,574,367	7,723,102
1936.....	9,488,115	28,464,343	5,573,790	16,721,370
1937.....	18,208,025	54,624,073	10,812,521	32,437,564
1938.....	37,196,528	74,393,055	21,630,889	43,261,778
1939.....	12,399,834	24,799,668	22,601,462	45,202,924
1940.....	27,264,171	54,528,342	25,620,178	51,240,356
1941.....	37,746,227	75,192,454	25,803,410	51,606,820
1942.....	44,653,588	89,307,176	36,554,662	73,109,324
1943.....	46,579,723	93,159,446	42,993,179	85,986,358
1944.....	54,756,389	109,512,733**	48,663,233	97,326,466

* Using multiple 3 through 1937, and 2 thereafter.

** Includes \$11,659,420 protested on grounds that metal premium payments by federal government should not be deemed mine proceeds.

25 years. It is included here because this commission desires to reiterate the recommendation often made by this and prior commissions, viz.: That in assessing the ore content of metal mines the basis to which the legal multiple of two is applied shall be the average of the net proceeds for the three preceding years, rather than the total of the proceeds for the year immediately preceding. While it is true that, over a period of years, the aggregate received from the tax by the state, counties and school districts affected would not be materially changed by such a law, it is also certain that a three year average would produce a more even flow of revenue making possible a more consistent and stabilized plan for financing governmental needs.

Equalization

Reference to other assessment problems will be found elsewhere in this report. In general, experience shows that equalization of the property tax is best accomplished through proper assessment. In fact, if the assessment work is not properly done real equalization is all but impossible; and any attempts to equalize after poor assessment work at best are but patchwork.

Roughly, three-fourths of the valuation fixed by the county assessing officials is on real estate and improvements; personal property, such as motor vehicles, machinery, inventory stocks on hand, equipment and livestock making up the remainder. Lands constitute about 33 per cent of the valuation fixed by the assessors and improvements on the land between 40 and 45 per cent. (See Tables 5 and 10.)

A sound, scientific basis for an equitable and practical appraisal of improvements on real estate was a major project undertaken by this commission when it was created in 1931. That work, carried out by the Engineering Division, is now complete and the basic facts determined have been placed on record and were available for use for both 1943 and 1944 assessments in every county in the state. This systematic appraisal of improvements is a means for accomplishing equity rather than for obtaining revenue for government. Contrary to some conceptions of its function, it does not record increases or decreases in market prices, nor does it fix the assessed values. Its purposes are to set up standards of value that will be consistent and equitable throughout the

state, and to apply these standards through information placed in the public record after a detailed inspection of the premises assessed. The filing of an appraisal card does not mean that the building thereon named should be assessed at a certain fixed amount. But it does make possible the assessment of the property on an even basis with all other like property. When the assessor and county commissioners have determined the assessed value of similar property, they have also determined the figure at which this building should be assessed. The reappraisal furnishes an inventory. It is the responsibility of the taxing officials to fix the value of the items, and to fix the same value for like items.

However, to be useful, an inventory must be accurate and current. During the biennium the commission has continued a survey of the reappraisals, with the purpose of checking the records and the use made of them, and, where necessary, of bringing them up to date. This involves adding to the record new structures, remodelings, additional equipment; allowing additional depreciation and obsolescence which in some cases has developed since the original work was completed. Such survey was made some years ago in Wayne and Rich counties, which were among the first to be appraised. Similar work was completed in Emery county in 1943 and was in progress in Carbon and Morgan counties at the time this report was written.

The commission feels it can not too strongly urge that county officials utilize fully the information available on the appraisal cards. Here are accurate and pertinent data, compiled at first hand and presented without bias. Buildings may be readily compared and relative worth determined. The assessor will find such facts a dependable aid in fixing values; and county boards of equalization will learn that the compilations are reliable and invaluable in considering protests. Administration of tax laws "without favor or discrimination" will be promoted and a cooperative attitude on the part of the taxpayer will be encouraged by adherence to the scientific and impartial tax procedure which the appraisal card makes possible.

A beginning has been made in reappraisal of land, second in importance of the three main property groups assessed by the county officials. Slightly less than one-half the assessed value of lands is found within the corporate limits of cities and towns, and the remainder is designated as "acreage." (See Tables 3 and 8.)

The Engineering Division completed an appraisal of city lots in Logan in 1943 and the conclusions reached were available for the assessment rolls of 1944. Reappraisal of city lots in Price and Helper in Carbon county is in progress, and all townsites assessed by the State Tax Commission in that county are also being reappraised.

In some instances equalization work by the Engineering Division went to first principles. It is fundamental in tax administration that the property taxed must be correctly described. In some counties of Utah, and in some areas of other counties, it has been found necessary to plat all descriptions in order to resolve confusions and errors in the county records; and this work, in turn, has made it necessary to survey on the ground properties whose location or area could not be determined from the tax notices. Assistance was given the county officials, also, in initiating proper systems to make the information in the assessor's office readily and conveniently available.

Collection

The third phase of tax administration, viz.: Collection, has not in the past biennium presented problems in anything like the severe form they assumed during the late economic depression. Collections of property taxes prior to delinquency in the calendar year 1943 were 96.6 per cent of the levies as reported by the auditors of all counties. Eight counties reported better than 97 per cent collections before delinquency. Since a huge volume of detail work is required, with many opportunities for error or difference of opinion, this may be deemed a highly satisfactory showing, and one reflecting a general ability of the taxpayers to meet their obligations promptly. Five counties of the 29 on the other hand, had collections below 90 per cent, though usually at percentages improved over those of former years. In Table E the counties are arranged in the order of their assessed value per capita at the beginning of the present decade. That is the total taxable wealth of the county as assessed in 1941 is divided by the census population figures for April, 1940. In a general way promptness in tax payments is greater in a county with a high per capita valuation than in those with lower; and the promptness with which taxes are paid improves with the ability of the people generally to pay. It is noted that the more businesslike the management of an enterprise is, the less is the probability that the tax will be permitted to go delinquent.

TABLE E.—PROPERTY TAX COLLECTION

COUNTY	Assessed Value Per Capita 1941	Percentages of Current Taxes Paid When Due			
		1940 Levy	1941 Levy	1942 Levy	1943 Levy
Morgan	\$2,075	95.4	96.8	94.5	98.7
Box Elder	1,704	94.2	95.4	94.8	97.7
Grand	1,675	92.7	94.1	95.3	94.7
Tooele	1,616	95.8	97.2	97.8	98.2
Summit	1,557	95.6	96.2	98.0	95.4
Salt Lake	1,278	94.1	98.1	96.4	97.5
Rich	1,120	91.3	93.6	94.3	95.8
Iron	1,085	91.4	93.4	95.3	96.2
Juab	1,008	91.3	93.7	96.8	96.5
Daggett	1,001	85.7	90.8	92.1	99.4
Beaver	989	90.0	93.1	91.2	94.2
Davis	979	90.1	94.9	95.7	97.6
Carbon	978	90.5	92.8	94.3	96.9
Millard	942	90.4	92.9	95.6	91.6
Wasatch	885	93.4	96.1	95.0	95.7
Weber	876	94.7	95.7	97.1	98.0
Cache	787	87.0	91.8	94.9	97.0
Utah	754	90.7	92.8	96.4	96.9
Emery	690	86.6	88.0	93.3	94.1
Sevier	664	84.0	88.6	92.9	95.9
Piute	623	80.1	83.5	88.8	92.0
Kane	586	75.0	82.2	86.7	86.0
Sanpete	546	87.3	89.9	93.6	95.8
Uintah	468	83.7	84.4	90.1	90.9
Washington	416	84.4	87.8	93.7	92.5
Wayne	376	46.8	48.5	60.7	92.3
Garfield	364	68.2	57.1	75.3	83.1
Duchesne	352	56.3	69.0	67.7	85.3
San Juan	284	63.9	67.6	62.5	75.9
State Average	1,033	92.0	95.1	95.5	96.6

Property Tax Trends

Tables 1 to 49, immediately following the comment portion of this report, give a somewhat detailed picture of the administration of the property tax in Utah over a period of years. The first ten tabulations summarize the activities of the county officials and of this commission in the property tax field in each county during the past two years, and show the assessed value of each class of property in each county as determined by the proper assessing agency. Perhaps of even greater interest are Tables 11 to 19, inclusive, which show where the property tax dollar goes; and Tables 20 to 49, which show where the money comes from, in each county of Utah. Table 11 to 49 are all comparative in order that the officers responsible and the interested public may gain some idea of trends in property taxation over the past several years. The tables cover a total period of 15 years, but space limitations made it necessary to select typical years in the early part of the period covered. The year 1929 was chosen as presenting a picture of property taxation as it existed at the peak of what was at the time believed to be a quite prosperous era, it being remembered that assessments covered were made as of January 1 of

that year and the taxes charged were fixed in August. Property tax figures for the year 1933 also are presented, as depicting the effect of the economic depression. In assembling the data, cents were omitted; totals are those of record, to the nearest dollar.

ADMINISTRATION EXPENDITURES

Fiscal Year	Total Collections	Administration Costs	
		Amount	Per Dollar Collected
1941.....	\$14,105,979.80	\$397,556.24	2.82 cents
1942.....	15,925,794.40	413,813.34	2.59 cents
1943.....	18,620,084.15	395,971.97	2.13 cents
1944.....	19,694,760.56	421,527.45	2.14 cents

(Unemployment compensation collections in 1941 excluded to make data comparable.)

The above statement shows the total collections and total administration expenditures by the State Tax Commission for the past four years; and the ratio of these administrative expenditures to each dollar collected is also shown. This item is significant only as indicating trends. It must be remembered that not all duties of the State Tax Commission are concerned with the collection of taxes for state purposes. For example, the Property Tax and Engineering Divisions devote practically all of their time to the administration of the property tax laws but the commission make no collections at all of this tax except such as may come under the heading of car and bus taxes.

In the accompanying table expenditures by the State Tax Commission for all purposes other than the administration of the property tax are compared with the collections for the past six years. On the basis of each dollar collected these expenditures show a reduction of 25 per cent during the period.

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	2.334 cents
1943.....	18,620,084.15	355,733.75	1.910 cents
1944.....	19,694,760.56	381,328.47	1.936 cents

NOTE: Employment Insurance Tax collections and Property Tax Division expenditures excluded.

The expenditures and collections in this table include those for the motor vehicle registration and operator's license taxes. The operator's license law is in no sense a revenue measure. The motor vehicle registration law is only in part a revenue measure and one of the chief purposes of the registration of motor vehicles is protection of the owners against theft and other forms of lawlessness. If the collections and expenditures in connection with the administration of these two laws are deducted, the collections by the State Tax Commission under purely revenue measures and the expenditures for the administration of these laws for the past four years will be as follows:

Year	Tax Commission Collections	Tax Commission Expenditures	Expenditures Per Dollar Collected
1941.....	\$12,805,915.69	\$200,084.48	1.562 cents
1942.....	14,585,261.04	213,097.69	1.461 cents
1943.....	17,189,227.22	204,146.26	1.188 cents
1944.....	18,291,537.82	197,157.46	1.078 cents

NOTE: Motor vehicle and operators' license activities excluded as well as Employment Insurance collections and Property Tax Division expenditures.

This shows a decrease of more than 30 per cent in the cost per dollar collected in the four-year period.

In all probability the 1944 figure is about as low as will be reached for some time for collection expenditures under purely revenue measures. The present salary schedules and number of employees are close to the minimum, and unless

TABLE F.—TAX COMMISSION ADMINISTRATION COSTS, BY TAXES
(To Nearest Dollar)

Tax or Division	1939	1940	1941	1942	1943	1944
Ind. Income	\$ 34,150	\$ 41,850	\$ 38,203	\$ 41,250	\$ 39,472	\$ 49,731
Corp. Franchise	18,818	21,603	20,683	19,748	18,896	19,181
Sales and Use	97,804	92,063	98,339	110,082	105,336	98,064
Gasoline	12,377	15,415	12,485	9,183	8,787	8,101
Use Fuel .....	.....	.....	.....	872	3,574	3,420
Cigarette	5,091	4,975	5,998	3,237	3,097	3,167
Oleomargarine	840	732	696	1,223	1,170	1,254
Beer	1,326	1,225	1,332	1,372	1,313	1,520
Inheritance	17,186	16,919	15,597	19,511	18,670	6,560
Insurance	1,252	659	744	1,061	1,015	1,183
Car and Bus	271	322	444	1,047	1,002	962
Gross Ton Mile	4,100	.....	3,484	.....	.....	.....
Motor Veh. Reg.	95,042	112,370	100,211	101,915	97,521	130,233
Drivers' License	19,430	37,922	45,503	56,503	54,067	53,938
Property	52,422	53,100	52,536	42,051	40,238	40,199
Utility Fee	48	99	247	510	488	354
Mine Occupation	120	238	182	1,548	1,481	1,677
Unemp. Comp.	326	215	778	.....	.....	.....
TOTAL	\$360,104	\$399,708	\$398,334	\$413,813	\$395,972	\$421,527

TABLE G.—TAX COMMISSION ADMINISTRATION COSTS, BY TAXES
(In Cents Per Dollar Collected)

Tax or Division	1939	1940	1941	1942	1943	1944
Ind. Income	4.93	5.21	4.28	3.23	1.92	2.03
Corp. Franchise	1.99	2.53	2.01	1.53	1.32	1.28
Sales and Use	2.68	2.18	2.15	2.06	1.56	1.36
Gasoline	0.34	0.40	0.29	0.21	0.21	0.21
Use Fuel			5.30	6.68	5.96	6.39
Cigarette	1.46	1.31	1.62	0.73	0.49	0.49
Oleomargine	4.63	3.23	1.54	1.34	1.19	1.28
Beer	1.18	1.05	1.20	1.09	0.66	0.76
Inheritance	5.11	10.29	6.66	4.54	5.96	2.88
Insurance	0.30	0.18	0.19	0.25	0.21	0.20
Car and Bus	0.24	0.26	0.41	1.00	1.06	1.00
Motor Vehicle Reg.	8.31	9.34	7.86	7.81	7.01	9.56
Drivers' License	90.42	154.85	171.27	154.08	133.10	133.07
Utility Fee	0.13	0.26	0.58	1.58	0.56	0.55
Mine Occupation	0.04	0.05	0.02	0.19	0.19	0.18
Unemp. Compensation....	0.01	0.01	0.02			
Weighted Average	2.50	2.60	2.34	2.59	2.13	2.14

NOTE: Owing to a court decision, no revenue accrued from the gross ton mile tax after 1938. Except Car and Bus Taxes, no collections are made by Property Tax Division.

new taxes or new rates are enacted revenues are more likely to decrease than to increase.

ORGANIZATION

Assessment, equalization and collection functions of the commission as applied to the administration of taxes other than the property tax will be discussed as the experiences with the several laws during the past two years are related. At this point it seems appropriate to say that the commission's activities as to administration of the property tax are channeled through its Engineering and Property Tax Divisions. The former in general has the objective of reaching equity in taxation through uniformity in assessment. The Property Tax Division handles the detail of the commission's assessments and keeps the record required by law of the assessments, levies and collections made by the county officials. The problems already discussed indicate some of the functions of these two divisions.

Some of the divisions in the commission's organization have intradepartmental service functions. The commission has, for example, an Administrative Division, with the secretary of the commission as director, which is responsible for appropriations and finance details; maintains, in collaboration with the State Department of Finance, the personnel and cost accounting records; operates a stockroom, and a skeleton division of research. In the classification of service functions also are the Legal and Files Divisions.

Legal Division

The Legal Division acts as consultant for all divisions, prepares all legal papers, represents the commission in court actions and the state in hearings before the commission. Some functions other than service have been assigned to the Legal Division. Among these is collection of the inheritance tax, where familiarity with court procedure is essential, while a special assistant from the Auditing Division collaborates. For the past biennium the Legal Division has had charge of the detail work entailed by enactment of the Uniform Motor Vehicle Safety Responsibility Act by the 1943 Legislature. Certain phases of amendments recently enacted to the Inheritance Tax laws have also tended to increase the work of the division. Higher tax collections during the two years have increased the volume of detail legal work required in connection with the laws based on income. Other factors with similar effect are an increased disposition on the part of taxpayers to challenge both state and federal tax liability on account of the marked increase in the federal tax rates; and new problems relative to tax liability arising out of new and changed conditions and relationships due to the war.

During the biennium ten cases were handled by the Legal Division in Supreme Court, one in the Tenth Circuit Court of Appeals, eleven cases in the district courts, and two in the city courts.

In the same period 4,600 inheritance tax matters were handled by the Legal Division as follows: Estates of Utah residents, 1,437; estates of nonresidents involving tax, 116; estates of nonresidents in which no tax was due, 3,047.

Of the \$540,000 collected by the commission from this tax in the two fiscal years, slightly less than \$100,000 was taxes, including interest, paid by estates of nonresidents.

Collection cases handled by the Legal Division during the biennium involved taxes as follows: Sales tax, 338 cases; use tax, 76; income tax, 256; corporation franchise tax, 72; motor fuel tax, 3; use fuel tax, 4; car and bus tax, 28; cigarette and oleomargarine tax, 6.

In addition the division spends considerable time in connection with hearings before the commission, advising taxpayers and various taxing officials as to the interpretation

of the revenue laws, reviewing various revenue acts with a view to securing equitable tax laws, and advising other divisions within the commission as to the proper application of the revenue, corporation and motor vehicle laws.

Files Division

The Files Division has charge of the general files of the commission and those of all the organization except the Motor Vehicle and Drivers' License Divisions, which have separate filing sections with employees familiar with the necessities imposed by the anti-theft and highway safety laws. With more than 150,000 returns, and in a period when change of address is frequent, the Individual Income Tax law has required a large percentage of the time of the Files Division for the past biennium. Equipment of the division is modern, but comparatively simple. If the work of the Files Division were not both accurate and prompt, the efficiency of the entire force of the commission would be seriously reduced.

Aside from the divisions already named, the organization of the commission falls into two main classes, by function. The Accounting, Auditing and Collection Divisions are concerned almost entirely with administration of revenue or "special tax" laws; while the Motor Vehicle and the Drivers' License Divisions deal with the registration and operation of automobiles. The motor vehicle laws are distinguishable from most other acts administered by the commission since they are not purely revenue measures. While revenue from motor vehicle registration is about \$14 for every \$1 spent, purchase of license plates and administration of the motor vehicle anti-theft law constitute a large proportion of the expenditures and can hardly be classed as revenue-producing. Revenue from administration of the Operators' License law is not sufficient to meet expenditures under that traffic safety measure, and additional funds for that purpose are annually provided. In this report, therefore, brief narrations of the past two fiscal years in the two divisions administering motor vehicle laws will first be considered and then the three other divisions named above.

Motor Vehicle Division

The total of registrations of motor vehicles for the fiscal year 1944 was the lowest in the past four years, as shown by the accompanying tabulations. In spite of these figures

MOTOR VEHICLE REGISTRATION

Fiscal Year	Collections (Including M. V. Control)	Administration Costs	
		Amount	Per Dollar Collected
1943.....	\$1,390,235.18	\$ 97,520.52	7.01 cents
1944.....	1,362,690.49	130,233.09	9.56 cents

the records of the division show that there were more individual vehicles licensed to travel Utah highways in 1944 than in any previous year, except 1943.

The gross total of registrations includes transfers and replacements for which fees are collected, and also exempt vehicles to which license plates are issued. Net registrations show all transactions in which the full one-year or half-year license fee was paid; and the total of net registrations is, therefore, slightly larger than the total of vehicles

COMPARATIVE SUMMARY

Fiscal Year	Motor Vehicle Registrations	Fees Collected
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
1943.....	175,633	1,317,667.77
1944.....	168,585	1,297,551.43

carrying Utah license plates. The figures in the tabulation and those for preceding years show that in 1940 there were 116,259 net registrations of passenger cars, as against 134,487 in 1943, and 129,882 in 1944. "Unladen weight" registrations include registration of all trucks, trailers, semi-trailers, and all passenger cars—such as buses and taxicabs—which are used for hire. Net registrations of such vehicles in 1940 totaled 23,573; in 1943, 27,937, and in 1944, 27,386.

Also of significance is the fact that in 1940 the average receipts from fees of all kinds for unladen weight registration were less than \$20.92 per net registration. In 1943 the corresponding figure was \$23.90, and in 1944, \$24.24. The increase in the average reflects an increase in the average size of the trucks registered in Utah.

The revenue derived by the state from motor vehicle registrations was higher in 1944 than in any previous year except 1943, and was \$120,000 higher than in the fiscal year 1941 when the peak number of gross registrations was recorded. There has been no change in the fee schedule in the intervening years.

REGISTRATION AND COLLECTIONS, FISCAL YEARS 1942, 1943, 1944

Type of Vehicle or Registration	NUMBER			AMOUNT COLLECTED		
	1942	1943	1944	1942	1943	1944
Passenger.....	140,092	143,803	137,470	\$ 594,845.00	\$ 632,452.50	\$ 616,708.00
Net Registrations.....	125,289	134,487	129,882			
Unladen weight.....						
Truck.....	27,201	28,262	27,652			
Net Registrations.....	24,579	26,444	26,001			
Bus.....	924	1,015	988			
Taxicab.....	173	174	157			
Trailers.....	231	179	119			
Semi-trailer.....	506	500	529			
Total unladen wgt.....	29,035	30,130	29,445	602,638.36	667,642.00	663,867.30
Net Registrations.....	25,929	27,937	27,386			
Increased capacity:						
Truck.....	865	379	315			
Others.....	13	4	3			
Total.....	878	383	318	6,414.62	2,468.00	3,035.75
Motorcycle.....	577	582	561	1,263.00	1,234.50	1,245.00
Dealers' plates.....	1,151	708	787	4,559.00	2,839.00	3,127.00
Temporary.....	43	27	4	707.00	337.00	110.00
Other receipts:						
Transfer of registration.....				15,515.00	8,298.00	6,643.00
Plate replacements.....				1,509.00	1,875.00	1,637.00
Penalties.....				868.99	521.77	1,178.38
YEARLY TOTALS.....	171,776	175,633	168,585	\$1,228,319.97	\$1,317,667.77	\$1,297,551.43

Previous to 1942 the state derived more revenue from registration of passenger cars than of "unladen weight" vehicles. Since that year the reverse has been true.

Difficulties encountered by this division in obtaining suitable indicia of registration, because of the wartime restrictions on the use of steel, are discussed elsewhere. Other administrative problems are similar to those of other divisions, and, eliminating expenditures for license plates, a comparison would show that administrative expenditures by the division have fallen off much faster, proportionately, than has the business handled. Even though salary schedules were increased somewhat, payroll turnover has been large.

During the two years the commission continued, with the cooperation of the assessors and other county officials in 22 counties where it has no permanent branch office, the practice of reregistration of passenger cars and small trucks. The county officials acted as agents of the commission for several weeks and thus served, in the county seats, the needs of motor vehicle owners who otherwise would have been required to travel greater distances, with the alternative of transacting this business by mail. In 1943 owners of 17,529 vehicles utilized this temporary service to renew their licenses, at a total cost to the state of \$3,274.50 or just under 19 cents

per car. Use of decalcomania stickers reduced mailing costs slightly. In 1944 some 20,581 motor vehicles received their composition license plates, at a cost of \$3,633.75 paid the county agencies for their service on a piece-work basis, plus \$285.80 for mailing and transmitting funds, or at the rate of almost exactly 19 cents per vehicle. The 1944 distribution by counties is shown in an accompanying tabulation, which lists the number of passenger cars and trucks renewing their licenses at the county seats, and the total expense of such service to the state.

PLATES SOLD BY COUNTIES IN 1944

COUNTY	Passenger	Commercial	Cost
Beaver	436	128	\$ 121.78
Box Elder	2,677	502	548.25
Davis	2,524	171	459.26
Duchesne	373	127	109.52
Emery	539	139	147.07
Garfield	99	84	45.64
Grand	146	62	55.15
Juab	677	146	170.52
Kane	147	82	57.62
Millard	760	175	178.56
Morgan	448	60	114.66
Plute	145	46	51.47
Rich	197	55	60.35
San Juan	141	82	53.28
Sanpete	1,556	385	346.45
Sevier	1,400	244	285.60
Summit	871	157	199.80
Tooele	1,753	153	334.86
Uintah	586	265	171.69
Wasatch	789	81	170.37
Washington	590	344	178.80
Wayne	199	40	58.85
TOTAL	17,053	3,528	\$3,919.55

Recommendation

The commission again calls attention to the need for legislative sanction for the destruction of the large accumulations of obsolete documents. Certified copies of chattel mortgages and conditional sales contracts have been filed to show evidence of liens on titles since 1932. Government regulations make any document of this type invalid after 18 months. If the law would permit the disposal of all documents held in these files more than four years, it would make possible a much better check on the files themselves. Unless some such provision is enacted, it will be necessary to provide new filing cabinets, and space must be procured, also, in which to house the cabinets.

Drivers' License Division

Year	Receipts	Administration Costs	
		Amount	Per Dollar Collected
1943.....	\$40,621.75	\$54,066.97	\$133.10 <i>cents</i>
1944.....	40,532.25	53,937.92	133.07

The primary purpose of the Drivers' License Division is to raise the standard of driving on the highways of this state. This is accomplished in two ways. In the first place, individuals applying for drivers' licenses are required to demonstrate a thorough knowledge of the traffic laws; to meet certain physical requirements, and then, by actual performance, to prove their skill in the operation of a motor vehicle. In general the candidates, knowing they must meet these requirements, prepare themselves in advance for these tests. This in itself has a strong tendency to raise the standard of driving because of the increased knowledge of the basic traffic safety rules and the conscious attention given to the formation of good driving habits.

In the second place, after an individual has demonstrated satisfactorily to the department that he is qualified to operate a motor vehicle on the highways, record is kept on which notation is made of each conviction for faulty driving, of each warning ticket issued to him and of each motor vehicle accident in which he was involved. Whenever this record indicates that the individual has become negligent, the commission may, and does, call in the individual for reexamination or personal interview; or it may suspend or revoke, and sometimes must revoke, his license.

The maintenance of these records requires close cooperation of all traffic courts and enforcement officers in the state. No driver control program can succeed without the fullest coordination of effort of these agencies with the work of the division. By keeping close personal contact with the judges presiding over traffic courts during the past several years, the commission has received practically 100 per cent reports on all moving traffic violations. As a result of these reports, in the calendar year of 1943, the operators' licenses of more than 1,000 individuals were suspended or revoked. As shown in the accompanying summary table, the total number of suspensions and revocations for all causes in 1943 was 1,117.

These corrective measures prescribed by law, however, would be worse than useless without the active and alert aid of peace officials in keeping off the highways the drivers who have demonstrated that they are a hazard to the general safety. Individuals whose license certificates have been canceled are required by law to demonstrate a proper regard for the rules of the road and for the safety of themselves and others before they may regain their permits. If they show further disregard of the law and operate motor vehicles with impunity during the period of revocation or suspension, the penalty has anything but a salutary effect. It creates defiance of the law rather than obedience to it. In such cases the law specifies the revocation period shall be doubled. Many instances arise where this double penalty must be imposed. The public has a right to insist that the unsafe driver be kept off the highways. Peace officers, whether in state, county or municipal employ, are performing a real service to their constituents if they insist on strict observance of this safety measure. If the unsafe driver is eliminated or cured, most preventable traffic accidents will occur no more. A revocation that really takes away the use of the road will usually get results.

SUMMARY OF SUSPENSIONS AND REVOCATIONS

VIOLATIONS	1940	1941	1942	1943	1944*
Drunken Driving	437	517	571	471	193
Negligent Driving	5	70	202	438	152
Reckless Driving	306	132	40	9	8
Felony		2	3	1	
Hit-and-Run Driving	6	18	28	30	10
Fatal Accident	2	5	17	7	
Physical Disabilities	7	9	30	18	10
Refusal to Take Special Exam.....		1	81	72	29
Oper. During Susp. or Rev. Period..	20	25	64	52	25
Falsification of Record.....	31	19	21	19	4
Miscellaneous	12	22			11
TOTALS	826	820	1,057	1,117	442*

*Six months only.

NOTE: Due to changes in the law during the year 1941, some of the detailed figures are not precisely comparable.

The law (Sec. 57-7-108) requires the Tax Commission to tabulate and to publish statistical information based on accident reports. The monthly, semiannual and annual compilations in detail are available at the Drivers' License Division. Herewith is given a comparative summary of traffic accidents reported in Utah in the past eight years. It will be remembered that during the calendar year 1941 the law was amended to require reporting of accidents involving total

property damage "to an extent of \$25 or more" as well as those involving injury to, or death of, any person. Formerly the minimum property damage requiring a report was \$50.

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
1942.....	127	147	1,762	2,582	3,016	4,905
1943.....	96	103	1,492	2,200	2,299	3,887

Maintenance of the records of each individual possessor of a Utah license certificate requires a filing system of dimensions. A record is useless unless it is readily found. However, driving populations change, due to migration, death or other causes. The division is removing from its files such records as can safely be eliminated. It has on hand possibly 375,000 records of holders of licenses, some of which are perpetual, while some have legal expiration dates. Perhaps 125,000 of these records are "dead timber." Yet the necessity of preserving them means that additional filing cabinets will soon be required.

Proper examination, as required by law, of applicants for Utah operators' or chauffeurs' licenses presents many difficult problems. The driver examiner's work, in some phases, is just as much a profession as that of a doctor. The examiner must have the knowledge, specialized training and assured skill that make it possible for him to diagnose properly each of the varied cases that come before him. Seasoned examiners do the best job; there is no substitute for experience. The division, as a matter of policy, employs older men on its examining staff.

Wartime necessities, such as manpower shortage and gasoline and tire rationing, compelled curtailment of the division's examination service. Field tests in the majority of counties where there is no permanent office of the commission, are now on a monthly schedule, replacing semi-monthly visits by the examiners. In some cases one examiner is assigned to work formerly taking the services of two. It would be wishful thinking to say that the safety of the public is as well guarded as it would be under conditions where

the individual needs and qualifications of each candidate could receive greater detailed attention. And necessarily greater inconvenience is caused to the applicant than formerly. Service on a scale comparable with that formerly given, and contemplated when the present law was framed, can be resumed only if greater expenditures for both salaries and travel are permitted.

One of the big postwar problems will be the retraining and the upgrading of rusty drivers and the elimination from the road of those who do not display a proper sense of responsibility. This job will call for great firmness, as well as tactful understanding, on the part of legislators, officials and the general public. There are always two forces working simultaneously: One force, with which the division seeks to cooperate, demands high standards for drivers; the other force is represented by that portion of the general public which is willing to lower the standards of examinations and thereby to make it easy for this or that deserving or favored individual to obtain, or to retain, an operator's license.

Constant vigilance is needed at all times to maintain standards that will make the highway safer by eliminating preventable accidents due to faulty driving. Such vigilance will be more needed than ever during the transition from war to peace-time habits of life.

Accounting Division

Every payment made by the individual citizen or corporation to the State of Utah through the Tax Commission goes first of all to the Accounting Division. Whether the payment is 25 cents for a duplicate operator's license or some hundreds of thousands of dollars for an occupation tax, gasoline sales tax or income tax, proper receipt must be issued and the amount accounted for and deposited daily with the State Treasurer. The Accounting Division also must maintain adequate record of all assessments, collections, adjustments and refunds, and must show the distribution of the receipts as required by law.

Reference to Table 50 of this report reveals that more than half a million transactions, involving money aggregating 19 million dollars, annually pass through the division. The average payment received is thus in the neighborhood of \$37.50 and the two-year average expenditures of the division for all purposes (including capital expenditures and assistance

rendered other divisions) was less than 6.9 cents per payment made. The cost of accounting for each dollar received averaged less than a fifth of 1 cent.

In number of payments made the registration of motor vehicles involved, in the two-year period, more than a third of a million separate transactions, in addition to another 125,000 having to do with the recording of title, and 100,000 payments under the Drivers' License law. There were close to 300,000 income tax payments in the two years, and more than 100,000 payments made under the sales and use tax laws. The Accounting Division handled the sale of 70 million cigarette stamps (in round numbers) in the two years, 65 million stamps for bottled beer, half a million for kegs of beer, and about 300,000 oleomargarine stamps. The grand total of all state revenue stamp sales, to be precise, was 132,678,327. The sales of bottle beer stamps include sales of caps and labels, the manufacture and printing of which were paid for by the brewers.

The division also sold, during the biennium, new issues of sales tax tokens as follows: 1-mill tokens, 2,220,000; 2-mill tokens, 10,920,000; 5-mill tokens, 2,876,000. These figures do not include any of the tokens purchased by the teller at the window, and resold without going into inventory.

A continuous audit conducted by the State Auditor checks the correctness at all times of the records of the Accounting Division. After the money received with a tax return or application for a license has been duly receipted and accounted for, the return or other document is routed for inspection, filing and auditing as practical or legal requirements may dictate. Usually it is turned over from the Accounting to the Collection Division where it is checked for compliance with the law, delinquency or error.

Collection Division

The objective of the Collection Division and of the commission has been to administer the collection work with fairness and consideration, causing a delinquent taxpayer the least possible embarrassment and at the same time observing in spirit and in letter the law regulating tax collections.

In the past two years work in the Collection Division has shown a large increase in collections, a reduction in

delinquencies, a large turnover of personnel and a decrease in the number of employees in the division. Two taxes show typical trends. Elsewhere in this report it is shown that sales tax collections increased from 4.5 million dollars in the fiscal year 1941 to 7.2 million dollars in the fiscal year 1944. Records of the Collection Division show that in 1941, as of June 30, 6.2 per cent of the sales tax accounts showed delinquency for slow or incomplete payment, clerical error, or for other cause. The amount of sales taxes due, collectible and unpaid at that date was \$92,840.13 or \$2.03 for every \$100 collected from this tax during the taxable year. By the corresponding date in 1944 the percentage of accounts in delinquency was reduced to 3.0 and the taxes collectible to \$27,862.29 or less than 40 cents for \$100 collected during the fiscal year. Corporation franchise tax delinquencies remained about even in percentages during the period, increases in amount being about at the same rate as collections. Only about 16 cents out of each \$100 annual collections are classed as delinquent at the close of the fiscal year.

Individual income tax collectibles show an opposite trend in the biennium and increased from 86 cents per \$100 of total collections in 1942 to \$1.75 in 1944. One reason for this is that income taxes are due and payable in the year following that in which the income was received. A large number of transient workers who had earned incomes of considerable amounts in Utah in 1943, for example, had left the state long before March, 1944, when the income tax was due. Some of these, it is true, reported on 1943 incomes early and paid their taxes. Others have not yet filed. Still others reported but made only partial payments. A second reason, for this increase in taxes collectible, is that a large number of residents who made reports are in the armed services, and made no payment—often no report. Rather than pursue these men and women with letters insisting that they make reports required by the letter of the law, the commission has temporarily placed their accounts in the inactive file, where they are automatically classed as delinquent. The law as it stands specifies definite procedure to be followed in all cases of delinquency.

Upon the Individual Income Tax Section of the Collection Division rests the responsibility for obtaining individual income tax, fiduciary, and information returns, and collecting the taxes shown due. After March 15, all returns filed on a calendar year basis are checked by this section. When filed

later, penalty and interest are assessed on returns showing taxes due, as required by law.

In addition to these duties, this section has the responsibility of collecting deficiencies as set up by the Auditing Division and not paid within 60 days. All requests for extensions of time for the filing or paying of individual income tax are referred to this division. Some 1,325 extensions were granted in 1944. The section mails out a steadily increasing number of returns which are to be filed on a fiscal year basis. For the past two years it also mailed out all income tax forms requested by taxpayers.

As shown in Tables 50 and 52, the number of 1943 returns filed and the amount of income tax collected during the fiscal year 1944, were the highest in the history of individual income tax. The "delinquency run," or notice to taxpayers that returns are overdue, was higher in 1944 than in previous years. The work was increased also by the changes in residence of taxpayers such as those caused by the closing of various war industries within the state. Costs per dollar collected during the two-year period are less than 2 cents and the lowest in history.

Despite the large increase in total collections and the necessary increase in detail of those collections, personnel of the Collection Division has been reduced. The work was streamlined to carry the increased load per employee. Field work in the division was somewhat curtailed by wartime restrictions on travel. However, collections in the field have, during this two-year period, been uniformly good.

Sales tax licenses, approximately 10,000 a year, are now typed in the Collection Division, since the fee formerly charged for such licenses was abolished by act of the 1941 Legislature.

