

EIGHTH  
BIENNIAL REPORT  
*of the*  
STATE TAX COMMISSION  
OF UTAH



*For the Years 1945-46*

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STATE TAX COMMISSION  
OF UTAH

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



*For the Years 1945-46*



## *Letter of Transmittal*

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

Gentlemen:

We submit herewith the biennial report of the State Tax Commission covering the period from July 1, 1944, to June 30, 1946.

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,

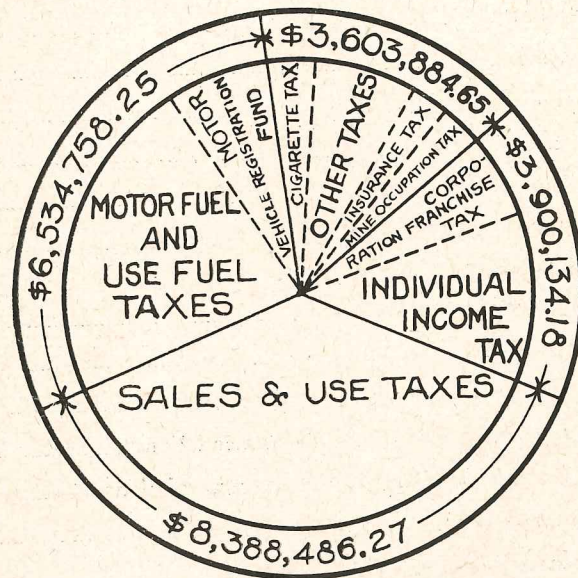
HEBER BENNION, Jr.,  
ROSCOE E. HAMMOND,  
MILTON TWITCHELL.

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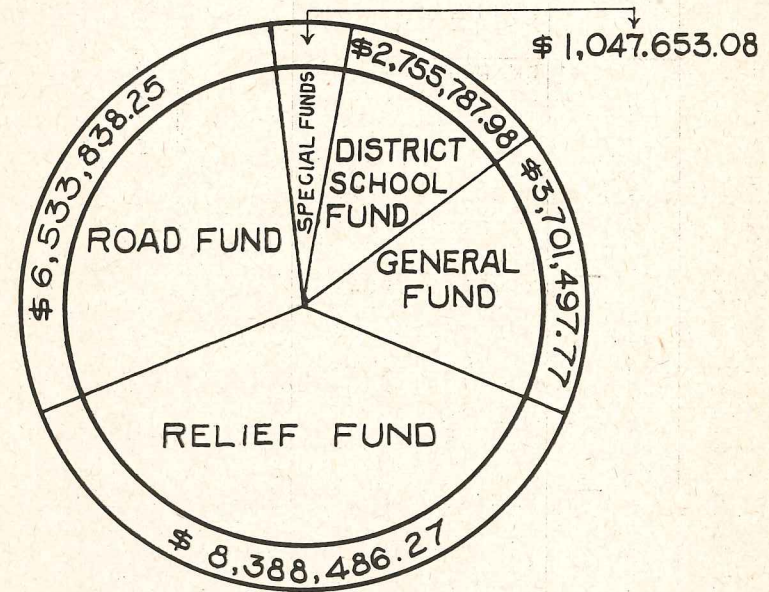


STATE TAX COMMISSION  
SOURCE OF COLLECTIONS  
FOR FISCAL YEAR 1946



NAME OF TAX	Amount of Collections	% of Total
Cigarette Tax .....	\$ 757,165.19	3.38
Corporation Franchise Tax.....	1,320,945.66	5.89
Individual Income Tax.....	2,579,188.52	11.50
Insurance Tax .....	603,854.59	2.69
Mine Occupation Tax.....	656,826.92	2.93
Motor Fuel and Use Fuel Taxes....	5,036,338.20	22.46
Motor Vehicle Registration Fund .....	1,498,420.05	6.68
Sales and Use Taxes.....	8,388,486.27	37.40
Other Taxes:		
Beer Tax .....	\$ 307,334.24	
Car and Bus Tax.....	120,460.23	
Inheritance Tax .....	349,696.83	
Motor Vehicle Control Fund.....	84,580.18	
Vehicle Control Fund.....	54,647.75	
Oleomargarine Tax .....	99,888.90	
Public Service Commission Fund .....	65,673.73	
School Lunch Fund.....	498,106.21	
Suspense (Db.) .....	5,649.88	
GRAND TOTAL .....	22,427,263.35	100.00

STATE TAX COMMISSION  
DISTRIBUTION OF COLLECTIONS  
FOR FISCAL YEAR 1946



NAME OF TAX	Amount of Collections	% of Total
District School Fund (Income and Corporation)* .....	\$ 2,755,787.98	12.29
General Fund (Income and Corporation)* .....	918,595.99	4.10
General Fund .....	2,782,901.78	12.41
Relief Fund .....	8,388,486.27	37.40
Road Fund .....	6,533,838.25	29.13
Special Funds:		
Car and Bus Tax.....	\$ 120,460.23	
Income and Corporation Tax (Protested and Withheld)....	162,404.87	
Insurance Tax (Fireman's Pension Fund) .....	55,210.23	
Motor Vehicle Control Fund.....	84,580.18	
Public Service Commission Fund .....	65,673.73	
Use Fuel Cash Bonds.....	920.00	
Vehicle Control Fund.....	54,647.75	
School Lunch Fund.....	498,106.21	
Suspense (Db.) .....	5,649.88	
GRAND TOTAL .....	22,427,263.35	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 (From Biennial Reports of State Treasurer)

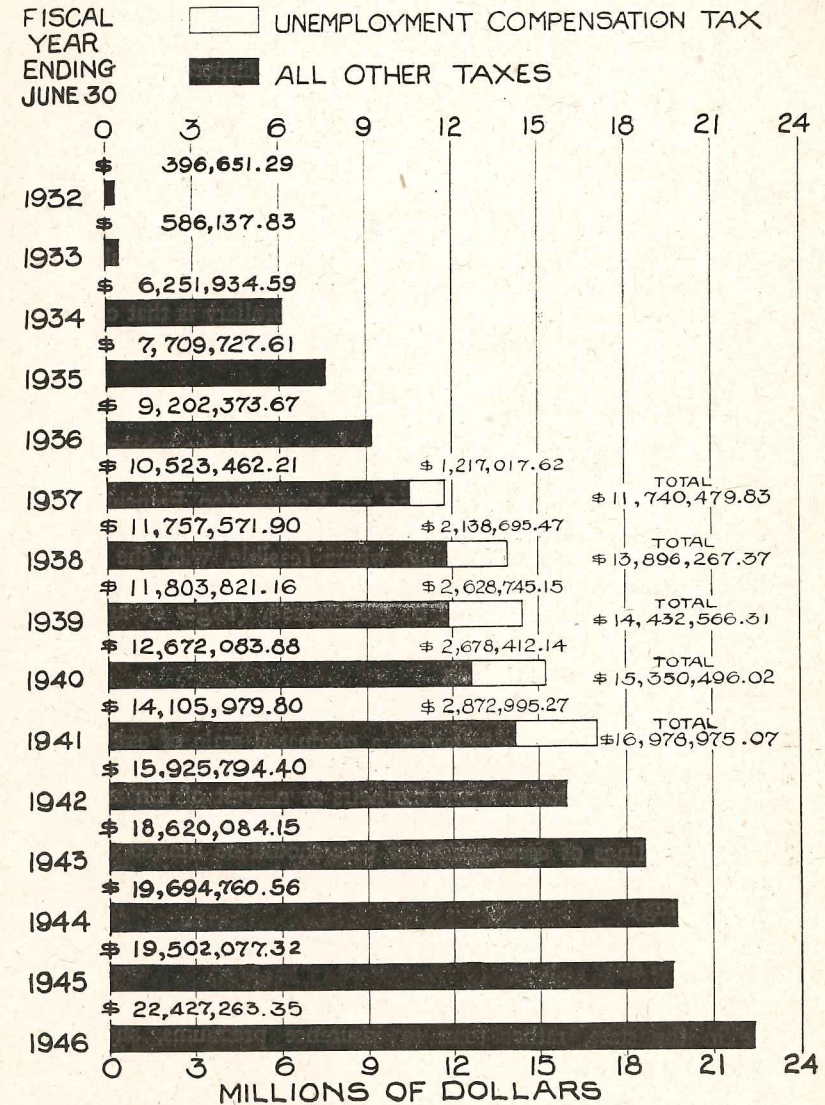
Fiscal year ending June 30	Collected by State Tax Commission (See note and comments 1 and 2)		From property taxes (Comment 3)		From federal government (Comment 4)		All other sources (Comment 5)		Total Revenue Receipts (See Note and Comment 5)	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% 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	4,527,085.95	37.13	2,041,371.05	17.32	4,759,154.61	40.84	11,652,545.06	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	5,075,485.62	16.28	16,595,619.55	53.29	1,782,212.18	5.72	51,151,266.43	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	5,856,064.81	16.82	5,141,540.20	22.43	3,415,383.99	14.90	22,924,388.40	100%
1938	11,744,088.68	47.53	5,487,466.04	14.11	4,916,513.58	19.90	4,561,220.24	18.46	24,709,288.54	100%
1939	11,776,981.83	47.00	5,342,865.41	13.34	5,139,901.15	20.51	4,798,707.59	19.15	25,038,453.98	100%
1940	12,646,965.92	47.85	4,151,492.26	11.59	4,884,887.75	18.48	4,769,751.80	18.08	26,455,090.73	100%
1941	14,079,089.42	48.82	3,964,558.57	11.90	5,557,687.18	19.27	5,282,528.46	18.32	28,858,531.67	100%
1942	15,893,207.00	47.72	3,056,605.71	8.42	7,762,805.39	21.40	6,864,174.05	18.22	36,283,145.45	100%
1943	18,599,560.28	51.26	2,235,305.12	5.78	8,850,140.38	22.93	7,859,176.62	20.36	38,596,682.46	100%
1944	19,654,090.87	50.92	2,199,149.72	5.78	7,576,530.19	19.93	8,781,776.62	23.10	38,022,921.88	100%
1945	19,465,465.35	51.19	2,916,531.70	7.39	5,208,300.79	13.21	8,926,643.69	22.63	39,441,698.99	100%
1946	22,390,222.81	56.77	2,916,531.70	7.39	5,208,300.79	13.21	8,926,643.69	22.63	39,441,698.99	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 the state are chiefly for road, welfare and health purposes. Large drought relief grant received in fiscal year 1935, and war training grants during war years.
- (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 Commission rather than net profits.

## STATE TAX COMMISSION TOTAL COLLECTIONS



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



## RECOMMENDATIONS

In this report, as required by law, the Tax Commission makes a number of recommendations relative to the tax laws of the state. A summary of the substantive suggestions is presented below, the numbers in parentheses indicating the pages of the report where more complete discussion will be found. Additional important but clarifying or administrative recommendations are indicated throughout the text.

### Property Tax

Assessment and equalization should be put on a firm base by specific definition of how value for property tax purposes shall be ascertained, and by explicit requirement as to the ratio of assessed valuation to the basic value so determined. A corollary is that effective statewide equalization requires centralized direction. (Pages 18 to 26).

### Taxes Based On Income

Income accruing in Utah to non-residents should be subject to the Individual Income Tax. (Page 45).

Both the Individual Income and the Corporation Franchise Tax Acts should be carefully examined with a view (1) to eliminating tax avoidance; and (2) to conforming, where feasible, with the United States income tax law. (Pages 44 to 49).

Depletion provisions should be modernized. (Pages 44 and 47).

### Estate (or Inheritance) Tax

To remove discrimination and at the same time to reduce the severity of the act in some instances, a graduated scale of exemptions should be devised, as high as \$40,000 when a widow and minor children survive but lower when the heirs or nearest of kin are more distantly related; life insurance should be included in the gross estate; delayed recordings of conveyances of title should be limited in effect against the estate tax; and a gift tax should be enacted. (Pages 51 and following).

### Insurance Tax

The former provision applying the tax to receipts from business done in the state, rather than to insurance premiums, should be restored. (Page 54).

Income from mortgage and loan or other "by-product" business done in Utah by insurance companies should be subject to the Corporation Franchise tax as is similar competitive business. (Page 54).

### Sales and Use Taxes

These two acts should be rewritten as one act to assure uniformity in application. (Page 57).

### Liquid Fuel Taxes

The gasoline tax law (Motor Fuels Tax Act) should be amended to conform to modern commercial practice. (Page 62 and following).

Deduction of gallonage for evaporation and loss in handling and expense of collection should be reduced from 3 per cent to 1 per cent. (Pages 60 and 65).

The gasoline tax should be levied on the consumer, rather than on the dealer. (Pages 61 and 65).

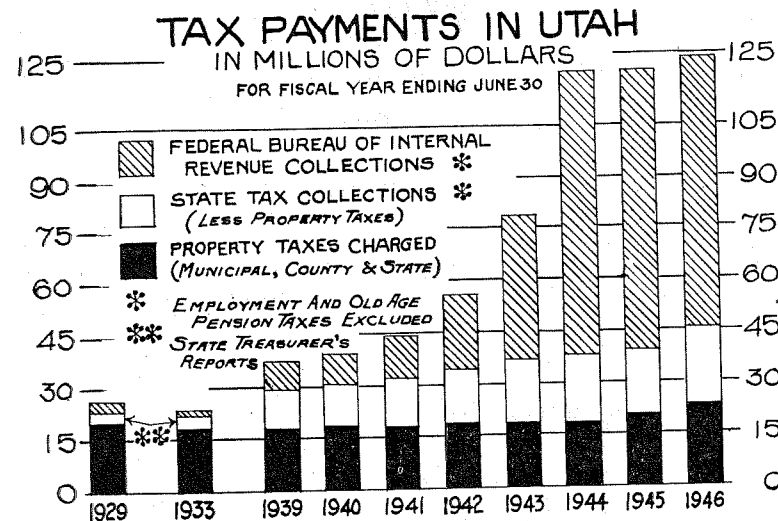
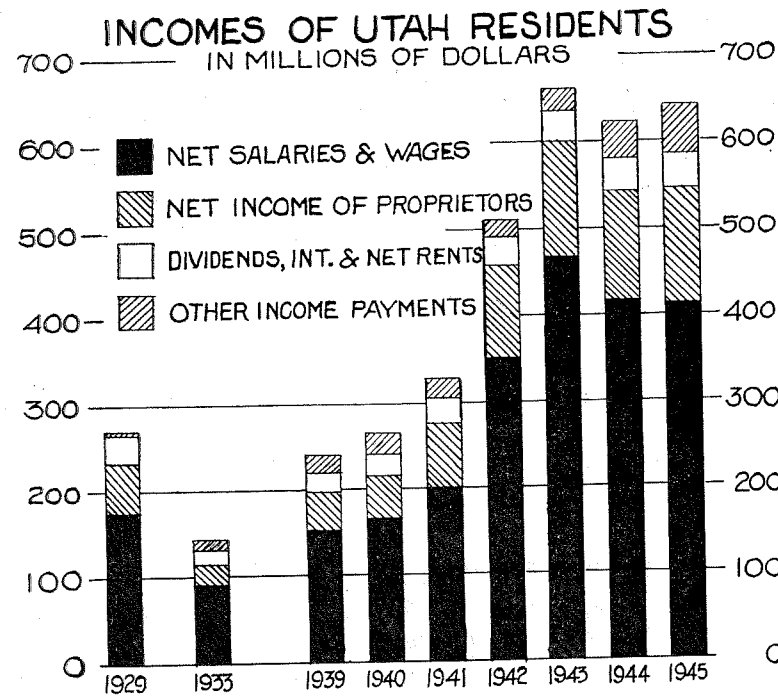
The Use Fuel Tax Act should be rewritten to eliminate the costly and vexatious "Certificate of Exemption." The tax should be collected on gallonage actually consumed in Utah. (Pages 62 and 66).

### Cigarette and Oleomargarine Taxes

The 10 per cent discount for quantity purchases of stamps under either tax should be reduced to 5 per cent on cigarette stamp purchases and none on purchases of oleomargarine stamps. (Pages 67 and 68).