Auditing Division

Upon the Auditing Division rests the responsibility for verifying the correctness of all returns filed pursuant to the various tax statutes. The division as a unit considers all special taxes, but individual auditors are assigned to, and specialize in, each particular tax.

Approximately 400,000 returns were received during the biennium, each of which was subjected to mechanical audit to verify the computations and further reviewed and sorted by an auditor especially trained in the particular tax involved.

The latter examination, together with a consideration of other pertinent factors, resulted in the selection of accounts to be considered more comprehensively by field examination or otherwise. Actual examination of taxpayers' books and records is frequently necessary in all taxes, but particularly is this true in the case of sales and use taxes. During the biennium 1,148 sales and use tax field audits were made. From these, 880 resulted in additional assessments, 249 showed no change, and refunds were made in 25 cases. Numerous field audits were made in connection with other taxes, but statistics as to the number of such audits made are not available.

Accompanying is a statistical report of additional assessments and a comparison of Auditing Division costs to revenue produced:

ADDITIONAL TAX "DEFICIENCY ASSESSMENTS" AND OPERATING COSTS OF THE AUDITING DIVISION, FISCAL YEARS 1943 AND 1944

TAX	Number of Deficiencies		Amount of Deficiency Assessments	
	1943	1944	1943	1944
Corporation Franchise Tax.....	532	524	\$156,325.42*	\$ 86,665.35
Individual Income Tax.....	2,167	1,877	44,660.21	71,432.17
Insurance Tax	29	39	1,082.94	2,203.77
Use Fuel Tax	27	35	161.92	2,267.51
Sales and Use Tax.....	1,055	944	135,997.21	162,304.46
TOTALS	3,810	3,419	\$338,227.70	\$324,873.26
Operating Costs of the Auditing Division related to above taxes (includes all functions performed by the Auditing Division)				
			\$ 62,628.56	\$ 70,387.39
Percentage of Cost to Additional Tax.....			18.5	21.6

*Includes \$81,116.24 from one taxpayer.

Two significant facts are to be observed from the schedule: (1) \$663,100.96 additional revenue was produced by the Auditing Division as a result of its auditing activities, and (2) the cost of producing this additional revenue was \$133,015.95 or approximately 20%. This is not, however, the only justification for auditing work. Taxpayers are entitled to, and desirous of obtaining, personal consideration of their own tax problems to the end that they may subsequently prepare returns in accordance with the authorized rules and regulations. Utah experience demonstrates that, subsequent to audit, errors are usually corrected, revenue from existing tax laws increases and taxpayers individually bear equitable portions of the tax burden.

Detailed auditing of all accounts is neither possible nor desirable. A sufficient staff should be available to examine accounts when there is evidence that all is not well or that guidance is needed. Unfortunately, such a staff is not now available. Experienced tax accountants lost to the armed services and to private industry, if replaced at all, cannot be replaced with personnel of comparable training and ability. The average number of Auditing Division employees (including branch office auditors) was 35 as compared to 40 in the previous biennium, but the personnel qualifying as auditors dropped from an average of 31 in the previous biennium to an average of 23.

One of the functions of the Auditing Division is to assist taxpayers to prepare returns. For some time immediately preceding March 15, the entire staff is thus occupied. Of particular importance, and requiring much time and attention during the biennium, were additional investigation and special complicated problems arising from operations of governmental contractors.

During the biennium the program of out-of-state sales and use tax auditing proved productive. Under regulations of the Tax Commission taxpayers operating in Utah must either maintain records in the state sufficient to substantiate their reports, or must stand a pro rata share of the expense of conducting audits at the place where the records are kept. Under this plan out-of-state trips do not increase administrative costs, and they have resulted in larger returns per man-hour than local auditing work, because these companies had not previously been audited, and misunderstandings and omissions had not been corrected.

Three trips were made, the first to the Pacific coast, the second to Omaha, Chicago, Minneapolis and Milwaukee, and the third to New York City. Two auditors were sent on each trip, spending 155 man-days; 97 audits were made; and additional tax was found due in 67 cases. In 27 cases the returns were accepted as filed and three refunds were approved. Total assessments made amount to \$98,541.46. At the time of this writing, \$62,900.02 has been collected on the assessments; \$3,560.19 has been assessed and no protest as to the amount has been received; and \$32,081.25 (one case) awaits judicial review. Thus cash in hand returns from this work are already more than \$400 per man-day and the total assessed is at the rate of \$635 per man-day.

Out-of-state companies almost uniformly welcome the examination, since they desire an interpretation in order to insure correct reporting. The taxpayer has in every instance appeared satisfied with the procedure used, and numerous letters are on file expressing appreciation for the courteous and efficient manner in which the examinations were conducted.

The National Association of Tax Administrators is fostering a procedure of cooperative sales and use tax auditing. In connection with one of the out-of-state trips, an examiner investigated the program, and with auditors from California, Iowa and Michigan, completed five cooperative audits. The program appears to have definite merit, but practical difficulties made it inadvisable to participate further at this time.

Wartime business activities have no doubt increased the amount of the assessments made during the biennium. These, with the investigation of out-of-state companies operating in Utah, have been responsible for the large portion of the additional assessments. Thus it cannot be expected that comparable amounts will be recovered in subsequent periods, especially if the Auditing Division is obliged to function with the present limited number of experienced auditors. So long, however, as greater equity results, and the state gets back \$5 or \$6, or even \$3 or \$4, for each \$1 expended, for auditing work contemplated by law, it would seem to be good business, as well as proper administration, to provide the dollar for such work.

SPECIAL TAXES

So far this report has presented some of the main features of tax administration in Utah during the past two years. Then followed in broad outline a sketch of the biennium's developments in the various divisions in the commission's organization. These involved some discussion of the tax structure as well, especially as concerns the property tax and the laws requiring the licensing of motor vehicles and the operators of motor vehicles. In conclusion the so-called "special taxes" in the state's revenue structure will be considered separately.

Corporation Franchise Tax

Corporation franchise tax collections for the biennium ending June 30, 1944, were \$2,934,552.82, an amount 26.62 per cent greater than collections for the preceding two-year period and 62.89 per cent greater than those for the biennium ending June 30, 1940.

CORPORATION FRANCHISE TAX

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943.....	\$1,434,006.48	\$18,896.21	1.32 cents
1944.....	1,500,546.34	19,180.52	1.28 cents

Several factors indicate, as discussed elsewhere in this report, that a rather severe decline in collections from the corporation franchise tax is to be expected. While increased business activities have brought higher gross incomes in many instances, increases in federal taxes continue to reduce the net income base on which the franchise tax is computed. The number of corporations reporting in 1944 was about 15 per cent smaller than in 1938. Renegotiation of war contracts by the federal government would further reduce net taxable income, not only on returns yet to be filed, but also on returns already filed. It is impossible to predict accurately the effect of termination of war contracts, of reconversion to peacetime enterprises and of postwar business activity; but it is unlikely that any increase in total collections may be expected during the transition period.

CORPORATION FRANCHISE TAX ADMINISTRATION

Fiscal Year	No. of Returns Filed	ASSESSMENTS				
		Tax	Deficiencies	Penalties and Interest	Total of Assessments	Total of Collections
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	8,750.73	1,299,434.05	1,290,624.79
1943.....	3,040	1,482,460.93	156,325.42	6,901.78	1,645,688.13	1,434,006.48
1944.....	3,142	1,043,021.21	86,665.35	11,799.84	1,141,486.40	1,500,546.34

The accompanying table tells in summary form the story of corporation franchise tax administration. Rate schedules have remained practically unchanged since 1935, when the property tax offset was eliminated. It shows that corporation franchise tax assessments in 1944 were \$504,201.73 less than the assessments in 1943, a decrease of 30.64 per cent. A large proportion of the assessments under this law for any fiscal year becomes collectible during the following fiscal year. The reduction in assessments for 1944, therefore, will be reflected in collections for 1945.

The same schedule shows deficiencies assessed as a result of audits of returns conducted during the past two fiscal years total \$242,990.77 as compared with \$262,602.78 during the preceding biennium. It must be recognized that the audits disclose errors and misconceptions which the taxpayers themselves voluntarily correct in making returns subsequent to such audits. Thus the audits serve to increase the total of taxes collected, but the amount of such increase can not be measured. Collections from deficiencies assessed, the figures show, are many times the entire cost to all divisions administering the tax, as given at the head of this portion of the report devoted to the franchise tax.

Of great assistance in the administration of this tax and of the individual income tax has been the authority to obtain information from the sales tax returns, and also from federal income tax returns. In the latter instance the state frequently has the advantage of data developed through examinations conducted by the Bureau of Internal Revenue, which result in changes in the computation of the taxpayer's net income. However, the federal law leaves the taxpayer's return subject to such correction for three years after filing, whereas the Utah statute of limitations fixes a two-year period; so that the amendment to the federal return sometimes comes too late for the State of Utah to present a statement showing a deficiency, or to make a refund, as the case may be.

When the Corporation Franchise Tax Act was enacted in 1931, it followed closely the federal law and procedure of that date. Since then the Utah law has been amended but slightly in matters affecting the preparation of returns, whereas numerous alterations have been made in the federal statute to meet administrative problems as they developed. The present lack of uniformity between state and federal corporation acts is sometimes found confusing to the taxpayer, and under certain circumstances entails the necessity of maintaining two sets of records with respect to items that are not now analogous.

Recommendations.—The situations pointed out in the two paragraphs immediately preceding, and several others which sometimes receive more or less widespread attention, involve broad questions of policy, with regard to taxes based on income, on which the initiative properly belongs to the legislature itself. At this time the tax commission desires to make positive recommendation on one matter only, which involves

administrative difficulties primarily. Legislative definition and clarification appear urgently necessary to an equitable determination of the portion of corporate net income assignable to Utah when the corporation does business both within and without the state. Court decisions have placed interpretations on Section 80-13-21 which tend greatly to increase the difficulties met in executing a logical and non-discriminatory administration of the act.

Title 2 of the Utah Code Annotated, 1943, provides for the incorporation and control of agricultural cooperative associations and Section 43 requires such organization to "pay an annual fee of five dollars, which shall be in lieu of all other corporation, franchise and income taxes," etc. The statute does not specify who shall collect the fee, nor make any provision for enforcement. In spite of the exemptions which payment of the small fee provides, a majority of the corporations organized under the law pay no fee; and many of those that do ultimately obey the law, do so only after putting the state to an expense out of all proportion to the revenue received.

Some of the corporations not paying the fee may have long since ceased to operate. There is nothing in the record to show it. The act provides an orderly procedure for dissolution, including notice filed in the offices of county clerk and secretary of state; and until the corporation complies with such requirements it is assumed to have legal existence. Non-payment of the fee does not automatically forfeit an association's charter.

The requirement to pay the fee appears to be irksome to the corporations concerned; the state derives small net revenue from the fee; enforcement of collection by civil process in the courts would require an expenditure many times as large as the revenue. Gross revenue from the act in 1944, much the highest on record, was \$470. This commission can see no good purpose served by retention of the fee and therefore recommends its abolition.

Individual Income Tax

During the fiscal year 1944 the largest number of returns since the enactment of the Individual Income Tax Act was filed and the average tax paid per return was also the highest on record. The average tax paid per return during this period was \$16.06 and 152,606 returns were filed.

INDIVIDUAL INCOME TAX SUMMARY

	1940	1941	1942	1943	1944
Number of Returns Filed	68,555	74,950	98,398	136,906	152,606
Amounts Collected:					
Tax	\$742,973.76	\$830,666.79	\$1,229,395.27	\$1,997,652.37	\$2,367,413.41
Deficiencies	52,080.22	53,902.10	42,079.90	44,660.21	71,432.17
Penalties & Int.	7,739.29	7,641.45	5,645.82	8,704.37	12,111.11
Total	\$802,793.27	\$892,210.34	\$1,277,120.99	\$2,051,016.95	\$2,450,956.69
Avg. per Return..	11.71	11.90	12.98	14.98	16.06
Cost of Administration:					
Amount	\$41,849.75	\$38,203.82	\$41,250.06	\$39,471.58	\$49,731.37
Per Tax Dollar	5.21 cents	4.28 cents	3.23 cents	1.92 cents	2.03 cents

The collections for the next biennium should be substantially the same as the present period because of full employment at high wage levels. The ending of hostilities, however, could radically reduce the income tax collections for this period.

Recommendations

Non-Resident Income.—All income earned in this state should be subject to the Income Tax Act, in fairness to those who pay state income taxes. Individuals who had war contracts but who did not qualify as "residents" under the Utah law were not subject to this state's income tax laws. The personal exemption to be allowed to such non-residents should be definitely determined by statutory formula.

Attestations.—There seems to be no great point in requiring that individual income tax returns be made under oath. The federal act makes guilty of perjury the person who wilfully presents incorrect information in an income tax return. A similar provision in the Utah act would avoid confusion, delay and inconvenience, which often are costly to the taxpayer.

Sales and Use Taxes

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943	\$6,756,396.05	\$105,336.32	1.56 cents
1944	7,192,945.18	98,064.50	1.36 cents

The sales and use tax laws are complementary; each imposes a tax liability of 2% of the price to the ultimate consumer. Many of the business houses, which collect the

tax, make no attempt to segregate amounts paid under either law.

Trends in sales tax collections, rightly interpreted, constitute one of the most sensitive barometers furnished in the State Tax Commission records. The sharp increase in sales and use tax collections in the past two years and the present tendency to level off or even to decrease slightly were discussed at some length earlier in this report.

Collections show that business transactions subject to sales or use taxes—sales in regular business channels of tangible personal property to consumers, admissions and sales of service by some utilities—during the past fiscal year were at the rate of almost 360 million dollars, being in excess of any previous total, and almost twice the business done in 1939, itself a record year. Not all this increase represents growth in volume of goods sold since there has been some advance in prices.

The sales and use tax summary shows that about one thousand less licenses are valid now than was the case at the outbreak of World War II and for some time before that date. The taxable sales per license have increased until they represent an average of around \$3,000.00 a month per license.

SALES AND 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
1943.....	10,208	6,756,396.05	661.87
1944.....	10,094	7,192,945.18	712.60

NOTE: The fee of \$2.00 per license issued was discontinued by act of the Twenty-fourth Legislature, effective May 13, 1941. License receipts are here included in total collections.

From the administrative viewpoint this commission finds the present laws are reasonably satisfactory. In some respects greater uniformity between corresponding provisions of sales and use tax acts would be desirable. There is a lack of uni-

formity in the application of the two laws to sales of coal, fuel oil and other fuels used for purposes other than domestic or commercial. The tax commission redefined the word "commercial" in January, 1944. This was done for two reasons: First, to place a definition upon the word "commercial" which appeared to be in harmony with common understanding and usage; and second, to eliminate a discrimination occurring in the application of the sales and use tax acts to certain consumptions of coal, fuel oil and other fuels.

The present administrative procedure and interpretations followed by the commission operate uniformly under both the sales and use tax acts. However, legislative clarification may be desirable for the purpose of removing all doubt relative to this problem.

Cigarette and Oleomargarine Taxes

Fiscal Year	Net Collections	Administrative Costs		
		Amount	Per Dollar	Discount Allowed Distributors
Cigarette Tax:				
1943.....	\$634,136.86	\$3,097.06	0.49 cents	\$67,322.78
1944.....	646,325.80	3,167.01	0.49 cents	68,783.21
Oleomargarine Tax:				
1943.....	\$ 98,032.27	\$1,169.93	1.19 cents	\$10,428.38
1944.....	97,831.90	1,254.40	1.28 cents	10,388.50

Cigarette tax collections for the fiscal year 1943 increased 44.59% over those of 1942 and reached an all time high in 1944, approximately 1.92% over collections for the year 1943. The increase undoubtedly is war-connected.

Oleomargarine tax collections for the fiscal year 1943 increased 8.2% over those for 1942, whereas the 1944 collections were .2 of 1% less than those for 1943.

Under date of June 1, 1943, the tax commission eliminated the use of non-revenue stamps on cigarettes covering sales to the United States government or its instrumentalities, including the commissaries and canteens on the various military reservations within the state.

Since July 1, 1944, this commission has also exempted cigarette sales made to commissioned and non-commissioned

officers' messes and clubs and has allowed the sale of tax-free cigarettes to military personnel and permanently employed civilians at military posts, camps, stations, etc. This was in harmony with an agreement made earlier this year by the National Tobacco Tax Conference and representatives of the United States Army. The War Department has cooperated; sales of cigarettes on military reservations to other than those mentioned above are made through cigarette vending machines, and the Utah taxes are paid.

During the early part of 1944, five of the largest cigarette distributors in the state installed meter machines which make an impression stamp in lieu of the regular cigarette stamp and undoubtedly will save the state many thousands of dollars in printing bills.

The cigarette and oleomargarine license law, Chapter 1, Title 93, Utah Code Annotated, 1943, which imposes the tax on the importation or manufacture of cigarettes or oleomargarine, permits a discount of 10% on purchases of stamps in quantities of \$25.00 or more. The total of such discounts as shown by the above tabulation amounted to almost \$157,000.00 during the two-year period ending June 30 last.

Recommendations.—A reasonably sound argument can be presented in favor of granting a discount in connection with the use of cigarette stamps since a stamp must be placed on each individual package of cigarettes before it is placed on sale in a retail store. However, the rate of 10% is the highest allowed by any state which taxes cigarettes and in four of the 25 states imposing such a tax no discount is allowed. It is the belief of this commission that a 5% discount rate will amply repay the manufacturer or the agency which attaches the stamps and that in the case of those distributors which use the meter machines costs are much lower than 5%.

This commission can see no valid reason at all for allowing any discount for the quantity purchase of stamps under the oleomargarine tax law. Such stamps are not affixed to the individual packages but to the crate or carton in which the oleomargarine is shipped or received.

It is therefore the opinion of the commission that not more than 5% discount should be allowed for quantity purchases of cigarette tax stamps and that the discount for such purchases of oleomargarine stamps should be discontinued.

The commission again calls attention to the fact that the Supreme Court of the State of Utah has held a portion of Section 93-1-5 as unconstitutional in that it tends to delegate to the State Tax Commission a judicial rather than an administrative power when it requires the payment, as part of the stamp tax, of a penalty of not less than \$10.00 or more than \$299.00 to be assessed and collected by this commission from the person who fails properly to affix and cancel stamps on cigarettes or oleomargarine offered for sale. It is recommended therefore that a specific penalty for such failure be written into the act.

It is also suggested that a specific penalty be provided for the purchase, sale or attempted sale of cigarettes or oleomargarine upon which the tax has not been paid.

Beer Tax

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943.....	\$198,745.30	\$ 1,313.03	0.66 cents
1944.....	198,538.17	1,520.33	0.76 cents

The following schedule supplements that in the Sixth Biennial Report and shows the distribution of traffic in beer as evidenced by the stamp sales for the fiscal years 1939 to 1944.

		G A L L O N S		
		Packaged Beer		
Fiscal Year		Light (3.2%)	Heavy (Repeal)	Draught Beer Light Total
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	2,074	556,020 1,143,213
	Total	2,191,632	2,074	2,096,410 4,290,116
1942	Local beer	1,820,975	.....	1,603,785 3,424,760
	Imported beer	662,925	5,396	707,831 1,376,152
	Total	2,483,900	5,396	2,311,616 4,800,912
1943	Local beer	2,723,642	.....	2,507,125 5,230,767
	Imported beer	1,460,474	13,488	966,084 2,440,046
	Total	4,184,116	13,488	3,473,209 7,670,813
1944	Local beer	2,692,962	.....	2,642,750 5,335,712
	Imported beer	1,612,253	698	752,812 2,365,763
	Total	4,305,215	698	3,395,562 7,701,475

The increase in beer consumption, as evidenced by the above schedule, for the fiscal year 1943 over that for the fiscal year 1942 amounted to approximately 59.75%, whereas the increase for 1944 over that for 1943 showed a fairly constant market or an increase of only 0.4%.

This rapid increase which began in 1942 and continued through 1943 is undoubtedly due to the influx of war workers and military personnel. Under government restriction the sale of heavy beer decreased considerably and was used only by the Southern Pacific Railroad during the year 1944.

Effective July 1, 1944, this commission has allowed refunds on the sale of tax-paid beer to commissioned and non-commissioned officers' messes and clubs operating on a post, camp or station of the United States government in addition to those on sales to regularly established military posts and exchanges.

This military beer amounted to approximately 3.06% of the total consumed for the fiscal year 1944 and its exemption is in conformity with a like provision under the cigarette tax regulations.

Recommendation.—The commission renews its recommendation that legislation be enacted to require a report system similar to the present motor fuel tax setup in lieu of the present system of requiring beer stamps or crowns on each bottle or keg. The system has been in effect in other states for some time and apparently has been successful from an administration standpoint. Some saving to the state in the cost of printing, handling, stamping, labeling, etc., would be effected. The proposed amendment would require rewriting of Sections 46-0-144 to 149, inclusive.

Motor Fuel Tax

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943.....	\$4,143,479.31	\$8,786.74	0.21 cents
1944.....	3,819,126.27	8,101.07	0.21 cents

Motor fuel (gasoline) tax collections for the fiscal years 1943 and 1944 showed a marked decline as compared with former years. This annual decrease, approximately 4.44 per cent in 1943 and 7.83 per cent in 1944, is primarily attributable

Table H—Summary by Months of Gasoline Distribution for Fiscal Years 1943 and 1944

NUMBER OF GALLONS												
Month of Return	TOTAL MOTOR FUEL			Rebated Increase or Decrease in Inventory	Exported From Utah	Total M. F. Consumed In Utah	Tax Exempt Imports to or by U.S. Govt.	Taxable M. F. Consumed In Utah	Statutory Allowance for Evaporation 3%	Net Gallons Taxable	Amount of Tax at 4 cents Per Gal.**	
	Rebated In Utah	Imported Into Utah	To Acct. For									
1942:												
July.....	7,554,473	2,776,385	10,330,858	2,580,466	1,928,179	10,933,145	1,380,486	9,602,659	288,081	9,314,578	\$ 372,583.13	
August.....	8,336,335	2,266,123	10,602,458	1,992,337	2,398,278	10,196,517	457,836	9,738,681	292,161	9,446,520	377,860.79	
September.....	8,694,578	2,630,273	11,324,851	571,787	1,490,780	10,449,722	404,813	10,044,909	298,631	9,746,278	388,096.56	
October.....	9,135,836	2,641,010	11,766,846	68,676	1,073,644	10,761,878	178,045	10,583,833	317,185	10,266,648	414,665.92	
November.....	8,733,973	2,984,002	11,717,975	321,989	943,712	11,096,252	111,953	10,984,299	329,211	10,655,088	426,203.62	
December.....	8,758,487	2,130,044	10,888,531	* 787,742	1,522,593	8,578,196	148,017	8,430,179	252,351	8,177,828	327,093.11	
1943:												
January.....	8,982,783	1,168,668	10,152,451	* 1,019,471	1,682,067	7,450,913	162,069	7,288,844	218,423	7,070,421	262,816.83	
February.....	8,132,971	1,022,535	9,226,513	* 727,273	1,601,416	6,897,824	532,238	6,365,586	190,552	6,174,034	246,961.34	
March.....	9,203,538	1,355,888	10,559,426	* 373,636	2,037,497	8,148,293	285,580	7,862,713	235,880	7,626,833	305,073.28	
April.....	7,660,024	1,395,831	8,955,855	1,737,340	2,372,307	8,504,036	222,147	8,128,741	243,405	7,885,336	315,413.26	
May.....	9,539,525	1,540,925	11,080,450	* 938,301	1,638,113	8,504,036	104,794	8,399,241	251,360	8,147,881	315,413.26	
June.....	8,729,518	2,009,566	10,739,084	* 533,426	1,232,282	8,903,376	103,981	8,799,395	263,412	8,535,983	341,439.30	
Fiscal Year.....	103,453,048	23,922,250	127,375,298	2,872,746	19,970,868	110,277,176	4,092,960	106,184,216	3,181,152	103,003,064	\$4,120,122.55	
1943:												
July.....	9,212,311	1,672,531	10,885,842	* 110,381	1,340,009	9,435,452	120,047	9,315,405	278,847	9,036,558	\$ 351,462.33	
August.....	8,917,286	1,712,587	10,629,873	602,482	2,085,721	9,146,634	125,518	9,159,152	274,086	8,885,066	355,402.58	
September.....	8,684,334	1,517,118	10,201,452	977,583	2,114,206	9,064,829	91,595	8,973,234	268,575	8,704,659	348,186.36	
October.....	9,385,694	1,587,602	10,973,296	* 152,630	1,776,014	9,051,652	147,972	8,903,680	266,564	8,637,116	345,484.64	
November.....	9,204,800	1,751,296	10,956,096	432,945	1,648,970	8,851,181	219,801	8,631,380	253,545	8,377,835	334,913.41	
December.....	8,648,096	1,770,872	10,418,968	* 171,417	1,922,206	8,325,345	121,267	8,204,078	245,703	7,958,375	318,335.00	
1944:												
January.....	9,849,791	1,423,902	11,273,693	* 1,725,208	1,715,048	7,833,437	140,503	7,692,934	230,385	7,462,549	298,502.01	
February.....	8,609,051	1,450,238	10,959,289	* 1,506,191	1,441,484	7,111,614	157,613	6,954,001	208,255	6,745,746	269,829.85	
March.....	8,377,445	1,297,464	9,674,909	* 407,604	1,906,881	7,360,424	113,265	7,247,159	216,982	7,030,177	281,207.10	
April.....	10,551,695	3,586,756	14,238,481	* 933,807	3,204,869	10,099,805	2,411,988	7,687,817	230,239	7,457,578	298,303.85	
May.....	10,488,640	1,578,424	12,067,064	* 893,584	3,244,111	7,929,369	149,280	7,780,089	232,943	7,547,146	301,885.84	
June.....	11,831,659	1,779,066	13,610,725	* 132,647	4,838,187	8,639,891	419,566	8,220,325	246,178	7,974,147	318,965.93	
Fiscal Year.....	113,771,802	21,257,886	135,029,688	* 4,942,349	27,237,706	102,849,633	4,080,379	98,769,254	2,957,302	95,811,952	\$3,832,478.20	

**Deficiencies, penalties, interest and other adjustments not included.
NOTE: Per cent of decrease—1943 from 1942, 4.8%; 1944 from 1943, 7.4%.

to the rationing of gasoline which became effective December 1, 1942. The low decrease in Utah as compared with many other states results from the increased registration and use of motor vehicles for essential war work together with the taxing of fuel sold the United States government, which in 1942 was approximately 3.68 per cent of the total fuel consumed. Although the regulation of the tax commission, under which gasoline sold to the United States government is subject to the Utah tax, became effective July 1, 1942, it was not until June 30, 1943, that the state was receiving the tax on all such sales. Most sales to the government were under contract on the effective date and the claims for exemption were honored by this commission during the life of such contracts.

While the motor fuel tax may be imposed on the sale in Utah of gasoline to the United States government, it is not collectible when the United States is the "distributor" as defined in the Utah law; that is, when the United States government, through some agency or instrumentality, manufactures motor fuel or imports it into the state, the state may not collect any tax, even though the fuel may be for consumption in this state. To meet its requirements for use in Utah, the federal government has imported large quantities of motor fuel which thus was tax free. In addition a large new plant in Utah is producing 100 octane fuel for exclusive use of the United States government. The plant is presently owned, and operation is controlled, by a federal instrumentality over which the Utah State Tax Commission has no jurisdiction. Completion of this new plant does not in any way affect the amount of tax collected.

Table H presents some pertinent data relative to the manufacture and use of gasoline in Utah in the past two fiscal years. Gallonage manufactured or refined by the new octane plant is not included.

Use Fuel Tax

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943.....	\$ 57,376.72	\$ 3,419.60	5.96 cents
1944.....	84,611.69	5,403.25	6.39 cents

NOTE: Cash bonds receipts excluded.

Trends in the use of diesel fuel on the highways of Utah are shown in the accompanying table.

VEHICLES USING DIESEL FUELS

Year	Number of Operators	Number of Diesel Vehicles	TAX	
			Amount	Average 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	191.83
**1941.....	52	193	20,267.71	105.01
1942.....	90	265	53,163.94	200.62
1943.....	85	298	57,977.16	194.55
1944.....	85	372	73,977.38	198.86

* To November 30 only.

** From January 1 to June 30.

These figures are based on the records and on reports filed by the taxpayers, and indicate an upward trend in the number of operating vehicles with very little change in the average revenue per vehicle or the number of operators.

Collections during the fiscal year 1943 increased approximately 7.4% over those of the previous year, and for the fiscal year 1944 rose to an all time high of 47.5% over those for 1943. Much of this increase in 1944 is attributable to field audits made during the latter part of the year. Elimination of the deficiencies in tax, penalties and interest recovered from our field audits in the amount of \$9,843.37, develops a net increase in collections for the fiscal year 1944 of approximately 30.3%. This results in part from the increase in the number of diesel units operating in the state, and is in part attributable to the additional tonnage being hauled by motor carriers, due to the war effort. No restrictions have been imposed on the use of diesel fuel in Utah, and consumption may be expected to continue to increase.

It is noted that the administrative cost of this tax is much higher in proportion to revenue to the state than is any other tax levied purely for revenue purposes. Whereas administrative expenses for the past three years have been only 21 cents for each \$100 of gasoline sales tax collected, they have averaged thirty times that much, or \$6.34 per \$100 of use fuel tax collected. The latter is assessed against the user while the former is assessed against the distributor.

Recommendation.—A very large proportion of the gasoline manufactured in Utah or imported into this state is, of course, used on the highway; and the gasoline tax law has not exempted from payment of the tax gasoline used for

other purposes. On the other hand, petroleum products such as are defined as fuel in the use fuel tax act are used for many purposes besides the production of power to operate motor vehicles on the highways. Such materials, for example, are used for heating and lighting purposes and to operate stationary machinery. The use fuel tax act permits purchasers of such products, for use other than to operate motor vehicles on the highways, to present "certificates of exemption" which are procured from the State Tax Commission. The purpose of the certificate is to enable the commission to identify the purchaser of use fuel who uses it on the highways. This objective could be attained, in the opinion of the commission, with perhaps greater certainty, and surely at less inconvenience to the public using such products, if the applicant before registering a motor vehicle using diesel fuel were required to present his use fuel permit with his application; and if the tax commission were prohibited from registering the motor vehicle until such use fuel permit issued. This would appear to be a more logical and positive method of obtaining the desired information. It would possibly reduce somewhat the cost of administering the act and it would cause less trouble to the user of petroleum products for heating, lighting or other purposes.

Inheritance Tax

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943.....	\$313,236.49	\$18,670.02	5.96 cents
1944.....	227,533.40	6,559.52	2.88 cents

Administrative problems and suggestions in connection with the estate or inheritance tax act have been discussed under the headings "New Statutes" and "Legal Division." Recommendations for further amendments to this act, which in the opinion of the commission would benefit the state, have been submitted by the legal division as follows:

Recommendations.—Section 80-12-8, Utah Code Annotated, 1943, as amended, in defining debts, makes no mention of family allowance. The Utah supreme court has held that an allowance for family maintenance is not a part of the decedent's estate and consequently there is no limit on the amount or for the period in which this may be granted by the court. An amendment to the inheritance tax law and the probate

code should include family allowance as part of the estate and allow it as a deduction for a specified period of time.

Section 80-12-44, Utah Code Annotated, 1943, states as follows:

"This chapter shall apply to all pending estates which are not closed, and all property liable by this chapter to such tax is subject to the provisions hereof."

This provision has resulted in much confusion and misunderstanding and should be eliminated from the inheritance tax act. This section was passed in 1917 when the procedure relative to the inheritance tax act was being revised. However, as a result of subsequent amendments, many attorneys have interpreted this section to apply to all pending estates which are not closed at the time new inheritance tax legislation is enacted. The commission feels that the legislature did not intend this section to apply to additional legislation and amendments made to the chapter on inheritance tax.

The Utah inheritance tax act makes no provision for refunds and without a specific statutory provision permitting them the Supreme Court has held the state has no power to make refunds. This in many cases works a hardship on the taxpayer, as where there has been a mistake in the computation of the tax or a typographical error.

Section 80-12-19, Utah Code Annotated, 1943, provides for notice of appraisal and service of the notice. It further provides that the notice and appraisal shall be filed with the clerk and a copy of the appraisal shall be filed by the clerk with the State Tax Commission. Section 80-12-20, as amended, provides for objection to the appraisal and a hearing on the same. This section states as follows:

"The State Tax Commission or any person interested in the estate appraised may, within thirty days after an appraisal is filed, file objections to the appraisal."

One district court has interpreted this to mean that the time in which to enter the objections of the tax commission begins when the inventory and appraisal is filed with the county clerk. The commission feels that the time should not begin to run until a copy of the inventory and appraisal is filed with the State Tax Commission by the clerk of the court.

Oftentimes a county clerk is dilatory in forwarding a copy of this inventory and appraisalment and as a result the commission has not been able properly to administer the inheritance tax act.

Insurance Premium Tax

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per Dollar Collected
1943.....	\$489,625.28	\$ 1,014.85	0.21 cents
1944.....	591,419.86	1,182.84	0.20 cents

Collections of taxes on the insurance business reflect business conditions quite accurately when it is recalled that each year's taxes are based on the net premiums paid to the companies during the preceding year. In other words, there is a lag of approximately a year in the insurance tax just as there is in the taxes based on income.

Collections for the fiscal year 1944, as shown by the accompanying table, approximated \$600,000. This is indicative of the volume of business transacted by insurers in Utah during the preceding calendar year. Increase in collections

INSURANCE TAX COLLECTIONS				
	1941	1942	1943	1944
Life Insurance	\$214,965.15	\$220,992.33	\$239,021.07	\$278,056.58
Fire Insurance	69,864.77	73,683.21	67,072.06	96,027.41
Casualty & Miscellaneous..	60,984.67	81,305.06	138,043.25	155,154.43
Self-Insurance	35,358.55	36,337.32	45,488.90	62,181.44
TOTAL	\$381,173.14	\$412,317.92	\$489,625.28	\$591,419.86

from 1943 to 1944 was approximately 21 per cent, and collections for the two-year period ending last June were more than 36 per cent higher than for the preceding biennium. The accompanying statement "Insurance Tax Collections" shows that the increases have been distributed among all classes of insurance business, with the largest proportion of increase in fire insurance.

The 1943 legislature amended the insurance laws so as to provide a separate method for calculating the tax to be paid on ocean marine insurance as defined in the amendment. An examination of insurance company reports covering the calendar year 1943 shows that a total of 119 foreign

insurance companies collected approximately \$185,000 as premiums on ocean marine insurance written in this state. These companies paid taxes of \$4,159.14 on this business, calculated on a two and one-fourth per cent rate. The amount due the state will be recalculated on a net underwriting profit basis and the tax determined at five per cent of that amount, following which necessary adjustments will be made. Only five of the companies so far have furnished information as to their net underwriting profit on such business in Utah, and all five assert that no tax is due the state.

Recommendations.—Taxes on insurance business in Utah are fixed by various sections in Title 43 of the Utah Code Annotated. What may be termed the basic rate is found in Section 43-3-7, as amended, which fixes a rate of two and one-fourth per cent on net premiums received by insurance companies of various classes. The formula for the computation of net premiums as stated in that section differs slightly in wording as between fire insurance and life insurance companies. However, various other sections in the same title modify the basic rate. Sometimes a logical reason may be ascribed for such variations as affecting the business done by the company; sometimes the difference in rates applied seems to be highly discriminatory. Inasmuch as the taxes fixed on insurance companies are "in lieu of all other state, county and municipal licenses and fees of every kind and character," insurance companies are not required to report under the corporation franchise tax law even though a considerable portion of the income of the company is derived from business done in this state, which may be in the nature of a by-product of the primary purpose of the insurance company. For example: Some large insurance companies have considerable amounts invested in Utah real estate, from which, in all probability, they derive an appreciable net income which is not taxable. On the other hand, corporations other than insurance companies, doing a like investment business, are subject to the franchise tax.

In any event, it is the recommendation of the commission that the whole subject of taxation of insurance companies in this and in other states be carefully studied and that proper action be taken as may be indicated after full consideration of all the facts involved.

Miscellaneous Taxes

Fiscal Year	Net Collections	Administration Costs	
		Amount	Per Dollar Collected
Mine Occupation:			
1943.....	\$791,192.62	\$1,481.14	
1944.....	926,441.84	1,676.65	1.9 mills
Car and Bus:			
1943.....	94,691.89	1,001.95	1.8 mills
1944.....	96,223.66	962.12	10.6 mills
Public Utilities			
Regulation Fees:			
1943.....	87,327.95	487.83	10.0 mills
1944.....	64,434.76	354.88	5.6 mills
			5.5 mills

The ratio of the cost of administering the mine occupation tax to the total of collections under that tax has been for several years the lowest of any tax collected by the commission. In part this is due to the comparatively small number of taxpayers under the law, which exempts from the tax gross proceeds up to \$20,000 a year; and in part to the fact that assessment of the occupation tax is closely correlated to the assessment of the mine content for the general ad valorem property tax, on the basis of the net proceeds.

In the fiscal year 1944, as already explained, differences of opinion arose as to the proper interpretation of the statute defining taxable receipts from the sale of ore when, to meet war requirements, a mine produced beyond its peacetime capacity. In such cases the mines paid the full occupation tax assessed, but paid under protest that portion of the assessment that was in dispute. Hence included in the above collections for 1944 is \$78,654.72 which may have to be returned, with interest, to the mine occupation taxpayers should the courts overrule the attorney general's interpretation of the disputed section. Added to this contingent liability against the state is almost \$45,000 in mine occupation taxes paid under protest during the current fiscal year.

The only property taxes actually collected by this commission are those levied against the transportation equipment of private car companies (such as the Pullman Company or the Pacific Fruit Express) and of companies operating motor vehicles as common carriers. The collections in 1940, the peak year, amounted to \$124,000, and have since fluctuated as shown in Table 52.

Public service enterprises pay three-fourths the cost of their own regulation by the public service commission. The

total to be spent in such regulation is fixed by the legislature and to the tax commission is assigned the collection of three-fourths of that amount under a method specified in Chapter 4a of Title 76, Utah Code Annotated, 1943. The amount to be collected annually therefore is determined by legislative act. The administrative expenditures for collection are negligible, about 55 cents per \$100 collected.

GENERAL

At present 55 per cent of the regular space occupied by the commission's forces in the state capitol is in the basement (really a sub-basement) in quarters originally designed for storage use only. Of the space on the ground (basement) floor possibly two-thirds is in the area originally assigned to hallways, vault space and exhibits. Under such conditions improvised heating, lighting, ventilating and sanitary facilities are in some instances quite primitive, and are in constant need of attention and a source of expense. Previous commissions have called attention to the fact that efficiency of employees may be greatly reduced by improper housing. Rationing and priorities make changes now next to impossible, but the commission earnestly recommends that as a measure of economical administration, the present working conditions of its force receive careful consideration in any plans for postwar modernized construction to fill the changing needs of public service.

As required by law the tax commission has endeavored to present in this report an account of the main features of its operations for the past two years. Recommendations for legislative action designed to facilitate administration of the present tax laws have been kept to a minimum. Decisions as to policy are the exclusive right of the legislature.

Attention is again called to the statistical data accompanying this report. Significant features of the history of the property tax throughout the state over a period of years are shown in the tables numbered 1 to 49 following this portion of the report. Tables 50 to 53 inclusive summarize the efficiency and results of the special taxes for several years. The last two statements in the book are those required by Section 87-10-1, Utah Code Annotated, 1943. In the early pages of the report are presented graphs and statistical data designed to clarify the part played by special and property taxes in the state's financial setup.

The commission appreciates highly the splendid attitude toward taxation problems, both administrative and substantive, displayed by Governor Herbert B. Maw and the responsible officers of the state administration, elective and appointive. Courteous and whole-hearted cooperation from other state departments in general and the Department of Finance and the elective officers in particular is hereby gratefully acknowledged.

The facilities of the commission and the services of the commission's staff will be gladly placed at the disposal of the members of the legislature in connection with any proposals or investigations involving taxation.

Respectfully submitted,

STATE TAX COMMISSION.

J. LAMBERT GIBSON,
Chairman.

ROSCOE E. HAMMOND,
HEBER BENNION, Jr.,
MILTON TWITCHELL,
Commissioners.

Statistical Schedules

Table 1—Summary of All Assessed Values Set By State Tax Commission for Property Tax for 1943

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			Totals
											Real Estate Improvements	Machinery	Two Times Net Proceeds	
Beaver	\$ 12,418	\$ 10,918	\$ 74,666	\$ 80		\$ 417,345	\$ 1,898,042	\$ 18,860	\$ 242,478		\$ 120,722			\$ 2,795,329
Box Elder	47,730	46,126	288,514	690		4,266,343	11,595,611	126,993	315,879		11,589		2,407	16,801,882
Carbon		13,339	151,624	690		2,103,922	2,304,193	22,634	419,922		3,452			5,019,776
Daggett		9,918	188,025	1,885		535,332	5,411,950	15,544	202,302		8,062,519			14,428,475
Davis	15,137	178												226,875
Duchesne		32,553	133,248	190		1,277,121	3,808,710	48,366	323,081	8,169	4,828			6,214,801
Emery		1,759				386,233			108,588		38,843			341,473
Garfield		5,816	66,362	70		267,077	2,072,716	15,506	56,544		956,022			3,440,113
Grand		5,624				169,775			191,337		3,848			251,084
Iron	17,454	23,455	75,457	105		167,432	2,494,721	20,859	49,157		82,300		22,081	2,854,060
Juab	11,261	23,455	116,997	350		297,853	3,549,104	41,979	493,920		265,365		194,123	4,990,610
Kane		23,501	121,818	125		225,515	3,168,937	34,889	147,141	23,586	384,565		166,904	4,308,242
Millard		9,090				165,230	4,420,186	50,123	233,309		2,115			113,772
Morgan	27,167	23,333	138,891	170		227,333	2,156,244	26,262	47,367		346,332			5,051,964
Platte	5,711	9,039	48,730	10		36,128	134,373	687	24,714		11,634			3,427,508
Rich	6,319	3,459	6,033	5		9,672,250	13,681,135	250,490	22,618	322,823	18,167,249			337,088
Salt Lake	206,473	1,293,466	506,023	28,515	3,210,496				5,856,754		1,0141			141,358
San Juan		3,728				193,016	1,773,504	12,446	13,552		56,908		91,619,266	144,814,370
Sanpete		11,339	91,859	155		196,430	5,090,177	6,992	95,557		1,4396			74,188
Sevier		10,237	52,555	65		372,350	5,048,887	53,467	141,766		1,4396			2,192,372
Summit		26,229	130,868	110		457,025	5,782,910	72,480	542,816		838,253			1,617,156
Tooele		48,277	228,112	100		197,920	9,271,370	54,325	1,307,275	7,030	1,222,275		485,919	8,654,869
Utah		6,447				309,882	723,259	4,033	90,995	100,287	263,840		126,623	9,504,701
Wasatch	14,374	46,868	397,871	1,595		4,093,726	9,271,370	54,325	639,838		731,969		26,736	1,158,372
Washington	10,870	7,803	37,599	30		343,119	723,259	4,033	68,613		494,566		515,387	15,590,554
Wayne		27,930				7,153			301,535		25,779			2,240,709
Weber	31,079	115,648	515,979	5,000	664,916	2,883,176	8,914,010	84,912	1,195,233		1,175			711,167
TOTALS	\$405,993	\$1,831,153	\$3,371,231	\$40,000	\$6,904,072	\$29,125,411	\$89,300,089	\$961,647	\$13,180,934	\$461,895	\$22,979,899	\$93,159,446	\$271,721,820	\$1,410,003

Table 2—Number and Assessed Value of Livestock for 1943

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value
Beaver.....	432	\$ 8,900	631	\$ 22,690	8,490	\$ 173,955	2,219	\$ 72,225
Box Elder.....	1,621	29,922	3,734	124,068	17,103	371,509	13,212	433,416
Cache.....	1,017	19,353	3,182	107,201	4,273	83,668	19,254	546,678
Carbon.....	2,248	43,332	3,822	12,960	2,344	50,116	1,030	31,911
Daggett.....	424	1,252	287	9,220	2,014	45,089	1,776	5,735
Davis.....	3,257	9,257	1,754	65,215	2,935	61,539	6,472	232,216
Duchesne.....	574	10,210	2,774	70,736	11,023	232,395	6,333	189,065
Emery.....	288	7,155	738	43,773	11,723	269,349	1,323	69,330
Garfield.....	292	4,459	1,359	39,393	10,464	222,595	1,260	38,586
Grand.....	366	7,450	646	21,343	4,962	105,303	441	17,676
Iron.....	387	7,150	734	25,200	6,683	136,116	1,746	58,309
Juab.....	153	3,897	83	26,915	7,257	158,761	1,271	42,836
Kane.....	211	3,250	2,538	73,220	4,249	92,386	715	26,514
Millard.....	302	3,725	522	17,539	16,197	352,016	4,918	145,385
Morgan.....	164	3,440	522	20,720	5,163	46,166	1,071	45,405
Piute.....	836	13,550	2,801	59,840	13,903	107,878	1,248	44,580
Rich.....	333	6,675	2,886	97,030	12,080	243,370	1,343	48,490
Salt Lake.....	1,000	16,765	1,977	22,525	11,284	236,030	1,252	39,815
Sanpete.....	480	13,295	1,968	63,260	1,590	227,886	4,718	155,395
Seminar.....	456	7,010	1,019	30,230	3,894	78,183	1,554	170,065
Summit.....	1,203	16,254	2,450	31,665	8,669	144,945	4,791	163,820
Tooele.....	1,300	9,470	3,839	77,249	12,471	266,621	1,225	42,050
Uintah.....	57	2,255	1,627	11,277	19,042	392,779	6,659	196,236
Wasatch.....	115	1,970	888	26,226	5,405	110,463	9,806	298,741
Washington.....	169	2,725	633	18,513	6,439	148,955	3,131	100,779
Weber.....	13,537	209,487	2,390	74,700	3,080	68,805	1,162	44,300
TOTALS.....	13,537	209,487	41,812	1,942,117	229,600	4,836,793	123,326	3,878,222

Table 2 (continued)—Number and Assessed Value of Livestock for 1943

COUNTY	SHEEP		GOATS		SWINE		POULTRY		TOTALS All Livestock
	Value		Value		Value		Value		
	Number		Number		Number				
Beaver.....	71,083	\$ 265,845	.....	\$ .....	704	\$ 4,700	450	\$ 549,065
Box Elder.....	101,437	376,171	.....	.....	5,154	38,931	27,653	1,396,820
Cache.....	3,270	9,896	1	.....	2,942	18,650	43,483	824,332
Carbon.....	18,816	71,044	905	2,708	.....	.....	1,325	177,093
Daggett.....	9,503	38,255	8	.....	2,705	2,544	1,166	103,298
Davis.....	4,725	18,587	5	.....	1,376	2,532	1,166	103,296
Duchesne.....	48,345	183,836	33	.....	2,807	13,409	11,054	411,246
Emery.....	50,225	184,730	56	.....	2,807	18,316	13,967	708,581
Garfield.....	30,524	117,786	.....	.....	1,086	8,511	6,658	592,621
Grand.....	64,546	258,542	20	60	1,449	6,394	5,533	412,462	
Iron.....	76,658	282,982	.....	.....	1,213	8,069	2,195	417,747
Juab.....	74,346	262,066	16	50	1,108	8,270	2,040	522,881	
Kane.....	43,090	170,262	1,000	2,500	1,311	9,538	9,538	514,046	
Millard.....	219,521	815,575	65	195	5,109	33,865	21,451	308,629	
Morgan.....	9,208	34,170	.....	.....	1,698	3,244	2,451	1,449,141
Piute.....	8,516	30,269	.....	.....	1,775	4,878	3,303	153,137
Rich.....	32,570	108,110	.....	.....	2,661	19,369	.....	216,776
Salt Lake.....	6,893	29,820	778	2,035	2,880	26,565	950	477,580	
San Juan.....	57,809	214,980	.....	.....	2,929	26,160	138,425	574,765
Sanpete.....	45,445	147,425	.....	.....	2,115	18,300	689	530,604
Sevier.....	27,043	97,776	.....	.....	2,529	29,085	29,085	668,800
Summit.....	10,438	35,491	125	375	2,529	13,526	15,387	605,944	
Tooele.....	180,678	690,584	.....	.....	4,855	4,505	10,409	329,984
Uintah.....	114,487	503,609	229	687	4,855	35,911	5,940	926,199	
Utah.....	22,227	75,245	21	140	3,253	21,350	12,673	1,111,240	
Wasatch.....	3,761	13,966	.....	.....	3,111	9,712	9,712	1,015,708
Washington.....	9,407	34,595	4,800	10,000	1,627	9,605	7,357	260,161	
Wayne.....	16,230	58,122	.....	.....	1,620	6,605	17,190	287,360
Weber.....	3,103	10,955	.....	.....	1,373	12,835	2,405	221,144
TOTALS.....	1,363,904	\$ 5,140,694	8,006	18,852	48,812	359,833	496,634	\$ 16,282,682	

Table 3—Acreage and Assessed Value of Real Estate for 1943

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND			
	Dry		Irrigated		Assessed Acreage		Amount Per Acre	
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre
Beaver	186,636		\$ 2,339,765	21,914	\$ 31,119	683,500	26,590	\$ 2,439
Box Elder	77,002	12.54	963,608	62,934	55.39	3,485,860	80,000	2,400
Carbon		19.32	1,533,608	72,975	57.38	4,188,910	27,959	28,400
Daggett				10,753	29.58	317,842	4,043	10,329
Davis				5,396	11.25	60,730		8,777
Duchesne	5,211	24.87	129,595	23,030	79.08	1,821,191	532	18,15
Emery				26,878	22.10	593,809	7,811	3,435
Garfield				40,758	13.03	531,273	44,395	32,702
Grand				26,279	19.86	522,015		39,688
Iron				4,607	38.60	177,834	4,270	16,547
Juab	171,789	2.01	345,900	12,701	42.47	539,402		
Kane	51,062	11.57	589,925	8,928	40.89	365,040	16,082	58,700
Millard	1,939	11.35	21,804	4,930	24.53	120,937	276	5,865
Morgan	40,755	3.57	145,804	65,930	18.03	1,188,719	11,128	2,155
Piute	3,143	14.52	45,643	9,021	49.14	443,327	1,811	7,938
Rich				11,884	33.60	399,352	9,487	13,040
Salt Lake	2,154	7.85	16,900	26,721	19.27	514,800	16,104	14,333
San Juan	24,999	13.33	332,290	63,405	89.74	5,690,210	28,278	28,278
Sanpete	24,498	3.32	81,290	75,949	14.20	1,066,000	155,420	1,338
Sevier	14,649	8.68	127,632	75,842	25.93	1,975,934	22,801	7,72
Summit	440	4.56	2,002	42,607	46.38	1,962,024	7,166	24,285
Tooele	1,733	15.01	26,095	33,221	39.96	1,311,833	11,434	81,183
Uintah	16,111	6.87	110,620	36,618	39.96	264,440	10,054	5,298
Utah	20,174	8.08	162,976	32,439	19.52	634,257	36,995	25,396
Wasatch	102	11.97	1,221	13,146	58.39	5,672,041	26,625	42,810
Washington	8,331	6.54	54,430	13,432	39.09	736,014	3,908	12,000
Wayne	877	5.33	4,674	1,363	47.27	631,190	4,673	3,991
Weber	5,103	22.44	114,490	38,474	26.64	309,812	22,711	18,689
TOTALS & STATE AVERAGES	656,698	\$ 9.42	\$6,187,723	871,114	\$ 43.40	\$37,801,584	539,372	\$ 6.76
								\$83,644,766

Table 3 (continued)—Acreage and Assessed Value of Real Estate for 1943

COUNTY	FRUIT LAND			GRAZING LAND			Other Land Value	Aggregate Value of Acreage	Town and City Lots Value	Aggregate Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value				
Beaver		\$		103,318	\$1.30	133,910	\$ 46,370	\$ 929,930	\$ 209,490	\$ 1,139,420
Box Elder				840,834	2.07	1,726,060	598,210	7,238,295	703,822	7,942,120
Carbon				230,433	2.48	569,963	31,515	6,514,112	1,856,264	8,370,376
Daggett	30	150.00	4,500	221,441	1.90	423,571	159,099	1,066,472	808,228	1,874,700
Davis	525	88.73	46,585	43,689	5.94	258,865	15,925	159,775		175,700
Duchesne	184	2.68	493	318,173	1.27	404,791	282,739	2,355,714	1,959,469	4,315,183
Emery				41,404	2.01	83,291		714,701	123,574	1,838,275
Garfield				101,152	1.31	132,934		1,371,845	504,005	2,882,847
Grand	3	75.00	225	27,644	2.69	74,257		654,949	97,398	752,347
Iron	4	3.00	20	111,059	1.79	197,170		392,415	315,070	712,241
Kane				214,223	2.06	445,328		1,572,052	504,005	2,076,057
Millard				309,604	.81	246,415		621,222	90,043	1,086,315
Morgan				326,557	2.31	754,047		1,612,639	307,001	2,929,640
Piute				17,799	3.50	62,707		1,260,503	37,068	1,297,571
Rich				289,678	2.49	713,520		597,607	32,446	1,330,053
Salt Lake	346	124.32	43,015	54,633	2.99	163,360		7,634,915	28,330	1,533,480
San Juan				126,866	1.68	213,564		608,033	32,907	641,782
Sanpete				245,688	1.79	440,110		2,832,065	518,735	3,350,800
Sevier				100,987	2.09	211,110		2,512,063	583,256	3,095,319
Summit				570,150	2.01	1,147,450		2,243,595	232,138	2,475,593
Tooele	10	90.00	900	215,078	1.21	260,639		779,131	233,405	1,012,536
Utah	3,956	81.16	321,006	342,956	1.61	559,935		1,275,574	163,191	1,438,765
Wasatch				256,236	1.50	382,668		7,119,998	2,832,604	9,952,604
Washington				194,115	2.08	395,315		1,333,895	465,450	1,800,265
Wayne	23	107.87	2,481	6,785	1.78	11,915		1,048,620	24,121	1,074,070
Weber	1,221	73.51	89,760	166,169	6.77	1,128,965		379,863	24,121	1,153,086
TOTALS AND STATE AVGS	6,302	\$ 80.77	\$508,985	5,940,106	\$1.77	\$10,524,001	\$3,142,070	\$61,809,129	\$54,082,390	\$115,841,519

STATE TAX COMMISSION

Table 4—Value of Personal Property Assessed by County Assessors for 1943

COUNTY	Merchandise and Supplies	Machinery, Tools and Implements	MOTOR VEHICLES			Personal Property Other than Enumerated	Livestock	Total
			Number Assessed	Amount Per Vehicle	Value			
Beaver	\$ 82,420	\$ 29,430	879	\$160.76	\$ 141,310	\$ 4,470	\$ 549,065	\$ 808,695
Box Elder	818,831	417,851	4,709	181.63	855,112	3,639	1,398,920	3,529,743
Cache	824,845	781,744	6,054	158.14	957,355	94,889	3,247,932	3,488,741
Carbon	400,580	83,655	4,853	172.86	838,895	3,652	1,777,002	2,459,761
Daggett	1,707	16,010	48	338.08	16,010	7,345	1,133,499	1,133,499
Davis	703,658	511,748	5,883	184.99	1,088,316	7,350	411,246	2,724,788
Duchesne	84,496	96,434	1,711	152.92	173,160	1,078	708,581	1,034,786
Emery	68,942	76,937	1,131	158.41	173,160	1,078	598,521	934,794
Garfield	34,415	50,272	464	202.29	93,864	30,517	417,742	537,624
Grand	238,438	61,850	1,366	167.75	319,012	14,552	522,881	956,924
Iron	113,446	69,333	1,203	159.46	191,390	23,392	524,881	1,130,136
Kane	37,663	26,100	357	188.77	67,390	27,793	366,624	471,000
Millard	209,479	137,042	1,745	181.47	316,666	21,890	1,133,137	2,134,818
Morgan	108,345	49,220	673	167.55	113,971	1,725	368,124	492,816
Piute	23,675	26,930	357	185.74	65,830	1,725	47,766	354,426
Rich	15,499,740	6,968,715	65,309	168.51	10,988,065	2,753	54,765	36,784,940
Salt Lake	37,145	31,435	2,121	158.10	337,190	23,525	239,604	702,510
San Juan	540,785	314,335	2,721	158.10	430,190	23,525	605,800	1,977,665
Sanpete	278,459	95,692	2,383	166.64	397,100	1,783	905,344	1,350,748
Sevier	70,630	45,385	1,573	180.37	283,729	1,783	323,984	741,497
Summit	320,579	1,102,350	3,289	207.27	681,722	65,062	325,199	3,085,948
Tooele	184,372	1,121,880	1,476	162.29	239,542	35,335	1,111,240	1,633,685
Utah	2,802,412	2,474,863	16,127	178.01	2,870,748	35,033	1,015,708	9,514,764
Wasatch	127,161	20,460	1,313	181.23	239,830	3,315	267,161	630,927
Washington	165,415	32,435	1,332	168.77	224,802	13,160	257,360	783,165
Wayne	9,144	22,689	244	193.79	47,285	400	211,344	300,662
Weber	4,577,440	1,138,745	17,108	166.62	2,850,570	321,170	514,810	9,492,735
TOTALS—STATE AVERAGE	\$28,407,922	\$14,891,073	144,804	\$171.36	\$24,830,172	\$3,887,108	\$16,282,682	\$38,298,957

Table 5—Total Assessed Value of All Property in the State for 1943

COUNTY	Real Estate	Improvements On Town and City Lots	Improvements On Acreage	Livestock	Personal Property Other Than Livestock	County Assessor	Aggregate Assessed by County Assessor	Property Assessed by State Tax Commission	Total
Beaver	\$ 1,139,420	\$ 551,450	\$ 94,135	\$ 549,065	\$ 257,630	\$ 2,591,700	\$ 2,795,329	\$ 5,387,029	
Box Elder	7,942,120	2,064,513	1,920,010	1,396,820	2,124,629	15,480,092	16,801,382	32,281,474	
Cache	8,370,376	5,210,878	1,564,539	924,932	2,658,829	18,429,608	5,019,776	23,439,384	
Daggett	1,874,700	2,210,568	2,220,018	177,003	1,955,787	5,860,071	14,428,475	20,288,546	
Davis	1,537,755	1,071,150	1,071,150	103,296	2,310,942	338,543	6,214,801	17,419,596	
Duchesne	4,315,183	3,089,739	1,073,682	711,246	3,000,635	3,149,791	3,441,473	5,885,648	
Emery	1,463,278	452,771	224,538	708,581	387,103	2,323,535	2,551,084	4,315,183	
Garfield	838,275	431,571	123,995	592,621	185,162	1,763,586	2,854,060	4,155,167	
Grand	722,347	352,671	60,944	412,462	219,077	1,301,107	4,990,810	9,145,670	
Iron	441,241	1,363,316	86,726	117,747	397,074	4,530,858	2,854,060	4,155,167	
Juab	2,076,057	1,249,870	54,195	222,831	627,855	1,301,107	2,854,060	4,155,167	
Kane	1,686,915	858,950	68,125	314,046	219,077	1,763,586	2,551,084	4,315,183	
Millard	711,265	303,010	39,991	308,629	397,074	4,530,858	4,990,810	9,145,670	
Morgan	1,919,640	1,051,821	283,444	449,141	1,388,933	1,501,328	1,137,772	7,333,362	
Plute	1,297,571	219,287	149,836	153,137	685,077	5,339,123	5,019,964	10,401,077	
Rich	630,053	103,370	62,039	216,776	253,678	2,073,509	3,437,088	5,510,796	
Salt Lake	1,833,480	80,045	11,197,155	477,580	137,650	2,343,860	141,353	2,485,213	
San Juan	40,542,680	72,346,185	11,197,155	574,765	36,209,875	160,870,660	144,814,970	305,885,630	
Sanpete	641,782	175,584	57,730	534,765	171,906	1,577,606	1,741,188	3,318,794	
Sevier	3,350,800	1,411,460	629,115	608,800	1,308,865	7,362,040	2,192,372	9,554,412	
Summit	3,095,319	1,755,111	283,118	605,944	1,774,304	6,514,496	1,617,156	8,131,652	
Tooele	2,455,733	636,813	446,336	329,984	4,111,513	4,230,374	8,654,869	12,835,248	
Utah	1,072,536	1,364,500	1,186,236	926,199	2,169,749	6,719,774	9,504,701	16,224,475	
Utah	1,438,765	572,175	352,860	1,119,240	572,445	4,047,585	1,158,372	5,205,957	
Wasatch	9,932,604	6,923,604	6,886,974	1,015,708	8,499,056	38,258,103	15,590,554	53,848,657	
Washington	1,468,387	612,316	351,269	260,161	370,766	3,082,899	2,741,167	5,824,068	
Wayne	1,514,070	968,835	158,470	287,960	435,805	3,324,540	711,177	4,035,707	
Weber	14,112	83,891	83,891	221,134	79,518	929,659	8,348	938,007	
TOTALS	\$12,773,163	\$14,302,050	\$3,082,390	\$14,810	\$8,887,925	\$39,560,338	\$14,410,003	\$53,970,341	
	\$115,841,519	\$119,576,742	\$30,983,875	\$16,282,682	\$72,016,275	\$254,701,093	\$271,721,820	\$626,422,913	

Table 6—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1944

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		TOTALS
											Real Estate Improvements	Net Proceeds	
Beaver	\$ 12,418	\$ 11,052	\$ 64,374	\$ 80	.....	433,248	\$ 1,992,515	\$ 14,313	\$ 255,920	\$	\$ 141,798	\$ 33,357	\$ 2,939,075
Box Elder	46,352	290,973	290,973	690	.....	4,266,525	12,208,907	95,610	331,169	.....	105,213	.....	17,401,792
CACHE	15,922	157,429	157,429	730	.....	2,101,716	2,245,908	16,926	421,771	.....	2,988	.....	4,963,430
Carbon	9,200	197,175	197,175	1,885	.....	596,780	5,769,515	11,435	207,977	.....	9,083,587	.....	15,877,614
Daggett	182	.....	.....	180	.....	1,292,069	4,040,059	37,120	349,882	8,364	4,328	.....	220,013
Duchesne	15,091	30,380	189,567	.....	.....	186,283	2,180,940	11,893	109,099	.....	39,023	.....	6,488,840
Emery	11,010	9,641	70,348	70	.....	267,056	52,453	15,911	57,353	.....	1,386,929	.....	3,934,230
Garfield	4,560	.....	78,398	115	.....	100,001	2,586,128	33,675	189,726	.....	3,848	.....	3,950,587
Grand	17,454	21,617	121,938	350	.....	317,167	2,904,452	33,675	491,869	.....	92,264	28,159	2,960,387
Iron	11,261	25,336	122,293	85	.....	227,922	3,325,734	26,490	150,700	.....	457,190	36,297	5,411,637
Kane	.....	5,000	145,528	170	.....	48,404	4,767,712	37,996	57,522	.....	440,130	356,124	4,708,486
Millard	27,167	25,658	50,173	60	.....	170,683	2,316,105	19,380	234,651	.....	1,895	.....	5,418,321
Morgan	7,652	10,022	6,325	10	.....	237,993	1,421,137	510	48,512	.....	8,545	.....	5,418,321
Platte	2,771	3,036	.....	5	.....	60,244	142,137	.....	24,817	.....	108,987	.....	3,401,002
Rich	218,167	1,079,100	525,134	30,960	3,163,505	9,780,810	13,935,934	201,527	21,196	323,323	19,496,165	104,990,115	159,973,482
Salt Lake	.....	4,051	95,439	155	.....	193,958	1,832,409	9,240	14,836	.....	153,568	.....	2,328,462
San Juan	.....	9,668	53,092	80	.....	206,603	1,335,409	5,181	96,157	.....	15,477	.....	2,302,503
Sanpete	.....	8,065	136,321	110	1,154,673	338,261	5,344,008	38,403	603,508	7,030	115,174	1,154,473	9,768,644
Sevier	12,186	21,040	241,201	80	1,172,839	438,240	7,409,515	52,764	1,411,250	100,287	936,549	360,529	11,464,584
Summit	.....	62,657	9,471	.....	.....	209,143	9,433,146	40,467	658,254	.....	913,511	.....	1,223,341
Tiute	14,374	54,390	415,346	1,675	321,051	4,196,413	751,481	3,015	69,175	.....	821,520	849,832	1,386,461
Utah	.....	11,313	39,064	40	.....	44,453	.....	.....	.....	.....	406,457	1,703,857	3,428,555
Wasatch	10,870	24,425	.....	.....	.....	367,551	.....	.....	306,449	.....	22,231	.....	731,476
Wayne	18,191	142,136	567,585	7,460	687,711	2,912,697	9,634,908	64,520	1,221,106	.....	.....	.....	15,256,314
WEBER	.....	.....	.....	.....	.....	7,155	.....	.....	.....	.....	.....	.....	.....
*TOTALS	\$423,958	\$1,665,432	\$3,517,703	\$44,990	\$6,900,472	\$29,562,472	\$95,197,816	\$736,376	\$13,777,925	\$461,355	\$36,319,539	\$109,512,733	\$298,050,371

* Some of these totals distributed as follows: Bus and motor carrier lines \$815,613; urban traction lines \$849,819; gas company \$6,464,599; pipe line, \$435,873; railroads, \$92,446,420; terminals, \$2,681,396.

Table 7—Number and Assessed Value of Livestock for 1944

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	585	\$ 9,285	675	\$ 23,875	9,624	\$ 195,054	2,594	\$ 84,015
Box Elder	1,395	20,964	3,397	116,791	19,366	381,766	15,240	470,986
CACHE	854	12,943	2,918	102,719	4,290	85,288	19,224	559,068
Carbon	281	4,347	360	12,450	2,314	49,969	924	21,295
Daggett	136	2,210	347	11,284	2,203	49,251	142	3,250
Duchesne	465	8,961	1,712	61,214	3,530	66,780	6,933	94,537
Emery	832	12,912	1,776	56,712	14,472	286,874	7,817	230,707
Garfield	299	5,001	1,406	45,665	12,171	274,868	2,167	70,733
Grand	222	3,737	587	23,977	11,376	231,448	1,560	30,232
Iron	516	7,859	614	19,780	5,138	107,168	1,537	29,270
Juab	307	4,645	808	27,390	7,148	146,282	1,537	29,270
Kane	161	2,424	423	13,510	8,162	164,545	1,350	28,328
Millard	208	3,222	2,354	74,530	4,958	107,829	1,671	28,274
Morgan	269	4,140	3,390	15,415	17,894	378,598	4,631	145,439
Platte	110	1,650	589	20,300	2,404	44,778	1,385	46,372
Rich	812	12,590	2,069	19,200	16,416	324,437	1,310	40,055
Salt Lake	265	4,655	720	108,320	12,309	243,722	10,092	34,250
San Juan	856	13,885	1,920	17,280	12,266	246,255	5,632	180,675
Sanpete	822	13,083	1,723	59,326	11,764	228,782	6,111	205,603
Sevier	470	7,655	838	31,321	3,846	79,188	6,416	178,324
Summit	525	8,005	2,069	31,230	8,445	177,820	1,498	215,415
Tooele	1,448	23,860	3,013	67,134	13,246	268,035	7,092	218,405
Utah	1,000	19,861	3,519	111,986	21,322	474,464	10,715	316,973
Wasatch	230	4,519	822	21,670	5,702	124,978	9,141	102,419
Washington	14	280	845	21,250	6,514	149,185	1,280	44,660
Wayne	610	17,780	.....	.....	6,380	132,483	1,181	8,440
WEBER	271	4,525	2,000	77,630	2,639	52,726	12,343	398,908
TOTALS	14,494	\$ 244,459	37,110	\$1,281,159	251,233	\$5,181,783	135,163	\$4,255,087

Table 7 (Continued)—Number and Assessed Value of Livestock for 1944

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	Number	Value	Number	Value	Number	Value	Value	Value	
Beaver.....	77,169	\$ 282,995	.....	.....	820	\$ 3,775	.....	\$ 450	\$ 599,449
Box Elder.....	87,345	301,610	.....	.....	5,078	30,365	.....	33,677	1,356,159
Cache.....	2,888	10,178	6	18	3,360	17,926	.....	47,883	829,013
Carbon.....	19,202	67,484	89	2,577	368	2,057	.....	2,711	169,190
Daggett.....	8,540	32,870	12	36	251	2,279	.....	1,401	103,881
Davis.....	3,164	11,238	3	9	1,607	11,183	.....	13,597	415,519
Duchesne.....	48,669	172,767	7	21	2,586	14,760	.....	16,941	796,094
Emery.....	38,578	137,141	.....	.....	1,044	6,526	.....	10,987	555,081
Garfield.....	31,213	109,561	.....	.....	1,033	5,510	.....	12,356	447,185
Grand.....	58,731	236,461	.....	.....	1,235	6,334	.....	2,097	392,505
Iron.....	71,985	254,157	.....	.....	342	8,107	.....	13,485	483,299
Kane.....	61,908	218,325	22	75	5,230	28,590	.....	31,386	1,281,974
Millard.....	38,870	133,616	30	49	2,637	12,657	.....	3,407	154,601
Morgan.....	175,945	619,840	70	210	5,794	39,039	.....	810	209,118
Piute.....	110,626	37,326	.....	.....	2,710	12,657	.....	193,700	716,180
Rich.....	26,284	84,130	.....	.....	2,000	1,913	.....	795	493,955
Salt Lake.....	9,116	28,950	549	1,645	1,947	16,725	.....	95,565	736,070
San Juan.....	61,314	194,915	.....	.....	2,470	16,213	.....	62,482	680,599
Sanpete.....	36,280	95,110	.....	.....	732	4,420	.....	11,987	338,517
Sevier.....	27,436	95,110	.....	.....	4,880	27,211	.....	5,625	882,858
Summit.....	8,078	25,319	101	303	5,698	27,211	.....	107,460	1,024,146
Tooele.....	175,269	604,003	206	800	1,115	1,005	.....	4,506	267,970
Utah.....	108,891	406,362	44	282	1,745	9,650	.....	5,665	215,174
Wasatch.....	28,235	93,291	7	21	2,566	21,394	.....	25,115	586,753
Washington.....	2,376	8,858	5	15	.....	.....	.....	.....	.....
Wayne.....	8,314	29,750	3,900	11,100	.....	.....	.....	.....	.....
Weber.....	12,633	46,066	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	1,249,354	\$4,391,382	5,824	\$ 16,966	55,306	\$ 335,518	\$ 770,613	\$16,476,967	

Table 8—Acreage and Assessed Value of Real Estate for 1944

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND				
	DRY		IRRIGATED		Assessed Acreage		Value		
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value
Beaver	64,014	\$ 55.31	\$ 3,553,200	22,514	\$31.21	\$ 702,655	25,148	\$ 2.97	\$ 74,645
Box Elder	76,761	19.80	1,519,569	185,124	12.28	2,273,800	27,427	10.36	284,180
Carbon				72,568	57.24	4,204,418	4,098	8.85	36,286
Daggett				10,735	29.34	317,137			
Davis	5,302	25.22	133,690	5,375	11.14	60,430			
Duchesne				21,802	83.05	1,810,635	316	15.13	4,780
Emery	360	5.05	1,817	37,971	15.32	600,857	7,847	4.21	33,441
Garfield				39,890	13.44	536,307	45,802	2.23	102,345
Grand				24,827	21.07	523,200			
Iron				4,562	41.30	188,405			
Juab	50,900	11.41	580,555	12,786	42.60	544,725	4,167	3.89	16,216
Kane	1,880	10.56	19,844	9,134	41.54	379,470	163,090	2.12	345,820
Millard	41,067	3.59	147,592	5,067	24.45	123,901	16,962	3.80	64,565
Morgan	3,312	14.07	46,602	66,200	18.11	1,198,824	10,979	4.92	1,290
Piute				8,993	49.27	443,074	1,838	6.70	12,308
Rich	2,134	7.75	16,540	12,256	33.34	408,681	19,224	14.92	240,840
Salt Lake	25,360	13.45	341,005	26,979	19.27	519,320	15,144	14.32	247,865
San Juan	23,862	3.49	83,235	63,768	94.97	6,056,265	28,241	16.81	247,865
Sanpete	14,088	8.92	125,620	6,417	14.78	94,831	13,135	1.99	227,087
Sevier	405	4.90	1,985	76,354	26.00	1,985,415	30,635	8.11	248,570
Summit	1,748	14.83	25,929	42,567	46.46	1,977,340	29,718	11.10	252,090
Tooele	6,316	41.67	263,175	29,033	33.17	962,960	27,124	11.44	81,482
Uintah				16,276	6.93	112,840	10,692	4.86	51,911
Utah	20,627	8.22	169,506	33,177	19.42	641,795	35,932	7.86	250,836
Wasatch	107	11.74	1,256	98,009	58.03	5,687,321	26,701	15.78	431,467
Washington				18,006	39.05	738,397	3,934	11.96	47,064
Wayne	9,231	6.00	55,360	13,605	47.17	641,795	2,626	4.15	10,855
Weber	877	5.33	4,674	11,627	26.46	307,699	6,337	2.14	13,584
Webster	5,064	22.22	112,520	88,406	75.92	2,915,640	42,035	12.37	519,920
TOTALS	353,415	\$20.38	\$ 7,203,674	1,014,928	\$36.42	\$36,962,067	703,544	\$ 5.65	\$ 3,977,887