Only the dealers required to apply the stamps should be required to take out licenses and give bond. (Page 68).





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

## EIGHTH BIENNIAL REPORT

### of the STATE TAX COMMISSION

To the Governor  
and the Twenty-seventh Legislature  
of the State of Utah

The period covered by this, the eighth biennial report of the Utah State Tax Commission, begins July 1, 1944, and ends June 30, 1946. The Twenty-seventh Legislature of the State of Utah will be most intensively concerned with the two years ending June 30, 1949, and with the new peacetime economy which may be expected to assume definite lines by that time. To provide for the needs of the people of Utah and their government during the transition will require accurate and clear-sighted estimate of public fiscal problems and conditions, at state and local levels, for the next two and one-half years.

The Utah Constitution devotes Article XIII to revenue and taxation. The Legislature has few limitations, and therefore great responsibility, in dealing with such matters. Section 2 requires that the annual tax must be "sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the state for each fiscal year." In section 7 it is stipulated that property taxes levied for state purposes may not exceed certain rates or certain amounts to be determined by formula. Section 9 reads: "No appropriation shall be made, or any expenditure authorized by the Legislature, whereby the expenditure of the State, during any fiscal year, shall exceed the total tax then provided by law, and applicable for such appropriation or expenditure, unless the Legislature making such appropriation, shall provide for levying a sufficient tax, not exceeding the rates allowed in section seven of this article, to pay such appropriation or expenditure within such fiscal year."

When revenue policies have been determined by the Legislature and statutes enacted in accordance therewith, it becomes the duty of the State Tax Commission, as set out in section 11, to "administer and supervise the tax laws of the State."

To estimate the ordinary or the extraordinary expenses of government for the next two and one-half years, in times when prices may change overnight more than they would in an ordinary decade, is not easy. Government, like other business, utilizes goods and services, obtained in an open, competitive market, which is not readily predictable

from year to year, or even, under present conditions, from week to week. However, examination and proper interpretation of recent experiences reveal broad trends in both revenues and expenditures. Whether such tendencies are welcome or the reverse, their recognition is necessary to wise and intelligent determination of policies.

This report contains summarizations of facts concerning each source of tax revenue. Recommendations herein deal largely with the operation of the tax laws, but this Commission is also mindful of its statutory duty to present suggestions for legislation that "will equalize the burden of taxation within the State." (80-5-46 (20) U. C. A. 1943.)

### ADMINISTRATION

During the fiscal year ended June 30, 1946, it cost the State of Utah 2 cents to collect each dollar received by virtue of all the laws administered by the State Tax Commission.

The expenditure for administering those of the laws which may be classed as intended in whole or in part for state revenue purposes was  $1\frac{1}{2}$  cents for each dollar collected.

These figures are the lowest in the history of the state, notwithstanding the fact that the total amount expended by the Tax Commission in the twelve-month period was the highest in history. Better salaries were paid and, as is shown by the number of returns or licenses handled, more work was accomplished than ever before since the revenue collection work of the state was made the responsibility of this Commission. The Accounting Division's statement, found in Table 50, shows 525,555 returns or licenses processed in collecting the record amount of \$22,427,263.35. The previous high in number of returns was in 1943, 513,668.

Each of these "returns" is a separate financial transaction, the vast majority involving payments to the state which must be accounted for to the last cent. Many of them are followed up by additional reports or correspondence; and while by far the greater number of the returns require only routine procedure, many thousands must receive additional and individual consideration, correspondence, and the exercise of judgment by persons well informed as to the intricacies of the law they are administering. When such processes, whether they take but a minute or a half hour of time, are repeated half a million times, the totals of work required and time consumed are very large.

In the accompanying table administrative expenditures per dollar collected are shown, the final column omitting both the cost of administering and the collections obtained from such laws as the drivers' license act, which is not intended as a revenue measure and is not

even self-supporting; the school lunch fund, which is a mere inter-departmental exchange; and the property tax, which is collected almost entirely by the county officials, but which absorbs the entire activities of the Property Tax and the Valuation Engineering divisions of the Commission's organization.

### Collections and Administrative Expenditures

Year	Total Collections	Total Expenditures	Overall Ratio Of Expenditures To Collections	Ratio of Expenditures To Collections Omitting Unemployment Compensation, School Lunch Fund, Property Tax, Drivers' License
1934	\$ 6,251,934.59	\$257,902.19	4.13%	3.15%
1935	7,709,727.61	243,942.13	3.16	2.41
1936	9,202,373.67	365,787.96	3.97	3.06
1937	11,740,479.83	348,693.94	2.97	2.56
1938	13,896,267.37	405,176.35	2.92	2.74
1939	14,432,566.31	360,104.34	2.50	2.44
1940	15,350,496.02	399,707.82	2.60	2.55
1941	16,978,975.07	398,334.01	2.35	2.13
1942	15,925,794.40	413,813.34	2.60	1.98
1943	18,620,084.15	395,971.97	2.13	1.63
1944	19,694,760.56	421,527.45	2.14	1.70
1945	19,504,144.46	436,498.90	2.24	1.73
1946	22,427,263.35	449,255.87	2.00	1.50

Recent costs of administering the various laws under the Commission's jurisdiction are shown in Table 53. In general, the trends are downward, over a period of years, though this is not always the case.

### How State Tax Commission Collections Are Distributed

Fiscal Year Ending June 30	From Taxes Based on Income		Other General Fund Revenue Collected
	District School Fund	General Fund	
1933	\$ 122,555.84	\$ 40,851.91	\$ 191,267.29
1934	145,745.16	48,581.71	761,734.65
1935	295,396.04	98,465.35	918,833.01
1936	639,642.49	213,214.17	981,614.18
1937	1,078,197.98	359,399.32	1,130,388.54
1938	1,168,011.59	389,337.21	1,773,792.20
1939	1,142,395.25	380,798.44	1,623,003.85
1940	1,122,850.52	374,283.52	1,599,755.77
1941	1,250,972.65	416,990.88	1,881,988.83
1942	1,737,337.48	579,112.51	2,320,205.92
1943	2,587,491.74	862,497.30	2,520,575.46
1944	2,692,040.35	897,346.80	2,673,086.68
1945	2,685,832.78	895,277.66	2,483,849.01
1946	2,753,787.98	918,595.99	2,782,901.78



### How State Tax Commission Collections Are Distributed (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	3,463,189.86	4,534,034.77	427,206.27	13,896,267.37
1939.....	2,628,745.15	3,635,502.90	4,710,831.74	311,288.98	14,432,566.31
1940.....	2,678,412.14	4,199,375.30	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	5,518,523.80	347,790.23	15,925,794.40
1943.....	6,756,396.05	7,192,945.18	5,201,689.39	1,037,652.16	18,620,084.15
1944.....	7,298,408.23	8,388,486.27	6,533,838.25	1,047,653.08	19,694,760.56
1945.....				926,711.87	19,502,077.32
1946.....					22,427,263.35

## 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, \$394,685.27 in 1944, \$432,960.42 in 1945 and \$498,106.21 in 1946.

### Personnel

The high "turnover" among the employees of the Commission remains one of its serious problems. With the cessation of military and industrial, war connected activities, the supply of inexperienced labor has been more plentiful, but within the amounts available for expenditure, the Commission has difficulty in retaining on its staff persons with training and skill in taxation adequate for efficient performance of the duties required by law. All too frequently employees find a better market in the commercial or other field for skills acquired during employment by the State.

This is true of several of the divisions in the Commission's organization, Files, Accounting, Drivers' License, Motor Vehicle and Collections among them. The needs of the Auditing Division may be cited as typical.

The table "Additional Tax Deficiency Assessments" shows that during the past four years there was collected in "deficiencies"—amounts of tax found owing to the State over and above those reported on the taxpayers' returns—from \$4 to \$6 for each \$1 expended by the Division for all purposes. It would seem to be good business to extend such work. But to keep collections at this level will require a higher budget for the Division and the Department. More important is the fact that equity in tax administration demands not only that the would-be "chiseler" shall be made to bear his just and legal share of the cost of government, but also that errors in payments shall be corrected, whether by assessment of deficiencies or by refunds to the taxpayer.

### Additional Tax Deficiency Assessments and Operating Costs of The Auditing Division, Fiscal Years 1943 to 1946

TAX	1943	1944	1945	1946
<b>Corporation Franchise Tax</b>				
Number of returns .....	3,040	3,142	2,952	2,995
Number of Audits .....			1,651	1,964
Number of Deficiencies .....	532	524	465	460
Amount of Deficiency Assessments .....	\$156,325.42*	\$ 86,665.35	\$ 77,778.38	\$105,493.60
<b>Individual Income Tax</b>				
Number of returns .....	136,906	152,606	151,805	153,730
Number of Audits .....			4,459	5,291
Number of Deficiencies .....	2,167	1,877	2,730	3,058
Amount of Deficiency Assessments .....	\$ 44,660.21	\$ 71,432.17	\$ 74,736.22	\$ 81,984.19
<b>Insurance Tax</b>				
Number of returns .....	322	327	422	359
Number of Audits .....			12	392
Number of Deficiencies .....	29	39	6	23
Amount of Deficiency Assessments .....	\$ 1,082.94	\$ 2,203.77	\$ 7,693.56	\$ 3,674.02
<b>Use Fuel Tax</b>				
Number of returns .....	830	803	900	952
Number of Audits .....			42	45
Number of Deficiencies .....	27	35	23	27
Amount of Deficiency Assessments .....	\$ 161.92	\$ 2,267.51	\$ 15,460.10	\$ 9,113.28
<b>Sales and Use Taxes</b>				
Number of returns .....	47,562	45,925	48,104	52,560
Number of Audits .....			1,502	1,386
Number of Deficiencies .....	1,055	944	806	793
Amount of Deficiency Assessments .....	\$135,997.21	\$162,304.46	\$109,531.72	\$115,438.46
<b>TOTALS</b>				
Number of returns .....	188,660	202,803	204,163	210,596
Number of Audits .....			7,466	9,078
Number of Deficiencies .....	3,810	3,419	4,030	4,361
Amount of Deficiency Assessments .....	\$338,227.70	\$324,873.26	\$285,199.98	\$315,703.55
<b>Operating costs of all functions performed by Auditing Division .....</b>				
Percentage of Cost to Add'l. Tax .....	18.5	21.6	24.6	22.9
Interest and penalties (not included in above assessments) .....	\$ 49,069.35	\$ 67,407.72	\$ 58,876.23	\$ 64,189.82

\*Includes \$81,116.24 from one taxpayer.

The tabulation referred to shows that, with reference to four of the five taxes listed the number of audits made is reasonably satisfactory, but that only about one out of fifteen returns filed under the individual income tax act is audited within the two-year period during which deficiencies may be assessed. In the current fiscal year something more than one-half the returns on 1944 incomes (filed in 1945) have received an office audit and deficiencies on these will be assessed and notice given before the time limit expires next March. Audit of returns on 1945 incomes is now in progress, and, it is hoped, can be completed in time, with all necessary field work and required legal routine. This will be possible only if a sufficient number of alert auditors, with specialized skills in office and field work, developed through training and experience, can be retained for the work.

Study of the table shows that about 60% of the individual income tax returns audited in the past two fiscal years were found to report

less than the full tax due in the State, and that the average amount of these deficiencies was \$28. Discrepancies on the face of the returns themselves, or information received from federal or other sources, led to the selection of returns for audit. No such proportions or averages can be expected when all returns filed are audited. But a more wholesome confidence in and respect for the Individual Income Tax Act will be developed which will be worth many times the additional amount expended.

A similar situation has developed in relation to valuation for property tax purposes. Public demand was evidenced, especially during the special session of the Legislature last August and since that time, for more and better equalization—between individual properties, between classes of property, and between counties; and for closer contact between state and county taxing officials. Almost 45% of the valuations fixed by the county assessors in 1946 was on improvements, and an additional one-third on lands, the two classes comprising three-fourths of the totals fixed by the county officers. Close cooperation and skilled direction must be continuous if satisfactory standards of uniformity are to be maintained in assessment of real estate and improvements. Provision of the field investigators necessary to assemble essential data and of trained and competent engineers to analyze the facts will require a higher budget for the Property Tax and the Valuation Engineering Divisions. It will not be possible to point to any increases in revenue as resulting from such additional expenditures; but public confidence in the equity of the tax system and widespread knowledge of the efficiency of its administration are objectives of the highest worth.

### Legal Division

Centralized supervision and administration of the tax laws in one state agency make it possible to outline procedures by which issues involving taxes can be handled with expedition and convenience to the taxpaying public. At the same time the right of every citizen to his "day in court" is carefully preserved, as the Constitution requires.

In the Tax Commission organization the Legal Division acts as legal advisor to all other divisions within the department, as well as to the Commission. Much of the time of the Division is spent in conferences with taxpayers and with local taxing officials, such sessions usually being preliminary to conferences with the Commission or to hearings before it, at which the Legal Division is also represented. Motor vehicle registration and drivers' licensing as well as tax statutes and regulations are discussed at such formal or informal sessions.

This Division is also constantly engaged in study of the Commission's rules and regulations, and in examination of the tax laws of the State. Amendments designed to promote greater equality and uniformity

in taxation and efficiency in administration are submitted to the Commission for approval. The services of the Division were placed at the disposal of the Tax Study Committee during the current biennium and measures considered or proposed by the Committee have, under its direction, been drafted by the Division into the form of legislative bills.

All matters brought into the courts, whether by the formal procedure presented in the statute or after hearing, are handled by the Legal Division. This includes all inheritance tax matters, outlined elsewhere in this report, and also collection cases. During the biennium collection cases handled included: Sales and use tax cases, 257; individual income tax, 558; corporation franchise tax, 64; use fuel tax, 9; car and bus tax, 5; cigarette and oleomargarine tax, 5; public utility fees, 2; agricultural cooperative fees, 7; mine occupation tax, 2; total 909.

During the two years, the Legal Division handled two cases before the Supreme Court of the United States; one in the United States Circuit Court of Appeals; one in the United States District Court; eight in the Supreme Court of the State of Utah; and fifteen in the District Courts of this State.

Of particular importance and interest to the taxpaying public and the legislator, two of these cases, in which the issues concern administration of the property tax, might be mentioned. In *Crystal Car Lines et al. v. State Tax Commission*, which was decided by the Supreme Court of the state in November, 1946, some eleven corporations owning tank cars, refrigerator cars and similar cars in Utah resisted payment of claims for property taxes delinquent over a period of years, as assessed against them by this Commission. Every county in the state through which a railroad operates had a financial interest in the outcome of this case. The Supreme Court upheld the constitutionality of statutes covering assessment of such companies and collection of the tax. Annual revenue to the state and its political subdivisions from this tax is usually well over \$100,000. The case also raised the question of whether the statute of limitations operates against the collection of delinquent taxes under these laws. The Supreme Court decided back taxes must be paid for a period of eight years. But perhaps the most far-reaching of the contentions of the car companies in this case was the argument that assessment for property tax purposes is void unless the statutes give to the assessing officials specific standards, methods and formulæ to be followed by them in arriving at a fair valuation. The high court held that the ascertainment of the amount of property to be taxed and its value is properly an administrative function; and that the present Utah laws on taxation of this migratory property are sufficient to authorize the Tax Commission to adopt rules and methods for determining taxable situs and value.

The case of *George Comarell v. J. R. Jarvis, Salt Lake County Treasurer*, in which this Commission was intervenor, was decided in



favor of the Commission, in the Third District Court. In this case the authority of the Commission to require so-called "blanket" increases or decreases in assessment was upheld. Such increase or decrease in assessment of classes of property and in specified locations or regions have long been used by this Commission and its predecessors as an instrument in statewide equalization for property tax purposes. While it is recognized that the most nearly perfect equalization possible can only be accomplished by the correct original assessment and equalization by the county officials, the constitutional authority of the state to resort to the "blanket" increase or decrease is a necessity in practical tax administration.