Table 8 (Continued)—Acreage and Assessed Value of Real Estate for 1944

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					111,655	\$ 1.28	\$143,280	\$ 32,400	\$ 952,980	210,200	\$ 1,163,180	
Box Elder					843,363	.97	814,860	588,360	7,230,220	705,050	7,935,270	
Cache					227,617	2.09	476,284	30,090	6,514,541	2,000,094	8,514,635	
Carbon	30	150.00	4,500		229,146	2.48	568,836	134,319	1,061,068	941,828	2,002,896	
Daggett					44,791	2.01	89,814	15,040	1,652,854	1,072,385	1,652,880	
Davis	516	93.36	48,175		61,092	5.86	358,285	322,376	2,355,895	123,857	4,328,280	
Duchesne					326,245	1.27	415,902	322,376	1,372,576	152,134	1,524,710	
Emery	164	2.64	433		35,209	2.31	81,200	18,413	740,515	123,857	864,372	
Garfield					104,844	1.36	142,779	18,413	665,979	97,012	762,991	
Grand	18	118.78	2,138		28,420	2.68	76,082	123,673	1,592,586	509,105	2,101,691	
Iron					110,923	2.45	271,991	20,450	1,388,360	315,125	1,698,485	
Juab					188,795	1.79	338,320	36,928	1,625,691	89,813	1,713,321	
Kane					218,874	2.06	451,545	33,485	1,261,521	309,161	1,934,852	
Millard					306,195	2.72	834,242	5,195	1,261,521	309,161	1,934,852	
Morgan					325,556	2.32	754,342	5,195	1,261,521	309,161	1,934,852	
Piute					19,286	2.50	48,219	16,107	610,563	32,713	643,276	
Rich					291,643	2.46	717,380	21,010	1,515,590	33,095	1,544,550	
Salt Lake	324	103.21	33,440		55,316	2.98	164,960	890,575	7,961,110	33,095	41,049,610	
San Juan					118,803	1.72	203,928	12,220	2,868,485	523,670	3,392,155	
Sanpete					251,930	1.70	428,323	58,315	2,515,585	586,070	3,101,679	
Sevier					103,404	2.08	213,865	29,500	2,250,333	211,758	2,462,091	
Summit					581,127	1.98	1,150,462	91,776	785,525	303,415	1,088,940	
Tooele	10	90.00	900		219,588	1.20	264,323	32,241	1,295,074	164,799	1,463,823	
Utah					225,329	1.63	367,152	21,620	7,151,784	3,088,854	10,240,638	
Wasatch	3,946	80.28	316,781		360,433	1.48	533,441	23,054	1,337,370	135,182	1,472,552	
Washington					232,358	2.09	527,599	23,054	1,337,370	135,182	1,472,552	
Wayne	25	93.64	2,341		192,644	1.73	331,865	11,125	1,051,030	464,690	1,515,720	
Weber	1,190	73.58	87,560		165,523	6.80	446,102	4,347	378,747	24,081	1,402,828	
TOTALS	6,223	\$ 79.75	\$496,268		6,007,788	\$ 1.77	\$10,617,317	\$3,198,732	\$62,455,945	\$54,926,704	\$117,332,649	

Table 9—Value of Personal Property Assessed by the County Assessor for 1944

COUNTY	MOTOR VEHICLES					Personal Property Not Otherwise Enumerated	Livestock	Total
	Merchandise and Supplies	Machinery, Tools and Implements	Number Assessed	Value				
				Amount Per Vehicle				
Beaver	\$ 88,950	\$ 42,745	916	\$174,409	\$ 159,470	\$ 11,055	\$ 599,449	\$ 901,669
Box Elder	738,773	458,339	4,740	193,225	916,020	28,840	1,356,159	3,498,131
Cache	1,384,454	808,127	5,972	170,000	1,015,241	48,802	829,018	4,085,637
Carbon	457,866	103,069	5,504	168,000	924,880	17,856	169,190	1,672,861
Daggett	970	20,374	55	156,27	8,595	1,930	103,881	135,750
Davis	764,902	554,152	6,028	193,97	1,169,245	6,979	415,519	2,910,797
Duchesne	66,930	127,307	755	186,34	1,400,685	6,379	796,094	1,137,395
Emery	65,236	68,083	1,097	159,98	1,075,500	5,874	555,081	889,774
Garfield	39,627	52,505	450	225,29	175,500	32,544	447,135	642,207
Grand	31,420	62,153	412	204,53	84,265	32,544	396,248	606,630
Iron	256,991	68,565	412	204,53	84,265	32,544	396,248	606,630
Juab	133,865	71,525	1,940	171,79	333,281	8,286	492,505	1,159,828
Kane	35,078	28,532	1,112	168,45	197,425	26,645	483,299	908,759
Millard	270,470	28,532	1,354	194,04	68,690	6,065	285,551	423,906
Morgan	55,580	31,126	1,883	175,38	330,248	13,486	1,281,974	2,040,912
Piute	27,705	56,150	637	188,99	120,389	5,535	154,601	367,231
Rich	17,790	26,660	388	195,72	75,940	225	209,118	369,138
Salt Lake	17,198,065	7,116,300	60,693	188,99	73,480	130	497,900	615,960
San Juan	46,270	42,650	359	179,55	10,897,690	3,003,290	716,180	38,931,525
Sanpete	714,775	292,690	2,905	190,11	68,250	11,350	493,955	662,475
Sevier	324,118	110,976	2,424	161,30	468,590	13,870	736,070	2,225,995
Summit	327,397	46,199	2,424	172,86	419,010	4,130	680,599	1,538,833
Tooele	82,110	1,062,640	2,588	183,36	285,682	9,774	338,517	772,569
Utah	212,319	1,062,640	2,588	211,71	600,630	25,845	882,858	2,899,083
Wasatch	2,925,578	2,201,351	1,525	170,41	259,872	36,568	1,024,146	1,657,379
Washington	141,813	2,201,351	16,249	187,99	3,054,678	169,211	1,148,843	9,499,661
Wayne	163,480	24,990	1,261	192,41	242,625	3,395	267,970	680,793
Weber	11,112	46,175	1,399	179,56	251,210	14,000	313,195	788,060
	5,094,260	23,033	2,63	233,65	58,820	1,125	215,174	309,264
		1,203,786	17,020	175,96	2,994,770	321,440	586,753	10,201,264
TOTALS—State Averages	\$31,677,904	\$5,019,410	141,185	\$180.59	\$25,496,561	\$ 3,832.689	\$16,476,967	\$92,503,531

Table 10—Total Assessed Value of All Property in the State for 1944

COUNTY	Real Estate	Improvements on Town or City Lots	Improvements on Acreage	Livestock	Personal Property Other Than Livestock	County Assessor	Aggregate Assessed by County Assessor	Property Assessed by State Tax Commission	Total
Beaver	1,163,180	580,050	105,360	599,449	302,320	2,750,259	2,959,075	5,709,334	
Box Elder	7,936,270	2,143,305	1,955,050	1,356,159	2,441,972	15,531,756	17,401,795	32,933,551	
Cache	8,514,635	5,157,133	1,574,104	1,829,013	3,256,824	19,331,509	4,963,430	24,294,939	
Carbon	2,002,896	2,968,184	220,433	169,190	1,503,671	6,864,344	15,877,614	22,741,958	
Daggett	1,652,284	3,536,675	49,739	103,381	31,569	11,873,442	220,019	12,093,461	
Duchesne	4,328,280	447,244	1,097,690	796,093	2,493,339	11,873,442	6,488,840	18,362,282	
Emery	1,524,710	414,834	243,517	552,081	341,301	3,322,224	345,415	3,667,639	
Garfield	864,372	414,834	243,517	447,185	334,693	3,322,224	345,415	3,667,639	
Grand	782,991	1,329,500	61,330	396,348	210,382	1,812,808	250,537	2,063,345	
Iron	2,101,691	1,869,540	56,010	493,703	667,123	4,586,869	2,960,359	7,547,227	
Kane	1,698,485	850,876	56,855	482,293	1,350,365	3,514,975	5,411,647	8,926,622	
Millard	1,713,321	297,425	41,055	1,283,971	435,460	1,475,707	4,708,486	6,184,193	
Morgan	1,934,852	1,036,620	282,860	1,283,971	1,350,365	3,514,975	5,411,647	8,926,622	
Mullan	1,289,321	222,988	151,644	1,154,501	212,630	5,295,244	3,601,002	8,896,246	
Platte	643,276	134,832	39,056	209,701	113,990	1,186,332	1,186,332	2,372,664	
Rich	1,544,550	113,990	113,990	497,170	160,020	1,186,332	1,186,332	2,372,664	
Salt Lake	41,049,610	73,485,035	11,400,625	714,718	113,990	164,866,845	159,954,043	324,820,888	
San Juan	654,396	1,761,155	221,785	483,020	183,520	1,714,635	172,455	1,887,080	
Sanpete	3,921,155	1,421,420	621,785	780,070	1,489,925	7,661,355	2,302,503	9,963,858	
Sevier	3,101,679	1,787,373	442,717	388,571	853,234	6,676,066	1,668,644	8,344,710	
Summit	2,462,091	618,635	442,717	388,571	424,052	4,286,012	9,786,562	14,072,574	
Tooele	1,088,940	1,689,745	354,124	1,034,358	2,016,225	6,876,268	11,464,584	18,340,852	
Utah	1,459,873	556,644	26,950,345	1,174,346	833,233	5,524,601	1,223,341	7,247,942	
Wasatch	1,024,038	8,555,957	28,950,345	1,174,346	833,233	5,524,601	1,223,341	7,247,942	
Washington	1,472,520	603,174	346,069	1,278,843	833,233	5,524,601	1,223,341	7,247,942	
Wayne	1,515,720	975,585	159,705	312,175	412,823	3,439,070	3,428,555	6,867,625	
Weber	402,828	137,949	81,464	556,174	94,090	931,505	7,155	938,660	
TOTALS	12,883,460	15,398,025	2,132,340	586,773	9,614,756	40,611,534	15,266,314	55,877,848	
	\$117,382,649	\$125,058,723	\$50,524,731	\$16,478,906	\$76,024,625	\$385,469,634	\$238,050,371	\$623,520,005	

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

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
State General Fund	\$24,389,358	\$17,489,150	\$16,652,313	\$17,724,327	\$18,019,963	\$18,227,152	\$18,752,439	\$18,573,894	\$18,613,794	\$20,083,218
District and High Schools	10,881,850	9,276,502	9,365,845	9,938,304	9,547,918	9,770,399	10,133,548	9,978,795	9,377,581	9,868,924
Cities and Towns	8,962,875	8,363,119	8,616,276	8,738,136	8,750,446	8,773,381	8,834,964	4,004,767	4,015,818	4,604,151
County	2,170,271	1,877,443	2,889,170	3,409,561	3,329,052	3,553,320	3,646,242	3,816,011	4,068,411	4,247,719
Roads	2,429,038	1,744,838	750,751	618,515	643,674	688,523	679,180	700,535	942,541	1,176,007
Bounty	108,967	25,241	30,271	29,811	32,852	31,553	60,585	72,766	209,443	186,387
TOTALS	\$21,283,358	\$17,489,150	\$16,652,313	\$17,724,327	\$18,019,963	\$18,227,152	\$18,752,439	\$18,573,894	\$18,613,794	\$20,083,218

Table 12—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
BEAVER COUNTY										
State General Fund	\$16,350	\$11,141	\$95,914	\$94,532	\$105,844	\$102,053	\$106,622	\$107,008	\$100,199	\$105,052
District and High Schools	110,367	103,177	17,095	16,524	16,863	17,393	19,610	22,245	21,839	23,161
Cities and Towns	23,044	18,553	35,736	35,450	36,162	37,392	37,193	30,725	41,480	39,965
County	83,178	23,736	9,530	9,453	9,644	9,559	9,359	5,297	5,387	5,709
Roads	39,949	19,376	1,733	1,567	1,673	1,529	2,341	2,951	9,525	10,228
Bounty	4,670	19,930	1,733	1,567	1,673	1,529	2,341	2,951	9,525	10,228
TOTALS	\$27,458	\$176,913	\$160,008	\$157,526	\$177,181	\$167,042	\$174,196	\$168,226	\$178,420	\$184,115

Table 13—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
BOX ELDER COUNTY										
State General Fund.....	\$ 95,095	\$ 76,994	\$ 489,769	\$ 474,512	\$ 47,091	\$ 28,587	\$ 22,468	\$ 548,242	\$ 527,810	\$ 466,010
District and High Schools.....	498,061	495,439	56,014	57,481	561,518	542,843	540,519	64,506	62,721	64,123
Cities and Towns.....	85,480	48,178	56,014	57,481	56,575	57,022	62,628	134,196	138,813	148,201
County.....	55,472	63,604	93,016	135,815	123,410	120,702	139,623	40,913	33,596	49,401
Roads.....	138,680	60,256	50,738	2,838	24,337	23,818	36,912	4,853	16,428	14,389
Bounty.....	6,602	1,570	1,946	2,088	2,289	4,013				
TOTALS.....	\$ 879,390	\$ 746,041	\$ 691,481	\$ 674,720	\$ 815,240	\$ 777,290	\$ 807,003	\$ 793,642	\$ 779,668	\$ 742,123
CACHE COUNTY										
State General Fund.....	\$ 73,911	\$ 53,105	\$ 422,286	\$ 420,525	\$ 33,612	\$ 21,079	\$ 18,408	\$ 425,034	\$ 372,882	\$ 378,387
District and High Schools.....	466,770	430,312	136,709	142,811	432,652	431,641	437,218	148,906	146,917	156,646
Cities and Towns.....	182,509	135,980	144,079	144,333	144,389	173,315	182,834	188,292	153,283	188,286
County.....	84,690	67,277	35,141	47,322	40,566	40,937	41,021	42,232	41,386	48,590
Roads.....	104,708	107,565	1,170	1,100	1,127	2,356	2,831	5,617	4,399	4,421
Bounty.....	2,781	1,060								
TOTALS.....	\$ 915,369	\$ 782,099	\$ 739,385	\$ 756,091	\$ 802,825	\$ 817,328	\$ 824,966	\$ 808,142	\$ 748,867	\$ 776,330
CARBON COUNTY										
State General Fund.....	\$ 63,773	\$ 51,862	\$ 385,015	\$ 370,816	\$ 27,113	\$ 16,263	\$ 12,637	\$ 367,333	\$ 326,645	\$ 407,081
District and High Schools.....	395,924	401,365	74,045	80,856	363,697	347,858	353,011	80,023	38,560	38,526
Cities and Towns.....	106,591	80,540	132,265	140,309	142,113	133,011	131,788	136,341	144,049	188,290
County.....	66,430	67,646	41,333	40,083	37,398	36,141	36,107	37,353	34,577	45,484
Roads.....	146,146	146,565	327	327	396	589	640	805	2,685	2,547
Bounty.....	1,327	258								
TOTALS.....	\$ 780,191	\$ 748,236	\$ 632,985	\$ 632,421	\$ 649,243	\$ 610,853	\$ 601,672	\$ 622,455	\$ 552,516	\$ 661,928
DAGGETT COUNTY										
State General Fund.....	\$ 1,235	\$ 848	\$ 4,985	\$ 6,666	\$ 712	\$ 502	\$ 395	\$ 9,936	\$ 6,841	\$ 8,505
District and High Schools.....	6,327	5,275			7,345	10,177	10,166			
Cities and Towns.....					4,913	5,576	5,647	5,949	5,089	5,137
County.....	247	2,290	3,157	3,950	181	344	332	464	1,478	1,321
Roads.....	2,376	634	197	146						
Bounty.....	402	151	138							
TOTALS.....	\$ 10,587	\$ 9,188	\$ 8,477	\$ 11,009	\$ 13,151	\$ 16,599	\$ 16,540	\$ 16,349	\$ 13,408	\$ 14,962

Table 14—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
DAVIS COUNTY										
State General Fund.....	\$ 44,443	\$ 35,248	\$ 219,891	\$ 239,559	\$ 21,985	\$ 13,610	\$ 10,816	\$ 240,139	\$ 262,975	\$ 270,844
District and High Schools.....	270,362	235,278	53,143	54,167	53,415	245,732	247,218	71,106	84,338	100,998
Cities and Towns.....	43,771	35,553	80,455	87,323	78,084	56,580	60,192	96,338	104,494	98,327
County.....	68,516	30,774	38,905	38,639	48,486	30,244	30,902	32,672	34,831	36,725
Roads.....	61,109	36,650	585	505	680	1,451	1,408	1,870	2,510	2,361
Bounty.....	1,461	573								
TOTALS.....	\$ 489,662	\$ 386,977	\$ 392,980	\$ 420,193	\$ 451,024	\$ 455,739	\$ 436,290	\$ 442,170	\$ 489,148	\$ 519,365
DUCHESNE COUNTY										
State General Fund.....	\$ 13,012	\$ 7,881	\$ 57,417	\$ 57,520	\$ 4,177	\$ 2,747	\$ 2,201	\$ 61,492	\$ 59,723	\$ 62,152
District and High Schools.....	105,184	72,983	15,220	15,449	58,905	61,800	62,881	17,219	16,913	18,161
Cities and Towns.....	17,031	13,342	42,032	48,671	15,952	16,024	16,357	44,893	69,502	67,830
County.....	19,519	14,392	5,850	60,038	40,614	45,321	46,532			
Roads.....	45,544	30,837			3,052			2,894	8,116	8,355
Bounty.....	3,326	992	1,265	1,208	1,133	2,236	2,497			
TOTALS.....	\$ 203,616	\$ 140,427	\$ 121,784	\$ 122,848	\$ 120,781	\$ 131,180	\$ 130,468	\$ 125,998	\$ 154,254	\$ 161,532
EMERY COUNTY										
State General Fund.....	\$ 16,772	\$ 13,041	\$ 111,265	\$ 108,955	\$ 6,891	\$ 4,291	\$ 3,418	\$ 89,661	\$ 75,504	\$ 82,260
District and High Schools.....	131,382	120,771	15,081	15,357	101,936	97,313	100,058	16,125	16,670	16,623
Cities and Towns.....	16,469	13,570	42,446	44,672	14,427	14,166	14,965	47,917	59,366	58,666
County.....	26,556	23,814	10,787	10,630	9,505	9,380	7,321	10,154	32,235	34,046
Roads.....	37,038	25,515	1,988	1,519	1,729	1,785	1,883	1,883	2,015	2,063
Bounty.....	2,419	515	988	886	980	1,871	2,151	2,702	5,031	5,055
TOTALS.....	\$ 230,636	\$ 197,226	\$ 180,567	\$ 195,836	\$ 178,411	\$ 172,208	\$ 177,454	\$ 166,236	\$ 170,646	\$ 176,467
GARFIELD COUNTY										
State General Fund.....	\$ 6,088	\$ 2,685	\$ 33,309	\$ 32,262	\$ 2,508	\$ 1,606	\$ 1,339	\$ 37,093	\$ 36,465	\$ 43,125
District and High Schools.....	50,920	35,724	9,146	9,231	37,098	37,333	40,157	10,054	9,571	9,645
Cities and Towns.....	1,841	6,799	17,761	22,818	22,484	24,545	26,293	10,654	32,235	34,046
County.....	1,889	3,613	749	1,519	1,729	1,785	1,883	1,883	2,015	2,063
Roads.....	12,684	9,625			1,038	1,417	1,619	2,020	5,031	5,055
Bounty.....	2,740	625								
TOTALS.....	\$ 92,251	\$ 66,057	\$ 64,791	\$ 66,412	\$ 74,503	\$ 76,559	\$ 81,221	\$ 77,891	\$ 85,317	\$ 93,934

Table 15—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
GRAND COUNTY										
State General Fund.....	\$ 12,570	\$ 8,125	\$ 57,006	\$ 63,678	\$ 5,106	\$ 3,070	\$ 2,428	\$ 61,617	\$ 60,666	\$ 61,318
District and High Schools.....	69,394	54,758	4,425	4,425	64,268	61,575	63,121	1,687	4,695	4,649
Cities and Towns.....	1,129	1,129	4,529	4,529	30,989	4,076	4,343	28,439	29,917	1,277
County.....	48,969	23,670	45,237	45,237	7,043	30,030	30,520	1,989	8,605	7,948
Roads.....	15,712	19,430	3,534	3,534	1,178	6,833	6,937	1,989	8,605	7,948
Bounty.....	6,196	1,134	339	339	1,178	1,664	1,867	1,989	8,605	7,948
TOTALS.....	\$ 154,346	\$ 108,246	\$ 111,145	\$ 118,124	\$ 112,741	\$ 107,228	\$ 109,216	\$ 96,742	\$ 103,883	\$ 115,219
IRON COUNTY										
State General Fund.....	\$ 24,010	\$ 18,544	\$ 143,623	\$ 158,653	\$ 12,600	\$ 7,976	\$ 6,330	\$ 172,103	\$ 172,338	\$ 177,974
District and High Schools.....	177,874	155,607	42,877	46,333	47,215	170,589	189,872	64,892	63,051	82,610
Cities and Towns.....	32,751	31,078	48,879	60,031	50,403	48,740	77,774	68,063	61,890	53,992
County.....	55,522	37,878	1,374	4,288	10,428	13,293	2,141	2,666	9,774	17,997
Roads.....	6,283	999	1,374	1,367	1,410	1,798	2,141	2,666	9,774	17,997
Bounty.....	329,154	272,341	236,353	270,672	291,079	294,076	329,188	307,724	307,053	341,474
TOTALS.....	\$ 28,372	\$ 18,036	\$ 128,431	\$ 143,968	\$ 11,080	\$ 6,915	\$ 5,317	\$ 134,796	\$ 127,491	\$ 143,208
JUAB COUNTY										
State General Fund.....	\$ 28,372	\$ 18,036	\$ 128,431	\$ 143,968	\$ 11,080	\$ 6,915	\$ 5,317	\$ 134,796	\$ 127,491	\$ 143,208
District and High Schools.....	177,874	155,607	42,877	46,333	47,215	170,589	189,872	64,892	63,051	82,610
Cities and Towns.....	32,751	31,078	48,879	60,031	50,403	48,740	77,774	68,063	61,890	53,992
County.....	55,522	37,878	1,374	4,288	10,428	13,293	2,141	2,666	9,774	17,997
Roads.....	6,283	999	1,374	1,367	1,410	1,798	2,141	2,666	9,774	17,997
Bounty.....	329,154	272,341	236,353	270,672	291,079	294,076	329,188	307,724	307,053	341,474
TOTALS.....	\$ 351,174	\$ 242,563	\$ 218,734	\$ 240,723	\$ 247,150	\$ 246,853	\$ 250,968	\$ 243,058	\$ 230,251	\$ 242,666
KANE COUNTY										
State General Fund.....	\$ 4,707	\$ 3,288	\$ 23,735	\$ 24,353	\$ 2,143	\$ 1,279	\$ 1,051	\$ 27,435	\$ 26,011	\$ 22,080
District and High Schools.....	30,988	26,164	8,943	9,323	9,639	25,929	30,015	10,321	9,829	9,823
Cities and Towns.....	5,846	5,811	8,962	9,323	9,639	9,407	9,853	10,321	16,964	19,857
County.....	7,845	8,578	12,845	17,711	11,083	9,945	10,550	10,321	808	794
Roads.....	8,826	1,430	738	738	739	710	750	1,287	5,878	4,816
Bounty.....	2,121	559	463	434	746	644	1,132	1,287	5,878	4,816
TOTALS.....	\$ 60,333	\$ 45,830	\$ 46,005	\$ 52,611	\$ 50,136	\$ 47,914	\$ 53,306	\$ 50,963	\$ 59,490	\$ 57,370

Table 16—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
MILLARD COUNTY										
State General Fund.....	\$ 28,459	\$ 23,034	\$ 127,996	\$ 132,711	\$ 12,517	\$ 7,859	\$ 6,339	\$ 147,706	\$ 136,778	\$ 138,202
District and High Schools.....	23,574	188,280	8,943	12,768	146,319	163,738	149,413	18,189	20,353	26,758
Cities and Towns.....	26,782	15,861	75,335	77,138	62,154	51,959	60,671	66,079	77,264	7,777
County.....	123,266	88,322	10,871	14,100	12,085	12,226	9,861	10,321	16,964	19,857
Roads.....	13,805	2,766	3,290	3,422	3,763	4,722	5,661	7,384	27,758	21,913
Bounty.....	431	202	307	315	311	507	624	673	1,614	1,708
TOTALS.....	\$ 439,276	\$ 359,133	\$ 226,455	\$ 240,139	\$ 252,675	\$ 260,265	\$ 251,081	\$ 239,358	\$ 262,153	\$ 268,667
MORGAN COUNTY										
State General Fund.....	\$ 15,778	\$ 13,808	\$ 96,235	\$ 96,040	\$ 7,950	\$ 4,899	\$ 3,792	\$ 91,655	\$ 83,065	\$ 84,069
District and High Schools.....	92,041	93,656	4,864	7,834	100,225	97,170	97,170	3,742	7,777	11,219
Cities and Towns.....	7,662	4,635	28,937	30,584	38,928	40,822	40,822	38,448	33,507	45,137
County.....	21,695	25,215	17,051	17,150	16,448	10,883	10,883	10,977	11,002	11,284
Roads.....	32,214	22,213	1,307	1,307	311	507	624	673	1,614	1,708
Bounty.....	431	202	307	315	311	507	624	673	1,614	1,708
TOTALS.....	\$ 169,821	\$ 159,729	\$ 147,434	\$ 151,923	\$ 171,966	\$ 159,824	\$ 158,669	\$ 147,465	\$ 141,965	\$ 153,417
PIUTE COUNTY										
State General Fund.....	\$ 4,315	\$ 2,972	\$ 27,039	\$ 27,266	\$ 1,933	\$ 1,238	\$ 960	\$ 32,854	\$ 31,375	\$ 32,037
District and High Schools.....	33,804	27,521	2,558	7,800	38,401	37,769	28,805	6,759	4,708	5,038
Cities and Towns.....	7,531	6,167	13,907	14,262	16,466	16,108	15,500	18,331	17,100	21,301
County.....	8,288	5,556	1,307	1,307	2,667	2,730	2,730	724	744	766
Roads.....	3,779	4,522	1,307	1,307	380	638	794	1,029	1,803	1,521
Bounty.....	862	257	321	329	380	638	794	1,029	1,803	1,521
TOTALS.....	\$ 58,559	\$ 46,995	\$ 45,222	\$ 50,555	\$ 55,994	\$ 55,198	\$ 55,257	\$ 59,747	\$ 55,730	\$ 60,653
RICH COUNTY										
State General Fund.....	\$ 7,855	\$ 5,411	\$ 36,320	\$ 34,563	\$ 3,191	\$ 2,029	\$ 1,590	\$ 35,520	\$ 33,550	\$ 33,597
District and High Schools.....	48,674	34,817	2,155	2,766	38,401	37,769	28,805	6,759	4,708	5,038
Cities and Towns.....	13,714	10,821	8,133	9,217	7,702	14,092	16,127	16,702	19,381	2,341
County.....	19,134	2,588	2,324	1,152	3,300	2,730	2,730	724	744	766
Roads.....	2,644	897	878	735	1,026	1,438	1,596	1,961	2,232	2,274
Bounty.....	2,644	897	878	735	1,026	1,438	1,596	1,961	2,232	2,274
TOTALS.....	\$ 94,183	\$ 56,038	\$ 49,810	\$ 48,433	\$ 56,266	\$ 58,132	\$ 59,439	\$ 57,161	\$ 62,995	\$ 62,549

Table 17—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
SALT LAKE COUNTY										
State General Fund.....	\$ 782,666	\$ 500,647	\$ 4,102,663	\$ 4,524,214	\$ 319,656	\$ 221,645	\$ 189,341	\$ 4,492,132	\$ 4,146,296	\$ 4,152,517
District and High Schools.....	477,151	3,877,090	2,216,469	2,207,416	4,006,640	2,295,576	4,695,021	2,333,738	2,339,329	2,576,758
Cities and Towns.....	2,290,316	2,988,124	1,687	1,381,139	1,331,236	1,425,459	1,474,207	1,614,749	1,698,647	1,837,739
County.....	1,002,159	713,313	1,081,395	1,381,139	1,331,236	1,425,459	1,474,207	1,614,749	1,698,647	1,837,739
Roads.....	628,416	566,602	254,662	169,900	298,767	268,437	270,487	295,737	538,007	649,642
Bounty.....	1,880	571	701	677	773	1,505	1,792	1,606	2,897	3,284
TOTALS.....	\$9,416,768	\$7,656,347	\$7,656,390	\$8,283,331	\$8,059,860	\$8,393,751	\$8,774,612	\$8,787,962	\$8,725,176	\$9,213,000
SAN JUAN COUNTY										
State General Fund.....	\$ 4,915	\$ 2,801	\$ 22,680	\$ 24,452	\$ 1,786	\$ 1,177	\$ 937	\$ 27,306	\$ 24,942	\$ 28,117
District and High Schools.....	35,432	25,693	1,687	1,381	2,075	2,502	2,488	2,693	2,553	3,052
Cities and Towns.....	3,110	1,303	15,651	18,335	17,246	17,321	16,993	18,993	19,656	19,248
County.....	11,834	9,883	5,590	6,700	6,166	1,307	1,338	1,492	1,652	3,209
Roads.....	13,358	5,659	1,163	1,177	1,352	2,050	2,216	2,635	8,117	7,423
Bounty.....	3,085	1,111								
TOTALS.....	\$ 71,734	\$ 46,250	\$ 41,771	\$ 46,596	\$ 47,774	\$ 50,306	\$ 50,178	\$ 53,136	\$ 57,320	\$ 61,049
SANPETE COUNTY										
State General Fund.....	\$ 33,024	\$ 23,121	\$ 166,630	\$ 169,011	\$ 12,593	\$ 7,713	\$ 6,141	\$ 176,958	\$ 167,989	\$ 165,480
District and High Schools.....	236,944	200,288	3,049	48,973	173,259	169,254	173,558	51,499	54,077	58,126
Cities and Towns.....	73,772	43,927	86,767	86,807	48,528	46,753	49,314	115,418	120,386	125,544
County.....	38,528	26,644	4,533	4,569	104,216	98,553	100,886	18,320	19,109	19,928
Roads.....	57,792	35,180	1,172	1,151	8,684	17,140	17,334	3,051	6,892	6,837
Bounty.....	4,683	959			1,162	2,037	2,334			
TOTALS.....	\$ 444,743	\$ 329,119	\$ 304,151	\$ 310,511	\$ 348,442	\$ 341,450	\$ 349,778	\$ 365,246	\$ 368,453	\$ 375,915
SEVIER COUNTY										
State General Fund.....	\$ 26,687	\$ 18,881	\$ 135,267	\$ 137,836	\$ 11,620	\$ 7,075	\$ 5,627	\$ 142,341	\$ 126,854	\$ 136,853
District and High Schools.....	203,482	170,751	46,671	54,462	143,847	136,549	148,708	58,405	53,389	50,261
Cities and Towns.....	62,797	27,786	64,514	72,161	57,131	56,309	57,650	62,068	78,877	86,785
County.....	23,908	25,448	9,476	1,622	71,322	61,233	2,411	2,483	2,439	2,504
Roads.....	44,479	50,897	869	973	1,067	2,023	2,313	2,720	5,396	5,896
Bounty.....	4,417									
TOTALS.....	\$ 365,710	\$ 314,632	\$ 257,006	\$ 267,054	\$ 284,987	\$ 266,279	\$ 276,996	\$ 268,017	\$ 266,955	\$ 292,299

Table 18—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
SUMMIT COUNTY										
State General Fund.....	\$ 46,300	\$ 29,923	\$ 260,195	\$ 275,319	\$ 18,783	\$ 11,905	\$ 9,499	\$ 235,437	\$ 216,926	\$ 223,987
District and High Schools.....	27,416	218,094	28,008	34,105	233,228	232,568	245,672	33,945	30,869	31,333
Cities and Towns.....	37,023	25,111	31,514	32,990	33,791	39,621	38,573	76,176	73,084	87,350
County.....	36,269	40,072	68,320	72,697	66,711	74,777	73,885	79,577	73,084	87,350
Roads.....	76,336	26,020	23,559	25,068	32,384	26,455	24,426	24,485	25,870	20,405
Bounty.....	1,692	527	664	639	689	1,150	1,220	1,469	2,582	2,372
TOTALS.....	\$ 488,095	\$ 343,187	\$ 380,946	\$ 407,838	\$ 385,686	\$ 379,865	\$ 394,147	\$ 377,144	\$ 349,331	\$ 365,347
TOOELE COUNTY										
State General Fund.....	\$ 44,215	\$ 31,164	\$ 200,299	\$ 212,157	\$ 19,727	\$ 12,643	\$ 10,333	\$ 212,073	\$ 212,540	\$ 236,597
District and High Schools.....	346,349	214,086	31,514	32,990	217,002	221,250	228,814	40,349	46,334	56,596
Cities and Towns.....	37,023	25,111	31,514	32,990	38,956	39,621	38,573	74,674	85,990	86,202
County.....	42,372	37,939	62,321	65,031	70,747	74,452	73,811	74,674	85,990	86,202
Roads.....	64,480	54,199	13,238	14,144	5,443	4,214	4,429	4,480	22,168	19,756
Bounty.....	7,636	1,918	2,637	2,757	2,443	3,111	3,941	4,472		
TOTALS.....	\$ 542,075	\$ 364,417	\$ 309,909	\$ 328,109	\$ 354,317	\$ 355,231	\$ 359,901	\$ 336,045	\$ 367,032	\$ 399,151
UINTAH COUNTY										
State General Fund.....	\$ 16,895	\$ 11,248	\$ 79,627	\$ 102,721	\$ 6,604	\$ 4,028	\$ 3,242	\$ 108,367	\$ 100,996	\$ 100,826
District and High Schools.....	128,117	106,615	48,729	14,685	102,250	99,589	100,527	18,187	16,111	16,255
Cities and Towns.....	18,039	12,549	48,729	53,367	14,230	15,211	16,997	52,176	62,992	68,793
County.....	21,118	18,086	11,752	1,577	52,377	54,330	53,366	6,891	7,809	8,927
Roads.....	56,315	26,898	1,972	2,075	2,203	3,434	3,632	4,404	18,198	15,356
Bounty.....	7,189	1,778								
TOTALS.....	\$ 247,673	\$ 177,134	\$ 170,227	\$ 174,425	\$ 180,397	\$ 179,778	\$ 187,653	\$ 185,025	\$ 206,106	\$ 210,157
UTAH COUNTY										
State General Fund.....	\$ 135,292	\$ 97,783	\$ 789,577	\$ 816,389	\$ 62,989	\$ 38,082	\$ 30,274	\$ 842,638	\$ 847,457	\$ 1,170,938
District and High Schools.....	38,667	781,197	303,656	326,887	329,881	339,892	337,665	354,062	375,390	425,250
Cities and Towns.....	25,557	253,773	303,133	305,202	288,355	282,764	268,143	271,524	316,108	346,142
County.....	37,251	241,486	90,488	59,663	56,770	64,626	86,493	83,209	73,107	86,536
Roads.....	4,276	1,238	1,525	1,388	1,434	2,959	3,621	4,086	6,453	7,584
TOTALS.....	\$1,809,359	\$1,584,643	\$1,488,379	\$1,509,529	\$1,574,691	\$1,547,711	\$1,566,083	\$1,555,469	\$1,613,205	\$2,036,504

Table 19—Distribution of Property Taxes Charged

	1929	1933	1937	1938	1939	1940	1941	1942	1943	1944
WASATCH COUNTY										
State General Fund.....	\$ 22,374	\$ 10,270	\$ 68,739	\$ 84,635	\$ 6,504	\$ 3,644	\$ 3,565	\$ 89,632	\$ 82,736	\$ 100,584
District and High Schools.....	130,513	75,011	13,058	15,086	80,612	71,864	83,118	18,484	18,285	18,691
Cities and Towns.....	21,216	13,576	31,802	35,846	15,018	14,653	15,836	40,740	42,429	52,621
County.....	34,494	20,092	31,980	32,295	12,559	8,097	10,185	10,454	10,607	13,063
Roads.....	40,088	15,181	13,630	13,640	438	747	922	1,257	1,673	1,958
Bounty.....	880	300	354	349						
TOTALS.....	\$ 249,570	\$ 134,430	\$ 127,583	\$ 149,853	\$ 147,326	\$ 130,990	\$ 160,366	\$ 161,631	\$ 155,730	\$ 186,187
WASHINGTON COUNTY										
State General Fund.....	\$ 8,570	\$ 7,089	\$ 81,968	\$ 84,696	\$ 5,355	\$ 3,390	\$ 2,700	\$ 86,778	\$ 77,846	\$ 78,823
District and High Schools.....	70,699	70,891	25,700	27,946	28,408	28,347	30,703	31,321	30,312	34,740
Cities and Towns.....	24,320	16,763	45,441	45,412	43,576	45,951	47,827	48,788	48,419	52,549
County.....	17,496	12,955	1,802	1,802	1,846	3,766	3,086	3,999	8,152	8,341
Roads.....	21,424	12,955	450	402	1,485	798	924	1,226	2,191	2,047
Bounty.....	1,719	392								
TOTALS.....	\$ 144,228	\$ 128,926	\$ 153,559	\$ 160,258	\$ 166,268	\$ 169,321	\$ 173,956	\$ 172,112	\$ 166,920	\$ 176,500
WAYNE COUNTY										
State General Fund.....	\$ 2,734	\$ 1,680	\$ 16,407	\$ 14,090	\$ 1,141	\$ 799	\$ 630	\$ 15,091	\$ 14,164	\$ 16,333
District and High Schools.....	22,438	14,102	272	249	14,518	16,212	16,202	421	456	443
Cities and Towns.....	5,571	172	8,748	11,272	10,308	11,415	9,721	10,663	13,132	11,170
County.....	5,581	731	1,090	403	888	888	450	901	2,515	2,207
Roads.....	4,556	212	454	518	648	901	1,018	1,167	2,515	2,207
Bounty.....	1,368									
TOTALS.....	\$ 37,024	\$ 21,573	\$ 26,971	\$ 26,532	\$ 26,988	\$ 30,702	\$ 28,493	\$ 27,432	\$ 30,267	\$ 30,153
WEBER COUNTY										
State General Fund.....	\$ 145,010	\$ 120,387	\$ 966,577	\$ 936,205	\$ 71,656	\$ 43,658	\$ 34,771	\$ 964,492	\$ 918,517	\$ 941,328
District and High Schools.....	988,833	938,696	418,563	455,605	1,002,676	973,977	972,616	492,958	514,587	723,000
Cities and Towns.....	456,413	488,363	183,589	251,605	462,280	451,615	466,909	388,513	402,073	429,643
County.....	143,802	232,399	92,370	105,325	296,508	408,439	377,518	62,162	67,663	106,156
Roads.....	194,555	65,951	726	715	788	1,638	1,920	2,170	2,859	3,236
Bounty.....	1,700	607								
TOTALS.....	\$ 1,930,373	\$ 1,844,403	\$ 1,661,725	\$ 1,850,055	\$ 1,923,860	\$ 1,926,865	\$ 1,913,342	\$ 1,910,295	\$ 1,905,555	\$ 2,103,963

Table 20—State Recapitulation of Taxes and Per Cent of Total Charged Against Each Class of Property

	1929	1933	1940	1941	1942	1943	1944
City and Town Lots.....							
Imp. Farm Land {Dry.....	\$ 3,090,066	\$ 2,860,603	\$ 2,225,676	\$ 2,237,460	\$ 2,129,578	\$ 2,099,212	\$ 2,202,967
Unimproved Farm Land {Irriged }.....	1,903,474	1,402,048	1,409,933	1,442,061	1,388,131	1,370,071	1,511,587
Fruit Land.....	238,900	150,491	122,108	117,259	1,035,676	1,002,706	990,006
Pasture Land.....	439,902	21,322	18,228	11,720	1,107,787	1,037,767	1,023,358
Other Land.....	4,973,704	4,026,191	3,309,997	2,966,606	2,699,986	2,699,986	2,699,986
Improvements on Lots.....	2,955,024	2,924,303	2,651,328	2,651,328	2,651,328	2,651,328	2,651,328
Range Horses and Mules.....	621,270	4,550,515	26,012	4,638,177	4,638,177	4,638,177	4,638,177
Other Horses and Mules.....	171,786	657,698	3,766	849,356	849,356	849,356	849,356
Range Cattle.....	130,350	30,767	18	35,687	35,687	35,687	35,687
Other Cattle.....	130,350	71,458	41	81,971	81,971	81,971	81,971
Sheep.....	130,350	71,458	41	81,971	81,971	81,971	81,971
Goats.....	530,771	100,218	57	124,159	124,159	124,159	124,159
Wine.....	7,039	754	00	1,197	1,197	1,197	1,197
Cultry.....	4,316	1,197	01	3,776	3,776	3,776	3,776
Merchandise.....	1,021,595	8,865	05	10,789	10,789	10,789	10,789
Implement, Tools and Mach.....	468,857	705,060	4,03	979,934	979,934	979,934	979,934
Motor Vehicles.....	535,686	421,509	2,41	435,431	435,431	435,431	435,431
Household Furnishings.....		282,391	1,61	686,774	686,774	686,774	686,774
Other Personal Property.....		409,989	2,35	83,737	83,737	83,737	83,737
in Lines.....	624,785	38,809	22	23,371	23,371	23,371	23,371
us Lines.....		21,233	12	7,414	7,414	7,414	7,414
ar Companies.....		77,130	44	22,580	22,580	22,580	22,580
as Companies.....		1,939	61	1,625	1,625	1,625	1,625
ipe Line Companies.....		110,931	63	213,730	213,730	213,730	213,730
ower Companies.....		848,623	4,85	960,918	960,918	960,918	960,918
ailroad Companies.....		2,598,002	14,86	2,419,347	2,419,347	2,419,347	2,419,347
elegraph Companies.....		39,478	2,23	32,559	32,559	32,559	32,559
elephone Companies.....		210,850	1,99	395,057	395,057	395,057	395,057
terminal Companies.....		85,590	4,49	100,083	100,083	100,083	100,083
ansit & Tract'n Companies.....				46,367	46,367	46,367	46,367
ater Companies.....				10,140	10,140	10,140	10,140
ining Companies.....				1,932,464	1,932,464	1,932,464	1,932,464
TOTALS.....	\$21,283,368	\$17,489,150	\$18,227,152	\$18,752,439	\$18,572,894	\$18,613,791	\$20,083,219
Assessed by:							
County Assessor.....	\$14,895,390	\$12,468,158	\$11,962,437	\$12,172,109	\$12,127,263	\$12,284,587	\$13,284,915
State Tax Commission.....	6,887,976	5,020,992	28,71	6,264,715	6,580,330	6,445,631	6,198,303
TOTALS.....	\$21,783,366	\$17,497,150	\$18,227,152	\$18,752,439	\$18,572,894	\$18,613,791	\$20,083,219
Per Cent of Total Charged Against Each Class of Property							
City and Town Lots.....	14.52	10.36	12.21	11.88	11.43	11.23	10.97
Imp. Farm Land {Dry.....	8.97	7.77	6.15	6.58	6.58	6.58	6.58
Unimproved Farm Land {Irriged }.....	1.12	0.82	0.67	0.53	0.53	0.53	0.53
Fruit Land.....	1.13	1.04	0.67	0.53	0.53	0.53	0.53
Pasture Land.....	2.05	1.12	0.67	0.53	0.53	0.53	0.53
Other Land.....	23.43	23.30	17.75	15.88	15.88	15.88	15.88
Improvements on Lots.....	2.95	26.01	24.62	24.73	24.73	24.73	24.73
Range Horses and Mules.....	2.95	26.01	24.62	24.73	24.73	24.73	24.73
Other Horses and Mules.....	0.06	0.03	0.02	0.03	0.03	0.03	0.03
Range Cattle.....	0.06	0.03	0.02	0.03	0.03	0.03	0.03
Other Cattle.....	0.06	0.03	0.02	0.03	0.03	0.03	0.03
Sheep.....	0.61	0.04	0.02	0.04	0.04	0.04	0.04
Goats.....	2.49	0.57	0.03	0.06	0.06	0.06	0.06
Wine.....	0.03	0.00	0.00	0.00	0.00	0.00	0.00
Cultry.....	0.02	0.01	0.02	0.01	0.01	0.01	0.01
Merchandise.....	4.80	0.05	0.02	0.01	0.01	0.01	0.01
Implement, Tools and Mach.....	2.20	4.03	5.38	5.35	5.35	5.35	5.35
Motor Vehicles.....	2.52	2.41	2.39	2.25	2.25	2.25	2.25
Household Furnishings.....	2.93	1.61	3.77	4.19	4.19	4.19	4.19
Other Personal Property.....							
in Lines.....							
us Lines.....							
ar Companies.....							
as Companies.....							
ipe Line Companies.....							
ower Companies.....							
ailroad Companies.....							
elegraph Companies.....							
elephone Companies.....							
terminal Companies.....							
ansit & Tract'n Companies.....							
ater Companies.....							
ining Companies.....							
TOTALS.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Per Cent of Total Charged Against Each Class of Property							
City and Town Lots.....	69.98	71.29	65.63	64.91	65.30	66.01	66.15
Imp. Farm Land {Dry.....	30.02	28.71	34.37	35.09	34.70	33.99	33.35
Unimproved Farm Land {Irriged }.....							
Fruit Land.....							
Pasture Land.....							
Other Land.....							
Improvements on Lots.....							
Range Horses and Mules.....							
Other Horses and Mules.....							
Range Cattle.....							
Other Cattle.....							
Sheep.....							
Goats.....							
Wine.....							
Cultry.....							
Merchandise.....							
Implement, Tools and Mach.....							
Motor Vehicles.....							
Household Furnishings.....							
Other Personal Property.....							
in Lines.....							
us Lines.....							
ar Companies.....							
as Companies.....							
ipe Line Companies.....							
ower Companies.....							
ailroad Companies.....							
elegraph Companies.....							
elephone Companies.....							
terminal Companies.....							
ansit & Tract'n Companies.....							
ater Companies.....							
ining Companies.....							
TOTALS.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*Includes Taxes on Intangibles in the amount of \$551,311, or 2.59%.

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

BEAVER COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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.....	\$ 11,333	5.00	\$ 10,330	5.84	\$ 9,224	5.52	\$ 9,419	5.41	\$ 9,092	5.41	\$ 9,035	5.06	\$ 8,870	4.82
Imp. Farm Land {Dry.....	32,927	14.48	27,861	15.75	20,954	12.54	21,268	12.21	18,550	11.05	18,659	10.46	18,550	10.08
Unimproved Farm Land.....	10,304	4.53	5,536	3.13	1,799	1.08	2,080	1.20	1,703	1.01	1,806	1.01	1,971	1.07
Fruit Land.....	8,387	3.69	5,396	3.05	3,530	2.11	3,475	2.00	3,401	2.02	3,656	2.05	3,753	2.06
Grazing Land.....	259	0.11	775	4.44	1,660	.99	1,064	.61	1,026	.61	1,986	2.05	1,855	2.06
Improvements on Lots.....	29,746	13.08	27,377	15.48	22,555	13.52	23,938	13.74	23,016	13.58	23,662	13.26	24,326	13.16
Range Horses and Mules.....	3,865	1.70	3,353	1.90	2,720	1.63	2,995	1.72	2,921	1.58	2,970	1.44	2,782	1.51
Other Horses and Mules.....	286	.13	90	.05	241	.14	272	.16	208	.12	320	.16	293	.16
Range Cattle.....	1,305	.57	751	.42	756	.45	797	.46	709	.42	823	.46	840	.46
Other Cattle.....	3,782	1.66	2,844	1.35	2,844	1.70	4,105	2.38	5,954	3.18	5,628	3.16	6,134	3.33
Sheep.....	3,576	1.57	1,942	1.10	1,653	.99	2,358	1.35	2,322	1.38	2,913	1.64	3,246	1.76
Goats.....	28,574	12.56	4,853	2.74	7,307	4.38	7,913	4.54	8,752	5.20	15,367	8.61	16,104	8.75
Poultry.....	69	.03	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swine.....	132	.06	45	.03	71	.04	45	.03	109	.07	146	.08	116	.06
Merchandise.....	6,601	2.90	3,531	2.00	2,772	1.66	3,174	1.82	3,489	1.90	3,333	1.87	3,596	1.95
Motor Vehicles.....	1,257	.55	726	.40	869	.52	1,231	.71	1,188	.70	1,594	.87	1,811	.94
Household Furnishings.....	4,131	1.82	1,723	.97	4,331	2.59	4,921	2.82	6,431	3.82	5,355	3.00	5,888	3.20
Other Personal Property.....	2,011	.88	149	.08	251	.15	720	.41	384	.17	180	.10	450	.24
Air Lines.....	.....	.....	123	.07	162	.10	178	.10	288	.14	339	.19	328	.18
Bus Lines.....	.....	.....	2,433	1.37	2,652	1.6	336	.19	288	.14	305	.17	299	.16
Express Companies.....	2,790	1.23	.....	.....	2,855	1.53	2,572	1.48	2,157	1.28	2,276	1.28	1,988	1.08
Gas Companies.....	36	.02	11	.01	8	.00	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	7,635	3.36	7,926	4.48	13,006	7.79	13,015	7.47	11,864	7.05	11,782	6.60	11,868	6.45
Railroad Companies.....	57,037	25.08	58,500	33.07	56,655	33.92	57,424	32.97	53,280	31.67	55,789	31.27	56,937	30.93
Telephone Companies.....	937	.41	1,676	.95	609	.37	611	.35	588	.32	517	.29	586	.29
Terminal Companies.....	2,558	1.12	5,596	3.16	6,989	4.18	7,008	4.02	8,707	5.18	8,504	4.77	8,771	4.76
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	3,348	1.47	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$227,458	100.00*	\$176,913	100.00	\$167,042	100.00	\$174,198	100.00	\$163,226	100.00	\$178,420	100.00	\$184,115	100.00
Assessed by:.....	\$154,731	68.02	\$ 97,460	55.09	\$ 83,453	50.08	\$ 89,779	51.54	\$ 88,022	52.32	\$ 95,609	53.58	\$ 98,911	53.72
County Assessor.....	72,727	31.98	79,453	44.91	83,389	49.92	84,417	48.46	80,204	47.68	82,811	48.92	85,204	46.26
State Tax Commission.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

*Includes Taxes on Intangibles in the amount of \$4,523, or 1.99%.

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

BOX ELDER COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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.....	\$ 35,727	4.06	\$ 26,871	3.60	\$ 23,470	3.02	\$ 22,893	2.84	\$ 22,270	2.81	\$ 21,728	2.79	\$ 20,638	2.78
Imp. Farm Land {Dry.....	168,150	19.12	38,619	5.18	45,008	5.79	46,305	5.74	46,182	5.82	51,659	6.63	46,599	6.29
Unimproved Farm Land.....	1,358	.15	551	.13	85,995	11.06	86,969	10.79	82,964	10.45	80,286	10.29	76,309	10.28
Fruit Land.....	1,558	.18	1,265	.16	16,377	2.13	16,913	2.10	15,351	1.94	17,717	2.27	16,502	2.22
Grazing Land.....	18,086	2.05	14,265	1.91	18,059	2.32	17,439	2.16	17,167	2.16	18,978	2.41	18,551	2.51
Other Land.....	22,573	2.56	21,353	2.86	53,514	7.57	64,824	8.03	65,129	8.21	63,179	8.36	64,030	8.63
Improvements on Lots.....	51,522	5.86	43,503	5.83	47,259	6.08	46,360	5.74	47,461	5.98	47,124	6.04	44,383	5.98
Range Horses and Mules.....	26,403	3.00	34,231	4.59	47,359	6.08	46,360	5.74	47,461	5.98	47,124	6.04	44,383	5.98
Other Horses and Mules.....	643	.07	250	.03	397	.05	397	.05	423	.05	685	.09	542	.07
Range Cattle.....	3,610	.41	2,097	.28	2,114	.31	2,610	.32	2,389	.30	3,264	.42	2,891	.39
Other Cattle.....	8,329	.95	3,592	.48	4,881	.60	5,880	.73	7,657	.97	9,972	1.28	9,882	1.31
Sheep.....	8,056	.92	3,975	.53	6,315	.88	9,046	1.12	10,038	1.27	12,749	1.63	13,168	1.77
Goats.....	24,234	2.75	4,045	.54	6,676	.86	7,633	.95	8,654	1.09	19,653	2.52	15,292	2.06
Poultry.....	39	.01	73	.01	210	.03	197	.02	351	.04	913	.12	665	.09
Swine.....	178	.02	473	.07	362	.05	355	.04	562	.07	664	.09	769	.10
Merchandise.....	23,602	2.68	10,834	1.45	17,034	2.19	20,115	2.49	20,826	2.62	22,134	2.84	19,786	2.67
Motor Vehicles.....	18,816	2.14	3,804	.51	6,717	.86	7,672	.95	8,062	1.09	10,107	1.30	10,258	1.38
Household Furnishings.....	12,071	1.37	7,227	.97	17,323	2.23	21,555	2.67	23,419	2.95	23,104	2.96	23,181	3.12
Other Personal Property.....	8,142	.93	6,718	.90	1,688	.02	1,688	.02	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	504	.07	430	.06	375	.05	539	.07	828	.11	703	.10
Bus Lines.....	.....	.....	114	.02	800	.10	1,066	.13	662	.08	1,036	.13	1,136	.15
Express Companies.....	7,973	.91	5,727	.77	9,530	1.23	9,637	1.19	8,433	1.06	1,073	.14	1,008	.14
Gas Companies.....	47	.01	38	.01	15	.02	21	.02	24	.03	20	.03	20	.03
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	117,553	13.37	127,221	17.05	102,432	13.18	105,376	13.06	101,335	12.76	95,018	12.19	88,334	11.90
Railroad Companies.....	297,266	33.80	274,843	36.84	291,319	37.48	298,007	36.93	287,492	36.23	260,445	33.40	254,797	34.33
Telephone Companies.....	4,512	.55	4,015	.54	3,201	.41	3,238	.40	3,126	.39	2,913	.37	2,941	.38
Terminal Companies.....	4,759	.54	5,585	.75	7,373	.95	7,880	.98	8,601	1.08	7,926	1.02	7,851	1.06
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	104	.01	15	.02	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	8,828	1.00	6,170	.83	3,021	.39	3,328	.41	3,131	.40	245	.03	2,365	.32
TOTALS.....	\$879,391	100.00*	\$746,041	100.00	\$777,290	100.00	\$807,003	100.00	\$793,642	100.00	\$779,663	100.00	\$742,123	100.00
Assessed by:.....	\$438,366	49.84	\$322,222	43.19	\$358,009	46.17	\$377,632	46.79	\$380,044	47.89	\$401,776	51.54	\$378,249	50.97
County Assessor.....	441,025	50.16	423,519	56.81	418,331	53.83	429,371	53.21	413,598	52.11	377,892	48.46	363,374	49.02
State Tax Commission.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

*Includes Taxes on Intangibles in the amount of \$5,056, or .58%.

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

CACHE COUNTY

	1929		1933		1940		1941		1942		1943		1944	
	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.....	\$105,474	11.52	\$87,189	11.15	\$79,424	9.72	\$79,002	9.58	\$76,028	9.41	\$70,804	9.46	\$76,492	9.85
Imp. Farm Land (Dry.....)	236,118	25.80	48,728	6.33	42,530	5.20	43,226	5.24	40,495	5.01	38,105	5.09	37,725	4.86
Unimproved Farm Land.....	4,837	.53	150,378	19.33	137,584	16.61	129,746	15.73	120,094	14.86	113,284	15.13	115,103	14.83
Fruit Land.....	16,832	1.84	15,296	1.96	14,572	1.78	13,671	1.66	12,635	1.57	11,745	1.57	11,753	1.51
Other Land.....	175,768	19.20	162,258	20.75	210,144	25.71	216,660	26.29	212,375	26.28	198,907	26.56	197,310	25.42
Improvements on Lots.....	40,742	4.45	39,222	5.05	52,165	6.33	53,442	6.50	50,831	6.29	47,802	6.38	48,629	6.26
Range Horses and Mules.....	4,843	.09	4,486	.06	3,383	.05	3,387	.05	4,822	.07	5,301	.07	4,544	.06
Other Horses and Mules.....	4,156	.45	2,430	.31	2,900	.35	3,230	.39	2,625	.32	3,625	.48	3,507	.45
Range Cattle.....	4,123	.45	2,821	.36	2,007	.25	2,687	.33	3,837	.47	2,730	.36	2,795	.36
Other Cattle.....	21,984	2.40	10,014	1.28	11,539	1.41	13,823	1.67	16,659	2.07	20,272	2.71	20,700	2.67
Sheep.....	2,442	.27	334	.04	369	.05	452	.05	365	.05	573	.08	609	.08
Goats.....	145	.02	37	.01	169	.02	153	.02	227	.02	562	.08	546	.07
Poultry.....	49,199	5.38	34,263	4.38	33,322	4.10	34,426	4.17	46,309	5.73	1,388	.02	1,538	.02
Merchandise.....	30,921	3.38	25,874	3.31	24,468	2.99	26,885	3.26	26,409	3.17	29,663	3.96	29,378	3.86
Implement, Tools and Mach.....	22,451	2.45	14,039	1.79	30,272	3.70	33,817	4.10	35,782	4.43	33,597	4.49	35,794	4.60
Household Furnishings.....	16,114	1.76	12,762	1.63	637	.08	2,141	.26	2,223	.28	3,032	.40	1,713	.22
Other Personal Property.....	2,584	.28	189	.02	320	.04	437	.05	395	.05	394	.05	467	.06
Bus Lines.....	111	.01	2,987	.38	4,815	.59	4,803	.58	4,130	.51	4,288	.57	4,490	.58
Car Companies.....	59,594	6.51	70,331	8.99	62,021	7.59	64,578	7.83	59,279	7.34	55,018	7.35	55,282	7.12
Express Companies.....	80,778	8.82	79,917	10.22	75,382	9.22	75,801	9.19	70,837	8.77	64,350	8.59	63,053	8.12
Pipe Line Companies.....	1,011	.11	1,005	.13	1,732	.09	707	.09	677	.08	609	.08	461	.06
Railroad Companies.....	11,040	1.21	11,911	1.52	14,102	1.73	14,057	1.70	16,104	1.99	14,500	1.94	14,610	1.88
Telephone Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$915,371*	100.00	\$782,099	100.00	\$817,328	100.00	\$824,966	100.00	\$808,142	100.00	\$748,867	100.00	\$776,330	100.00
Assessed by:														
County Assessor.....	\$760,140	83.05	\$615,326	78.68	\$659,868	80.73	\$664,486	80.55	\$656,624	81.25	\$609,598	81.41	\$637,866	82.17
State Tax Commission.....	155,231	16.95	166,773	21.32	157,460	19.27	160,480	19.45	151,518	18.75	139,269	18.59	138,464	17.83

*Includes Taxes on Intangibles in the amount of \$27,976, or 3.06%.

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

CARBON COUNTY

	1929		1933		1940		1941		1942		1943		1944	
	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.....	\$39,681	5.09	\$42,124	5.63	\$37,174	6.08	\$36,165	6.01	\$36,241	5.82	\$24,069	4.36	\$29,244	4.12
Imp. Farm Land (Dry.....)	11,838	1.52	12,465	1.67	9,619	1.57	9,250	1.54	9,511	1.53	8,061	1.46	8,711	1.31
Unimproved Farm Land.....	2,543	.33	2,465	.30	1,919	.38	1,110	.18	1,085	.17	894	.16	901	.15
Fruit Land.....	14,519	1.86	12,465	1.67	9,619	1.57	9,250	1.54	9,511	1.53	8,061	1.46	8,711	1.31
Other Land.....	2,247	.29	1,544	.20	1,233	.20	1,197	.19	1,154	.17	1,036	.18	1,046	.15
Improvements on Lots.....	89,720	11.50	54,337	7.13	16,373	2.77	15,266	2.54	15,659	2.52	13,861	2.51	15,541	2.25
Range Horses and Mules.....	11,137	1.46	9,230	1.23	9,037	1.49	4,504	.75	4,331	.71	4,053	.73	3,710	.56
Other Horses and Mules.....	545	.07	6,454	.86	6,535	1.07	6,178	1.03	6,210	1.00	6,224	1.13	6,135	.92
Range Cattle.....	751	.10	290	.04	412	.07	408	.07	313	.05	370	.07	341	.05
Other Cattle.....	1,296	.17	687	.09	839	.14	906	.15	1,295	.21	1,514	.27	1,614	.24
Sheep.....	6,165	.79	1,077	.14	1,509	.25	1,706	.28	2,323	.37	3,957	.72	3,901	.59
Goats.....	800	.10	1,077	.14	1,509	.25	1,706	.28	2,323	.37	3,957	.72	3,901	.59
Swine.....	95	.01	25	.00	33	.01	23	.00	92	.01	83	.01	84	.01
Poultry.....	23,257	2.98	13,075	1.75	15,396	.31	14,734	.24	20,194	.32	11,624	.21	14,441	.21
Merchandise.....	5,790	.74	2,011	.27	2,284	.37	1,982	.33	1,920	.31	2,248	.41	2,907	.44
Implement, Tools and Mach.....	19,668	2.52	16,487	2.16	26,497	4.17	28,172	4.68	30,778	4.94	23,402	4.24	27,451	4.15
Household Furnishings.....	20,856	2.67	9,233	1.23	2,891	.47	2,269	.38	1,875	.30	937	.17	514	.08
Other Personal Property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Car Companies.....	4,965	.63	3,884	.52	5,910	.97	5,885	.98	5,389	.87	5,209	.94	5,847	.83
Express Companies.....	83	.01	152	.02	101	.02	100	.02	97	.02	72	.01	75	.01
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	14,342	1.84	17,086	2.23	16,898	2.77	16,412	2.73	16,436	2.64	13,884	2.51	16,599	2.51
Railroad Companies.....	142,541	18.27	164,887	22.04	152,004	24.88	149,977	24.33	157,240	25.26	148,219	26.33	169,356	25.52
Telephone Companies.....	780	.10	797	.10	518	.08	512	.08	512	.08	416	.07	326	.05
Terminal Companies.....	5,556	.71	6,266	.84	7,822	1.28	7,865	1.31	7,767	1.25	5,576	1.01	6,135	.93
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	342,493	43.90	323,608	43.25	210,373	34.44	205,226	34.11	208,499	33.50	208,836	37.80	254,240	38.41
TOTALS.....	\$780,192*	100.00	\$748,236	100.00	\$610,853	100.00	\$601,672	100.00	\$622,455	100.00	\$552,516	100.00	\$61,928	100.00
Assessed by:														
County Assessor.....	\$269,432	34.54	\$231,492	30.94	\$217,009	35.53	\$215,455	35.81	\$226,293	36.35	\$170,054	30.78	\$209,092	31.59
State Tax Commission.....	510,760	65.46	516,744	69.06	393,844	64.47	386,217	64.19	396,162	63.65	382,462	69.22	452,836	68.41

*Includes Taxes on Intangibles in the amount of \$17,969, or 2.30%.

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

DAGGETT COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots.....	\$ 51	37.16	\$ 63	38.33	\$ 66	40.33	\$ 65	39.33	\$ 59	36.33	\$ 1,281	9.55	\$ 1,444	9.65
Imp. Farm Land (Dry.....	3,934	5.85	3,577	3.89	2,132	12.34	2,107	12.74	1,566	9.58	1,754	13.08	2,147	14.35
Unimproved Farm Land.....	619	1.48	1,573	17.12	3,158	19.03	2,878	17.40	2,232	13.65	1,754	13.08	2,147	14.35
Grazing Land.....	1,488	1.04	3,899	3.89	4,445	2.68	4,431	2.61	3,000	1.84	3,386	2.51	3,559	2.40
Improvements on Lots.....	146	8.37	1,125	12.25	1,405	8.46	1,331	8.09	1,337	8.18	995	7.42	1,189	7.95
Range Horses and Mules.....	138	1.36	52	1.41	344	2.07	331	2.00	58	1.38	241	1.80	304	1.43
Other Horses and Mules.....	178	1.40	129	1.41	881	5.31	880	5.32	226	1.38	241	1.80	304	1.43
Other Cattle.....	272	2.57	507	5.52	881	5.31	880	5.32	1,069	6.54	1,176	8.78	1,423	9.51
Sheep.....	164	1.55	91	1.39	116	1.70	119	1.72	292	1.79	1,176	8.78	1,423	9.51
Goats.....	1,746	16.49	584	6.35	792	4.77	872	5.27	988	6.04	1,974	14.72	1,783	11.96
Swine.....	47	.44	4	.05	44	.27	22	.01	33	.20	53	.40	53	.36
Poultry.....	336	3.18	125	1.36	204	1.23	172	1.04	21	.13	25	.18	33	.22
Merchandise.....	203	1.37	147	1.60	283	1.70	312	1.89	169	1.03	36	.27	437	1.15
Motor Vehicles.....	203	1.91	118	1.28	291	1.75	305	1.84	297	1.82	338	2.52	437	1.15
Household Furnishings.....	159	1.50	103	1.12	31	.19	34	.21	59	.36	49	.36	205	1.37
Other Personal Property.....					2	.01	2	.01	2	.01	4	.03		
Air Lines.....														
Bus Lines.....														
Car Companies.....														
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Line Companies.....														
Railroad Companies.....														
Telephone Companies.....														
Terminal Companies.....														
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....														
TOTALS.....	\$ 10,588*	100.00*	\$ 9,188	100.00	\$ 16,539	100.00	\$ 16,540	100.00	\$ 16,349	100.00	\$ 13,408	100.00	\$ 14,963	100.00
Assessed by:														
County Assessor.....	\$ 10,588	100.00	\$ 9,188	100.00	\$ 10,747	64.74	\$ 10,434	63.08	\$ 9,424	57.04	\$ 8,620	64.29	\$ 9,704	64.85
State Tax Commission.....					5,852	35.26	6,106	36.92	6,925	42.36	4,788	35.71	5,259	35.15

*Includes Taxes on Intangibles in the amount of \$148, or 1.40%.

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

DAVIS COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots.....	\$ 48,636	9.93	\$ 37,785	9.76	\$ 63,316	13.89	\$ 61,578	14.11	\$ 60,864	13.76	\$ 61,139	12.50	\$ 62,317	12.00
Imp. Farm Land (Dry.....	93,485	19.10	72,940	18.85	42,747	9.94	3,201	7.73	2,773	.92	2,394	.61	3,028	.58
Unimproved Farm Land.....	9,348	2.01	11,000	2.84	49,537	10.87	44,631	10.23	41,632	9.31	42,770	8.60	41,010	7.90
Fruit Land.....	1,202	.25	744	.19	314	.07	167	.04	81	.03	279	.04	108	.02
Grazing Land.....	4,821	.98	3,144	.81	1,102	.24	1,134	.26	81	.03	1,016	.22	1,091	.21
Other Land.....	18,005	3.68	3,144	.81	10,410	2.28	8,443	1.93	7,757	1.75	8,059	1.65	8,115	1.56
Improvements on Lots.....	54,341	11.10	50,047	12.93	84,354	18.51	85,344	19.55	91,634	20.72	104,353	21.33	121,421	23.38
Range Horses and Mules.....	28,486	5.82	24,010	6.20	24,066	5.29	22,993	5.27	22,357	5.03	24,802	5.07	24,863	4.79
Other Horses and Mules.....	555	.11	331	.09	21	.05	218	.05	157	.03	279	.06	279	.05
Other Cattle.....	2,263	.46	1,304	.34	1,717	.38	1,653	.38	1,451	.33	1,828	.37	1,978	.34
Range Cattle.....	1,984	.41	873	.23	1,098	.24	1,284	.29	1,351	.30	1,828	.37	1,978	.34
Other Cattle.....	8,181	1.67	3,376	.87	5,339	1.18	4,737	1.09	6,888	1.56	7,877	1.51	7,831	1.45
Sheep.....	2,259	.46	574	.15	5,632	1.14	4,18	.10	494	.11	1,052	.21	625	.12
Goats.....	73	.01	37	.01	139	.03	119	.03	117	.03	360	.07	294	.06
Swine.....	342	.07	125	.03	224	.05	172	.04	214	.05	317	.06	387	.08
Poultry.....	13,049	2.66	12,891	3.33	16,382	3.59	17,205	3.94	18,558	4.17	21,217	4.34	23,399	4.51
Merchandise.....	17,522	3.58	12,561	3.25	14,881	3.22	13,474	3.09	13,550	3.00	14,702	3.12	16,171	3.12
Motor Vehicles.....	11,188	2.28	7,180	1.86	18,654	4.09	21,157	4.85	24,005	5.43	31,671	6.47	34,657	6.67
Household Furnishings.....			5,416	1.40										
Other Personal Property.....	7,112	1.45	5,416	1.40	66	.01	154	.04	116	.03	206	.04	200	.04
Air Lines.....					288	.06	345	.08	246	.06	350	.07	342	.07
Bus Lines.....					3,751	.82	3,468	.79	722	.16	920	.19	852	.16
Car Companies.....	2,350	.48	2,032	.52					3,042	.69	3,623	.74	3,796	.73
Express Companies.....	29	.01	6,293	1.63	12,103	2.65	11,714	2.68	11,399	2.58	11,912	2.43	12,166	2.34
Pipe Line Companies.....			35,814	7.86	35,814	7.86	2,996	.68	3,572	.78	3,572	.78	2,805	.54
Power Line Companies.....	32,298	6.60	30,469	7.87	32,414	7.77	32,414	7.43	32,414	6.38	31,438	6.48	31,487	6.06
Railroad Companies.....	108,674	22.20	86,689	22.40	20,555	4.52	19,638	4.45	87,550	19.78	101,648	20.78	107,469	20.70
Telephone Companies.....	2,072	.42	1,722	.45	1,484	.32	1,332	.30	1,332	.28	1,246	.25	950	.18
Terminal Companies.....	4,982	1.02	5,010	1.29	7,561	1.66	7,712	1.77	9,487	2.15	9,133	1.88	9,862	1.90
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....	16	.00	380	.10	126	.03	174	.04	185	.04	236	.09	189	.04
TOTALS.....	\$ 489,662*	100.00*	\$ 386,977	100.00	\$ 455,739	100.00	\$ 436,290	100.00	\$ 442,170	100.00	\$ 489,148	100.00	\$ 519,265	100.00
Assessed by:														
County Assessor.....	\$ 339,241	69.26	\$ 254,026	65.64	\$ 296,655	65.09	\$ 288,082	66.03	\$ 294,509	66.61	\$ 325,625	68.54	\$ 349,234	67.26
State Tax Commission.....	150,421	30.73	132,951	34.36	159,084	34.91	148,208	33.97	147,661	33.39	163,523	33.46	170,031	32.74

*Includes Taxes on Intangibles in the amount of \$15,889, or 3.24%.