### PROPERTY TAX

On September 7, 1945, the State Tax Commission met with the Legislative Tax Study Committee and proposed that a comprehensive plan for the administration of the property tax be developed through the cooperation of the Legislature on the one hand and the State Tax Commission and other assessing bodies on the other.

As a first step to carry out this proposal, it was recommended that the Legislative Tax Study Committee and the State Tax Commission formulate a plan which would require on the part of the Legislative Committee an exhaustive study of the tax levy problem for various state and local purposes, and on the part of the State Tax Commission an equally exhaustive study of the tax valuation problem. We suggested that the study of the tax levy problem should include, among other things:

(1) An analysis of the adequacy of each of the levies now in effect for state and local purposes to produce the revenue which is now needed;

(2) An analysis of the needs of the various units of government during the next biennium for the purpose of determining whether the levies now in effect will produce the revenue to meet these needs; and

(3) An analysis of other possible sources of revenue as a means of caring for additional costs of local government without adding to the property tax.

We suggested and it was agreed that the valuation study to be conducted by the Tax Commission be taken into every county of the state, and that it have a two-fold purpose:

(1) To determine the average percentage of present market value at which each class of property is now assessed; and

(2) To determine the extent of inequality of assessment within each class of property.

It was our position that if these studies were carefully made, and a workable plan for cooperation developed, it would be possible to bring together the two fundamental elements which enter into the determination of the property tax. We stated that without this information, and in the absence of a plan of cooperation, the property tax would continue on an erratic course, and property owners and taxing units alike would suffer.

Since that meeting, we have conducted a study of property tax valuations for the purposes stated. While the Legislature was in special session, we made a preliminary report of our findings. Additional information has since been developed, but the study is not yet finished. We expect to have a complete statement of the findings by the time the next session of the Legislature convenes. A summary of the data developed up to the time this report was being completed is shown herewith in the table entitled "Ratio of Assessed Value to Selling Price of Utah Real Estate."

**Ratio of Assessed Value to Selling Price of Utah Real Estate**

County	No. of Items	Total Assessed Value	Total Selling Price	Per Cent
Beaver	83	\$ 54,231	\$ 171,401	31.64
Box Elder	206	291,435	1,015,509	28.70
Cache	444	456,499	1,639,673	27.84
Logan	211	262,839	1,013,024	25.95
Outside Logan	233	193,660	626,649	30.90
Carbon	228	189,205	687,038	27.34
Davis	276	291,811	1,152,533	25.31
Duchesne	185	110,502	425,262	25.98
Garfield	56	26,352	90,520	29.16
Iron	143	98,769	378,249	26.11
Juab	48	43,566	122,528	35.55
Millard	155	94,659	373,394	25.35
Morgan	26	23,674	93,855	25.22
Piute	59	24,987	87,951	28.41
Salt Lake County	855	1,721,455	5,917,548	29.09
Salt Lake City	582	1,453,475	4,780,310	30.41
Outside S. L. C.	273	267,980	1,137,238	23.56
Sanpete	163	93,823	325,187	29.47
Sevier	176	111,384	360,792	30.87
Summit	57	51,255	151,940	33.73
Uintah	150	101,947	434,028	23.49
Utah	621	558,077	2,337,490	23.87
Provo	192	225,274	935,903	24.07
Outside Provo	429	532,803	1,401,587	23.74
Wasatch	75	59,983	211,385	28.38
Washington	128	60,986	299,785	20.34
Weber	630	613,789	2,318,068	26.48
Ogden	536	365,005	1,252,484	29.14
Outside Ogden	294	248,784	1,065,584	23.35
State Total	4,764	\$5,078,389	\$18,593,936	27.31

We shall soon be confronted with the problem of what basis should be used for property tax purposes for the year 1947, and for the years to follow.

The constitution provides that: "The State Tax Commission shall administer and supervise the tax laws of the State. It shall assess mines and public utilities and adjust

and equalize the valuation and assessment of property among the several counties. It shall have such other powers of original assessment as the Legislature may provide. \* \* \* \*

"In each county of this State there shall be a County Board of Equalization consisting of the Board of County Commissioners of said county. The County Boards of Equalization shall adjust and equalize the valuation and assessment of the real and personal property within their respective counties, subject to such regulation and control by the State Tax Commission as may be prescribed by law. The State Tax Commission and the County Boards of Equalization shall each have such other powers as may be prescribed by the Legislature." (Art. XIII, Sec. 11.)

This constitutional provision, we think, clearly defines the responsibility for equalization of property tax values and we accept such responsibility as is placed upon the Tax Commission by the constitution and the statutes. Our studies of the constitution indicate to us that the basis of valuation should not be determined by the State Tax Commission, but by the Legislature.

Section 2 of Article XIII reads:

"All tangible property in the state, not exempt under the laws of the United States, or under this constitution, shall be taxed in proportion to its value, to be ascertained as provided by law. \* \* \* \*"

In Section 3 of Article XIII, it is provided that:

"The Legislature shall provide by law a uniform and equal rate of assessment and taxation on all tangible property in the State, according to its value in money, and shall prescribe by law such regulations as shall secure a just valuation for taxation of such property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its tangible property \* \* \* \*"

At the time of statehood the Legislature enacted a statute which provides as follows:

"All taxable property must be assessed at its full cash value. Land and the improvements thereon must be separately assessed." (80-5-1, U. C. A. 1943.)

This statute is still a part of our property tax law. It might appear that the course for the Tax Commission to follow is a simple one, but that is not the case. Over a long period of years the Legislature has

adjusted tax levies to the valuation currently in effect, and not the full cash value basis. As an illustration of this procedure, we call your attention to the enactments of the 1945 Legislature.

Early in the session we met with the Revenue and Taxation Committees of both Houses and presented the valuation problem to them. At that time we frankly stated that property was then assessed at not more than 40 per cent of its full cash value. We asked for advice regarding the course which we should follow. No action was taken by the Legislature on the question of valuations; but levy ceilings were raised for county, municipal and school district purposes. How extensive these increases were will be pointed out later. Obviously it would have been unnecessary to increase tax levies at all, if it had been the plan of the Legislature that property should be assessed at its full cash value, as required by the statutes. The action of the 1945 Legislature apparently gave approval to continuing the current practice of assessing property at less than full cash value.

### 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.....	582,979,899	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	1,735,735	13,943,165	2.4	2.6	15.14
1920.....	716,946,156	1,822,041	1,862,699	18,311,967	2.4	2.6	20.54
1921.....	687,824,975	1,513,631	3,232,351	18,153,589	2.2	4.7	19.49
1922.....	635,532,257	1,525,534	2,987,001	17,183,949	2.4	4.7	19.34
1923.....	646,710,475	1,552,194	3,233,552	18,068,574	2.4	5.0	20.54
1924.....	665,451,862	1,597,138	3,260,714	18,182,062	2.4	4.9	20.02
1925.....	668,011,580	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	21.47
1927.....	701,797,693	1,684,314	3,438,808	20,192,362	2.4	4.9	21.25
1928.....	700,705,295	1,681,691	3,433,455	20,003,484	2.4	4.8	22.24
1929.....	723,052,970	1,735,357	3,470,654	21,283,358	2.4	4.9	22.18
1930.....	728,364,055	1,748,067	3,568,983	21,470,736	2.4	5.8	23.62
1931.....	618,404,570	1,484,306	3,586,746	19,676,425	2.3	6.16	23.39
1932.....	575,386,102	1,323,404	3,544,378	18,325,709	2.3	7.3	23.86
1933.....	522,622,633	1,202,017	3,815,145	17,489,150	2.3	7.7	24.15
1934.....	511,928,324	1,177,437	3,941,848	17,483,285	2.2	7.3	24.18
1935.....	517,384,850	1,138,246	3,776,909	17,426,872	.....	6.0	25.92
1936.....	522,830,594	.....	3,136,984	15,688,772	.....	5.63	25.26
1937.....	539,064,438	.....	3,034,933	16,652,313	.....	5.5	25.60
1938.....	569,973,730	.....	3,134,856	17,724,327	.....	6.45	27.17
1939.....	513,813,712	746,015	3,314,098	18,019,962	1.45	6.25	26.75
1940.....	537,753,254	483,976	3,360,957	18,227,152	0.9	6.0	26.29
1941.....	568,455,054	397,920	3,410,735	18,752,439	0.7	4.7	26.08
1942.....	603,356,797	.....	2,835,776	18,572,894	.....	3.1	26.61
1943.....	626,422,913	.....	1,941,911	18,613,794	.....	2.9	26.48
1944.....	683,520,005	.....	1,982,208	20,083,218	.....	2.9	30.14
1945.....	671,600,992	738,761	1,947,643	22,931,542	1.1	2.7	33.01
1946.....	655,895,447	.....	1,770,918	23,422,469	.....	.....	.....

## Summary of Property Taxes Charged Annually (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	6.42	1,910,009	2.76	2,569,774	.....	1,381,426	1.99
1920.....	6,704,032	9.35	1,701,379	2.37	3,773,749	.....	2,431,141	3.39
1921.....	5,870,849	8.53	1,840,500	2.68	3,604,898	.....	2,068,687	3.01
1922.....	5,450,890	8.58	1,586,471	2.50	3,684,278	.....	1,927,280	3.03
1923.....	5,594,997	8.65	1,887,858	2.92	3,695,688	11.39	2,068,616	3.20
1924.....	5,801,734	8.72	1,689,048	2.54	3,699,917	11.43	2,097,591	3.15
1925.....	6,394,279	9.56	1,841,654	2.75	3,772,677	11.61	2,132,881	3.19
1926.....	6,764,130	9.72	1,828,456	2.63	3,885,435	11.85	2,146,787	3.08
1927.....	6,831,489	9.73	1,879,350	2.68	3,879,436	11.61	2,385,666	3.40
1928.....	6,933,649	9.90	1,824,501	2.60	3,848,293	11.66	2,175,397	3.10
1929.....	7,411,196	10.25	2,170,271	3.00	3,962,675	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	3,535,320	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
1945.....	9,305,452	13.87	4,871,150	7.25	4,918,157	15.97	960,000	1.43
1946.....	10,498,755	16.01	4,697,491	7.16	5,211,406	16.61	1,068,319	1.63

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

The problem which the State Tax Commission faces is a practical one: Upon what basis shall property be assessed and equalized? Should the Commission assess all property at its full cash value as the statutes now provide? If this is done, the valuation of all property (other than the ore in metal mines, which is assessed by statutory formula related to the net proceeds) will be increased to at least 300 per cent of its present assessed value. Or should it equalize property tax valuations throughout the state on the current dollar valuation basis, or upon some other level? We think the answer to this question should be given by the Legislature.

It appears to us that there are two important considerations in this connection. One deals with equalization and, we think, is quite clear. All property must be uniformly assessed. The other problem deals with the basis of assessment.

One may readily see that if the tax assessing bodies should reduce the basis of assessment from 30 per cent to 20 per cent, for example, such a reduction in the basic volume would not disturb such uniformity as now exists between individual assessments; so that the reduction would in no way harm any individual through the imposition of a

greater tax upon his property, except through the disturbance of the present relationship in assessed valuation between metal mines and all other property. Such a reduction in the base value, however, would bring financial difficulties to almost every unit of government which depends upon the property tax for revenue and would develop a serious crisis in local government, so long as the present levy limits are in effect.

On the other hand, if the property assessing bodies — the county assessors, county boards of equalization and the Tax Commission — should place the assessed valuation of all property under their jurisdiction upon a full cash value basis as determined by present market prices, no new inequality between properties now assessed would follow except as to metal mines. Such an increase, instead of injuring the financial situation of local units of government, would immediately open the way for securing revenue in excess of that which is now being levied through the property tax.

Theoretically at least, these units of government could increase their receipts from the property tax three-fold as long as the present ceilings on tax levies are in effect. In this way the control over the expenditures of local government through levy restrictions, as it now exists in our statutes, would be wiped away, for all practical purposes. A city, county or school district which, under the present assessed valuation base and under the present ceilings on levies, can raise one million dollars from the property tax, would then be permitted to raise three million dollars under our present levy laws.

We sincerely urge that the Legislature will so indicate if it desires the Tax Commission and other assessing bodies to assess property at its full cash value. Or, if it wishes to provide another basis of assessment, we ask that the necessary statutes be enacted so that the Tax Commission can effectively "administer and supervise the tax laws of the state."

The constitutional amendments enacted at the general elections will present a difficult and a serious problem to the Tax Commission and to all other assessing officers. Unless valuations of all property which is subject to the property tax are made equal and uniform, then the purpose of the amendments will not be realized. To the extent that any property is assessed lower than the standard of general property assessments throughout the state, to that extent will the owners of such property have an advantage over the others whose property is assessed upon a uniform basis. What plan, then, does the Tax Commission have to meet this problem? Before this is discussed, let us consider the equalization situation which we now face, at the end of the war years.

Quite naturally, only the most essential work in the assessment of property was done during the war period. All plans for extensive re-



valuation and reassessment of property were postponed on account of the manpower shortage, but the Tax Commission did attempt to keep the problem under control as far as was possible. A small staff of engineers was available to work with county assessors in the valuation of new buildings and one auditor was assigned for a short period each year to the investigation of merchandise assessments. The Tax Commission made a few changes in the assessed valuation of classes of property and put into effect a number of reassessments in individual cases where such property was grossly underassessed. These actions tended to bring closer together valuations which were getting out of line; but the actions were limited in scope.

### Current Property Tax Collections—1940 to 1945

County*	Percentages of Current Taxes Paid When Due					
	1940 Levy	1941 Levy	1942 Levy	1943 Levy	1944 Levy	1945 Levy
Morgan	95.4	96.8	94.5	98.7	98.8	99.2
Box Elder	94.2	95.4	94.8	97.7	96.7	96.7
Grand	92.7	94.1	95.3	94.7	95.5	95.8
Tooele	95.8	97.2	97.8	98.2	97.9	97.4
Summit	95.6	96.2	98.0	85.4	98.2	97.6
Salt Lake	94.1	98.1	96.4	97.5	97.7	97.4
Rich	91.3	93.6	94.3	95.8	97.6	98.1
Iron	91.4	93.4	95.3	96.2	96.9	96.9
Juab	91.3	93.7	96.8	96.5	97.9	97.7
Daggett	85.7	90.8	92.1	99.4	96.3	97.1
Beaver	90.0	93.1	91.2	94.2	96.8	97.3
Davis	90.1	94.9	95.7	97.6	97.7	98.5
Carbon	90.5	92.8	94.3	96.9	95.4	96.1
Millard	90.4	92.9	95.6	91.6	94.9	96.4
Wasatch	93.4	96.1	95.0	95.7	96.0	96.8
Weber	94.7	95.7	97.1	98.0	98.5	98.0
Cache	87.0	91.8	94.9	97.0	96.4	97.5
Utah	90.7	92.8	96.4	96.9	97.1	96.1
Emery	86.6	88.0	93.3	94.1	98.5	93.5
Sevier	84.0	88.6	92.9	95.9	96.7	96.2
Piute	80.1	83.5	88.8	92.0	89.8	92.0
Kane	75.0	82.2	86.7	86.0	88.6	89.7
Sanpete	87.3	89.9	95.6	95.8	94.2	96.9
Uintah	83.7	84.4	90.1	90.9	94.3	72.3
Washington	84.4	87.8	93.7	92.5	95.5	93.2
Wayne	46.8	48.5	60.7	92.3	97.9	87.6
Garfield	68.2	57.1	75.3	83.1	81.1	90.9
Duchesne	56.3	69.0	67.7	85.3	83.1	80.1
San Juan	63.9	67.6	62.5	75.9	76.4	74.3
State Average	92.0	95.1	95.5	96.6	96.4	96.7

\*Counties arranged in order of assessed value per capita at time of last federal census.

While this was in progress a number of important changes were taking place in property values. During the war a new type of residential property has developed widely. This is residential property outside of cities and towns. In areas from Utah county on the south to Cache county on the north and at many other places throughout the state, quite extensive developments have taken place. In all these areas it will be necessary to appraise the real estate on the basis of its present value, rather than upon the value of some previous year when the land may have been classified as farm or waste land. Our studies indicate that this type of real estate is quite generally underassessed.

There has been a very marked activity in the building of small homes and also in the reconstruction of homes during this period. It appears that with the help of the engineering staff of the Tax Commission, the new homes are quite generally assessed. But our investigations indicate that in some areas where homes have been remodeled into apartment houses or when other major changes have taken place, the improvements in the building have not been appraised and the buildings continue to be assessed as they were prior to the time the reconstruction was done.

One of the unfortunate experiences of most tax administrators arises from the fact that, even though a reassessment or reappraisal has been made upon a sound and uniform basis, it cannot be left without further consideration or adjustment; because, if it is so left, invariably disintegration takes place. This fact is quite apparent in our assessment of farm lands.

In some counties very well-planned reappraisals of farm lands were made years ago. In some of those counties at least, very few vestiges of the original reappraisal remain. In some cases county assessors have made readjustments on individual tracts of land without consideration of the whole; and in other cases county boards of equalization have made adjustments on individual parcels in such a way as to put them out of line with the rest of the land assessed in that area. In some instances, too, physical forces have been in operation. In some cases additional water supply has been developed; in others the water supply has diminished; so that the result now of all these forces indicates quite clearly the need for a comprehensive reassessment of farm lands in most counties of the state.

During the war years the Tax Commission in cooperation with the assessor of Cache county developed a reassessment of city and town lots in Logan city, and in cooperation with the assessor of Carbon county worked out a reassessment of city and town lots in Price city and Helper city. While this was in progress, and due in part to the impact of war industries, numerous changes have taken place in the values of property in and around the major cities of the state. It will be necessary in these localities to work with the local assessing officials in a plan to readjust current valuations of real estate to the changed conditions in and near these cities and towns. All these facts point toward the necessity for a very extensive work on the part of the Tax Commission and, for that matter, on the part of all tax assessing officials in the state, to adjust values to current conditions.

It is the plan of the Commission to make far-reaching recommendations to county assessors, prior to the first of the year, to improve the equalization situation throughout the state. These recommendations will be based upon the very extensive study which the Tax Commission has developed, and upon the examinations and comparisons of property

in the various counties of the state. For the most part these proposals will apply to classes of property, rather than to individual properties. Where a class of property is shown to be underassessed in any county, or in any locality within a county in the state, it is the plan of the Commission to call such matter to the attention of the assessor and the county board of equalization of the county in which the property is situated, with the hope that the major adjustment between classes of property throughout the state can be made in the initial assessment. If this is done, much confusion will be avoided.

A further refinement of assessed values between individual assessments can be developed only through the painstaking application of sound assessment principles. The speed with which this can be carried out throughout the state will depend, in the first place, upon funds available to the Tax Commission for the work and, in the second place, upon the ability of the Commission to secure competent personnel to do the work. We feel that we have very good cooperation with county assessors and boards of county commissioners and that we can count on their support for any reasonable reassessment plan that may be carried out.

### Some Tendencies in Assessment

As has been mentioned, the Twenty-sixth Legislature, in dealing with taxation at its regular session, created the Tax Study Committee and relaxed maximum mill limitations on the general property tax. In this latter process the state levy for general state purposes was revived. Counties were permitted increases of 33 to 60 per cent, according to class, in their general fund levies. Increases of 20 to 150 per cent were authorized in the levy for the development of water resources. The maximum poor and indigent fund levy was boosted in some instances as much as 100 per cent. School districts were allowed increases in maximum levies running from 15.7 per cent in six county districts with low assessed valuations per capita, to as high as 50 per cent raise in the four cities of the second class. Under a law which, however, expires automatically April 1 next unless reenacted, municipalities, counties and school districts might each levy for a reserve fund for building and construction purposes, the maxima varying from three-fourths of a mill in the governmental units with \$50,000,000 or more assessed valuation to as high as 2 mills in those with low total assessment.

Reaction was immediate. Governmental units in 1945 charged against property taxes a total of more than \$22,900,000, or 14 per cent more than in 1944 and nearly 6 per cent more than the previous high for property taxes charged, in 1930. School taxes were increased nearly 18 per cent; county taxes, except for roads, more than 14.5 per cent; city and town taxes nearly 7 per cent.

In the current calendar year as shown by the "Summary of Property Taxes Charged Annually," the totals were still higher. The property tax for all state purposes — the proceeds going entirely to the schools — is the lowest in state history; but the total of property taxes charged is the highest in state history. Further data showing property tax trends are found in the following tables:

### Assessment Trends

Year	State Total Assessed Value	ASSESSED BY			
		County Assessor		State Tax Commission	
		Amount	%	Amount	%
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.....	618,404,750	417,640,336	67.54	200,764,234	32.46
1932.....	575,386,102	391,470,950	68.04	193,915,152	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.....	683,320,005	385,469,634	56.39	298,050,371	43.61
1945.....	671,600,992	392,539,571	58.45	279,061,421	41.55
1946.....	655,895,447	396,705,144	60.48	259,190,303	39.52

### Percentages of Taxes Charged Against Classes of Property

Calendar Year	Real Estate Including Improvements			Personal Property	Total	
	In and Cities Towns	On Acreage	Total		Assessed by County Assessor	Assessed by Tax Commission
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.....	36.83	14.89	51.74	14.58	66.32	33.68
1938.....	34.42	14.16	48.58	15.66	64.25	35.75
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
1945.....	36.97	13.97	50.94	16.15	67.07	32.93
1946.....	37.67	14.04	51.71	16.42	68.13	31.87

Subsequent to 1930, other taxes were found to take the burden off the property tax, and to assist the local governments. The income taxes, the sales tax, the motor vehicle registration proceeds and the gasoline sales tax were all called on to carry greatly increased burdens formerly borne by local property taxes. The occupation tax and the profits from the liquor control monopoly helped the state to carry on and make further contributions to the financial needs of the schools.

For some years after 1930, as the table on pages 21 and 22 shows, the local governments reduced their demands on the property tax; but today they are requiring more than ever from this source.

These increases have not been accompanied by corresponding increases in assessed valuation of taxable property. In spite of the "blanket" raise of 10 per cent or more in the valuation of lands, made last year by this Commission, assessment totals this year are the lowest of the last three years, and are about at the levels of 1923 and 1924. In 1924 the average rate throughout the state — total taxes charged di-

**Comparative State Tax Levies**  
(Mills Per Dollar of Assessed Value)

	For Gen'l State Purposes	For District Schools	For High Schools	For School Equaliza- tion Fund	Total State Levy	Assessed Value of State
1896					8.0	\$107,291,083
1897	4.5	3.0			7.5	102,362,519
1898	4.5	3.0			7.5	100,538,482
1899	5.0	3.0			8.0	99,713,489
1900	5.0	3.0			8.0	105,629,041
1901	5.0	3.0			8.0	112,603,655
1902	4.8	3.0			7.8	118,047,216
1903	5.0	3.0			8.0	128,241,234
1904	5.0	3.0			8.0	132,994,247
1905	5.0	3.0			8.0	140,146,681
1906	5.0	3.0			8.0	146,133,649
1907	5.0	3.0			8.0	160,051,292
1908	5.0	3.0			8.0	165,881,973
1909	5.0	3.0			8.0	172,255,048
1910	5.0	3.0			8.0	186,259,255
1911	4.5	3.0	0.5		8.0	193,417,105
1912	4.0	3.0	0.5		7.5	200,262,873
1913	4.0	3.0	0.5		7.5	213,868,897
1914	4.5	3.0	0.5		8.0	221,720,400
1915	4.5	3.0	0.5		8.0	227,896,000
1916	2.0	2.2	0.2		4.4	531,935,900
1917	2.4	2.4	0.2		5.0	592,979,899
1918	2.1	2.4	0.2		4.7	677,165,922
1919	2.4	2.4	0.2		5.0	692,466,878
1920	2.4	2.4	0.2		5.0	716,946,156
1921	2.2	4.5	0.2		6.9	687,824,975
1922	2.4	4.5	0.2		7.1	635,532,257
1923	2.4	4.8	0.2		7.4	646,710,475
1924	2.4	4.7	0.2		7.3	665,451,862
1925	2.4	4.8	0.2		7.4	668,681,580
1926	2.4	4.8	0.2		7.4	696,061,566
1927	2.4	4.7	0.2		7.3	701,797,693
1928	2.4	4.7	0.2		7.3	700,705,295
1929	2.4	4.6	0.2		7.2	723,052,970
1930	2.4	4.7	0.2		7.3	728,364,055
1931	2.4	5.6	0.2		8.2	618,404,570
1932	2.3	5.7	0.2	0.26	8.46	575,386,102
1933	2.3	6.54	0.2	0.56	9.6	522,622,633
1934	2.3	6.62	0.2	0.88	10.0	511,928,324
1935	2.2	5.96	0.2	1.14	9.5	517,384,850
1936	-----	4.4	0.2	1.4	6.0	522,830,594
1937	-----	4.08	0.2	1.35	5.63	539,064,438
1938	-----	4.05	0.2	1.25	5.5	569,973,730
1939	1.45	4.9	0.2	1.35	7.9	513,813,712
1940	0.9	4.7	0.2	1.85	7.15	537,753,254
1941	0.7	4.5	0.2	1.3	6.7	568,455,864
1942	-----	3.3	0.2	1.2	4.7	603,356,797
1943	-----	1.8	0.2	1.1	3.1	626,422,913
1944	-----	1.65	0.2	1.05	2.9	683,520,005
1945	1.1	1.5	0.2	1.2	4.0	671,600,992
1946	-----	1.4	0.2	1.1	2.7	655,895,447

vided by the total assessed value of the state — was 27.32 mills on the dollar. In 1944 it was 29.38 mills; in 1945, 34.14 mills; and in 1946, 35.71 mills.

### Valuation Trends

	1929	1935	1945	1946
Assessed by State Tax Commission:				
Metal ore content (Net proceeds base).....	\$ 89,399,868	\$ 14,224,271	\$ 90,602,251	\$ 70,915,403
Other mining property .....	35,912,689	31,836,730	37,211,959	36,349,224
Public utilities .....	134,105,173	134,530,166	151,247,211	151,925,676
Total by State .....	\$259,417,730	\$180,591,167	\$279,061,421	\$259,190,303
Assessed by County Assessors:				
Real Estate (land only) —				
Town and city lots .....	\$ 87,441,965	\$ 68,227,391	\$ 61,448,753	\$ 62,086,497
Acreage .....	105,301,948	74,516,330	70,124,044	68,343,535
Total real estate .....	\$192,743,913	\$142,743,721	\$131,572,797	\$130,430,032
Improvements (buildings, etc.) —				
On town and city lots .....	\$ .....	\$108,212,626	\$128,958,901	\$132,259,243
On acreage .....	.....	24,825,982	40,142,694	40,736,033
Total improvements .....	\$146,416,878	\$133,038,608	\$169,101,595	\$172,995,276
Livestock .....	\$ 27,658,496	\$ 8,013,940	\$ 16,563,150	\$ 15,742,179
Other personal property .....	96,815,953	52,997,414	75,302,029	77,537,657
Total by County Assessors .....	\$463,635,240	\$336,793,683	\$392,539,571	\$396,705,144
State Grand Total .....	\$723,052,970	\$517,384,850	\$671,600,992	\$655,895,447

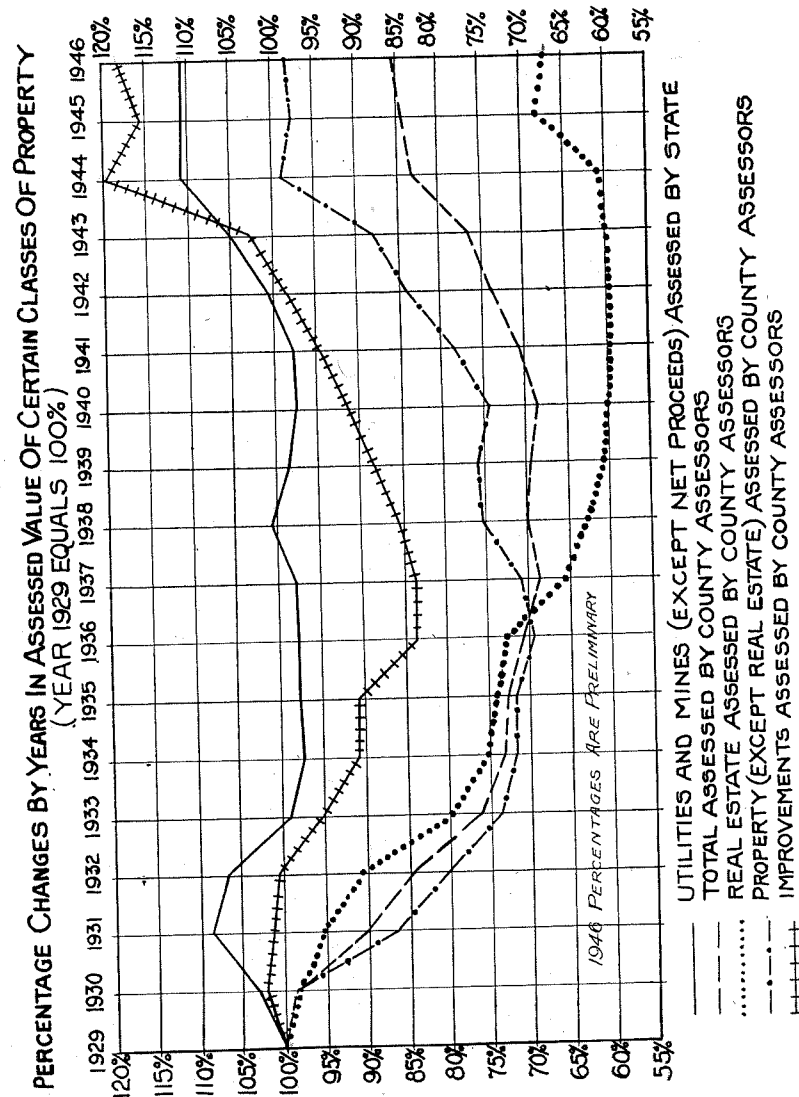
### Some Detail and Unit Average Valuations

Real Estate:				
Improved farm land				
Number of acres .....	1,521,082	1,344,142	1,389,884	*1,318,675
Value per acre .....	\$48.95	\$38.23	\$35.54	\$31.42
Unimproved farm land				
Number of acres .....	1,435,624	962,238	728,633	*660,351
Value per acre .....	\$6.02	\$5.93	\$6.06	\$5.74
Grazing land				
Number of acres .....	4,435,213	5,241,574	6,131,839	*6,157,544
Value per acre .....	\$3.73	\$2.48	\$1.94	\$1.81
Livestock:				
Sheep				
Number assessed .....	2,106,339	1,338,728	1,228,793	1,086,242
Value per head .....	\$7.63	\$2.45	\$3.51	\$3.55
Range cattle				
Number assessed .....	207,027	196,042	259,187	252,614
Value per head .....	\$21.20	\$9.16	\$20.71	\$20.90
Other cattle				
Number assessed .....	98,563	79,576	140,143	134,162
Value per head .....	\$45.99	\$17.60	\$31.99	\$31.91
Other personal property:				
Merchandise (value) .....	\$ 29,660,943	\$ 18,928,344	\$ 31,330,874	\$ 33,741,796
Implements, machinery (value) .....	16,309,691	12,290,891	15,369,433	16,971,317
Motor Vehicles:				
Number assessed .....	80,395	89,071	140,433	136,245
Total value .....	\$ 15,862,061	\$10,302,105	\$ 24,958,163	\$ 23,124,003
Value per unit .....	197.30	115.66	177.72	169.72

\*Owing to fact that acreage in Salt Lake County was not classified by the county assessor in 1946, it is impossible to present statewide data in these categories. The 1946 figures here presented are for the state exclusive of Salt Lake County.