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

	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax
City and Town Lots.....	\$ 15,844	7.78	\$ 9,946	7.08	\$ 8,380	6.39	\$ 8,365	6.41	\$ 8,006	6.35	\$ 8,751	5.87	\$ 9,084	5.61
Imp. Farm Land { Dry.....	51,114	25.10	31,967	22.77	21,622	16.48	20,750	15.90	19,227	15.26	22,057	14.30	22,170	13.70
Unimproved Farm Land.....	15,921	7.82	10,198	7.36	1,884	1.06	1,877	1.06	1,135	.90	1,231	.80	1,231	.76
Grazing Land.....	25,955	12.75	24,114	17.17	21,859	16.66	21,281	16.31	13,033	10.34	14,977	9.71	15,305	9.46
Improvements on Lots.....	7,748	3.81	4,530	3.23	3,737	2.83	3,737	2.83	3,737	2.83	3,737	2.83	3,737	2.83
Range Horses and Mules.....	19,012	9.34	17,816	12.69	23,727	18.10	24,355	18.59	23,597	18.73	26,324	17.07	26,406	16.32
Other Horses and Mules.....	5,068	2.49	4,358	3.46	7,740	5.90	7,485	5.74	7,172	5.69	8,308	5.39	8,202	5.07
Range Cattle.....	2,309	1.13	1,560	1.11	1,895	1.44	1,689	1.29	1,661	1.33	2,842	1.84	2,276	1.41
Other Cattle.....	6,150	3.02	5,129	3.65	5,719	4.36	7,149	5.48	6,750	5.36	8,223	5.33	11,996	7.41
Sheep.....	3,480	2.69	3,585	2.55	4,146	3.16	4,219	3.23	5,012	3.88	5,827	4.02	10,196	6.30
Goats.....	19,498	9.58	3,685	2.62	4,935	3.76	4,922	3.77	5,827	4.02	12,411	8.05	11,627	7.18
Swine.....	.....	.....	59	.04	215	.16	126	.10	246	.20	691	.45	553	.34
Poultry.....	.....	.....	74	.05	224	.17	162	.12	265	.21	543	.35	670	.41
Merchandise.....	8,094	3.97	5,378	3.83	4,498	3.58	4,250	3.26	4,402	3.49	4,727	3.06	3,754	2.32
Motor Vehicles.....	1,525	1.96	2,829	2.02	1,973	1.50	1,630	1.25	2,789	2.21	3,801	2.46	5,332	3.29
Household Furnishings.....	3,989	1.96	2,963	2.11	7,104	5.42	5,148	3.95	5,238	4.16	4,954	3.21	6,084	3.76
Other Personal Property.....	6,790	3.33	1,040	.74	128	.10	199	.15	71	.06	77	.05	313	.19
Air Lines.....	.....	.....	72	.05	147	.11	220	.17	213	.17	300	.19	422	.26
Bus Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Car Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Express Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	3,542	1.74	3,282	2.34	5,833	4.45	8,589	6.58	6,434	5.11	7,391	4.79	7,377	4.56
Railroad Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	2,165	1.06	3,434	2.45	5,924	4.52	5,487	4.21	4,584	3.64	4,959	3.22	4,993	3.08
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	1,265	.62	1,387	.99	1,790	1.36	1,663	1.27	1,491	1.13	1,437	.93	1,436	.89
TOTALS.....	\$203,616*	100.00*	\$140,427	100.00	\$131,180	100.00	\$130,468	100.00	\$125,998	100.00	\$154,254	100.00	\$161,853	100.00
Assessed by:														
County Assessor.....	\$196,644	96.58	\$132,252	94.18	\$117,486	89.56	\$114,509	87.77	\$113,276	89.90	\$140,167	90.87	\$147,625	91.21
State Tax Commission.....	6,972	3.42	8,175	5.82	13,694	10.44	15,959	12.23	12,722	10.10	14,087	9.13	14,228	8.79

*Includes Taxes on Intangibles in the amount of \$1,542, or .76%.

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

	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax
City and Town Lots.....	\$ 6,436	2.79	\$ 6,219	3.15	\$ 5,694	3.31	\$ 5,871	3.81	\$ 5,453	3.25	\$ 4,992	2.92	\$ 4,724	2.68
Imp. Farm Land { Dry.....	35,653	15.46	25,235	12.82	18,293	10.62	18,738	10.55	16,103	9.69	14,037	8.35	13,461	7.63
Unimproved Farm Land.....	9,374	4.06	8,938	4.04	3,085	1.79	3,149	1.77	2,761	1.66	2,535	1.38	2,468	1.40
Grazing Land.....	2,970	1.3	1,825	.97	1,825	.97	1,825	.97	1,119	.67	1,119	.67	1,119	.67
Other Land.....	1,545	.69	1,602	.81	1,825	1.06	1,555	.88	2,012	1.21	2,114	1.24	1,957	1.11
Improvements on Lots.....	13,136	5.70	14,275	7.25	14,341	8.33	15,335	8.64	16,980	10.21	17,233	10.12	15,598	8.84
Range Horses and Mules.....	5,628	2.44	7,615	3.36	6,846	3.97	6,640	3.74	4,722	2.84	3,149	1.86	7,148	4.05
Other Horses and Mules.....	889	.39	2,023	1.03	1,293	.74	1,446	.82	1,167	.70	1,347	.78	1,270	.75
Range Cattle.....	5,491	2.38	2,824	1.41	1,533	.89	1,599	.93	1,206	.73	1,347	.78	1,318	.75
Other Cattle.....	3,144	1.36	2,824	1.41	1,533	.89	1,599	.93	1,206	.73	1,347	.78	1,318	.75
Sheep.....	12,694	5.50	1,572	.80	5,212	3.03	4,928	2.78	2,322	1.49	2,513	1.47	2,494	1.41
Goats.....	.....	.....	29	.01	1	.00	1	.00	5,793	3.48	10,331	6.05	7,494	4.25
Swine.....	122	.05	103	.06	103	.06	112	.06	159	.10	249	.15	191	.11
Poultry.....	.....	.....	17	.01	166	1.0	672	.38	131	.08	214	.12	342	.19
Merchandise.....	5,089	2.21	3,035	1.54	2,492	1.45	2,194	1.24	2,571	1.55	2,724	1.60	2,401	1.36
Motor Vehicles.....	1,821	.79	1,994	.96	2,241	1.30	1,413	.80	1,099	.66	2,008	1.18	1,686	.96
Household Furnishings.....	3,757	1.63	1,830	.93	5,078	2.95	6,243	3.52	5,645	3.40	5,815	3.41	5,465	3.10
Other Personal Property.....	1,936	.84	998	.51	70	.04	483	.27	295	.14	405	.24	162	.09
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	.....	.....	21	.01	128	.07	148	.08	158	.10	153	.09	236	.13
Car Companies.....	2,130	.92	1,366	.70	2,354	1.37	2,295	1.29	1,872	1.13	1,843	1.08	1,836	1.04
Express Companies.....	.....	.....	15	.01	4	.00	4	.00	4	.00	4	.00	3	.00
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	7,053	3.06	10,044	5.09	9,585	5.57	9,938	5.60	8,944	5.38	8,023	4.70	7,591	4.30
Railroad Companies.....	66,617	28.88	63,955	32.42	59,409	34.50	58,887	33.18	54,910	33.03	58,882	32.75	56,708	31.57
Telephone Companies.....	835	.36	753	.38	554	.32	546	.31	486	.29	5,483	3.24	295	.17
Terminal Companies.....	1,810	.78	1,663	.84	1,975	1.15	2,253	1.27	2,045	1.23	1,738	1.02	1,663	.94
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	40,910	17.74	39,789	20.17	24,123	14.01	25,517	14.38	22,990	13.83	24,283	14.23	33,425	18.94
TOTALS.....	\$230,637*	100.00*	\$197,226	100.00	\$172,208	100.00	\$177,454	100.00	\$166,236	100.00	\$170,646	100.00	\$176,467	100.00
Assessed by:														
County Assessor.....	\$111,269	48.24	\$ 79,626	40.37	\$ 74,076	43.02	\$ 77,866	43.88	\$ 74,827	45.01	\$ 78,314	45.89	\$ 75,710	42.91
State Tax Commission.....	119,368	51.76	117,600	59.63	98,132	56.98	99,588	56.12	91,409	54.93	92,332	54.11	100,757	57.09

*Includes Taxes on Intangibles in the amount of \$2,576 or 1.12%.

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

GARFIELD COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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.	\$ 5,812	6.30	\$ 6,477	9.80	\$ 6,796	8.88	\$ 5,101	6.28	\$ 4,955	6.35	\$ 4,888	5.73	\$ 5,227	5.57
Imp. Farm Land { Dry	21,299	23.09	18,645	25.20	14,890	19.45	17,986	22.15	17,004	21.58	18,615	21.82	20,356	21.67
Unimproved Farm Land.	5,394	5.85	4,830	7.31	3,119	4.07	2,212	2.66						
Fruit Land.														
Grazing Land.	8,272	8.97	6,498	9.84	6,111	7.98	4,727	5.82	4,585	5.89	4,678	5.48	5,493	5.85
Other Land.			4,441	6.77	11,753	15.35	18,346	22.59	17,925	23.01	17,706	20.75	18,657	19.86
Improvements on Lots.	10,273	11.13	11,089	16.77	11,753	15.35	18,346	22.59	17,925	23.01	17,706	20.75	18,657	19.86
Range Horses and Mules.	3,885	4.21	1,222	1.85	1,186	1.55	2,596	3.20	1,897	2.44	2,231	2.62	2,445	2.66
Other Horses and Mules.	268	.29	1,165	1.73	258	.34	261	.32	311	.39	294	.35	220	.23
Range Cattle.	1,051	1.14	772	1.17	876	1.15	713	.87	726	.93	787	.92	1,146	1.22
Other Cattle.	3,814	4.13	2,585	3.91	4,310	5.63	5,448	6.71	7,129	9.12	8,993	10.54	10,179	10.84
Sheep.	1,850	2.00	1,188	1.79	1,190	1.55	1,416	1.74	1,673	2.12	7,817	2.13	2,742	2.92
Goats.	17,458	18.93	3,393	5.14	4,295	5.61	4,133	5.15	4,612	5.92	7,730	9.06	7,554	8.04
Swine.	80	.08	29	.04	55	.07	28	.04	67	.09	235	.24	226	.24
Poultry.	30	.03	29	.04	55	.07	28	.04	67	.09	235	.24	226	.24
Merchandise.	3,432	3.72	1,530	2.32	1,712	2.24	1,849	2.38	1,957	2.51	1,701	1.99	2,087	2.22
Implement, Tools and Mach.	1,638	1.78	899	1.37	1,613	2.11	1,238	1.51	1,484	1.91	1,701	1.99	2,087	2.22
Motor Vehicles.	3,880	4.20	1,237	1.85	5,390	7.04	4,672	5.75	3,459	4.44	4,430	5.19	2,151	2.29
Household Furnishings.			1,237	1.85	5,390	7.04	4,672	5.75	3,459	4.44	4,430	5.19	2,151	2.29
Other Personal Property.	1,509	1.64	1,134	1.71	31	.04	139	.17	181	.23	113	.13	78	.08
Air Lines.														
Bus Lines.														
Car Companies.			3,989	6.04	385	.50	354	.44	434	.56	200	.23	177	.19
Express Companies.														
Gas Companies.														
Pipe Line Companies.														
Power Companies.														
Railroad Companies.			573	.87	4,475	5.85	4,020	4.95	2,059	2.64	1,907	2.24	2,182	2.32
Telegraph Companies.														
Telephone Companies.														
Terminal Companies.	466	.51	1,566	2.37	7,167	9.36	7,271	8.95	7,212	9.26	6,903	8.09	7,460	7.94
Transit & Tract'n Companies.														
Water Companies.														
Mining Companies.														
TOTALS.	124	.13	192	.29	216	.28	213	.26	204	.26	135	.16	148	.16
Assessed by:	\$ 92,252*	100.00	\$ 66,057	100.00	\$ 76,559	100.00	\$ 81,221	100.00	\$ 77,891	100.00	\$ 85,317	100.00	\$ 93,934	100.00
County Assessor.	\$ 91,662	99.36	\$ 59,737	90.43	\$ 64,316	84.01	\$ 69,363	85.40	\$ 67,982	87.28	\$ 76,172	89.28	\$ 83,867	89.39
State Tax Commission.	590	.64	6,320	9.57	12,243	16.39	11,858	14.60	9,909	12.72	9,145	10.72	9,967	10.61

*Includes Taxes on Intangibles in the amount of \$1,717 or 1.86%.

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

GRAND COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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.	\$ 1,513	.98	\$ 1,518	1.40	\$ 1,873	1.75	\$ 1,880	1.72	\$ 1,747	1.80	\$ 1,609	1.55	\$ 1,989	1.73
Imp. Farm Land { Dry	7,593	4.92	5,023	4.64	5,233	4.88	5,257	4.81	4,713	4.87	4,256	4.10	4,983	4.32
Unimproved Farm Land.	1,022	.66	788	.73	518	.48	521	.48	413	.43	364	.35	394	.34
Fruit Land.	4,363	2.83	3,755	3.47	2,499	2.33	2,012	1.84	1,742	1.80	1,619	1.56	1,834	1.59
Other Land.	2,474	1.60	3,068	2.83	2,884	2.78	3,137	2.87	3,005	3.11	2,722	2.62	2,982	2.59
Improvements on Lots.	3,333	2.48	3,718	3.43	4,614	4.30	4,957	4.50	4,602	4.43	4,602	4.43	4,780	4.15
Range Horses and Mules.	2,412	1.56	2,220	2.07	2,778	2.59	2,864	2.62	2,642	2.73	2,427	2.34	2,901	2.52
Other Horses and Mules.	122	.08	138	.13	141	.13	154	.14	114	.12	126	.12	111	.10
Range Cattle.	657	.43	401	.37	688	.64	643	.59	585	.60	545	.52	552	.48
Other Cattle.	3,842	2.49	2,574	2.38	2,514	2.35	2,802	2.57	2,687	2.78	2,829	2.72	3,123	2.71
Sheep.	420	.27	275	.25	650	.51	618	.57	511	.53	526	.51	655	.57
Goats.	38,793	25.14	6,576	6.08	6,705	6.25	7,595	6.95	6,887	7.12	13,523	13.02	12,912	11.21
Swine.	99	.07	3	.00	2	.00	1	.00	1	.00	1	.00	1	.00
Poultry.	24	.01	3	.00	51	.05	46	.04	123	.13	182	.18	156	.14
Merchandise.	2,489	1.61	1,359	1.26	1,518	1.42	1,523	1.40	1,506	1.56	1,199	1.15	1,083	.94
Implement, Tools and Mach.	1,864	.88	501	.46	852	.80	906	.83	786	.81	1,199	1.15	1,083	.94
Motor Vehicles.	2,067	1.34	855	.79	2,609	2.43	3,133	2.86	2,970	3.07	2,602	2.50	2,508	2.18
Household Furnishings.			4	.00	210	.20	997	.91	857	.88	816	.79	922	.80
Other Personal Property.	999	.65	835	.77	564	.53	997	.91	857	.88	816	.79	922	.80
Air Lines.														
Bus Lines.			46	.04	150	.14	181	.17	192	.20	197	.19	232	.20
Car Companies.	2,170	1.41	1,424	1.32	2,198	2.05	2,166	1.98	1,644	1.70	1,645	1.58	1,889	1.64
Express Companies.	10	.00	8	.01	2	.00	2	.00	3	.00	2	.00	3	.00
Gas Companies.														
Pipe Line Companies.														
Power Companies.	1,834	1.19	2,615	2.42	3,198	2.98	3,184	2.92	2,680	2.77	2,388	2.30	2,607	2.26
Railroad Companies.	66,705	43.22	65,298	60.32	59,391	55.85	60,076	55.01	52,124	53.88	54,385	52.35	62,826	54.09
Telephone Companies.	1,009	.65	929	.86	653	.61	652	.60	542	.56	455	.44	383	.33
Terminal Companies.	1,495	.97	1,285	1.19	1,545	1.44	1,512	1.38	1,288	1.33	1,161	1.12	1,294	1.12
Transit & Tract'n Companies.														
Water Companies.			129	.12										
Mining Companies.	5,273	3.42	2,725	2.52	2,654	2.48	2,408	2.21	1,982	2.05	2,276	2.19	2,902	2.52
TOTALS.	\$154,346*	100.00	\$108,246	100.00	\$107,228	100.00	\$109,216	100.00	\$96,742	100.00	\$103,833	100.00	\$115,219	100.00
Assessed by:														
County Assessor.	\$ 76,092	49.30	33,833	31.24	\$ 36,937	34.45	\$ 39,035	35.74	\$ 36,287	37.51	\$ 41,374	39.83	\$ 43,583	37.84
State Tax Commission.	78,254	50.70	74,413	68.76	70,291	65.55	70,181	64.26	60,455	62.49	62,509	60.17	71,636	62.16

*Includes Taxes on Intangibles in the amount of \$1,647 or 1.06%.

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

IRON COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax
City and Town Lots	\$ 23,693	7.20	\$ 23,153	8.50	\$ 22,709	7.72	\$ 25,402	7.72	\$ 23,555	7.68	\$ 23,211	7.56	\$ 26,704	7.92
Imp. Farm Land { Dry	30,050	9.13	24,086	8.84	14,223	4.84	15,355	4.67	12,940	4.21	13,269	4.32	13,618	3.99
Unimproved Farm Land { Irrig'd }	32,614	9.91	27,999	10.13	8,074	2.74	8,691	2.64	7,600	2.47	8,511	2.77	8,646	2.58
Fruit Land	10,396	3.16	10,148	3.73	8,146	2.77	7,785	2.37	6,687	2.17	6,720	2.19	6,800	1.99
Other Land	9,186	2.78	11,569	4.25	13,371	4.55	12,624	3.83	10,915	3.55	10,171	3.31	10,751	3.15
Improvements on Lots	36,145	10.98	35,132	12.90	50,958	17.33	60,364	18.34	58,524	19.03	58,524	19.06	68,275	19.99
Range Horses and Mules	1,643	.00	1,457	.53	1,450	.49	1,555	.47	1,223	.40	1,333	.43	1,400	.41
Other Horses and Mules	1,257	.38	1,011	.03	1,200	.07	261	.08	1,354	.05	1,220	.07	1,400	.41
Range Cattle	1,257	.38	638	.23	543	.18	619	.19	528	.17	732	.24	635	.19
Other Cattle	3,238	.94	1,136	.41	1,612	.55	2,253	.68	3,603	1.17	4,043	1.32	4,396	1.29
Sheep	2,550	.77	1,660	.61	1,500	.51	1,558	.47	1,522	.50	2,042	.67	1,914	.57
Goats	39,698	12.06	5,522	2.02	7,032	2.39	8,966	2.72	8,150	2.85	15,600	5.08	14,114	4.13
Swine	198	.06	41	.01										
Poultry	72	.02	33	.01	71	.02	58	.02	107	.03	310	.10	223	.06
Merchandise	7,485	2.28	4,595	1.69	9,302	3.16	10,641	3.23	11,607	4.2	11,553	3.76	14,476	4.24
Implement, Tools and Mach.	2,170	.68	690	.25	1,160	.39	1,615	.49	1,664	.54	1,915	.62	2,254	.66
Motor Vehicles	9,954	3.02	3,227	1.18	10,806	3.67	13,375	4.06	12,529	4.07	12,030	3.92	13,775	4.03
Household Furnishings	4,211	1.28	1,445	.54	1,681	.06	501	.18	344	.11	707	.23	469	.14
Other Personal Property			675	.25	310	.11	204	.06	306	.10	429	.14	436	.13
Air Lines			2,251	3.38	751	.26	923	.28	815	.27	619	.20	587	.17
Bus Companies			1,958	2.90	3,173	1.08	3,355	1.03	2,632	.86	2,394	.98	3,208	.94
Express Companies			24	.00	15	.01	17	.01	15		13		15	
Gas Companies			6,927	2.54	9,114	3.10	10,942	3.32	10,236	3.33	10,399	3.39	12,579	3.68
Pipe Line Companies			83,277	30.57	92,356	31.41	99,802	30.32	87,320	28.35	90,528	29.48	102,138	29.31
Power Companies			1,496	.55	1,226	.42	1,327	.40	1,124	.37	1,066	.35	874	.26
Telephone Companies			7,635	2.90	19,566	6.65	22,064	6.70	20,612	6.70	18,753	6.11	20,542	6.02
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 329,155	100.00	\$ 272,341	100.00	\$ 294,076	100.00	\$ 329,188	100.00	\$ 307,724	100.00	\$ 307,053	100.00	\$ 341,474	100.00
Assessed by:														
County Assessor	\$ 226,296	68.75	\$ 159,996	58.18	\$ 151,666	51.57	\$ 171,729	52.17	\$ 162,293	52.74	\$ 170,949	55.67	\$ 188,758	55.28
State Tax Commission	102,859	31.25	119,345	43.82	142,410	48.43	157,459	47.83	145,431	47.23	136,104	44.33	152,716	44.72

*Includes Taxes on Intangibles in the amount of \$10,298 or 3.13%.

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

JUAB COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax
City and Town Lots	\$ 17,842	5.08	\$ 12,060	5.38	\$ 11,927	4.83	\$ 12,359	4.92	\$ 12,113	4.98	\$ 11,146	4.84	\$ 11,472	4.73
Imp. Farm Land { Dry	40,809	11.56	16,940	6.98	14,942	6.05	15,684	6.25	15,649	6.40	14,298	6.21	14,770	6.09
Unimproved Farm Land	8,069	2.30	18,931	7.94	10,742	4.41	10,854	4.32	10,589	4.36	8,831	3.84	9,654	3.98
Fruit Land	239	.07	3,148	1.51	1,655	.66	1,816	.72	1,705	.70	1,448	.63	1,654	.68
Grazing Land	12,359	3.52	10,188	4.06	9,866	4.00	9,789	3.90	8,980	3.70	8,195	3.56	8,669	3.57
Other Land	43,806	12.47	34,430	14.20	35,057	14.20	35,550	14.17	34,571	14.22	30,800	13.38	31,019	12.78
Improvements on Lots	2,882	.86	2,742	.92	1,732	.70	2,284	.91	1,663	.68	1,719	.75	1,461	.60
Range Horses and Mules	1,420	.40	1,655	.07	1,521	.06	242	.10	1,533	.06	1,773	.07	1,431	.06
Other Horses and Mules	3,566	1.02	1,655	.21	696	.28	653	.26	647	.27	784	.34	796	.33
Range Cattle	2,577	.74	1,823	.65	2,395	1.05	3,626	1.45	4,473	1.84	4,746	2.06	4,942	2.04
Sheep	32,676	9.30	7,438	3.07	5,616	2.27	6,756	2.69	1,379	.57	1,562	.68	1,757	.72
Goats			2	.00	1				8,468	3.48	15,067	6.54	7,306	3.01
Swine	189	.05	49	.02	82	.03	67	.03	121	.05	255	.11	208	.09
Poultry	10,944	3.12	3,605	1.49	184	.07	188	.07	177	.07	307	.13	431	.18
Implement, Tools and Mach.	3,544	1.01	2,681	.69	5,774	2.14	5,310	2.12	5,736	2.36	4,042	1.76	4,798	1.98
Motor Vehicles	8,503	2.42	2,625	1.08	7,382	2.99	2,499	1.00	2,634	1.08	1,984	.86	2,098	.86
Household Furnishings	5,680	1.62	3,523	1.45	385	.16	8,914	3.55	8,367	3.44	6,834	2.97	7,050	2.90
Other Personal Property			867	.36	368	.15	844	.34	868	.36	610	.26	634	.26
Air Lines			224	.09	154	.06	178	.07	236	.10	297	.13	297	.12
Bus Companies	3,549	1.01	2,316	.96	3,654	1.48	674	.27	589	.24	592	.26	670	.28
Express Companies	23	.01	18	.01	6		3,790	1.51	3,285	1.35	6		3,329	1.37
Gas Companies														
Pipe Line Companies														
Power Companies	4,067	1.16	5,593	2.31	8,351	3.63	9,265	3.69	8,699	3.58	7,838	3.40	7,899	3.25
Railroad Companies	97,766	26.42	94,247	38.85	88,344	35.75	92,283	36.77	91,379	37.56	83,011	36.05	88,961	36.66
Telephone Companies	3,744	1.07	1,355	.56	1,062	.43	1,119	.45	1,068	.44	839	.39	697	.29
Terminal Companies			4,355	1.80	5,060	2.05	5,264	2.10	5,272	2.17	4,495	1.95	4,702	1.94
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 351,174	100.00	\$ 242,563	100.00	\$ 246,858	100.00	\$ 250,968	100.00	\$ 243,058	100.00	\$ 230,251	100.00	\$ 242,666	100.00
Assessed by:														
County Assessor	\$ 205,505	58.52	\$ 118,621	48.90	\$ 111,984	45.36	\$ 118,714	47.30	\$ 118,753	48.86	\$ 113,486	49.26	\$ 109,396	45.08
State Tax Commission	145,669	41.48	123,942	51.10	134,874	54.64	132,254	52.70	124,305	51.14	116,815	50.74	133,270	54.92

*Includes Taxes on Intangibles in the amount of \$8,224 or 2.34%.

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

	1929		1933		1940		1941		1942		1943		1944	
	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
KANE COUNTY														
City and Town Lots	\$ 3,496	5.80	\$ 3,495	7.63	\$ 3,842	8.02	\$ 3,973	7.45	\$ 3,745	7.35	\$ 3,926	6.60	\$ 3,912	6.82
Imp. Farm Land { Dry	4,887	8.02	4,927	8.79	3,855	7.66	3,417	6.41	3,085	6.05	3,277	5.51	3,332	5.93
Unimproved Farm Land	187	.31	117	.26	46	.10	58	.11	45	.09	42	.07	35	.06
Grazing Land	15,778	26.15	14,694	32.06	12,629	26.36	12,193	22.87	11,167	21.91	12,003	20.18	12,147	21.17
Other Land	54	.09	1,336	2.45	1,014	2.12	1,087	2.04	825	1.62	929	1.56	1,104	1.93
Improvements on Lots	8,752	14.51	3,827	8.48	12,033	25.11	12,986	24.36	12,891	25.29	13,399	22.52	13,108	22.85
Range Horses and Mules	1,337	2.22	1,412	3.08	1,677	3.50	1,922	3.73	1,773	3.57	2,011	3.68	1,884	3.51
Other Horses and Mules	27	.04	8	.02	26	.05	22	.04	70	.14	1,084	1.82	1,104	1.93
Range Cattle	527	.87	286	.62	349	.73	365	.70	288	.57	446	.75	424	.74
Other Cattle	769	1.26	756	1.65	1,440	3.01	1,905	3.57	2,527	4.96	2,966	4.99	3,548	6.18
Sheep	640	1.06	439	.95	521	1.09	709	1.33	841	1.65	1,023	1.72	851	1.48
Goats	11,210	18.58	2,946	6.43	1,451	3.03	3,801	7.13	3,311	6.50	9,807	16.48	7,669	13.37
Swine	1,459	2.42	130	.28	14	.03	10	.02	21	.04	82	.14	1	.00
Poultry	17	.03	15	.03	14	.03	10	.02	21	.04	45	.08	59	.10
Merchandise	2,225	3.69	919	2.00	1,975	4.12	2,154	4.04	2,046	4.01	1,627	2.73	1,502	2.62
Motor Vehicles	1,226	2.03	374	.82	330	.69	579	1.09	641	1.26	769	1.29	829	1.45
Household Furnishings	3,181	5.27	959	2.05	2,194	4.58	2,591	4.86	2,576	5.05	2,479	4.17	2,547	4.44
Other Personal Property	2,406	3.99	1,564	3.41	168	.35	410	.77	298	.53	309	.52	258	.45
Air Lines			295	.65	141	.29								
Bus Lines			1,338	2.92	614	1.28	527	.99	628	1.23	252	.42	138	.24
Car Companies														
Express Companies														
Gas Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telegraph Companies														
Telephone Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 60,333	100.00	\$ 45,830	100.00	\$ 47,914	100.00	\$ 53,308	100.00	\$ 50,963	100.00	\$ 59,490	100.00	\$ 57,370	100.00
Assessed by:														
County Assessor	\$ 59,958	99.38	\$ 43,625	95.19	\$ 42,599	88.91	\$ 47,814	89.70	\$ 45,894	90.05	\$ 54,869	92.23	\$ 52,728	91.91
State Tax Commission	375	.62	2,205	4.81	5,315	11.09	5,492	10.30	5,069	9.95	4,621	7.77	4,642	8.09

*Includes Taxes on Intangibles in the amount of \$1,830 or 3.03%.

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

	1929		1933		1940		1941		1942		1943		1944	
	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	\$ 16,501	3.37	\$ 15,313	4.26	\$ 11,553	4.44	\$ 10,903	4.34	\$ 9,866	4.12	\$ 8,863	3.38	\$ 9,332	3.66
Imp. Farm Land { Dry	121,805	24.90	97,730	26.74	11,503	4.58	4,219	1.68	4,009	1.67	2,981	1.14	2,940	1.13
Unimproved Farm Land	31,423	6.42	12,474	3.47	23,259	11.24	30,569	12.17	25,855	10.80	24,813	9.47	23,165	9.36
Grazing Land	5,534	1.13	19,443	5.41	4,695	1.80	4,203	1.67	4,319	1.76	4,993	1.91	4,93	.18
Other Land	3,989	.82	2,407	.67	2,957	1.91	1,626	.65	1,498	.63	5,124	1.95	4,582	1.71
Improvements on Lots	30,485	6.23	33,078	9.21	26,357	10.05	24,945	9.94	23,211	9.57	31,550	12.03	33,980	12.65
Range Horses and Mules	11,272	2.30	9,179	2.56	4,233	1.62	3,933	1.57	3,751	1.50	6,141	2.31	6,131	2.29
Other Horses and Mules	332	.07	33	.09	1,033	.40	54	.02	54	.02	92	.04	88	.04
Range Cattle	3,684	.75	1,742	.49	1,558	.64	1,656	.66	1,579	.66	1,955	.75	1,868	.71
Other Cattle	8,902	1.82	4,650	1.29	4,788	1.84	6,609	2.63	8,716	3.64	9,002	3.43	9,723	3.62
Sheep	6,432	1.31	3,145	.83	3,009	1.16	3,005	1.20	3,598	1.50	4,274	1.63	4,385	1.63
Goats	83,615	17.09	17,786	4.95	18,637	7.18	20,117	8.02	22,684	9.48	41,608	15.87	31,683	11.79
Swine	328	.07	155	.02	239	.09	172	.07	347	.15	795	.30	691	.26
Poultry	13,828	2.83	6,394	1.78	7,389	2.84	4,238	1.68	387	.16	538	.20	817	.32
Merchandise	3,800	.78	1,449	.40	1,782	.67	1,968	.78	6,664	2.78	6,552	2.50	8,571	3.33
Motor Vehicles	8,006	1.64	3,438	.97	8,570	3.29	9,259	3.69	2,447	1.02	2,849	1.09	3,036	1.13
Household Furnishings			2,133	.60	4,111	1.58	3,821	1.52	8,513	3.56	8,027	3.06	8,932	3.32
Other Personal Property	8,572	1.75	1,340	.37	419	.16	465	.19	295	.12	457	.17	284	.11
Air Lines					324	.12	338	.13	424	.18	557	.21	560	.21
Bus Lines			279	.08	376	.14	343	.13	461	.19	492	.19	550	.20
Car Companies			3,124	.97	3,765	1.45	3,443	1.37	2,777	1.16	2,908	1.11	3,065	1.14
Express Companies			24	.01	7		6		6		4		5	
Gas Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telegraph Companies														
Telephone Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$489,276	100.00	\$359,133	100.00	\$260,265	100.00	\$251,081	100.00	\$239,358	100.00	\$262,153	100.00	\$268,667	100.00
Assessed by:														
County Assessor	\$864,323	74.46	\$217,440	60.54	\$136,969	52.62	\$136,660	54.43	\$133,329	55.70	\$155,227	59.59	\$154,457	57.50
State Tax Commission	124,953	25.54	141,693	39.46	123,296	47.37	114,421	45.57	106,029	44.30	106,926	40.41	114,210	42.50

*Includes Taxes on Intangibles in the amount of \$5,752 or 1.18%.

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

	1929		1933		1940		1941		1942		1943		1944	
	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.	\$ 1,520	.89	\$ 1,136	.71	\$ 1,331	.83	\$ 1,306	.82	\$ 1,233	.84	\$ 1,264	.89	\$ 1,508	.98
Imp. Farm Land { Dry	16,581	11.18	15,520	9.95	1,324	.83	1,326	.83	1,196	.81	1,264	.89	1,508	.98
Unimproved Farm Land { Irrigated }	487	.29	16,002	10.02	12,997	8.13	12,942	8.16	11,834	8.02	11,289	7.95	11,365	7.76
Fruit Land	27,423	16.15	24,467	15.32	23,443	14.67	20,620	13.00	19,283	13.08	18,174	12.80	18,786	12.25
Grazing Land	2,242	.44	7,119	4.45	7,212	4.51	7,432	4.68	6,817	4.62	7,478	5.27	8,892	5.80
Improvements on Lots	5,635	3.32	6,820	4.27	4,206	2.63	4,237	2.68	3,787	2.57	3,611	2.54	3,776	2.46
Range Horses and Mules	5,181	3.05	3,345	2.10	1,666	.41	1,555	.40	1,525	.40	1,438	.37	1,422	.36
Other Horses and Mules	693	.11	322	.23	340	.21	336	.20	255	.17	406	.29	445	.29
Range Cattle	1,772	1.04	322	.23	774	.48	898	.61	1,206	.82	1,360	.96	1,360	.89
Other Cattle	1,225	.72	888	.56	832	.52	891	.62	1,043	.64	1,409	.99	1,480	.97
Sheep	1,947	.56	248	.15	872	.55	1,181	.75	1,181	.80	1,367	1.32	2,089	1.35
Goats	50	.03	15	.01	154	.10	188	.12	50	.03	113	.08	79	.05
Poultry	2,541	1.50	153	.10	53	.03	67	.04	80	.05	93	.07	104	.07
Merchandise	1,810	1.07	1,664	1.04	2,388	1.50	2,011	1.27	2,074	1.41	3,681	2.59	2,232	1.44
Motor Vehicles	1,551	.94	1,513	.95	920	.58	703	.50	856	.58	788	.55	1,052	.68
Household Furnishings	346	.50	307	.44	264	.16	3,319	2.09	3,431	2.36	3,147	2.22	3,669	2.39
Other Personal Property	1,279	.75	839	.53	247	.15	122	.07	170	.11	170	.12	181	.12
Air Lines	10	.00	3	.00	2	.00	1,403	.88	1,179	.80	2,233	.87	1,941	.87
Bus Lines	6,872	4.05	8,436	5.28	8,947	5.60	8,930	5.63	8,432	5.72	7,985	5.62	8,387	5.47
Car Companies	67,991	40.03	63,829	39.96	7,189	4.50	6,756	4.13	5,991	4.06	5,637	3.97	5,858	3.82
Express Companies	1,267	.75	1,076	.67	7,746	4.22	6,723	4.24	6,265	4.26	5,801	4.09	6,098	3.93
Pipe Line Companies	874	.51	1,130	.71	61,759	38.64	61,783	38.64	56,868	38.56	54,124	38.12	61,718	39.84
Railroad Companies	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Telephone Companies	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Terminal Companies	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Transit & Tract'n Companies	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Water Companies	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Mining Companies	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
TOTALS	\$169,822	100.00	\$159,739	100.00	\$159,824	100.00	\$158,669	100.00	\$147,465	100.00	\$141,965	100.00	\$153,417	100.00
Assessed by:														
County Assessor	73,042	43.01	62,547	39.16	\$ 60,149	37.63	\$ 59,004	37.19	\$ 55,073	37.35	\$ 56,554	39.34	\$ 59,333	38.68
State Tax Commission	96,780	56.99	97,192	60.84	99,675	62.37	99,665	62.81	92,392	62.65	85,411	60.16	94,084	61.32

*Includes Taxes on Intangibles in the amount of \$1,900 or 1.12%.