The tabulation, "Valuation Trends," shows assessed values of various main classes of property for this calendar year and last, and for two selected years — 1929, when, on January 1, "good times" were riding high; and 1935, which was about the low period of the depression, as reflected in the property tax records. Accompanying this is a chart,



which indicates trends year by year for assessment of various classes of property since 1929. The chart is in percentages, the 1929 figures being 100 for each class.

In the chart, property assessed by this Commission may be compared in trends with property assessed by county assessors. Since the valuation of the ore content of metal mines is fixed by legal formula, which this Commission administers but over which it has no discretionary control, the assessed value of such ores has been omitted, the percentages shown being for the total assessed value of all other property assessed by the Commission. This includes public utilities, non-metalliferous mines, and the surface rights, equipment and supplies of metal mines. In other lines on the chart the valuation totals for lands and for the improvements thereon are shown, these, of course, being sub-totals for the two main classes of property assessed by the county officials. The curve labeled "property except real estate" includes the valuations placed on improvements, livestock and other personal property. The sharp rise in the valuation of improvements in 1944 is due in great part to the assessment that year of the Geneva Steel properties, which assessment was greatly reduced the following year. The figures for improvements also reflect the great activity in building in the state during the emergency defense and war years, to which reference has already been made. For lands, as shown by the chart, a downward tendency has been shown almost continuously through the 18 years. The rise in 1945 was due to the raise ordered by this Commission, but for the current year the chart indicates that the downward trend has been resumed, even though high prices have recently prevailed for both city lots and agricultural lands in many and perhaps most of the counties.

The table shows trends not only in assessment totals, but also, in some cases, in assessed values per unit. Owing to the fact that lands in Salt Lake County rural areas were not classified in 1946 as they had been in all other counties in the State and previously in Salt Lake County, it is impossible to give statewide figures for these classes of land for the current year.

### Recommendations

*When New Taxing Units are Created.* When a new governmental taxing unit is incorporated, such as a town or cemetery maintenance district, or if an addition is made to a unit already existing, such incorporation or addition should be effective as of January 1 next succeeding, so that a proper distribution of all values lying within such a unit can be made at the time the assessment rolls are prepared by the local county assessor or the state tax commission. To attempt to make a redistribution or apportionment of these values at a later date in the tax year requires a great deal of additional information to be obtained from

all public utilities and other owners of property, and makes practically impossible the inclusion of all property lying therein for that year. This could cause a lawsuit on the basis of discrimination.

*Average Net Proceeds.* For twelve years at least the State Tax Commission has officially called attention to sudden and financially disconcerting fluctuations in public revenue in counties and school districts, resulting from the present method of assessing metal mineral deposits on the net proceeds basis. The suggested remedy has not been opposed, openly at least; but no action has been taken. This may be because comparatively few areas experience the blight which results either from receipt of easy revenue during times of mining or industrial activity, or from the impossibility of adequately financing the schools and other local governmental services when the mines have been idle or nearly so.

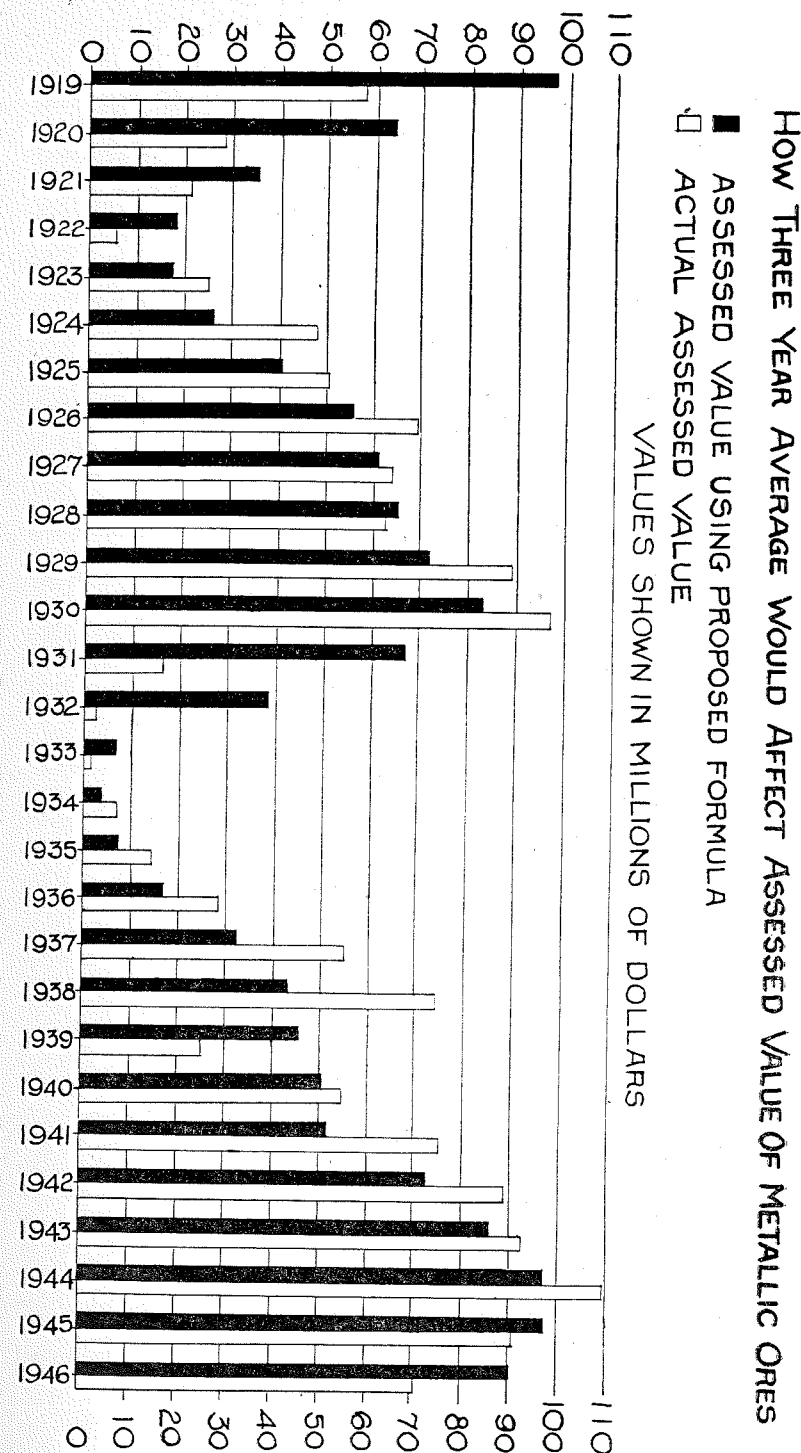
As the tabulation and chart accompanying show, a three-year average as base for the net proceeds assessment would do much to smooth over temporary peaks or depressions in metal mining activity, such as those which caused the assessment drops in 1927 or 1939; and would

#### Comparison of Present and Suggested Methods of Assessment of Ore Content of Metal Mines

Year	Actual Net Proceeds	Assessed Value*	Three-Year Average Net Proceeds	Value Using Proposed Formula*
1919.....	\$19,175,987	\$57,527,962	\$32,365,482	\$97,096,446
1920.....	9,374,615	28,123,845	21,422,217	64,266,650
1921.....	7,031,672	21,085,016	11,894,058	35,582,274
1922.....	1,819,665	5,458,995	6,075,650	18,226,952
1923.....	8,302,285	24,906,855	5,784,540	17,353,622
1924.....	15,935,345	47,806,035	8,685,765	26,057,295
1925.....	16,346,093	49,038,281	13,541,241	40,583,723
1926.....	23,207,914	69,623,743	18,496,450	55,489,552
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.....	12,399,934	24,799,668	22,601,462	45,202,924
1940.....	27,264,171	54,528,342	25,620,178	51,240,356
1941.....	37,746,337	75,492,454	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
1945.....	45,301,130	90,602,251**	48,879,081	97,758,162
1946.....	35,457,704	70,915,403**	45,171,741	90,223,482

\* Using multiple 3 through 1937, and 2 thereafter.

\*\* Include amounts protested, on grounds that metal premium payments by federal government should not be deemed mine proceeds, as follows: 1944, \$11,659,420; 1945, \$4,420,843; 1946, \$2,548,027.





afford a two- or three-year period in which to absorb the shock of violent changes, either up or down, that persist for longer periods. The Commission hopes that the 1947 Legislature will consider the oft-repeated recommendation that the statutory multiple be applied for a three-year average of the net proceeds, in determining the valuation of the ore content of a mine for property tax purposes.

### LAWS ADMINISTERED

#### Motor Vehicle Registration

Fiscal Year	Collections (Including Motor Vehicle Control)	Administrative Expenditures	
		Amount	Per \$100 Collected
1945	\$1,423,927.66	\$118,576.91	\$8.33
1946	1,583,000.23	105,216.71	6.65

The accompanying "Comparative Summary" shows that wartime and reconversion conditions have produced some interesting reactions in the business transactions of the Motor Vehicle Division of the Commission's organization. This Division administers all laws connected with the registration and licensing of motor vehicles in Utah, except those assigned by statute to the Public Service Commission.

### 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	1,297,351.43
1945	162,538	1,363,879.73
1946	176,229	1,498,420.05

The close relationship between the legislator and the economic and industrial development of the state is, perhaps somewhat unexpectedly, exemplified in connection with the "reciprocity law," officially known as Chapter 64, Laws of Utah, 1943. For a more complete discussion of that law the reader is referred to the Seventh Biennial Report of this Commission. The statute permits "every person who is not a resident of this state and who does not engage in intrastate business within this state," to operate a motor vehicle in Utah without further compliance with the Utah motor vehicle registration act, on two conditions:

that he has properly complied with the motor vehicle laws in his home state, and such state makes "substantially equal and like exemptions" to owners of motor vehicles registered in Utah.

Trucking organizations throughout the nation frequently refer to this statute as almost an ideal law; but perhaps the most satisfactory evidence of their high opinion of the Utah act is the fact that Utah is already an important center of the interstate trucking industry. This state is headquarters for the third largest trucking company in the nation and other large concerns make this a division point and have terminals and shops in Utah. This state becomes the "domicile" of a large proportion of trucks which, accordingly, register and pay the required fees under the Utah act. The unexcelled geographical location of Utah at the "crossroads of the West" undoubtedly is an important factor in bringing about this concentration of the industry in Utah, but the terms of the Utah reciprocity statute at least lend encouragement and may even be a deciding consideration when the advantages of this and other possible locations are being weighed.

The attractiveness of Utah as national or division headquarters may in part account for the fact that in the year ending last June Utah revenue from the registration of truck and other freighting and commercial vehicles—trailers, semi-trailers, buses and taxicabs—exceeded that from passenger car registration by nearly \$200,000. The first such excess showed on the records of the Division in the fiscal year 1942, and it has continued to appear since, increasing rather slowly to the figures in the accompanying statement of "Registrations and Collections." However, it must not be forgotten that wartime restrictions on production were more severe with motor vehicles of the passenger-carrying type than with those for handling cargoes; and it is possible that on an unrestricted market gross registrations of passenger cars would soon soar far beyond the present peak of nearly 148,000 achieved in 1941. So far, 1946 was easily the peak year for "unladen weight" registrations. Further the size of the "unladen weight" vehicles has been notably increased during the years, as is indicated by the average amount paid per registration—either gross or net. Carriers, in particular, are using heavier equipment.

In view of such facts, and with the prospective return to the retail market in ever increasing numbers of new passenger cars, it appears certain that the motor vehicle registration receipts will continue on the up grade for some years. Each purchase of a new automobile is usually the starting point for a chain of transactions each of which must be registered.

### Registrations and Collections—Fiscal Years 1940, 1945, 1946

Type of Vehicle or Registration	NUMBER			AMOUNT COLLECTED		
	1940	1945	1946	1940	1945	1946
Passenger Registrations:						
Gross .....	136,665	130,485	140,716	\$ 557,305.00	\$ 598,101.50	\$ 640,757.50
Net .....	116,259	124,858	134,335	.....	.....	.....
Unladen weight:						
Truck registrations:						
Gross .....	24,824	28,654	30,897	.....	.....	.....
Net .....	22,270	26,921	29,272	.....	.....	.....
Bus, taxicab, trailer, semi-trailer registrations:						
Gross .....	1,562	1,501	1,661	.....	.....	.....
Net .....	1,237	1,194	1,340	.....	.....	.....
Total unladen weight registrations:						
Gross .....	26,386	30,155	32,558	493,166.00	741,816.38	833,700.04
Net .....	23,507	28,115	30,612	.....	.....	.....
Total Net Registrations .....	139,766	152,973	164,947			
Increased capacity:						
Truck .....	1,516	375	541	.....	.....	.....
Others .....	88	10	18	.....	.....	.....
Total increased capacity .....	1,604	385	559	14,803.13	4,389.13	7,009.00
Motorcycle .....	607	602	761	1,316.25	1,380.00	1,669.00
Dealers' plates .....	1,557	892	1,547	6,101.00	5,582.00	5,949.00
Temporary .....	36	19	88	275.50	171.00	823.25
Other receipts:						
Transfer of registration .....	.....	.....	.....	22,541.00	5,284.00	6,083.00
Plate replacements .....	.....	.....	.....	1,403.00	775.50	999.00
Penalties .....	.....	.....	.....	1,287.76	8,380.22	1,410.26
Gross Total Registrations .....	166,855	162,538	176,229	\$1,098,198.64	\$1,363,879.73	\$1,498,420.05

The Uniform Operators' and Chauffeurs' Act costs more to administer than it produces in revenue and can hardly be classed as a revenue measure. Excluding it, various motor vehicle acts, within the jurisdiction of the Motor Vehicle Division, cost the State of Utah more to administer, per dollar collected, than any other statute designed to supply the wherewithal to operate government. However, the service rendered by the Division to the motor vehicle owner is worth every dollar collected from him. The state maintains an accurate record of thousands of transactions annually, involving many millions of dollars' worth of property. Police departments, dealers, purchasers, finance companies and the general public have learned to rely confidently on the information carried in the files of the Commission. The mobile nature of the motor vehicle and its comparatively high value make it unusually attractive to the unscrupulous and dishonest, the robber, or the confidence man. Many deals shown by the records to be of a suspicious nature are annually exposed and prevented because of the required examination of title records; and it is safe to assume that, without anti-theft laws of this and other states, hundreds of cases of professional or sporadic motor thievery would occur for every one that comes to light today.

Registration of titles, with the motor and serial numbers of the motor vehicles, recording of the many liens against such property, and the cost of the annual license plates all help to run up the expense of administration of the motor vehicle laws to 6 or 7 cents per dollar collected, but the service to the car-owners and the general public thus rendered is invaluable.

### Temporary Branch Offices

COUNTY	Number of Plates Issued		County Official In Charge
	Passenger	Truck	
Beaver .....	565	134	James H. Rollins
Box Elder .....	2,567	489	Fred L. Petersen
Davis .....	3,000	252	Joseph E. Williams
Duchesne .....	600	159	Levi J. Anderton
Emery .....	600	159	Rex Nelson
Garfield .....	200	88	Leslie George
Grand .....	171	76	Albert Maxwell
Juab .....	700	152	Joel Taylor
Kane .....	197	97	Robert Chamberlain
Millard .....	946	200	Claude Robins
Morgan .....	443	52	A. R. Turner
Piute .....	200	49	James L. Whittaker
Rich .....	200	63	Victor Satterthwaite
San Juan .....	143	101	Wm. C. Black
Sanpete .....	1,659	395	Clive Hansen
Sevier .....	1,485	249	Cliff M. Powell
Summit .....	911	148	John W. Jones
Tooele .....	1,818	164	Phares Haynes
Uintah .....	800	300	Lester Bingham
Wasatch .....	852	87	Guy Duke
Washington .....	723	573	Henry Graff
Wayne .....	195	49	Claud M. Baker
TOTALS .....	18,975	3,836	

With the assistance of county officials, re-registration of both passenger cars and light trucks has been continued, during the peak season, in every county in the state except Daggett. The number of plates issued in 1946, with such cooperation by county officials, is shown in the accompanying tabulations.

Reconversion of the nation to a peacetime production basis has finally made possible the return of the system of using two license plates per automobile. Steel has already been purchased for the 1947 needs. The experience of this state, first with windshield stamps, and later with disappointing substitute materials, suggests that it might be advisable to give the Commission, or some other state agency, a measure of permanent authority to meet emergencies, should the nation's supply of steel ever again be seriously depleted.

### Recommendations

Section 57-3a-49, while stipulating that the annual registration of motor vehicles expires at midnight on December 31 of each year, also grants an automatic extension until February 28 following, for re-



newal of the license. The latter date should be further extended. Human nature being what it is, the present law involves the registration of between 100,000 and 150,000 cars during the last two weeks in February. At the same time the rush created by the income tax "dead line," affecting more than 150,000 returns, is under way. The bi-monthly sales tax "dead line" brings in another 10,000 or more returns. Engaging and training of temporary help to meet this enormous peak load is both expensive and somewhat unsatisfactory. In many instances the citizen might find it easier to meet his tax bills if the delinquency dates did not follow one another so closely.

Section 57-3a-70 provides that the surviving husband, wife or other heir of the deceased owner or lienholder of an automobile may, by affidavit, under certain conditions, effect transfer of the registration of one motor vehicle of a value of less than \$1000. With the safeguards set up in this section, this law is salutary; but the limitations are unnecessarily harsh. The section should be amended to permit the same procedure to be followed regardless of the number of motor vehicles involved, provided the aggregate value is not in excess of \$2,000.

### Highway Safety

Highway safety is one of the pressing problems before state and nation. To grapple with it both the President and the Governor of Utah called Highway Conferences this year, to analyze the situation and to plan and conduct vigorous prevention campaigns. The condensed accident summary, presented herewith, gives but a hint of the agonizing deaths or the continuous suffering resulting from maimed existence, following traffic accidents on Utah highways.

### Accident Summary

Calendar 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
1944.....	113	121	1,512	2,278	2,615	4,240
1945.....	153	174	2,008	2,978	3,432	5,593
1946 (6 months)....	76	89	1,119	1,664	2,264	3,459

Several of the recommendations of the President's Conference are already, in whole or in part, either the law or the administrative practice of this state. In spite of this, and despite, also, a vigorous campaign put on by many agencies, public and private, and strongly supported by public sentiment, the current year's highway accident record in Utah

is not encouraging when compared with former years. Many reasons are assigned for these unfavorable trends. There is no doubt that unsafe drivers are ultimately responsible for all but a small minority of the accidents.

About one Utah driver in ten (say 22,000 out of 225,000 active licensees) each year passes the tests for the driver's license. After obtaining his certificate the holder may continue to drive until his death, unless he finds himself some time convicted of violation of certain traffic laws. There is no sure ground for believing that a man or woman who is today able and willing to drive safely enough to pass the tests can or will do so twenty or thirty years hence. Eyesight or hearing may be impaired; "reaction time" may slow up; or other physical or even mental disability may develop. He may be forgetful of the law, or unfamiliar with its changes. Even more probably he will develop, in the course of the years, unsafe driving habits such as, in the aggregate, contribute to the great majority of traffic accidents. The drivers' license tests themselves have materially changed in the past decade, as need became apparent and public support warranted. There still is much room for improvement. It would contribute greatly to making drivers more nearly safe if periodical examinations were required of every driver in the state. For the average driver these should not be oftener than once in six years, unless the driver in the meantime has otherwise run afoul of the traffic laws. Perhaps after license-holders have reached an age when faculties ordinarily may be expected to show impairment re-examination should be somewhat more frequent.

The above suggestion, like that which preceded it, and those which immediately follow are here presented only because of the importance of the subject and the current and imminent danger that traffic perils will get entirely out of hand. The matters involved are those of policy, rather than administration; they are legislative rather than executive.

The same drivers' license act requires this Commission to prepare a "Driving Handbook" for distribution primarily to applicants for licenses. To that extent the Uniform Act Regulating Traffic on Highways comes within the Commission's jurisdiction, and the following suggestion may be justified: The present statute specifies that right turns may be made by a motor vehicle against a red light only "where signs or signals so indicate." This paragraph (57-7-91 (c) (1), U.C.A., 1943) should be either amended or enforced. Some enforcement agencies have instructed their officers to enforce this section as if the words just quoted were not in the law. Retention of an unenforceable law on the statute books turns many normally law-abiding citizens into law-breakers—criminals in the eyes of the law. To permit right turns on a red light may be the correct solution, under Utah conditions, for a difficult traffic problem. If it is, the paragraph should be

amended. If it is not, proper steps should be taken to stiffen the spines of the enforcement officers.

Advocates of the rule contend that a red light should always mean one thing: "Stop." By the same token a statute should always mean what it says.

The penalties for driving while drunk and for "hit-and-run" driving are not too severe. However, unless the offense has been so aggravated or the results are so horrible as to arouse public sentiment, convictions on these charges prove difficult to obtain. To many persons the automobile is a necessity. Juries frequently hesitate or refuse to deprive a guilty person of a means of livelihood. The suggestion has been offered, and is here forwarded, that authority should lie somewhere to permit modification in some cases of the requirement that the drunk driver shall forfeit his license. This requirement, it is pointed out, is not to be considered as a penalty, but as a safety measure. It is suggested, for example, that, on recommendation of the court, which has opportunity to study all details of the case impartially, the Commission might be permitted to allow the person who has been convicted of drunken driving to use his motor vehicle going to or from work, or under other and proper restrictions. If any such plan is adopted the responsibility should be given to the court or other agency which, by reason of its official duties, is familiar with all the circumstances surrounding the crime and the criminal. This Commission has no such opportunity; its discretion, if any, should be limited to considering the written recommendation of some official who should have the complete picture.

### Suspensions and Revocations

VIOLATIONS	1942	1943	1944	1945	1946*
Drunken driving .....	571	471	364	315	253
Negligent driving .....	202	438	280	278	155
Failed special examination .....	111	90	105	93	79
Operating during revocation period .....	64	52	39	32	17
Hit and run .....	28	30	16	26	10
Falsification .....	21	19	9	24	0
Miscellaneous .....	60	17	16	15	12
Unsatisfied judgments .....					8
TOTALS .....	1,057	1,117	829	783	534*

\*Six months only

The Uniform Motor Vehicle Safety Responsibility Act, a third measure assigned for administrative purposes to the Drivers' License Division, involves economic, rather than safety, factors of highway traffic problems. In some cases it appears inconsistent with other statutes. The Drivers' License Law, for example, requires revocation of the operator's license for a year in certain cases. The Responsibility Act requires the operator to furnish proof of his financial responsibility,

or his car may not be used during that year. This promotes a questionable resort to subterfuge and thus tends to foster disrespect for the law. It does not seem to accomplish anything that could not be done better by ordinary legal process. If the field of the act were restricted to those cases in which unsatisfied judgments are outstanding, it would appear that the purpose of the act would be served. A large proportion of persons whose drivers' licenses are revoked by law may have incurred no liability at all for damages, or in any event may be financially able to meet all just and provable claims. It is hardly fair that these persons, miscreants though they may be, be compelled to pay insurance premiums which are commonly heavily increased on the plea that their driving record indicates they are poor risks. Proper penalties should be provided for unsafe driving, but the public, rather than the insurer, should collect.

The foregoing suggestions, it is repeated, are submitted without recommendation, as beyond the administrative field. The following have the considered and favorable recommendation of this Commission:

### Recommendations

*Sections 57-4-8 (b) and 57-4-16 (b)*, having to do with the licensing of chauffeurs, require, respectively, that the applicant for license to operate school buses, or buses or trucks for contract carriers, shall include a notarized certificate from each of three persons, testifying to the applicant's character; and that a photograph of the licensee shall be attached to each chauffeur's license certificate. Experience shows such precautions provide no adequate safeguard to the public, but they do add greatly to vexatious but unavoidable delays and confusion in the process of issuing the certificates. These requirements should be eliminated.

*Section 57-4-15 (b)* requires the filing of important records in connection with the administration of the drivers' license act. The Commission should have authority to destroy obsolete records; such as the applications of persons who have died since obtaining their certificates, and the renewable licenses of individuals who have not renewed their certificates within six years of their expiration date and who, therefore, may be deemed to have left the state or for other reason ceased to operate their cars in Utah. The Division records at present carry an estimated 100,000 inactive cards. Their retention serves no purpose; but it does clutter up much-needed file space and greatly delays search for needed records.

*Section 57-4-17* fixes the fee for issuance of duplicate drivers' license certificates (to replace those lost or destroyed) at 25 cents. This should be 50 cents, the same as for renewal of the license. Practically the same service to the license-holder is involved for each of these



transactions; and the Division is not collecting in fees sufficient revenue to meet the expenses incurred.

### Taxes Based on Income

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per \$100 Collected
INDIVIDUAL INCOME TAX			
1945 .....	\$2,332,752.66	\$ 74,141.32	\$3.18
1946 .....	2,579,188.52	82,891.08	3.21
CORPORATION FRANCHISE TAX			
1945 .....	1,472,641.35	21,497.19	1.46
1946 .....	1,320,945.66	23,705.55	1.79
COMBINED			
1945 .....	3,805,394.01	95,638.51	2.51
1946 .....	3,900,134.18	106,596.63	2.73

The individual income tax and the corporation franchise tax both use the taxpayer's net income as a yardstick to determine the amount of his tax. The "income tax" proper is an application of the theory that "All residents of this state having taxable ability should pay a direct personal income tax at moderate, graduated rates." The "franchise tax" is based on the proposition that "All business done for profit should be taxed at a moderate uniform rate upon the net income of the business done within this state." The quotations are in the letter from the Utah Tax Revision Commission to Governor George H. Dern, in November, 1929, transmitting the report of the commission. The commission found that, to put the above and two other "cardinal principles" into effect, it was necessary to amend the State Constitution. That was done in the election of 1930 and substantially the present laws were enacted in 1931 at the regular session. The most important and practically the only amendments made since were in 1935.

Yields from each of these taxes set new records in 1944. Since that time collections of the franchise tax have declined each year. Income tax collections fell off slightly in the fiscal year 1945, but set a new high mark in 1946. The combined yield from the two taxes based on income in 1946 was 98.5% of the 1944 high of \$3,951,503.03. When allowance is made for the lag in time resulting from the fact that this year's collections are based on last year's income, the yield from these imposts is found to be quite sensitive to business and industrial conditions; to prevailing wage scales; to the buying power of the dollar; and to important changes in the federal income tax law, since federal income taxes are deductible in computing net income under the state laws.

In the fiscal year 1940, some 68,555 individual income tax returns were filed—roughly one return for every eight persons in a census population of 550,310. In 1946, as shown by the table "Individual Income

Tax Summary" the number of returns, 153,730 is about one in four of population estimated by the Bureau of Vital Statistics at 630,000. Many are required to file returns, of course, from whom no tax is due. But in 1940 the average tax per return filed was \$11.71; and in 1946 it was \$16.78. The median per return—the amount paid by the average person subject to income tax—would, of course, in each case be considerably lower. The table shows something of the effect of increases in prices and also the results of industrialization of the state's economy, since employers and corporations are required to report payments of \$400 or more, under the section of the law giving this Commission the right to obtain information at the source.

### Individual Income Tax Summary

	1942	1943	1944	1945	1946
Number of Returns Filed	98,398	136,906	152,606	151,805	153,730
Amounts Collected:					
Tax	\$1,229,395.27	\$1,997,652.37	\$2,367,413.41	\$2,241,717.26	\$2,477,934.95
Deficiencies	42,079.90	44,660.21	71,432.17	74,736.22	81,984.19
Penalties & Interest	5,645.82	8,704.37	12,111.11	16,299.18	19,269.38
Total	\$1,277,120.99	\$2,051,016.95	\$2,450,956.69	\$2,332,752.66	\$2,579,188.52
Average per return	12.98	14.98	16.06	15.37	16.78
Cost of Administration:					
Amount	\$ 41,250.06	\$ 39,471.58	\$ 49,731.37	\$ 74,141.32	\$ 82,891.08
Per Tax Dollar	3.23 cents	1.92 cents	2.03 cents	3.18 cents	3.21 cents

The table "Corporation Franchise Tax Administration" summarizes the history of that law since 1934. The number of corporations filing reached a low for the period in the fiscal year 1945, but may be expected to increase again as business resumes operation under more competitive conditions than prevailed during the war.

### 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
1945	2,932	1,477,409.38	77,778.38	10,060.27	1,565,248.03	1,472,641.35
1946	2,995	1,108,491.47	105,493.60	12,990.58	1,226,975.65	1,320,945.66

In many respects these two acts were modeled, so far as possible, after the federal revenue laws covering taxation of incomes. This had many advantages for both the administrator of the law and for the taxpayer. As noted the Utah law has not been amended, in most of its features, since 1931. During this period Congress has improved and altered the federal law in many respects; not only as to rates and coverage, but also to close up loopholes and avenues of avoidance of the tax, as was dictated by administrative experience. These amendments were designed to improve and simplify administration and, more important, to reduce greatly the burden on the average taxpayer of compliance with its provisions. Several of the following recommendations affecting both the income and the franchise tax laws have the purpose of bringing the Utah acts more into line with current federal law and procedure. Their adoption will make it much easier for the Utah taxpayer to prepare his returns and will enable the State administration to profit by federal experience in enforcement.

## Recommendations

### Individual Income Tax

*Section 80-14-2* levies a tax "upon the net income of every resident of the state." Income earned in Utah by non-residents (as determined by the definition of "resident" in *Section 80-14-1*) or accruing to them from Utah property is not now taxed. In all equity and fairness this income should be subject to the tax. Taxation of non-resident income is difficult of administration, yet it is as necessary and equitable to tax non-resident income of individuals as to tax the income of foreign corporations doing business in Utah. Chief sources of non-resident income are:

- (1) Rent and gains from the sale or transfer of real or tangible personal property located in this state.
- (2) Income from business, trades or professions conducted wholly or partly in Utah.
- (3) Wages, salaries and other compensation for personal services performed in Utah.

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

*Section 80-14-5*, in paragraphs (8) and (9), prescribes rules and methods of computing allowances for depletion. In brief the act permits the taxpayer a reasonable allowance for depletion based on cost or, when applicable, on value at January 1, 1931, if that is greater. In lieu

of claiming depletion on this basis, a percentage depletion may be claimed at the rate of 33 1/3% of net income from the property. This should be amended to make the same allowances as the federal revenue act now makes, which are as follows:

On oil and gas wells, 27 1/2% based on the gross income from the property; on coal mines, 5%; on metal mines, 15%; on sulphur mines, 23%. The federal law provides that such percentage deductions for depletion shall not be greater than 50% of the net income from the property, and that the aggregate amount recoverable shall not be greater than the taxpayer's total investment in the property.

*Section 80-14-7* fixes the credits against net income for personal exemption and for dependents. Proper interpretation of this section has proved difficult for many taxpayers, and it will simplify matters greatly if the federal law is followed, allowing \$500 for each person, whether taxpayer, spouse or dependent, as determined by his or her status at the close of the taxable year, in most cases December 31. This would not materially affect the gross yield from the income tax, but it would fall more lightly on the married couple with more than one dependent, or a head of a family as determined by the present law, with more than two dependents. The change would require amendment also of *section 80-14-16*, but the wording of *section 80-14-50*, relating to the credits for estates and trusts, would remain the same.

*Section 80-14-16*, stipulating who must file return, differs from the federal requirements, and has proved the cause of considerable annoyance. As a result of confusing "net income" as defined in the law, with savings or surplus left over at the end of the year, it often happens that taxpayers who are liable to file returns do not do so. It is recommended that the federal law, which determines the liability to file a return by the gross income rather than the net, be followed. This will work no hardship on the citizen who, in any event, is required to file with the Bureau of Internal Revenue.