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

	1929		1933		1940		1941		1942		1943		1944	
	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
PIUTE COUNTY														
City and Town Lots.	\$ 1,749	2.99	\$ 1,469	3.13	\$ 1,533	2.78	\$ 1,472	2.66	\$ 1,516	2.54	\$ 1,382	2.48	\$ 1,467	2.42
Imp. Farm Land { Dry	22,926	39.15	15,572	21.8	15,832	28.61	15,317	27.72	16,103	26.95	14,113	25.32	15,327	25.29
Unimproved Farm Land	747	1.28	3,729	7.94	4,808	8.78	5,162	9.34	4,961	8.30	4,774	8.57	5,150	8.49
Fruit Land	155	.26	1,501	3.19	1,544	2.80	1,439	2.60	1,753	2.94	1,537	2.76	1,768	2.92
Grazing Land	893	1.53	1,193	2.61	1,332	.69	1,441	.80	1,605	1.01	1,590	1.06	1,569	.94
Improvements on Lots	5,364	8.58	4,060	8.64	5,122	9.28	4,671	8.45	4,975	8.33	4,290	7.77	5,339	9.63
Range Horses and Mules	2,860	4.37	2,136	4.54	2,810	5.09	2,698	4.88	2,651	4.44	2,248	4.08	1,744	2.38
Other Horses and Mules	684	1.03	145	.31	84	.15	89	.16	55	.09	101	.18	142	.12
Range Cattle	3,973	5.76	2,677	5.7	651	1.00	577	1.04	661	1.11	819	1.47	847	1.40
Other Cattle	3,973	5.76	2,677	5.7	651	1.00	577	1.04	661	1.11	819	1.47	847	1.40
Sheep	3,973	5.76	2,677	5.7	651	1.00	577	1.04	661	1.11	819	1.47	847	1.40
Goats	3,973	5.76	2,677	5.7	651	1.00	577	1.04	661	1.11	819	1.47	847	1.40
Poultry	181	.31	48	.10	1,197	2.17	1,442	2.61	1,301	2.02	1,901	3.41	1,967	3.24
Swine	165	.28	31	.07	870	1.58	964	1.75	1,334	2.23	1,974	3.54	1,422	2.34
Merchandise	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Motor Vehicles	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Household Furnishings	1,267	.75	1,076	.67	825	.52	783	.49	722	.49	655	.46	707	.46
Other Personal Property	635	1.09	309	.66	85	.15	10	.02	18	.03	68	.12	8	.01
Air Lines	159	.27	120	.25	68	.12	71	.13	91	.15	135	.22	116	.19
Bus Lines	17	.03	1	.00	238	.43	231	.42	217	.36	226	.41	251	.41
Car Companies	412	.71	900	1.91	2,098	3.80	2,194	3.97	2,262	3.79	2,037	3.66	2,317	3.82
Express Companies	3,650	6.33	4,643	9.88	4,616	8.36	4,540	8.22	4,960	8.30	4,996	8.97	5,604	9.24
Pipe Line Companies	37	.06	35	.08	25	.05	25	.05	24	.04	24	.04	19	.03
Power Companies	148	.25	638	1.34	1,082	1.96	1,047	1.90	1,071	1.79	945	1.70	1,004	1.66
Railroad Companies	5,541	9.46	3,681	7.83	4,915	8.90	4,288	7.76	4,375	7.32	3,842	6.89	3,992	6.58
Telephone Companies	58,559	100.00	46,995	100.00	55,198	100.00	55,257	100.00	59,747	100.00	55,730	100.00	60,653	100.00
Terminal Companies	48,595	82.98	36,978	78.59	42,156	76.37	42,861	77.57	46,747	78.24	43,535	78.11	47,350	78.07
Transit & Tract'n Companies	9,964	17.02	10,017	21.81	13,042	23.63	12,396	22.43	13,000	21.76	12,195	21.89	13,303	21.93
Water Companies														
Mining Companies														
TOTALS	\$ 58,559	100.00	\$ 46,995	100.00	\$ 55,198	100.00	\$ 55,257	100.00	\$ 59,747	100.00	\$ 55,730	100.00	\$ 60,653	100.00
Assessed by:														
County Assessor	48,595	82.98	36,978	78.59	42,156	76.37	42,861	77.57	46,747	78.24	43,535	78.11	47,350	78.07
State Tax Commission	9,964	17.02	10,017	21.81	13,042	23.63	12,396	22.43	13,000	21.76	12,195	21.89	13,303	21.93

*Includes Taxes on Intangibles in the amount of \$14 or .02%.

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

RICH COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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	\$ 1,202	1.28	870	1.55	\$ 1,016	1.75	\$ 1,033	1.74	\$ 979	1.71	\$ 971	1.54	\$ 896	1.43
Imp. Farm Land { Dry	24,896	26.43	434	23.70	349	6.60	410	7.49	412	7.72	379	6.00	367	5.39
Imp. Farm Land { Irrigated }	2,007	2.13	13,279	23.70	11,740	20.18	12,556	21.32	11,436	20.01	11,520	18.29	11,513	18.40
Fruit Land	25,119	26.68	15,924	28.42	16,507	28.37	17,070	28.72	15,993	27.98	15,352	25.16	15,793	25.25
Grazing Land	3,075	3.26	3,205	5.71	4,584	7.88	4,333	7.99	4,227	7.33	3,730	5.03	3,772	5.74
Other Land	2,578	2.74	2,792	4.88	2,820	4.85	2,817	4.77	2,650	4.64	3,471	5.51	2,438	3.98
Improvements on Lots	608	.65	523	.80	344	.59	329	.52	287	.50	373	.59	301	.46
Range Horses and Mules	820	.87	422	.61	352	.60	312	.52	291	.51	529	.84	506	.81
Other Cattle	10,713	11.37	4,265	7.70	3,670	6.31	4,585	7.71	5,589	9.78	7,747	12.30	8,770	14.02
Sheep	1,365	1.45	884	1.04	813	1.40	927	1.56	1,039	1.82	1,476	2.34	1,619	2.59
Goats	11,236	11.93	2,615	4.67	2,185	3.76	1,967	3.31	2,050	3.59	5,701	9.05	4,421	7.07
Swine	74	.08	23	.04	27	.05	23	.04	41	.07	61	.10	64	.10
Poultry	1,509	1.60	795	1.43	655	1.13	777	1.31	61	.01	22	.03	19	.03
Merchandise	902	.96	732	1.41	653	1.12	708	1.16	713	1.25	214	.34	572	.91
Implement, Tools and Mach.	2,044	2.17	639	1.25	1,339	2.40	1,572	2.64	1,522	2.66	603	.96	593	.95
Motor Vehicles	721	.76	38	.07	25	.04	17	.03	186	.33	5	.01	1,931	3.09
Household Furnishings					28	.05	18	.03	23	.04	140	.22	61	.10
Other Personal Property											12	.02	13	.02
Air Lines														
Bus Lines														
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	\$ 94,133	100.00*	\$ 56,038	100.00	\$ 58,182	100.00	\$ 59,439	100.00	\$ 57,161	100.00	\$ 62,995	100.00	\$ 62,549	100.00
Assessed by:														
County Assessor	\$ 91,066	96.69	\$ 53,773	95.97	\$ 53,920	92.67	\$ 55,689	93.69	\$ 53,707	93.93	\$ 59,792	94.91	\$ 59,446	95.04
State Tax Commission	3,117	3.31	2,265	4.03	4,262	7.33	3,750	6.31	3,454	6.04	3,203	5.09	3,103	4.96

*Includes Taxes on Intangibles in the amount of \$2,197 or 2.33%.

Table 38—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

SALT LAKE COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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	\$2,045,607	21.72	\$1,870,106	24.43	\$1,342,263	15.99	\$1,327,805	15.13	\$1,265,887	14.48	\$1,263,380	14.48	\$1,312,891	14.25
Imp. Farm Land { Dry	217,979	2.31	5,598	.07	7,644	.09	7,509	.09	6,596	.08	6,111	.08	6,274	.07
Imp. Farm Land { Irrigated }	5,155	.05	199,105	2.60	163,497	1.95	159,899	1.82	141,310	1.62	130,486	1.50	132,245	1.44
Fruit Land	9,155	.09	1,765	.02	1,853	.02	1,853	.02	1,853	.02	1,853	.02	1,853	.02
Grazing Land	3,535	.03	1,765	.02	1,019	.01	1,019	.01	1,019	.01	1,019	.01	1,019	.01
Other Land	3,535	.03	1,765	.02	1,019	.01	1,019	.01	1,019	.01	1,019	.01	1,019	.01
Improvements on Lots	3,535	.03	1,765	.02	1,019	.01	1,019	.01	1,019	.01	1,019	.01	1,019	.01
Range Horses and Mules	2,637,318	28.65	1,620,878	21.28	2,704,697	32.22	2,730,118	31.11	2,714,361	31.07	2,753,883	31.56	2,881,443	31.28
Other Cattle	1,753,943	18.86	232,724	3.04	315,100	3.75	323,205	3.68	272,277	3.12	269,352	3.09	260,720	2.83
Sheep	4,066	.04	1,896	.02	1,969	.02	2,214	.03	1,832	.02	2,506	.03	2,642	.03
Goats	9,062	.10	5,149	.07	5,820	.07	7,523	.08	6,539	.07	8,324	.10	9,339	.10
Swine	3,097	.03	308	.00	1,176	.01	1,037	.01	515	.01	1,433	.02	1,384	.02
Poultry	289	.00	67	.00	202	.00	359	.00	334	.00	591	.01	981	.01
Merchandise	548,316	5.82	391,866	5.12	534,398	6.37	545,475	6.22	611,567	7.00	578,757	6.83	658,810	7.15
Implement, Tools and Mach	213,518	2.27	226,618	2.96	228,575	2.72	232,539	2.65	218,628	2.50	220,439	2.53	230,532	2.50
Household Furnishings	249,977	2.65	254,640	3.33	307,799	3.67	356,331	4.06	398,983	4.54	384,802	4.41	387,299	4.20
Other Personal Property	334,741	4.09	8,663	.11	10,448	.13	8,875	.09	93,070	1.07	102,201	1.17	113,766	1.23
Air Lines														
Bus Lines														
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	\$9,416,768*	100.00	\$7,656,347	100.00	\$8,393,751	100.00	\$8,774,612	100.00	\$8,737,962	100.00	\$8,725,176	100.00	\$9,213,000	100.00
Assessed by:														
County Assessor	6,866,282	72.92	6,241,986	81.53	\$5,797,420	68.35	\$5,820,113	66.33	\$5,768,708	66.02	\$5,761,816	64.88	\$6,037,343	65.53
State Tax Commission	2,550,486	27.08	1,414,361	18.47	2,656,331	31.65	2,954,499	33.67	2,969,254	33.98	2,963,360	35.12	3,175,657	34.47

*Includes Taxes on Intangibles in the amount of \$253,307 or 2.74%.

Table 39—Property Taxes and Per Cent of the Total Charged Against Each Class of Property

	1929		1933		1940		1941		1942		1943		1944	
	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
SAN JUAN COUNTY														
City and Town Lots.....	\$ 1,541	2.15	\$ 1,021	2.21	\$ 1,290	2.56	\$ 1,263	2.52	\$ 1,226	2.31	\$ 1,333	2.15	\$ 1,224	2.01
Imp. Farm Land { Dry.....	10,754	14.99	4,360	9.43	2,724	4.66	2,288	4.56	2,212	4.16	2,275	3.97	2,231	3.65
Unimproved Farm Land { Irrigated }.....	10,401	14.50	4,641	10.03	2,632	7.22	2,376	6.73	2,218	6.06	2,410	4.90	2,541	4.16
Fruit Land.....	2,662	3.71	2,285	4.94	6,139	12.20	5,497	10.95	5,291	9.96	6,004	10.47	6,086	9.97
Other Land.....	1,894	1.94	2,147	4.64	6,771	13.46	6,654	13.26	6,671	12.55	6,556	11.44	6,519	10.58
Improvements on Lots.....	5,834	8.13	5,499	11.89	2,106	4.31	2,405	4.79	2,328	4.36	1,775	3.10	5,939	9.73
Range Horses and Mules.....	294	.41	2,345	5.07	1,268	2.58	226	.45	118	.22	222	.39	148	.24
Other Horses and Mules.....	512	.71	586	1.27	1,133	2.28	450	.90	544	1.02	715	1.25	519	.85
Range Cattle.....	8,059	11.23	5,254	11.36	6,134	12.19	7,447	14.84	7,965	14.94	8,055	14.05	7,751	12.70
Other Cattle.....	1,433	2.00	661	1.43	912	1.83	591	1.18	7,980	14.84	1,395	2.43	1,050	1.72
Sheep.....	16,662	23.23	6,425	13.59	6,556	13.03	6,241	12.44	7,760	14.61	12,577	21.94	11,169	18.30
Goats.....	14	.02	1	.00	33	.07	15	.03	29	.06	56	.10	51	.08
Swine.....	20	.03	904	1.96	1,467	2.92	1,390	2.77	1,520	2.86	1,312	2.29	1,604	2.63
Merchandise.....	2,901	4.04	2,300	5.00	2,585	5.17	2,554	5.09	3,068	5.77	2,541	4.43	1,950	3.19
Implement, Tools and Mach.....	878	1.23	478	1.03	1,766	3.52	1,026	2.04	1,139	2.14	1,238	2.16	1,168	1.91
Motor Vehicles.....	1,241	1.73	67	.14	381	.76	304	.61	270	.51	254	.44	347	.57
Household Furnishings.....	337	.47	46	.09	535	1.06	57	.11	73	.14	104	.18	109	.18
Other Personal Property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Car Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Express Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telegraph Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$ 71,734*	100.00*	\$ 46,250	100.00	\$ 50,306	100.00	\$ 50,178	100.00	\$ 53,136	100.00	\$ 57,320	100.00	\$ 61,049	100.00
Assessed by:														
County Assessor.....	\$ 70,825	98.21	\$ 44,919	97.12	\$ 49,491	98.38	\$ 49,124	97.90	\$ 51,642	97.19	\$ 55,024	95.99	\$ 56,114	91.92
State Tax Commission.....	1,269	1.79	1,331	2.88	815	1.62	1,054	2.10	1,494	2.81	2,296	4.01	4,935	8.08

*Includes Taxes on Intangibles in the amount of \$2,545 or 3.55%.

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

	1929		1933		1940		1941		1942		1943		1944	
	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
SANPETE COUNTY														
City and Town Lots.....	\$ 31,599	7.11	\$ 28,509	8.96	\$ 25,386	7.44	\$ 25,538	7.30	\$ 25,411	6.96	\$ 24,710	6.71	\$ 24,543	6.53
Imp. Farm Land { Dry.....	106,076	23.63	78,661	22.37	4,537	1.33	3,769	1.08	3,930	1.03	3,994	1.08	3,899	1.04
Unimproved Farm Land.....	13,954	3.07	78,661	22.37	70,206	20.36	70,700	20.21	69,888	19.13	66,079	17.93	64,858	17.25
Fruit Land.....	22,034	5.09	18,015	5.47	17,559	5.14	15,987	4.57	14,838	4.07	13,976	3.79	14,018	3.73
Grazing Land.....	2,115	.48	2,297	1.00	2,551	.75	2,447	.70	2,009	.57	1,833	.50	1,872	.50
Improvements on Lots.....	69,825	15.66	95,459	19.89	63,341	18.55	67,320	19.25	69,950	19.16	67,331	18.27	66,022	17.72
Range Horses and Mules.....	15,866	3.57	15,028	4.56	21,741	6.37	23,020	6.58	23,775	6.51	24,237	6.58	23,577	6.25
Other Horses and Mules.....	3,945	.88	4,621	1.31	548	.16	517	.15	615	.17	647	.18	530	.14
Range Cattle.....	3,587	.81	1,985	.54	2,459	.72	2,188	.63	2,302	.63	2,400	.65	2,366	.64
Other Cattle.....	6,512	1.46	3,535	1.08	5,115	1.21	5,441	1.55	7,581	2.07	8,902	2.42	9,894	2.40
Sheep.....	8,191	1.84	4,103	1.25	5,317	1.56	5,308	1.52	6,955	1.90	7,065	1.92	7,595	2.10
Goats.....	22,714	5.11	2,555	.79	3,555	1.04	4,286	1.22	5,139	1.41	9,279	2.52	7,215	1.92
Swine.....	256	.06	59	.02	230	.08	165	.05	322	.09	679	.19	622	.17
Poultry.....	13,919	4.25	349	.11	588	.17	457	.13	762	.21	1,165	.32	4,009	1.07
Merchandise.....	1,577	.42	10,465	3.18	13,132	3.86	14,655	4.19	16,408	4.49	23,647	6.42	31,283	8.32
Implement, Tools and Mach.....	12,030	2.70	10,056	3.06	11,256	3.31	10,967	3.13	12,012	3.29	11,396	3.09	9,861	2.62
Motor Vehicles.....	2,749	.62	5,690	1.73	15,315	4.49	18,035	5.16	20,699	5.67	17,893	4.86	19,235	5.12
Household Furnishings.....	10,508	2.36	6,946	2.11	967	.28	684	.20	808	.22	961	.26	545	.14
Other Personal Property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Car Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Express Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telegraph Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$444,743*	100.00*	\$329,119	100.00	\$341,450	100.00	\$349,778	100.00	\$365,246	100.00	\$368,453	100.00	\$375,915	100.00
Assessed by:														
County Assessor.....	\$382,926	86.10	\$267,468	81.27	\$271,811	79.60	\$280,220	80.11	\$292,923	79.95	\$294,053	79.82	\$299,771	79.74
State Tax Commission.....	61,817	13.90	61,651	18.73	69,639	20.40	69,558	19.89	73,223	20.05	74,400	20.18	76,144	20.26

*Includes Taxes on Intangibles in the amount of \$27,018 or 6.07%.

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

	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax
SEVIER COUNTY														
City and Town Lots.....	\$ 29,596	8.07	\$ 31,562	10.03	\$ 25,351	9.32	\$ 25,668	9.27	\$ 24,473	9.13	\$ 24,052	9.01	\$ 26,131	8.94
Imp. Farm Land { Dry.....	92,228	25.22	75,685	24.06	53,255	20.00	53,664	19.37	49,384	18.43	50,585	18.95	53,599	18.34
Unimproved Farm Land.....	5,578	1.53	9,732	3.09	6,477	2.43	6,693	2.42	6,168	2.30	6,328	2.37	6,832	2.34
Grazing Land.....	8,478	2.32	8,497	2.70	6,100	2.29	5,529	2.00	5,207	1.94	5,415	2.03	5,822	1.99
Improvements on Lots.....	58,239	16.01	66,842	21.24	73,456	27.57	77,692	28.05	73,588	27.46	72,628	27.21	79,008	27.03
Range Horses and Mules.....	10,870	2.84	11,422	3.63	8,052	3.02	7,221	2.61	7,069	2.61	7,253	2.72	7,626	2.80
Other Horses and Mules.....	3,223	.91	4,118	1.33	3,447	1.27	4,485	1.70	4,041	1.52	4,442	1.74	4,591	1.66
Range Cattle.....	7,183	1.96	4,154	1.32	3,761	1.41	4,703	1.70	5,751	2.15	5,751	2.15	7,514	2.57
Other Cattle.....	15,120	4.13	4,363	1.39	4,230	1.59	4,570	1.65	5,331	1.99	6,372	2.39	7,814	2.67
Sheep.....	19,594	5.35	2,220	.71	2,330	.88	2,848	1.03	2,727	1.02	5,504	2.06	5,508	1.89
Goats.....	847	.23	19	.01	33	.01	26	.01	222	.08	600	.22	548	.19
Poultry.....	380	.10	108	.03	193	.07	159	.06	365	.14	535	.20	2,349	.80
Merchandise.....	16,131	4.41	506	.16	332	.12	295	.11	14,344	5.35	11,613	4.35	14,622	5.00
Motor Vehicles.....	6,978	1.91	10,002	3.18	11,293	4.24	13,679	4.94	2,692	1.00	2,548	.95	3,140	1.07
Household Furnishings.....	11,044	3.02	7,061	2.24	14,422	5.42	15,880	5.73	16,225	6.05	14,635	5.48	16,514	5.65
Other Personal Property.....	8,639	2.38	6,110	1.94	1,977	.71	2,16	.08	151	.07	124	.05	156	.05
Air Lines.....			177	.06	35	.01	216	.08	151	.07	124	.05	156	.05
Bus Lines.....			85	.03	205	.08	219	.08	239	.09	293	.11	244	.08
Car Companies.....	2,245	.61	1,579	.50	1,973	.74	1,985	.71	1,697	.63	1,464	.55	1,566	.54
Express Companies.....	11	.01	12	.00	3	.00	2	.00	3	.01	1	.00	3	.01
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....														
Railroad Companies.....	4,298	1.18	4,778	1.52	6,319	2.37	6,625	2.39	6,781	2.53	6,520	2.44	7,253	2.48
Telephone Companies.....	34,448	9.42	43,391	13.79	30,990	11.64	31,760	11.46	32,143	11.99	30,142	11.29	33,235	11.37
Terminal Companies.....	397	.11	404	.13	512	.19	216	.08	501	.19	137	.07	155	.05
Transit & Tract'n Companies.....	3,638	.99	5,330	1.69	5,911	2.22	5,958	2.15	5,277	1.97	5,050	1.89	5,556	1.90
Water Companies.....														
Mining Companies.....														
TOTALS.....	\$5,425	1.48	9,426	3.00	4,594	1.73	4,629	1.67	4,292	1.60	3,622	1.36	3,683	1.26
Assessed by:														
County Assessor.....	\$815,410	88.25	\$249,627	79.34	\$115,825	43.83	\$115,825	43.83	\$216,384	81.11	\$219,666	82.29	\$240,604	82.32
State Tax Commission.....	50,298	13.75	65,005	20.66	50,207	18.89	51,394	18.55	50,633	18.89	47,289	17.71	51,695	17.68
*Includes Taxes on Intangibles in the amount of \$18,984 or 5.19%.														

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

	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax	Charged	Percent- Total Tax
SUMMIT COUNTY														
City and Town Lots.....	\$ 9,143	1.87	\$ 9,511	2.77	\$ 10,092	2.66	\$ 10,254	2.60	\$ 9,826	2.60	\$ 9,345	2.58	\$ 9,086	2.49
Imp. Farm Land { Dry.....	31,226	6.40	27,306	8.10	26,587	7.00	26,240	6.65	24,150	6.40	23,739	6.79	22,972	6.29
Unimproved Farm Land.....	2,647	.54	2,350	.59	2,517	.66	2,430	.63	2,344	.62	2,016	.58	1,945	.53
Grazing Land.....	55,151	11.30	44,693	13.01	36,501	9.61	32,025	8.12	29,067	7.71	27,002	7.73	26,189	7.17
Other Land.....	314	.06	344	.16	1,152	.34	884	.22	826	.22	790	.20	729	.20
Improvements on Lots.....	25,268	5.18	27,184	7.32	22,498	5.92	22,853	5.80	28,924	7.67	27,890	7.87	26,044	7.13
Range Horses and Mules.....	9,038	1.82	9,325	2.72	9,954	2.62	10,344	2.62	12,208	3.24	11,846	3.33	11,215	3.07
Other Horses and Mules.....	268	.06	366	.10	417	.11	405	.10	219	.06	202	.06	223	.06
Range Cattle.....	1,286	.26	644	.19	734	.19	650	.16	667	.18	558	.15	878	.24
Other Cattle.....	4,322	.90	2,090	.68	1,679	.44	1,874	.48	2,072	.55	2,418	.64	2,204	.60
Sheep.....	5,681	1.15	2,339	.68	2,976	.78	3,345	.85	3,943	1.05	5,494	1.49	5,511	1.51
Goats.....	4,285	.88	682	.20	1,210	.32	900	.23	1,063	.28	1,100	.30	1,389	.37
Swine.....	38	.02	16	.01	1	.00	1	.00	28	.01	12	.03	8	.02
Poultry.....			123	.03	175	.05	186	.05	223	.06	263	.08	107	.03
Merchandise.....	9,970	2.04	5,703	1.66	3,525	.93	3,676	.93	3,482	.92	2,899	.83	3,216	.88
Motor Vehicles.....	1,668	.34	1,088	.32	993	.26	1,483	.38	879	.23	1,361	.33	1,157	.32
Household Furnishings.....	10,016	2.07	4,107	1.20	8,740	2.30	12,007	3.05	12,570	3.33	9,639	2.76	9,251	2.53
Other Personal Property.....	5,590	1.14	3,950	1.15	1,633	.44	434	.11	313	.08	361	.10	299	.08
Air Lines.....			810	.24	255	.07	345	.09	555	.14	696	.20	489	.13
Bus Lines.....			147	.04	435	.11	427	.11	384	.10	696	.20	489	.13
Car Companies.....	3,559	.73	2,114	.62	3,805	1.00	3,616	.92	3,101	.82	3,75	.97	3,348	.92
Express Companies.....	17	.00	16	.00	4	.00	4	.00	4	.00	4	.00	4	.00
Pipe Line Companies.....			13,849	4.04	29,109	7.66	28,787	7.30	27,258	7.23	27,014	7.73	25,632	7.01
Power Companies.....			11,365	3.31	225	.06	201	.05	1,155	.31	1,788	.05	1,75	.05
Railroad Companies.....	10,941	2.24	12,784	3.73	13,678	3.60	13,828	3.51	13,252	3.59	11,722	3.36	12,102	3.31
Telephone Companies.....	140,978	28.76	131,538	34.63	84,638	22.25	129,162	32.77	122,990	32.11	124,643	35.11	123,010	33.67
Terminal Companies.....	2,194	.45	1,865	.54	1,448	.38	1,392	.35	1,230	.34	1,256	.36	856	.23
Transit & Tract'n Companies.....	4,819	.99	5,503	1.60	7,920	2.09	7,878	2.00	8,359	2.22	14,413	4.18	15,293	4.19
Water Companies.....														
Mining Companies.....														
TOTALS.....	\$141,134	28.91	\$137,081	37.08	\$100,000	25.92	\$100,000	25.92	\$100,000	25.92	\$100,000	25.92	\$100,000	25.92
Assessed by:														
County Assessor.....	\$185,951	38.10	\$143,440	41.80	\$130,784	34.43	\$130,573	33.13	\$133,543	35.41	\$137,420	36.47	\$123,977	33.75
State Tax Commission.....	302,145	61.90	199,747	58.20	249,081	65.57	263,574	66.87	243,601	64.59	221,911	63.53	242,070	66.25
*Includes Taxes on Intangibles in the amount of \$9,152 or 1.88%.														

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

	1929		1933		1940		1941		1942		1943		1944	
	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	\$ 26,011	4.80	\$ 16,454	4.52	\$ 3,940	2.52	\$ 9,523	2.65	\$ 9,085	2.70	\$ 9,917	2.70	\$ 10,473	2.62
Imp. Farm Land { Dry	15,248	2.81	4,092	1.11	3,167	.89	3,026	.84	2,734	.81	2,321	.63	2,311	.58
Unimproved Farm Land { Irrigated }	15,192	2.80	6,569	1.81	7,640	2.15	6,966	1.94	6,758	2.01	6,568	1.79	6,527	1.64
Fruit Land	715	1.13	5,436	1.54	1,325	.37	1,552	.43	1,441	.34	1,192	.33	1,151	.29
Grazing Land	6,039	1.11	5,558	1.53	30	.01	73	.02	35	.01	16	.00	16	.00
Other Land	577	1.11	3,779	1.06	7,320	2.06	6,039	1.68	5,480	1.63	5,166	1.41	5,076	1.27
Improvements on Lots	51,899	9.58	32,820	7.66	1,685	.48	1,351	.38	1,673	.50	1,658	.45	1,626	.41
Range Horses and Mules	44,709	8.25	25,173	7.05	34,982	9.85	44,626	12.40	44,007	13.10	45,417	12.37	57,823	14.49
Other Horses and Mules	130	.02	25,173	7.05	22,443	6.32	24,034	6.69	23,335	6.94	23,928	6.94	22,305	5.59
Range Cattle	1,310	.24	62	.01	180	.05	112	.03	145	.04	186	.05	205	.05
Other Cattle	3,558	.66	1,521	.42	1,470	.41	1,575	.43	1,498	.43	1,589	.43	1,587	.40
Sheep	1,332	.25	1,332	.37	1,825	.51	2,438	.68	3,355	.95	3,589	.98	4,245	1.06
Goats	46,537	8.58	10,368	2.84	12,720	3.60	15,539	4.32	15,571	4.63	33,804	9.21	29,092	7.29
Swine	32	.01	16	.00	22	.01	20	.01	23	.01	14	.00	14	.00
Poultry	63	.01	88	.02	31	.01	19	.01	29	.01	114	.03	106	.03
Merchandise	9,070	1.67	8,082	2.22	7,460	2.10	25,834	7.18	7,822	2.32	8,237	2.24	8,453	2.12
Implement, Tools and Mach.	35,365	6.53	23,178	6.52	20,824	5.86	8,766	.24	18,397	5.37	20,437	5.57	18,932	4.74
Motor Vehicles	8,256	1.52	3,136	.87	10,959	3.08	9,976	2.77	12,682	3.77	13,252	4.97	16,012	4.01
Household Furnishings	15,778	2.91	4,130	1.13	115	.03	707	.19	474	.14	1,944	.53	618	.15
Other Personal Property			522	.14	702	.20	1,076	.30	956	.28	939	.26	1,179	.30
Air Lines			140	.04	651	1.82	739	.20	823	.24	4,030	1.18	4,395	1.10
Bus Lines			4,303	1.18	5,049	1.42	4,809	1.34	4,090	1.20	3,930	1.18	4,157	1.05
Express Companies			2,767	.76	4,422	1.24	4,357	1.21	4,130	1.23	3,968	1.08	4,157	1.05
Pipe Line Companies			7,436	2.32	12,294	3.46	11,629	3.23	10,879	3.24	10,413	2.84	10,333	2.59
Railroad Companies	199,666	36.83	156,518	42.95	123,803	34.85	130,539	33.49	113,666	33.44	109,587	29.86	134,348	33.66
Telephone Companies	4,292	.83	3,239	.91	1,812	.51	1,602	.45	1,466	.44	1,347	.37	939	.24
Terminal Companies	7,203	1.33	11,896	3.26	14,647	4.12	14,383	4.00	14,820	4.41	25,687	7.00	26,954	6.75
Transit & Tract'n Companies														
Water Companies	2,205	.41	2,033	.56	2,231	.63	2,157	.60	1,956	.58	1,845	.50	1,765	.44
Mining Companies	27,200	5.01	15,368	4.35	45,967	12.94	44,331	12.32	29,057	8.65	24,854	6.77	27,505	6.89
TOTALS	\$542,075*	100.00	\$364,417	100.00	\$355,291	100.00	\$359,901	100.00	\$336,048	100.00	\$367,032	100.00	\$399,151	100.00
Assessed by:														
County Assessor	\$291,455	53.09	\$159,144	43.67	\$143,594	40.42	\$154,277	42.87	\$154,239	45.90	\$184,059	50.14	\$187,545	46.98
State Tax Commission	250,620	46.91	205,273	56.33	211,697	59.58	205,624	57.13	181,309	54.10	182,973	49.86	211,606	53.02

*Includes Taxes on Intangibles in the amount of \$5.896 or 1.09%.

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

	1929		1933		1940		1941		1942		1943		1944	
	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
UINTAH COUNTY														
City and Town Lots	\$ 7,943	3.21	\$ 6,424	3.63	\$ 6,896	3.84	\$ 6,972	3.72	\$ 7,886	4.10	\$ 7,681	3.73	\$ 7,930	3.77
Imp. Farm Land { Dry	31,857	12.86	26,784	15.12	23,850	13.27	23,850	12.71	20,957	11.16	20,930	10.16	21,904	10.42
Unimproved Farm Land	12,823	5.18	10,231	5.77	9,256	5.15	9,050	4.82	8,137	4.40	8,465	4.11	8,528	4.06
Fruit Land	14,189	5.73	10,406	5.87	11,940	6.64	12,339	6.57	11,437	6.18	11,583	5.62	12,504	5.95
Grazing Land	22,640	9.14	12,247	7.39	26,273	14.61	28,824	15.38	27,821	13.88	27,332	13.26	27,184	12.93
Other Land	938	.37	13,095	7.37	12,688	7.06	11,864	6.32	11,513	6.28	11,648	5.65	12,040	5.73
Improvements on Lots	2,530	1.02	1,707	.96	1,781	.99	1,903	1.07	1,902	1.03	2,891	1.40	2,510	1.19
Range Horses and Mules	8,939	3.61	4,359	2.46	4,727	2.63	4,672	2.53	6,767	3.12	10,145	4.92	10,459	4.98
Other Horses and Mules	1,969	.80	3,500	1.97	4,078	2.27	4,865	2.59	5,176	2.78	7,787	3.78	8,739	4.16
Range Cattle	47,126	19.03	9,301	5.25	14,191	7.89	16,056	8.56	15,145	8.19	32,001	15.53	26,225	12.48
Sheep	168	.07	65	.04	384	.21	210	.11	14	.01	27	.01	12	.01
Swine	12,901	5.21	4,781	2.70	8,462	4.71	7,881	4.20	404	.22	1,202	.58	941	.45
Merchandise	5,373	2.17	2,418	1.36	2,447	1.36	3,384	1.81	2,587	1.4	4,17	.20	560	.27
Implement, Tools and Mach.	7,549	3.05	3,294	1.86	8,598	4.95	10,777	5.74	9,587	5.18	8,259	4.01	9,751	4.64
Motor Vehicles	6,387	2.58	3,759	2.12	1,655	.90	1,234	.66	2,753	1.49	3,798	1.84	4,326	2.06
Household Furnishings			1,636	.92	965	.53	1,234	.66	10,462	5.65	8,905	4.32	9,869	4.70
Other Personal Property			29	.02	117	.07	187	.10	965	.52	1,328	.65	1,312	.62
Air Lines														
Bus Lines														
Express Companies														
Car Companies														
Gas Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telephone Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$247,674*	100.00	\$177,184	100.00	\$179,778	100.00	\$187,653	100.00	\$185,025	100.00	\$206,106	100.00	\$210,157	100.00
Assessed by:														
County Assessor	\$201,677	81.42	\$125,843	71.02	\$139,593	77.65	\$147,489	78.60	\$143,792	77.71	\$166,132	80.61	\$166,829	79.39
State Tax Commission	45,997	18.58	51,341	28.98	40,185	22.35	40,164	21.40	41,233	22.29	39,974	19.39	43,328	20.61

*Includes Taxes on Intangibles in the amount of \$3,999 or 1.61%.

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

UTAH COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax
City and Town Lots	\$ 141,591	7.82	\$ 138,890	8.76	\$ 132,431	8.56	\$ 132,367	8.45	\$ 129,235	8.31	\$ 124,496	7.69	\$ 128,680	6.32
Imp. Farm Land { Dry	276,988	15.30	7,432	4.7	4,945	3.2	4,926	3.1	5,840	3.8	4,296	2.7	3,898	1.9
Unimproved Farm Land	10,569	.58	241,151	15.22	175,069	11.31	179,023	10.98	166,172	10.62	168,096	10.38	151,187	7.43
Fruit Land	14,287	7.79	9,424	.59	11,693	.76	11,288	.72	11,870	.74	10,878	.67	10,549	.47
Grazing Land	35,053	1.94	12,037	.76	12,563	.81	12,543	.79	11,706	.75	11,268	.70	10,311	.57
Other Land	97	.05	34,881	2.20	13,492	.87	13,393	.86	13,459	.87	12,715	.78	11,571	.57
Improvements on Lots	263,083	14.54	279,388	17.63	289,192	18.69	304,099	19.42	308,413	19.51	305,217	18.85	353,793	17.36
Range Horses and Mules	128,519	7.10	132,411	8.35	155,048	10.02	167,902	10.70	166,404	10.70	213,011	13.15	633,731	31.12
Other Horses and Mules	917	.05	3,469	.23	3,634	.23	217	.01	319	.02	328	.02	313	.02
Range Cattle	6,592	.36	6,684	.36	7,999	.38	3,493	.22	3,140	.20	3,770	.23	3,813	.16
Other Cattle	9,984	.55	5,684	.36	7,968	.52	7,305	.47	8,237	.53	11,890	.73	13,989	.64
Sheep	15,203	.84	8,303	.52	7,968	.52	3,422	.20	10,603	.68	11,102	.69	11,005	.54
Goats	14,678	.81	1,829	.12	2,306	.15	3,007	.19	2,958	.19	4,333	.27	4,963	.24
Swine	413	.02	100	.01	183	.01	169	.01	281	.02	766	.05	691	.03
Poultry	77,065	4.26	62,772	3.96	2,822	.18	2,487	.16	2,916	.19	3,256	.20	3,320	.16
Merchandise	48,292	2.67	49,429	3.12	52,103	3.37	54,320	3.59	105,123	6.76	98,903	6.11	101,705	5.00
Motor Vehicles	48,313	2.67	30,663	1.93	75,346	4.87	85,295	5.45	52,842	3.40	67,174	4.15	53,498	2.63
Household Furnishings	36,083	1.99	27,057	1.71	1,043	.07	2,271	.15	93,168	5.99	110,717	6.34	109,141	5.36
Other Personal Property			5,046	.32	1,971	.06	12,775	.82	2,151	.14	11,070	.68	6,520	.32
Air Lines			157	.01	157	.01	169	.01	281	.02	372	.02	315	.02
Bus Lines			513	.03	1,359	.09	1,699	.11	1,557	.10	1,549	.10	1,620	.08
Car Companies	9,995	.55	8,325	.53	12,213	.79	12,155	.78	10,802	.69	11,486	.71	10,812	.53
Express Companies	160	.00	7,481	.47	12,568	.81	12,775	.82	12,487	.80	12,489	.77	12,075	.59
Gas Companies														
Pipe Line Companies														
Railroad Companies	120,134	6.64	132,863	8.38	141,694	9.16	131,660	8.41	123,532	7.94	109,305	6.75	97,060	4.77
Telephone Companies	294,737	16.29	306,284	19.33	261,016	16.86	255,884	16.34	263,699	16.95	265,821	16.42	244,473	12.00
Telegraph Companies	2,511	.14	2,816	.18	1,887	.12	1,767	.11	1,723	.11	1,560	.10	1,038	.05
Terminal Companies	19,723	1.09	21,080	1.33	24,670	1.59	25,444	1.62	26,042	1.67	24,349	1.50	23,115	1.11
Transit & Fract'n Companies														
Water Companies														
Mining Companies	187,474	10.36	49,846	3.15	44,631	2.88	41,345	2.64	25,949	1.67	18,259	1.13	35,178	1.73
TOTALS	\$1,809,358	100.00	\$1,584,643	100.00	\$1,547,711	100.00	\$1,566,033	100.00	\$1,555,469	100.00	\$1,619,205	100.00	\$2,036,504	100.00
Assessed by:														
County Assessor	\$1,178,008	65.11	\$1,055,349	66.60	\$1,047,473	67.68	\$1,083,128	69.16	\$1,089,394	70.03	\$1,173,944	72.50	\$1,610,746	79.09
State Tax Commission	631,350	34.89	529,294	33.40	500,238	32.32	482,955	30.84	466,135	29.97	445,261	27.50	425,758	20.91

*Includes Taxes on Intangibles in the amount of \$46,898 or 2.59%.