This section also requires that returns filed with the state be "under oath." Such requirement causes trouble. Many taxpayers do not find a notary public or an authorized employee of the Tax Commission readily available; and this Commission, under the law, has no choice but to find that a taxpayer whose return is not properly attested is delinquent. It is recommended that provisions be enacted, as in the federal law, that a tax return bearing the signature of a taxpayer or his duly authorized agent shall be deemed to have been signed under oath and penalties provided by law for perjury shall apply for the willful furnishing of false information in such return.

*Section 80-14-23* provides that if a deficiency or part thereof is due to negligence or intentional disregard of rules and regulations, but without intent to defraud, a penalty of 5% of the total of the

deficiency shall be collected. In contrast, as provided in section 80-14-21, if a return is delinquent, the penalty is 25% of the tax found to be payable. Negligence in failing to return part of a taxable income in some instances may cause just as much or more loss in revenue to the state as negligence in failing to file any return at all in other cases. It is our recommendation that the penalty in both cases be 25%.

Sections 80-14-34 to 80-14-37 give this Commission two years from the date of filing of a return to determine if any taxpayer has underpaid his tax, and, if so, to set up an assessment against him for the additional amount due. The same limitation is fixed within which a taxpayer may file claim for refund of an overpayment. This statute of limitations should be extended to four years. The federal law allows three years. The national law also provides that, on complying with certain rules therein laid down, transcripts of federal actions (usually taken after the taxpayer's accounts have been audited) will be made available to the Utah Commission. Such information has been helpful to Utah not only in assessing deficiencies that have been brought to light, but also in making refunds to taxpayers for overpayments. The latter may occur for example when a taxpayer has claimed a loss in a later year than that for which it may legally be allowed. A two-year limitation sometimes prevents payments of a refund which would have been legal under a three-year limitation. A four-year limitation would permit the state and the taxpayer to take full advantage of all the findings of the federal auditors. Further suggestions on the problem here involved are discussed in connection with the franchise tax act.

*Reciprocity* in examination of returns and other data available to other departments of the Utah government, to individual or corporation income tax officials of other states, and to the federal government is desirable. Reasons are explained more fully in recommendations concerned with the franchise tax, which appear herein.

Section 80-14-59 is similar to another tax law that was declared unconstitutional by the Utah Supreme Court, in that the statute purported to give to this Commission discretionary authority to fix the amount of a penalty, an authority which may be exercised only by the courts. It is recommended that the above numbered section be changed to require this Commission to collect \$10 from an employer or other person subject to the section, who, without fraudulent intent, fails to supply information at the source, as required by law.

*Regulations.* While the Tax Commission may, by the Constitution and general law, have full authority to do what is necessary to administer the Individual Income Tax Act, it would be helpful if the Commission were by specific language empowered and required to prescribe such general rules and regulations as it found necessary or helpful in the enforcement of and in compliance with the statute. Clarification of

the law's application in particular sets of circumstances and uniformity in enforcement would undoubtedly be enhanced and in many instances procedure might be simplified.

### Corporation Franchise Tax Act

Section 80-13-8(1) permits the deduction from gross income of "a reasonable allowance for salaries or other compensation for personal services actually rendered" as a legitimate operation expense in determining the net income of a corporation. A corporation may declare all or a considerable part of the net income as such compensation and retain the cash. If it reports on an accrual basis, it has the right to deduct the amount so declared from its revenue in determining its tax liability. But if the supposed recipient does not draw the compensation, but reports his income tax on a cash basis, the amount also escapes the income tax as well as the franchise tax. This method of avoidance of the tax can and should be eliminated by adopting provisions similar to the present federal law. These disallow such deductions for expenses (or interest) if the amounts are not paid within the taxable year of the corporation or within 2½ months thereafter; and if the amount is not includible in the gross income of the payee for his current taxable year.

Section 80-13-8(5) permits deductions from gross income of "losses sustained during the taxable year and not compensated for by insurance or otherwise." Transactions between members of families and corporations over which they have control have been used at times to show "paper" losses in the accounts of the corporations. It is recommended that losses sustained from sales and exchanges of property between family-controlled corporations and members of the family be not recognized in the statute as deductible losses.

Section 80-13-8 in paragraphs (8) and (9) deals with depletion. This Commission recommends amendments similar to those recommended above for the corresponding paragraphs in section 80-14-5, of the Individual Income Tax Act.

Section 80-13-15(4), reading "stock dividends shall not be deemed income to the recipient," should be studied with a view to clarification and with especial reference to possible closer conformity with the Internal Revenue provisions relating to stock dividends.

Section 80-13-30 fixes a 5% penalty when a deficiency due to negligence or intentional disregard of rules is assessed, as compared with a 25% penalty for failure to file a return. As with the income tax, it is recommended that the penalty be 25% in each case.

Sections 80-13-41 and 80-13-44(2), like corresponding sections already noted in the Individual Income Tax Act, limit the time within which notices of assessments for deficiencies and claims for refunds



may be filed. This limit should be raised to four years, for reasons already stated in connection with the income tax.

Relative to this feature in both the Utah laws, it may be noted that the California corresponding statute, in fixing a four-year limitation on additional assessments, provides that if the taxpayer and the United States Commissioner of Internal Revenue agree to extensions of time for proposing and assessing deficiencies in the federal income tax for any year, the state time limit shall be either four years or six months after the expiration of the period agreed on with the federal government, whichever is later. The California section also provides that a return filed before the last day prescribed by law shall be considered as having been filed on the last day, in computing the time limit for assessing deficiencies.

It has further been suggested that, when any taxpayer has received from the federal Commissioner of Internal Revenue a report in which an adjustment is proposed in net income as returned by the taxpayer, he shall be required to furnish this Commission with pertinent information contained in the federal report; and, if he fails to do so, the time limit as to that return shall be eliminated by such failure.

Section 80-13-53(2) gives this Commission ample opportunity to examine taxpayers' records, and section 80-13-25 requires the corporation to keep records, render statements, make returns and comply with rules and regulations prescribed by this Commission. However, practical difficulties arise when the necessary books and records of a foreign corporation are located outside this state. There is little money available to send Utah auditors to the home offices. It is recommended that the law require such foreign corporation to maintain in Utah records of its entire Utah operations, or at least sufficient records to enable this Commission to determine that the proper net income is being reported; or to send to this state records necessary to verify the returns filed; or to pay expenses of Utah auditors traveling to the point where the necessary records are maintained.

Section 80-13-62 suspends a domestic corporation and forfeits the right of a foreign corporation to do business in Utah on the last day of the eleventh month after its franchise tax has become delinquent. Actually this permits the corporation to do business for 14 months without paying any franchise tax and makes it liable for two years' taxes. No good reason appears for so long a period and it should be shortened at least so that it will not carry over into the second taxable year. It is recommended that the law read "sixth" instead of "eleventh" month.

Section 80-13-64 provides a procedure by which the suspended or forfeited corporation may be revived. If it has continued to do business during the period of suspension, the law is silent or ambiguous

as to any tax on the income from such business. We have held the corporation is liable for such a tax, and feel the language of the act should be specific.

*Reciprocity.* Under existing statutes and their interpretations, the Commission is not permitted to examine records in other state departments. Information in such departments should be made available to the Tax Commission and held in strict confidence. Considerable benefit in auditing Corporation Franchise Tax returns would result.

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

Under federal regulations, which are followed by the State Tax Commission so far as they are consistent with state law, if a bank, in obedience to specific orders from the bank examiner, charges off debts in whole or in part, such debts shall constitute a bona fide deduction for income tax purposes. Other information contained in bank examiners' reports is frequently of material assistance in determining whether or not banks have properly ascertained certain bad debts to have become worthless, for Corporation Franchise Tax purposes, in a given year. Utah has access to the returns filed with the Internal Revenue Bureau dealing with the Federal Income Tax, but the federal officers do not have the same privilege to check Utah records. It is recommended that they and representatives of other departments of state government have authority to do so.

Reciprocity with other states in the auditing of the returns of corporations that do business both within and outside this state would help in obtaining information which would be particularly valuable in case of foreign corporations whose records are kept outside Utah. Several states already grant reciprocity to states having comparable reciprocal provisions.

### Inheritance Tax

Fiscal Year	Collections	Amount	Per \$100 Collected
1945	\$189,128.40	\$ 8,129.71	\$4.30
1946	349,696.83	10,629.56	3.04



During the biennium the Legal Division handled inheritance tax cases as follows: Estates of Utah residents, 1774; estates of nonresidents involving payments of tax, 42; estates of nonresidents from which no tax was due, approximately 3,000.

Foreign estates paid \$7,519.04 plus interest in 1945 and \$26,573.27, plus interest, in 1946, a total for the biennium of \$34,092.31. In the preceding biennium, 1943 and 1944, with approximately the same total inheritance taxes collected, the payments by estates of nonresidents totaled slightly less than \$100,000, including interest. That total itself was just about one-half the assessments against estates of nonresidents in the two-year period ending June 30, 1942, during which total inheritance tax collections,—that is, including estates of both Utah residents and nonresidents—were approximately \$100,000 in excess of those for each of the two succeeding bienniums.

Inheritance tax collections assessed against estates of nonresidents in the fiscal year 1942 included a large backlog of cases on which final determination of the amount of the tax awaited decision by the Supreme Court of the United States in the case brought by this Commission involving the estate of Edward S. Harkness. That decision was handed down in April, 1942. Its effect was modified by the Utah Legislature in 1943, when it adopted the policy of reciprocity in the administration of inheritance taxes. The new law was enacted in the interest of fair play, and it may bring material benefits as well. But it does reduce inheritance tax collections.

The tabulation "Inheritance Tax Collections," showing total revenue from the inheritance tax for the past 18 years, exemplifies the somewhat variable nature of this source of income to the state. At the opening of the period transfers of stock in Utah corporations held by nonresidents of this state were taxed, but this practice was eliminated by a decision of the Supreme Court of the United States in 1932. The revenue in the late 30's reflected a rate increase on larger estates left by persons deceased after July 1, 1933, and also the results of a campaign by the state for collection of delinquent taxes. The effect of the Harkness decision, in which the Supreme Court of the United States reversed itself, is also shown, as already noted, in the 1942 collections.

### Inheritance Tax Collections

Fiscal Year	Collections	Fiscal Year	Collections	Fiscal Year	Collections
1929	\$270,449.35	1935	\$120,193.43	1941	\$234,716.27
1930	378,990.83	1936	139,892.55	1942	429,095.59
1931	296,447.13	1937	239,445.72	1943	313,236.49
1932	165,506.52	1938	312,018.53	1944	227,533.40
1933	84,952.36	1939	336,284.10	1945	189,128.40
1934	102,123.86	1940	164,412.77	1946	349,696.83

The comparatively large collections for the past fiscal year are the result in part of the probating of a few large estates, and in smaller part of the great increase in the number of taxable estates, due to the rise in values of property, especially real estate and improvements, during the two-year period. No recent studies have been made but an analysis reported in the Fifth Biennial Report of this Commission showed that, in the fiscal year of 1939, 59.88% of the estates assessed had gross value of \$25,000 or less each, and paid only 2.36% of the total taxes assessed—just about enough to pay the costs incurred in the collection of these taxes; whereas estates in excess of \$125,000 constituted only 7.19% of the number of estates listed in the analysis, but paid 81.33% of the taxes.

Cost of administration of the inheritance tax law is comparatively heavy, per dollar collected. In the fiscal year 1946 it ranked below the cost of administering the individual income tax, but in practically all previous years the reverse has been true. Collection of the use fuel tax, the motor vehicle registration fee and the drivers' license fees cost still more per dollar, as might readily be expected. In administering the inheritance tax the Legal Division is required to issue a large number of waivers on estates that will pay no tax, and to make safety deposit box inventories on such estates. These duties take much time, but, in the large majority of estates, yield little or no revenue to the state treasury. In addition to the work done by the attorneys, the time of an auditor and of two stenographers is substantially all used in connection with the administration of the inheritance tax.

### Recommendations

Sections 80-12-2 and 80-12-3, which respectively impose the tax on the net estate and define the gross estate, should be amended to tax benefits from insurance on the life of the decedent. Exemptions should be graduated, decreasing as degree of kindred increases, from a maximum of \$40,000 for heirs of close kindred to as low as zero in some instances.

Officially the Utah statute is known as an inheritance tax law. As a matter of fact it imposes an estate tax, measured, not by the amount received by the individual heirs, but by the net estate of the decedent, that is, the value of the property after deductions allowed by statute or found reasonable by the court. All below \$10,000 of this net estate pays no tax. The rate begins at 3% of the amount in excess of \$10,000, up to \$25,000, and increases in three steps to one-tenth of the amount of the net estate in excess of \$125,000.

This schedule, adopted in 1933, may have been in the nature of a compromise and fitted to economic conditions and prevailing "cost of living" prices of that day. In 1946 the schedule is in too many in-



stances quite harsh in its effect. The widow and minor children often can ill afford to pay \$450 out of a net estate of \$25,000.

Nor is the situation improved by the fact that there are some wide loopholes in the Utah act. Theoretically these loopholes are available to everybody. In actual experience they work for discrimination, since those with large estates to dispose of are frequently well-advised and take full advantage of such opportunities to avoid the tax, whereas the owner of a smaller estate does not do so, as a general rule.

Even mitigating features of the statute as administered are turned into wide gaps through which the tax evader may operate. Life insurance, since it accrues to the beneficiary, is not considered part of the taxable estate of the decedent. This works a discrimination against the estate of a person who did not place part of his income in life insurance premiums. But, worse than that, it affords the tax evader an easy and frequently used method of passing large amounts on to his successors tax free. In fact, so great did the evil become nationally that Congress provided that all insurance benefits in amounts greater than \$40,000 should be subject to the federal estate tax. Much the same effect will be obtained in the state law, if all life insurance benefits be included in the inheritance tax and the exemptions be graded according to the nearness of kindred, starting at \$40,000 for surviving spouse or minor children and decreasing sharply as the relationship becomes more distant.

Section 80-12-4, which defines transfers in contemplation of death, opens another wide avenue of escape for the tax evader, even though it sets up a legal presumption. Again the example set by the federal statute may be cited, and it is recommended that a suitable gift tax law be enacted to supplement the inheritance tax.

Another avenue frequently used in dodging the inheritance tax would be blocked if the law stated that, unless a deed is recorded within some specified period after the transfer is made, the conveyance shall be without effect for inheritance tax purposes. To clarify by example: The State of Utah constantly faces a situation wherein a wife has conveyed property to her husband. The deed was not recorded at the time. If the wife dies first, the husband has it recorded, and the estate denies inheritance tax liability, showing that the property was transferred long prior to death. If the husband dies first, the deed is destroyed. On the record the property remains in the wife's name, and it is not included, for inheritance tax purposes, in her late husband's estate. The ruse has exactly the same effect, if the husband is the grantor and the wife grantee.

Section 80-12-8 defines "debts" which may be deducted from gross estates in determining the net estate to be distributed. This and other sections — for example, section 102-8-1 — should be clarified in the

interests of equity and simplicity of interpretation. The amount allowed for family expenses should be limited to reasonable and essential amounts actually paid within a maximum of one year after death. Similarly, only the amount actually paid by the estate after date of death should be allowed for expenses of the last illness.

Sections 80-12-34 and 80-12-38 are designed to prevent delivery or transfer of assets of an estate of which evidences of ownership are held by safe-deposit or financial companies, or the transfer of stock or other obligation of corporations, until the tax has been paid to or a waiver obtained from this Commission. The sections should be amended so that the language will clearly cover property and securities held jointly as well as those held individually.

### Insurance Premium Tax

Year	Net Collections	Administrative Costs	
		Amount	Per \$100 Collected
1945 .....	\$576,240.65	\$1,281.22	22 cents
1946 .....	603,854.59	1,139.18	19 cents

"For the purpose of clarifying, revising and codifying the laws of the state of Utah pertaining to regulating and controlling the business of insurance in all its branches and forms" the Twenty-sixth Legislature created an interim insurance commission, whose report would be made to this Legislature. Comment and recommendations here are confined to revenue features of the insurance laws.