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

WASATCH COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax	Charged	Percent of Total Tax
City and Town Lots	\$ 5,666	2.27	\$ 5,267	3.92	\$ 5,590	4.27	\$ 5,572	3.47	\$ 5,385	3.33	\$ 5,185	3.33	\$ 5,181	2.78
Imp. Farm Land { Dry	32,063	12.85	24,819	18.46	22,556	16.99	21,496	13.40	20,441	12.64	18,878	12.17	19,305	10.81
Unimproved Farm Land	2,268	.91	1,625	1.21	1,379	1.05	1,352	.84	1,274	.79	1,200	.79	1,215	.65
Fruit Land	22,590	9.05	19,412	14.44	15,531	11.86	13,701	8.54	14,409	8.91	13,640	8.78	13,408	7.20
Grazing Land	18,471	7.40	16,613	12.36	16,836	12.84	18,015	11.23	25,027	15.48	23,732	15.24	23,367	12.50
Improvements on Lots	7,742	3.10	7,121	5.30	6,654	5.08	6,928	4.32	10,655	6.59	10,016	6.43	9,149	5.08
Range Horses and Mules	220	.09	1,544	.04	46	.03	556	.35	594	.37	832	.53	691	.37
Other Horses and Mules	852	.34	543	.40	576	.44	556	.35	3406	2.11	3,402	2.19	3,317	2.05
Range Cattle	3,062	1.23	1,668	1.24	1,857	1.42	2,374	1.48	2,521	1.56	3,508	2.25	3,337	1.90
Other Cattle	2,781	1.12	1,560	1.16	2,006	1.53	2,284	1.42	2,521	1.56	3,508	2.25	3,337	1.90
Sheep	2,248	.90	282	.21	308	.23	479	.30	666	.41	793	.51	509	.27
Goats	56	.02	12	.01	13	.01	10	.01	12	.01	30	.02	28	.02
Swine	56	.02	12	.01	13	.01	10	.01	12	.01	30	.02	28	.02
Poultry	7,583	3.04	4,677	3.48	4,574	3.49	5,033	3.14	5,277	3.26	4,925	3.16	5,439	2.98
Merchandise	1,135	.45	850	.63	2,383	1.82	832	.52	5,779	3.26	6,122	3.16	5,892	2.98
Motor Vehicles	4,445	1.78	2,026	1.51	6,853	5.00	7,820	4.88	8,557	5.29	7,083	4.55	7,829	4.21
Household Furnishings			1,526	1.14	1,41	.03	148	.09	89	.05	94	.06	94	.05
Other Personal Property	2,756	1.10	1,831	1.25	141	.11	148	.09	89	.05	94	.06	94	.05
Air Lines														
Bus Lines			42	.03	125	.10	191	.12	180	.11	204	.13	203	.16
Car Companies	955	.38	567	.42	1,046	.80	1,043	.65	1,056	.65	1,128	.73	1,163	.62
Express Companies	116	.05												
Gas Companies														
Pipe Line Companies														
Power Companies	13,116	5.26	14,145	10.52	13,889	10.60	13,579	8.47	12,558	7.77	11,554	7.42	11,338	6.09
Railroad Companies	23,222	11.31	22,595	16.81	18,479	14.11	18,562	11.57	20,983	12.98	21,279	13.67	21,924	11.78
Telegraph Companies	152	.06	152	.11	116	.09	124	.08	2,377	1.41	2,054	1.32	2,064	1.11
Telephone Companies	1,406	.56	1,550	1.15	2,312	1.76	2,248	1.40	2,277	1.41	2,054	1.32	2,064	1.11
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies	86,612	34.71	6,876	5.12	7,830	5.98	37,326	23.28	25,012	15.47	24,329	15.62	53,612	28.79
TOTALS	\$245,570	100.00	\$184,430	100.00	\$130,890	100.00	\$160,366	100.00	\$161,681	100.00	\$156,730	100.00	\$186,187	100.00
Assessed by:														
County Assessor	\$120,384	48.24	\$ 88,498	65.84	\$ 87,192	66.56	\$ 87,292	54.43	\$ 99,490	61.53	\$ 95,069	61.04	\$ 95,708	51.40
State Tax Commission	123,186	51.76	45,932	34.16	43,798	33.44	73,074	45.57	62,191	38.47	60,661	38.96	90,479	48.60

*Includes Taxes on Intangibles in the amount of \$5,044 or 2.02%.

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

WASHINGTON COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots.....	\$ 16,102	11.16	\$ 17,745	13.76	\$ 23,853	14.05	\$ 24,643	14.17	\$ 23,268	13.52	\$ 22,190	13.29	\$ 22,974	13.02
Imp. Farm Land { Dry.....	26,644	17.78	1,262	9.98	1,248	7.9	1,506	9.92	1,503	8.7	1,801	1.08	2,414	1.37
Unimproved Farm Land.....	1,340	.93	22,193	17.21	25,208	14.84	24,996	14.37	23,479	13.64	21,499	12.88	22,934	12.39
Fruit Land.....	1,093	.76	1,072	.83	936	.55	899	.52	687	.40	616	.37	368	.21
Grazing Land.....	14,793	10.26	14,354	11.13	13,841	8.15	12,525	7.20	11,993	6.93	11,470	6.87	11,196	6.34
Improvements on Lots.....	26,928	18.46	29,572	22.94	43,830	25.81	46,369	26.65	46,194	26.34	46,193	27.67	48,326	27.38
Range Horses and Mules.....	3,282	2.28	3,552	2.76	5,514	3.35	5,792	3.33	6,850	3.40	6,057	3.63	6,416	3.63
Other Horses and Mules.....	1,747	1.21	694	.54	859	.51	878	.50	890	.52	871	.52	874	.49
Range Cattle.....	3,522	2.44	1,747	1.36	2,645	1.56	3,284	1.89	4,589	2.67	5,691	3.41	5,788	3.27
Sheep.....	3,826	2.17	1,593	.96	1,533	.90	1,117	.99	1,791	1.04	2,078	1.25	2,168	1.23
Goats.....	6,891	4.78	1,238	.96	1,188	.67	1,117	.64	1,402	.81	2,212	1.33	1,998	1.09
Swine.....	3,102	2.15	1,299	.23	1,64	.10	2,03	.12	2,79	.16	385	.23	383	.25
Poultry.....	180	.12	1	.00	42	.02	38	.02	81	.05	354	.21	363	.21
Merchandise.....	6,411	4.44	6,022	4.67	7,282	4.29	7,750	4.46	8,292	4.82	7,902	4.73	8,111	4.60
Motor Vehicles.....	2,968	2.75	1,313	1.02	1,193	.70	943	.54	1,276	.74	1,292	.77	1,863	1.06
Household Furnishings.....	5,557	3.85	2,965	2.30	9,723	5.73	10,393	5.97	10,842	6.30	9,574	5.74	11,000	6.23
Other Personal Property.....	6,170	4.28	2,258	1.75	680	.40	834	.48	556	.32	582	.35	638	.36
Air Lines.....			1,051	.82	436	.26	351	.19	269	.16	358	.22	364	.21
Bus Lines.....			306	.18	1,213	.71	1,317	.76	1,309	.76	946	.57	861	.49
Car Companies.....			2,935	2.28										
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....														
Railroad Companies.....			8,434	6.54	13,709	8.07	14,546	8.36	13,560	7.88	12,357	7.40	13,486	7.64
Telegraph Companies.....														
Telephone Companies.....														
Terminal Companies.....			5,381	4.17	12,351	7.27	11,983	6.89	12,642	7.34	10,705	6.41	11,105	6.29
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....														
TOTALS.....	\$144,229*	100.00*	\$128,926	100.00	\$169,821	100.00	\$173,956	100.00	\$172,112	100.00	\$166,920	100.00	\$176,500	100.00
Assessed by:														
County Assessor.....	\$135,993	94.29	\$111,200	86.25	\$141,174	83.13	\$145,003	83.36	\$143,629	83.45	\$141,720	84.90	\$149,939	84.95
State Tax Commission.....	8,236	5.71	17,726	13.75	28,647	16.87	28,953	16.64	28,483	16.55	25,200	15.10	26,561	15.05

*Includes Taxes on Intangibles in the amount of \$5,862 or 4.07%.

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

WAYNE COUNTY	1929		1933		1940		1941		1942		1943		1944	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots.....	\$ 769	2.05	\$ 697	3.23	\$ 871	2.84	\$ 794	2.79	\$ 750	2.73	\$ 763	2.52	\$ 765	2.54
Imp. Farm Land { Dry.....	11,035	29.81	9,677	44.86	10,289	33.51	9,355	32.49	8,830	32.49	9,016	29.79	9,015	29.90
Unimproved Farm Land.....	3,262	8.81	3,61	1.67	4,222	1.38	3,80	1.34	3,83	1.32	4,04	1.33	3,98	1.32
Fruit Land.....	58	.16	76	.35	83	.22	76	.28	72	.24	72	.24	69	.23
Grazing Land.....	231	.62	1,348	6.25	1,569	5.11	1,397	4.90	1,356	4.86	1,338	4.42	1,351	4.48
Other Land.....	208	.56	41	.41	68	.22	74	.27	72	.27	88	.29	137	.42
Improvements on Lots.....	2,893	7.82	3,104	14.39	4,871	15.87	4,600	16.00	4,167	15.93	4,461	14.74	4,376	14.51
Range Horses and Mules.....	1,380	5.08	1,379	8.71	2,763	9.00	2,526	8.88	2,448	8.32	2,441	8.06	2,387	7.91
Other Horses and Mules.....	157	.42	39	.18	98	.32	49	.18	38	.13	67	.22	610	2.02
Range Cattle.....	656	1.77	383	1.78	498	1.62	487	1.72	378	1.34	596	1.97	4549	15.09
Other Cattle.....	2,980	8.05	1,496	6.93	2,447	7.97	2,911	10.27	3,716	13.77	4,279	14.14	288	.99
Sheep.....	371	1.00	53	.25	103	.34	102	.37	136	.57	288	1.95	288	.99
Goats.....	8,260	22.31	736	3.41	3,010	9.80	2,788	9.79	2,433	8.87	3,464	11.45	2,755	9.14
Swine.....	56	.15	11	.05	31	.10	43	.15	69	.25	193	.64	139	.46
Poultry.....					46	.15	22	.08	21	.08	70	.23	168	.56
Merchandise.....	877	2.37	379	1.76	331	1.08	361	1.27	326	1.19	279	.92	332	1.10
Motor Vehicles.....	1,027	2.78	486	2.25	1,073	3.49	527	1.86	484	1.76	660	2.18	678	2.25
Household Furnishings.....	1,019	2.75	389	1.81	1,333	4.50	1,452	5.10	1,291	4.71	1,391	4.60	1,750	5.80
Other Personal Property.....			169	.78										
Air Lines.....	104	.28	22	.10	92	.30	37	.13	3	.01	12	.04	33	.11
Bus Lines.....														
Car Companies.....														
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....														
Railroad Companies.....			161	.75	474	1.54	432	1.54	212	.77	214	.71	216	.72
Telegraph Companies.....														
Telephone Companies.....														
Terminal Companies.....														
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....														
TOTALS.....	\$ 37,023*	100.00*	\$ 21,573	100.00	\$ 30,702	100.00	\$ 28,493	100.00	\$ 27,433	100.00	\$ 30,267	100.00	\$ 30,153	100.00
Assessed by:														
County Assessor.....	\$ 37,023	100.00	\$ 21,412	99.25	\$ 30,188	98.33	\$ 28,025	98.36	\$ 27,186	99.10	\$ 30,018	99.18	\$ 29,937	99.28
State Tax Commission.....			161	.75	514	1.67	468	1.64	247	.90	249	.82	216	.72

*Includes Taxes on Intangibles in the amount of \$1,190 or 3.21%.

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

WEBER COUNTY	1929		1933		1940		1941		1942		1943		1944	
	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.....	\$ 438,019	22.69	\$ 446,400	24.20	\$ 353,385	18.34	\$ 370,974	19.35	\$ 349,934	18.32	\$ 339,482	17.82	\$ 378,713	18.00
Imp. Farm Land { Dry.....	133,164	6.90	2,983	1.6	3,392	1.6	3,190	1.7	3,078	1.6	2,871	1.5	2,706	1.3
Unimproved Farm Land.....	19,256	1.00	85,907	4.66	86,303	4.48	81,096	4.24	79,175	4.15	74,272	3.90	70,121	3.38
Fruit Land.....	15,222	.27	13,955	.75	14,365	.7	13,597	.71	13,906	.73	13,552	.68	12,504	.59
Grazing Land.....	13,376	.69	3,507	.19	3,035	.16	2,677	.14	2,574	.14	2,418	.13	2,106	.10
Other Land.....	1,316	.07	9,810	.53	10,707	.56	4,991	.26	4,330	.23	4,128	.21	3,633	.17
Improvements on Lots.....	550,653	28.53	592,219	32.11	32,676	1.70	3,110	.21	4,032	.21	3,612	.19	3,301	.16
Range Horses and Mules.....	57,996	2.97	56,342	3.03	539,323	27.99	500,339	30.89	580,912	30.41	595,011	31.23	659,504	31.35
Other Horses and Mules.....	2,843	.02	1,351	.07	116,300	6.04	61,604	3.22	62,758	3.29	56,672	2.97	51,283	2.44
Range Cattle.....	2,609	.14	1,531	.08	2,142	.11	1,932	.10	1,753	.09	1,771	.10	1,386	.06
Other Cattle.....	1,349	.07	9,935	.05	1,098	.06	7,630	.09	2,050	.11	2,301	.12	2,208	.10
Sheep.....	12,401	.64	4,625	.25	7,047	.37	7,559	.41	8,669	.45	10,565	.56	12,390	.59
Goats.....	1,459	.07	206	.01	455	.02	533	.03	400	.02	622	.03	639	.03
Swine.....	335	.02	101	.01	218	.01	181	.01	167	.01	387	.02	625	.03
Poultry.....	136,502	7.07	362	.02	335	.02	154,484	8.07	175,229	9.17	163,470	8.53	199,019	9.46
Merchandise.....	23,283	2.24	42,259	2.29	46,511	2.41	54,276	2.81	39,547	2.07	40,719	2.14	46,038	2.19
Motor Vehicles.....	57,769	2.99	21,307	1.10	72,798	3.78	84,585	4.42	98,895	5.18	103,713	5.44	115,077	5.47
Household Furnishings.....	58,933	3.05	2,885	.16	8,876	.46	9,142	.48	9,271	.49	12,438	.66	13,731	.65
Other Personal Property.....	.....	.....	.....	.....	400	.02	1,154	.06	1,554	.08	1,634	.09	1,785	.08
Bus Lines.....	.....	.....	206	.01	1,150	.06	1,715	.09	1,956	.10	1,634	.09	1,785	.08
Car Companies.....	21,060	1.09	19,864	1.08	19,931	1.03	19,204	1.00	17,713	.93	18,321	.96	21,528	1.02
Express Companies.....	577	.03	291	.01	1,172	.06	2,222	.12	2,14	.01	2,14	.01	324	.02
Gas Companies.....	.....	.....	13,672	.74	25,149	1.30	25,144	1.31	25,433	1.33	24,270	1.27	26,704	1.27
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	80,450	4.17	79,495	4.31	101,187	5.25	97,952	5.12	94,157	4.93	87,130	4.57	89,951	4.28
Railroad Companies.....	212,231	10.99	213,155	11.56	226,166	11.74	217,547	11.37	215,544	11.28	222,632	11.68	239,884	11.40
Telephone Companies.....	3,433	.18	213,155	11.56	3,478	.18	3,220	.17	3,086	.16	2,832	.15	2,375	.11
Terminal Companies.....	20,798	1.08	21,351	1.18	30,949	1.61	38,438	2.01	44,321	2.32	42,838	2.35	49,242	2.34
Transit & Tract'n Companies.....	.....	.....	54,338	2.95	68,890	3.57	66,551	3.48	62,281	3.26	66,083	3.47	85,853	4.08
Water Companies.....	.....	.....	110	.01	1,028	.05	957	.05	2,161	.11	2,737	.14	4,185	.20
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$1,930,373	100.00	\$1,844,404	100.00	\$1,926,865	100.00	\$1,913,342	100.00	\$1,910,295	100.00	\$1,905,535	100.00	\$2,103,963	100.00
Assessed by:	County Assessor.....	\$2,46	\$1,438,200	77.98	\$1,448,546	75.18	\$1,442,451	75.37	\$1,443,212	75.55	\$1,433,995	75.27	\$1,581,633	75.18
State Tax Commission.....	338,549	17.54	406,204	22.02	478,319	24.82	471,191	24.63	467,083	24.45	471,540	24.73	522,270	24.82

*Includes Taxes on Intangibles in the amount of \$57,157 or 2.96%.

Table 50—Summary of Tax Commission Assessments and Collections for Fiscal Years Ending June 30, 1943 and 1944

CLASSIFICATION	Number of Licenses & Returns		Amount Assessed		Amount Collected	
	1943	1944	1943	1944	1943	1944
BEER TAX.....	392	258	\$ 198,546.08	\$ 198,765.73	\$ 198,745.30	\$ 198,538.17
CAR AND BUS TAX.....	244	232	94,069.49	97,410.03	2,462.40	682.26
Prepayments.....	.....	.....	94,069.49	97,410.03	92,229.49	95,541.40
Total.....	.....	.....	.....	.....	94,691.89	96,223.66
CIGARETTE TAX.....	2,828	2,677	28,280.00	26,770.00	28,270.00	26,770.00
Licenses.....	1,163	931	606,250.95	619,409.30	605,847.06	619,531.60
Stamps.....	2	3	19.80	24.20	19.80	24.20
Deficiencies.....	.....	.....	634,550.75	646,203.50	634,136.86	646,325.80
Total.....	.....	.....	.....	.....	.....	.....
CORPORATION FRANCHISE TAX.....	3,040	3,142	1,481,938.80	1,042,077.05	155.00	cr. 900.00
Prepayments.....	.....	.....	1,481,938.80	1,042,077.05	.....	.....
Tax.....	.....	.....	.....	.....	.....	.....
Penalties and Interest.....	524	524	156,325.42	36,665.35	1,433,851.48	1,501,446.34
Deficiencies.....	67	94	335.00	474.16	.....	.....
Agr. Coop. Assn. Lic. Fees.....	8	16	187.13	474.16	.....	.....
Reinstatements.....	.....	.....	.....	.....	.....	.....
Total.....	.....	.....	1,645,688.13	1,141,486.40	1,434,006.48	1,500,546.34
INDIVIDUAL INCOME TAX.....	136,906	152,606	2,012,039.40	2,386,621.37	2,051,016.95	2,450,956.69
Tax.....	.....	.....	2,012,039.40	2,386,621.37	.....	.....
Penalties and Interest.....	2,167	1,877	8,704.37	12,111.11	2,051,016.95	2,450,956.69
Deficiencies.....	.....	.....	44,660.21	71,432.17	.....	.....
Total.....	.....	.....	2,065,403.98	2,470,164.65	2,051,016.95	2,450,956.69
INHERITANCE TAX.....	219	214	312,936.49	227,103.89	313,236.49	227,533.40
INSURANCE TAX.....	322	327	442,429.01	527,769.21	444,136.38	529,338.42
Tax (Fire, Life and Misc.).....	29	39	1,082.94	2,203.77	45,488.90	62,181.44
Deficiencies (Fire, Life and Misc.).....	63	70	45,488.90	62,181.44	.....	.....
Self-insurers.....	.....	.....	.....	.....	.....	.....
Total.....	.....	.....	489,000.85	592,154.42	489,625.28	591,419.86
MINE OCCUPATION TAX.....	39	39	792,357.70	967,918.95	791,192.62	926,441.84
MOTOR FUEL TAX.....	647	594	647.00	594.00	647.00	592.00
Licenses.....	530	484	4,090,433.09	3,783,174.16	4,076,852.79	3,745,244.27
Penalties and Interest.....	11	11	156.49	368.45	65,979.52	75,290.00
Deficiencies.....	23	24	2,178.52	92.42	.....	.....
Aircraft Fuel Tax.....	.....	.....	65,979.52	73,082.88	.....	.....
Aircraft Fuel Deficiencies.....	.....	.....	237.12	237.12	.....	.....
Total.....	.....	.....	4,159,394.62	3,857,519.03	4,143,479.31	3,819,126.27

STATE TAX COMMISSION

Table 50 (continued)—

CLASSIFICATION	Licenses & Returns			Amount Assessed		Amount Collected	
	1943	1944		1943	1944	1943	1944
USE FUEL TAX							
Tax.....							
Penalties and Interest.....	830	803		56,936.74	72,521.70	57,376.72	84,611.69
Deficiencies.....				322.12	2,313.58	225.61	743.75
Use Fuel Cash Bonds.....	27	35		161.92	2,267.51	10.00	cr. 30.00
Use Fuel Temporary Cash Bonds.....						57,612.33	85,325.44
Total.....							
MOTOR VEHICLE REGISTRATION							
Passenger License Fees.....				57,420.78	77,102.79		
Unladen Weight Fees.....				632,452.50	616,708.00	632,452.50	616,708.00
Motorcycle License Fees.....				667,642.00	663,851.30	667,642.00	663,851.30
Dealer License Plate Fees.....				2,468.00	3,935.75	2,468.00	3,035.75
Temporary Registration Fees.....				1,234.50	1,234.50	1,234.50	1,245.00
Transfer of Registration Fees.....				2,839.00	3,127.00	2,839.00	3,127.00
Plate Replacement Fees.....				337.00	6,641.00	337.00	110.00
Penalties.....				8,298.00	6,643.00	8,298.00	6,643.00
Total.....				1,875.00	1,637.00	1,875.00	1,637.00
MOTOR VEHICLE CONTROL FUND							
Certificates of Title.....	175,633	168,585		1,317,667.77	1,297,551.43	1,317,667.77	1,297,551.43
Duplicate Certificates.....	56,221	47,832		56,221.00	47,832.00	56,221.00	47,832.00
Dealers' Licenses.....	9,898	9,855		9,898.00	9,855.00	9,898.00	9,855.00
Miscellaneous Fees.....	290			103.41	77.06	103.41	77.06
Total.....				72,567.41	65,139.06	72,567.41	65,139.06
OLEOMARGARINE TAX							
Licenses.....	856	863		4,280.00	4,315.00	4,280.00	4,315.00
Stamps.....	38	76		93,861.62	93,516.90	93,752.27	93,516.90
Total.....				98,141.62	97,831.90	98,032.37	97,831.90
PUBLIC SERVICE COMMISSION FUND							
SALES AND USE TAX							
Licenses.....	130	143		105,282.90	56,261.03	87,327.95	64,434.76
Tax.....	10,208	10,094					
Penalties and Interest.....	47,562	45,925					
Deficiencies.....	1,055	944					
Total.....				6,583,514.68	6,985,563.65	6,756,396.05	7,192,945.18
SUSPENSE ACCOUNT							
VEHICLE CONTROL FUND							
Original Chauffeurs' Licenses.....	13,854	8,268		6,752,652.97	7,189,051.36	6,756,396.05	7,192,945.18
Duplicate Chauffeurs' Licenses.....	5,599	4,558					
Original Operators' Licenses.....	3,771	246		5,599.00	4,558.00		
Duplicate Operators' Licenses.....	19,460	23,722		942.75	61.50		
Receipts Cancelled.....	18,766	5,029		19,460.00	23,722.25		
Renewals.....				4,691.50	1,237.25		
Total.....				2,854.25	5,965.25		
SCHOOL LUNCH FUND							
Licenses.....	187	17,923		93.50	8,961.50	40,621.75	40,532.25
Total.....				33,641.00	44,465.50	40,621.75	40,532.25
MOTOR TRANSPORTATION FUND							
Licenses.....	1	13		27,057.70	394,685.27	27,057.70	394,685.27
GRAND TOTAL							
	513,668	509,128		\$18,856,380.34	\$19,420,814.88	\$18,620,084.15	\$19,694,760.56

Table 51—Tax Commission Collections; Amount Per Capita Collected, Fiscal Years 1943 and 1944

	1943			1944		
	Amount	Per Cent of Total	Collec-tions per Capita*	Amount	Per Cent of Total	Collec-tions per Capita*
Beer Tax.....	\$ 198,745.30	1.07	\$.31	\$ 198,538.17	1.01	\$.32
Car and Bus Company.....	94,691.89	.51	.15	96,233.66	.49	.16
Cigarette Tax.....	634,136.36	3.41	.97	646,325.80	3.28	1.04
Corporation Franchise Tax.....	1,434,006.48	7.70	2.20	1,500,546.34	7.62	2.41
Individual Income Tax.....	2,051,016.95	11.02	3.15	2,450,956.69	12.44	3.97
Insurance Tax.....	313,236.49	1.68	.48	227,533.40	1.16	.37
Insurance Company Tax.....	489,625.38	2.63	.75	591,419.86	3.00	.95
Mine Occupation Tax.....	791,192.82	4.25	1.23	926,441.84	4.70	1.49
Motor Fuel Tax.....	4,143,479.31	22.27	6.36	3,819,126.27	19.39	6.14
Use Fuel Tax.....	57,612.33	.31	.09	85,325.44	.43	.14
Motor Transportation Fund.....	72,567.41	.39	.11	65,139.06	.33	.11
Motor Vehicle Control Fund.....	1,317,667.77	7.08	2.02	1,297,551.43	6.59	2.09
Motor Vehicle Registration Fund.....	98,032.27	.53	.15	97,831.90	.39	.16
Oleomargarine Tax.....	87,327.95	.47	.13	64,434.76	.33	.10
Public Service Commission Fund.....	6,756,396.05	36.31	10.38	7,192,945.18	36.52	11.56
Sales Tax and Use Tax.....	27,057.70	.15	.04	394,685.27	2.00	.62
School Lunch Fund.....	40,621.75	.22	.06	40,532.25	.21	.07
Vehicle Control Fund.....						
TOTAL, TAX COLLECTIONS	\$18,607,414.41	100.00	\$38.58	\$19,695,957.32	100.00	\$31.67
Suspense.....	\$ 12,669.74			\$ cr. 1,196.76		
TOTAL	\$18,620,084.15			\$19,694,760.56		

*Based on an estimated population of 651,000 for the fiscal year 1943, and 622,000 for the fiscal year 1944.

STATE TAX COMMISSION

Table 52—Decade of Collections by State Tax Commission for Fiscal Years
1935, 1937, 1939, and 1941 to 1944 Inclusive

SOURCE	1935	1937	1939	1941	1942	1943	1944
Beer Tax (1)	\$ 178,221.43	\$ 113,539.19	\$ 112,698.38	\$ 110,363.77	\$ 124,766.47	\$ 198,745.30	\$ 198,538.17
Car and Bus Tax	68,512.89	82,617.36	114,656.49	106,009.56	104,499.92	94,691.89	96,223.66
Cigarette Tax	243,165.24	326,263.52	348,920.60	329,426.91	438,576.58	634,136.86	646,325.80
Corporation Franchise Tax (2)	349,921.44	750,423.11	947,408.32	1,097,443.33	1,290,634.79	1,434,006.48	1,500,946.34
Individual Income Tax	212,004.77	804,962.34	692,298.33	892,210.34	1,277,120.99	2,051,016.95	2,500,956.69
Insurance Tax	120,193.43	239,445.72	336,284.10	324,716.27	429,095.59	313,236.49	227,533.40
Licensed Gross Ton Mile Tax (3)	190,221.34	304,278.74	413,930.80	381,173.14	412,317.92	489,625.28	591,419.86
Mine Occupation Tax (4)		160,974.35	cr.	137.31			
Motor Fuel Tax	2,535,613.50	3,253,559.95	3,27,699.15	\$74,649.77	789,162.06	791,192.62	926,441.84
Motor Transportation Fund (5)	237,059.51	15,523.63	3,644,535.66	4,214,839.98	4,335,807.36	4,143,479.31	3,819,126.27
Motor Vehicle Control Fund (6)	16,321.52	108,806.31	98,651.80	95,001.67	75,542.39	73,567.41	65,139.06
Motor Vehicle Registration Fund	1,023,233.34	909,192.05	1,066,423.39	1,178,494.94	1,228,319.97	1,317,667.77	1,297,551.43
Oleomargarine Tax	25,638.90	44,834.11	18,164.81	44,982.70	90,594.96	98,032.37	97,831.90
Public Service Commission Fund	6,619.96	46,483.15	38,085.53	22,363.88	32,209.58	87,327.55	64,434.76
Sales and Use Tax (7)	2,496,097.11	3,411,585.86	3,635,502.90	4,563,094.40	5,324,387.01	6,756,390.50	7,192,945.18
School Lunch Fund (8)						27,057.10	394,685.27
Unemployment Compensation Fund (9)		1,217,017.62	2,628,745.15	2,872,995.27			
Use Fuel Tax (10)				18,017.83	54,291.04	57,612.33	85,325.44
Vehicle Control Fund (11)				26,567.50	36,671.00	40,631.73	40,532.25
SUB-TOTAL	\$7,702,971.44	\$11,789,507.01	\$14,423,868.70	\$16,852,016.26	\$16,043,987.63	\$18,607,414.41	\$19,695,957.32
Suspense	6,766.17	cr. 49,027.18	8,697.61	126,958.81	cr. 118,193.23	12,669.74	cr. 1,196.76
GRAND TOTAL	\$7,709,737.61	\$11,740,479.83	\$14,432,566.31	\$16,978,975.07	\$15,925,794.40	\$18,620,084.15	\$19,694,760.56

1. Rate of tax lowered, effective March 25, 1935.

2. Tax exempt securities required to be included in base, affecting 1937 returns.

3. Effective January 1, 1936. Repealed December 31, 1937.

4. Effective May 11, 1937.

5. Repealed December 31, 1935.

6. Prior to 1941 collected in 1944 previously charged off to uncollectibles.

7. Use Tax effective July 1, 1937.

8. Effective March 18, 1943.

9. Effective as of January 1, 1936.

10. Effective January 1, 1941.

11. Effective May 25, 1941.

Transferred to Industrial Commission July 1, 1941.

Table 53—Comparative Statement of Collections and Costs, by Taxes and Funds,
Fiscal Years 1943 and 1944

TAX	1943			1944		
	Collections	Costs	Per Cent	Collections	Costs	Per Cent
Beer.....	\$ 198,745.30	\$ 1,313.03	.86	\$ 198,538.17	\$ 1,520.33	.76
Car and Bus Company.....	94,691.89	1,001.95	1.06	96,223.66	962.12	1.00
Cigarette.....	634,136.86	3,097.96	.49	646,325.80	3,167.01	.49
Corporation Franchise.....	1,434,006.48	18,896.21	1.32	1,500,946.34	19,180.52	1.28
Individual Income.....	2,051,016.95	39,471.58	1.92	2,500,946.69	49,731.37	2.03
Inheritance.....	313,236.49	18,670.02	5.96	327,533.40	6,559.52	2.00
Insurance Company.....	489,625.28	1,014.85	.21	527,419.86	1,182.84	.20
Mine Occupation.....	791,192.62	1,481.14	.29	819,126.27	1,676.65	.21
Motor Fuel.....	4,143,479.31	8,786.74	.21	4,143,479.31	8,101.07	.21
Motor Transportation Fund.....						
Use Fuel Tax.....	57,376.72	3,419.60	5.96	54,611.69	5,403.25	6.39
Motor Vehicle Cash Bond.....	235.61					
Motor Vehicle Registration Fund.....	1,390,235.18	97,530.52	7.01	1,362,690.49	130,233.09	9.56
Oleomargarine.....	98,032.37	1,189.93	1.19	97,831.90	1,254.40	1.28
Public Service Commission Fund.....	87,327.55	437.83	.50	64,434.76	354.38	.55
Sales and Use.....	6,756,396.05	105,336.32	1.56	7,192,945.18	98,064.50	1.36
School Control Fund.....	40,621.75	54,066.97	133.10	40,532.25	53,937.32	133.07
School Lunch Fund.....	27,057.70	40,238.22	.....	394,685.27	40,198.98	.....
Suspense.....			.....	cr. 1,196.76		.....
TOTALS.....	\$18,620,084.15	\$ 395,971.97	2.13	\$19,694,760.56	\$ 421,527.45	2.14

STATE TAX COMMISSION

Table 54—Appropriations and Disbursements For Period July 1, 1942, to June 30, 1943

Period July 1, 1942 to June 30, 1943	Balances in Approp- riations June 30, 1942	Disburse- ments	Balances June 30, 1943
Appropriation from General Fund			
Disbursements—Income, Franchise, Cigarette, Oleomargarine, Beer, Inheri- tance, Insurance, Car and Bus, Property, Public Utility Regulation Fee, and Mine Occupation Taxes	\$ 31,321.00		
Unexpended Balance		\$ 31,321.00	None
Appropriation from Emergency Relief Fund			
Disbursements			
Unexpended Balance	99,798.00		None
Appropriation from Gasoline Tax Fund			
Disbursements		99,798.00	None
Unexpended Balance	38,918.00		None
Appropriation from Motor Vehicle Registration Fees			
Disbursements		38,918.00	None
Unexpended Balance	87,016.00		None
Appropriation from Vehicle Control Fund			
Disbursements		87,016.00	None
Unexpended Balance	73,806.00		None
Appropriation from State Government Operation Account			
Disbursements			
Unexpended Balance	16,074.59	16,074.59	None
Additional Appropriation from State Government Operation Account			
Disbursements	16,000.00		
Unexpended Balance		13,233.96	
Total Appropriations	\$342,933.59		
Total Disbursements		\$360,167.55	
Balance Unexpended and Reverted to Proper Fund or Account			\$ 2,766.04

STATE TAX COMMISSION

Table 55—Appropriations and Disbursements For Period July 1, 1943, to June 30, 1944

Period July 1, 1943 to June 30, 1944	Appro- priations	Disburse- ments	Unex- pended Balance June 30, 1944
General Legislative Appropriation (Chap. 110, Sec. 2, Laws of Utah, 1943)			
Emergency Relief Fund	\$223,750.00		
Disbursements		\$112,491.97	\$111,258.03
Unexpended Balance			
Motor Fuel Tax			
Disbursements	26,264.16		
Unexpended Balance		13,204.47	13,059.69
Motor Vehicle Registration			
Disbursements	476,711.34	239,669.68	
Unexpended Balance			237,041.66
Motor Vehicle Control Fund			
Disbursements	115,074.50	57,854.23	
Unexpended Balance			57,220.27
Total Appropriations	\$841,800.00		
Total Disbursements		423,220.35	
Balance Carried Over to Second Fiscal Year			418,579.65

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 54 and 55 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, 1943, and June 30, 1944, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Utah Code Annotated, 1943.

Subscribed and sworn to before me this 13th day of November, 1944.

E. S. PRICE,
Notary Public.J. LAMBERT GIBSON,
R. E. HAMMOND,
HEBER BENNION, JR.,
MILTON TWITCHELL.