Regulation of the insurance industry in Utah is assigned by law to another department of state government. Expenditures of this Commission for collection of revenue due the state are, as a consequence, quite low per dollar collected, ranking during the past fiscal year next to the gasoline sales tax. While the overall expenditures of the Commission amounted to \$2 per \$100.00 collected, the gasoline tax entailed costs of only 14 cents, and the insurance tax 19 cents to collect the same amount.

Receipts from the insurance tax set a new high record in the 12 months ending June 30 last, and were 68 per cent higher than in 1940. Each year in the period except 1945 showed an increase over that which preceded it. Life insurance premium taxes have for several years shown a constant upward trend in volume, but receipts from taxes on other forms of insurance have been more variable. In most years of the past decade life insurance has yielded 55% to 60% of the total state tax receipts from the insurance industry.

Since insurance taxes are paid on the preceding year's premium income to the companies from insurance in this state, there is some time lag between the economic or industrial change and the corresponding



change in tax receipts. Unless the law is materially altered there is little reason to expect important reversal of the upward trends in revenue from this source for the next year or two.

### Insurance Tax Collections

	1943	1944	1945	1946
Life Insurance .....	\$239,021.07	\$278,056.58	\$319,618.26	\$345,398.89
Fire Insurance .....	67,072.06	96,027.41	77,514.95	82,681.39
Casualty & Misc. ....	138,043.25	155,154.43	108,020.11	121,941.91
Self-Insurers .....	45,488.90	62,181.44	71,087.33	53,832.40
Total .....	\$489,625.28	\$591,419.86	\$576,240.65	\$603,854.59

### Recommendations

Section 43-3-7 imposes a tax of  $2\frac{1}{4}\%$  on total premiums collected (less certain deductions) "in lieu of all other state, county and municipal licenses and fees of every kind and character" except those taxes assessed on real and personal property in Utah. Companies paying a property tax may deduct the amount of such tax paid for general state purposes; in the current fiscal year, for example, there will be no such deduction, since there is no levy for general state purposes. The Utah rate of premium tax is about on a par with those in the majority of states. In any event, under the "retaliatory" provisions of Section 43-3-8, companies organized under the laws of other states whose tax rates are higher than those in Utah are required to pay Utah taxes based on the rates prevailing in the home state.

The language quoted above exempts insurance companies from the Utah Corporation Franchise Tax. Non-insurance income, such as interest from mortgage loans, or profit from sale of real estate, pays no tax. A number of life insurance companies transact extensive mortgage loan businesses in Utah and their non-taxable earnings are substantial. Similar revenue to competing companies is taxed and the competitors enjoy no exemption from state, county or municipal licenses or fees. Unjust and objectionable discrimination should not be tolerated in a tax system.

An amendment in 1939 changed the wording of section 43-3-7 so as to eliminate taxation of payments received by insurers on annuity and similar contracts, which are not technically insurance contracts. The section previously taxed "premiums received on business" but as amended reads "premiums received from insurance." The amendment reduced the state revenue from this source in amounts aggregating \$25,000 or \$30,000 a year. A majority of the states tax annuity premiums and it is recommended that Utah restore the tax.

Section 43-7-13 applies a rate of  $11\frac{1}{2}\%$  on payments made by holders of reciprocal insurance contracts. Prior to 1935 the rate of tax

on premiums received by stock and mutual companies was also  $11\frac{1}{2}\%$ . In that year the Legislature amended 43-3-7 to increase the rate on stock and mutual companies to  $21\frac{1}{4}\%$ , but neglected to amend 43-7-13 in corresponding manner. No logical reason justifies the discrimination thus established, apparently inadvertently. Equity and fairness require that the rate of tax on reciprocals be amended to equal that applied against their business competitors.

### Sales and Use Taxes

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per \$100 Collected
1945 .....	\$7,298,408.23	\$81,046.43	\$1.11
1946 .....	8,388,486.27	82,478.87	0.98

There appears to be no doubt that the sales and use tax collections in Utah for the fiscal year ending June 30, 1947, will exceed 10 million dollars; and an annual collection rate of 12 millions, or averaging one million a month, is quite possible, unless economic factors should, during the year, go violently into reverse.

Sales and use tax collections for June and July of this year — the reports are required on a bimonthly basis — were \$1,707,303.44. This was the record high for any bimonthly period, in spite of the fact that in more normal years the annual peak comes in the December-January period. This year's June-July collections were 34.46 higher than those for the corresponding months one year ago. If the rate of increase were maintained, the total collections for the fiscal year would be about \$11,250,000.

None of the collections above noted reflect the violent rise in price levels that followed the release of controls for a period beginning July 1, nor the subsequent increases permitted by the Office of Price Administration and the Decontrol Board when control was partially restored. All the receipts noted were taxes on sales completed prior to July 1.

Examination of the records of the Collection Division of the Commission's organization for the past decade reveals interesting trends, and indicates the reliability of these records as a sensitive barometer of business conditions. At the beginning of the ten-year period in July, 1936, there were about 9500 sales tax accounts and the yield from the tax during the fiscal year 1936 had been just under 3 million dollars, or an average of about \$313 in taxes per account. The number of accounts declined rather steadily to below 9300 in July, 1938, and then while the war in Europe was in progress, but prior to the entry of the United States into that conflict in December of 1941, rose just as steadily until about 9820 enterprises were in active operation, sales of which were in



whole or in part subject to the sales tax. Pearl Harbor came with automobile and tire rationing, soon to be followed by control of the sales of foodstuffs, shoes and gasoline. The number of businesses liable for the sales tax fell off rapidly to a low of 8270 in January, 1944, but by July of 1945, when World War II hostilities were nearing an end, had risen to 8913. An unprecedentedly sharp rise of 2000 accounts in 12 months brought to 10,913 the total of business houses reporting taxable sales at the beginning of the current fiscal year.

### Sales Tax Statistical Summary

Fiscal year	Number of accounts	Taxes collectible at close of fiscal year	Collections for fiscal year	Average tax per account
1936	9,482	\$55,664.00	\$2,966,866.29	\$312.89
1937	9,494	38,845.65	3,411,585.86	359.34
1938	9,272	44,330.54	3,465,189.86	373.73
1939*	9,419	79,976.33	3,635,502.90	385.98
1940	9,675	86,010.22	4,221,677.30	436.35
1941	9,851	94,366.96	4,563,094.40	463.21
1942	9,408	82,747.76	5,324,387.01	565.94
1943	8,361	45,669.28	6,756,396.05	808.08
1944	8,537	27,862.29	7,192,945.18	842.56
1945	8,913	23,188.33	7,298,408.25	819.85
1946	10,913	12,051.98	8,388,486.27	768.67

\*After fiscal year 1938 sales taxes were collected on total sales (deferred payments included) instead of total of receipts as previously. The change increased the total of taxes charged as collectible for 1939 and ensuing years until 1943. Receipts from the \$2 license fee are included in the collections until May 12, 1941, when the fee was eliminated. Beer sales were exempted from tax, beginning May, 1945.

Receipts from the sales tax showed a continuous annual increase throughout the decade, though at varying rates. In percentage of the previous year's collections, those of 1943 were the highest, with an increase of 26.9%. The fiscal year 1946 showed an increase in collections over 1945 of 14.9%.

The average collections per account in recent years rose with great rapidity, especially after the formal entry of the United States into the war, to a maximum of \$842.56 in the year ending June 30, 1944; but by June 30, 1946, they had dropped to \$768.67, still almost two and one-half times as large in dollars as those of the fiscal year 1936.

Making allowances for changes in the interpretation of the law covering deferred payments, the number of delinquent accounts decreased steadily from 1617 on July 1, 1936, to 245 on July 1, 1945. The increase of 2000 accounts in the past fiscal year was accompanied by an increase of 104 in the number of delinquent accounts, largely attributable to technical failures on the part of new businessmen not familiar with the law's requirements. The amount of taxes collectible, at the close of each fiscal year, on the other hand, shows a decidedly different trend. From less than \$39,000 in such accounts as of July 1, 1937, it rose steadily to \$94,367 on July 1, 1941. Since that time it has been greatly reduced each year until it was only \$12,052 on July 1

last, or less than 15 cents for each \$100.00 in sales taxes collected during the fiscal year. Since among 11,000 business transactions there will always be a few in which settlement is delayed due to clerical or other errors, or to misinterpretations or misunderstanding of the law, it may be stated that the Collection Division has brought the "Taxes Collectible" account to about the irreducible minimum.

Read correctly, the statistical summary herewith is found to reflect accurately and promptly business conditions in the State; first, the slow recovery from the world's most severe depression in recent times; then, the effect in the United States of World War II before Pearl Harbor; then, effect of price controls, of the shortage of commodities both durable and non-durable, and the shortage of manpower; and finally, the postwar approach to greater freedom of action in the economic affairs of the nation, accompanied by increased buying power of the consuming public, larger population, higher price levels, and gradual return to the retail market of some commodities in amounts sufficient to supply, at least in part, the backlog demand.

### Recommendations

*Chapter 16, Title 80, U. C. A., 1943* is known as the "Use Tax Act" and is supplementary to Chapter 15, which imposes the sales tax. It will greatly assist the taxpayer and the administrator alike if these two acts are combined, so that provisions affecting the one tax, where relevant, will be exactly the same as those affecting the other. At present puzzling and annoying differences exist as to due date for reports, items exempted from the taxes, penalties and interest, "statutes of limitations" and many other details.

Additional changes in the present Emergency Revenue (Sales Tax) Act, are recommended as follows:

*Section 80-15-2, (f)* should be amended to make containers and shipping cases taxable when used by the manufacturer in the conduct of his business and when he has not purchased them for resale. As an example, under present language of the act, purchases of milk bottles by the distributor are taxable, but purchases of bottles by bottling works or breweries are exempt.

*Section 80-15-2 (g)*, as it stands, affects leases or contracts granting continuous possession of tangible personal property, transfer of which would be taxable if an outright sale were made. Both the lessor and the state will benefit if the sub-section is amended to give the lessor the option of paying the tax on his purchase price, or of collecting it from his lessee with each rental payment and remitting to the state bimonthly.

*Section 80-15-4 (d)* should be amended by striking the second and last sentence. When this section was being amended in 1943, the word



"received" was erroneously substituted for "relieved." No purpose is served in retaining the provision in the law since any claim of the state against theatrical proprietors dating back to 1933 has long since been outlawed.

Section 80-15-8 gives a vendor only 10 days after notice and demand by this Commission in which to pay a deficiency in his sales tax. This seems too short a period, and it is recommended that the word "ten" in the third paragraph of the section be made to read "thirty."

### Fuel Taxes

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per \$100 Collected
Motor Fuel (Gasoline Sales) Tax			
1945 .....	\$3,747,991.55	\$7,152.23	\$0.19
1946 .....	4,922,712.89	7,047.59	0.14
Use Fuel (Diesel) Tax			
1945 .....	99,657.26	\$7,855.40	7.88
1946 .....	112,705.31	4,667.98	4.14
Combined			
1945 .....	3,847,548.81	15,007.63	3.90
1946 .....	5,035,418.20	11,715.20	2.33

Wartime restrictions greatly affected the use of, and therefore the revenue from, the motor fuels tax, which is commonly called the gasoline sales tax or merely the "gas tax." However, due to war-induced increase in the use of motor vehicles for industrial, agricultural and commercial purposes, the rate of reduction was slower in Utah than in many other states. Consumption began to increase with V-E day and, when rationing was taken off after V-J day, grew by leaps and bounds. In the current calendar year travel was accelerated, and monthly collections set a new high mark of more than \$500,000 in June. They remained on that level through October.

Gasoline tax collections reached their previous annual peak of \$4,336,000 in the fiscal year ending June 30, 1942 — six months after Pearl Harbor. Decline was steady until 1945, and then came the rebound to the new record high in the fiscal year ending last June.

The gasoline tax often wins comment because of the low cost of administration—about 1 cent for every \$6 collected during the biennium. In sharp contrast the administrative expense for collecting the Use Fuel ("diesel") tax was 5.9% or 35 cents for each \$6 collected during the two years. Part of the difference between the costs to the state for administering these two laws lies in the fact that in one case the collection is made through the distributor and in the other it is direct from the consumer, who makes a return monthly, under oath.

### Summary by Months of Gasoline Distribution for Fiscal Years 1945 and 1946

Month of Return	TOTAL MOTOR FUEL				NUMBER OF GALLONS	Tax-Exempt Imports by U. S. Govt.	Taxable M. F. Consumed in Utah	Taxable M. F. Consumed in Utah	Statutory Allowance for Evaporation, Etc., 3%	Net Gallons Taxable	Amount of Tax at \$0.04 per Gallon**
	Refined in Utah	Imported into Utah	To Account For	Refinery Inventory + Increase - Decrease							
1944:											
July	8,363,784	2,547,660	10,911,444	+ 2,095,557	3,730,990	1,286,627	9,276,011	7,989,384	239,269	7,750,115	\$ 310,004.61
August	7,686,626	2,732,963	10,410,589	+ 4,537,905	4,951,134	1,298,568	9,996,760	8,698,192	260,515	8,437,677	337,507.11
September	10,547,772	1,851,586	12,399,358	+ 231,572	3,071,170	9,095,816	9,095,816	8,639,409	258,641	8,380,768	335,230.70
October	10,090,418	2,157,468	12,147,886	+ 127,323	3,025,767	9,249,442	9,249,442	8,559,015	256,343	8,302,762	332,106.84
November	10,112,677	1,856,925	11,969,602	+ 411,397	2,941,422	8,616,582	8,616,582	8,160,618	244,291	7,916,327	316,653.10
December	9,491,020	2,688,405	12,179,425	+ 506,201	2,320,869	1,299,742	9,352,355	8,052,613	241,444	7,811,169	312,446.72
1945:											
January	9,096,777	2,389,098	11,485,875	+ 721,144	2,088,542	896,667	8,676,189	7,779,522	233,283	7,546,289	301,851.60
February	8,720,590	1,946,577	10,667,167	+ 2,160,820	1,473,134	612,740	7,032,413	6,420,673	192,420	6,238,253	249,130.23
March	10,156,384	1,991,280	12,147,664	+ 1,940,444	2,274,378	687,195	7,932,842	7,345,647	217,214	7,028,433	281,137.38
April	9,759,944	1,922,561	11,682,505	+ 1,680,053	2,547,474	497,545	8,454,978	7,957,433	238,553	7,718,880	308,755.11
May	9,419,104	2,155,050	11,574,154	+ 941,479	3,030,703	665,892	8,494,980	8,329,038	264,718	8,664,320	342,572.75
June	9,707,858	2,405,390	12,113,248	+ 814,888	2,802,907	1,089,883	10,125,029	9,035,146	270,821	8,764,325	350,573.00
Fiscal Year	113,082,954	26,615,963	139,698,917	+ 1,864,521	34,259,090	107,304,348	9,937,658	97,366,690	2,917,462	94,449,238	\$3,777,969.15
1946:											
July	10,721,047	2,388,719	13,109,766	+ 926,253	3,193,569	1,174,339	10,842,450	9,668,111	289,560	9,378,551	\$ 375,142.47
August	10,950,550	2,867,831	13,818,381	+ 2,438,350	3,547,137	1,289,680	12,728,504	11,438,824	342,467	11,096,357	443,854.29
September	11,436,777	3,906,586	15,343,363	+ 964,335	3,470,707	721,800	12,330,378	11,108,578	362,463	11,076,110	469,844.31
October	12,605,078	3,175,334	15,779,412	+ 1,380,142	3,947,928	12,605,139	12,605,139	11,849,337	354,674	11,494,663	459,786.52
November	12,965,019	2,013,865	14,978,884	+ 1,953,288	2,716,492	415,945	12,309,104	9,392,155	286,055	9,597,100	383,883.99
December	10,247,062	2,159,955	12,407,017	+ 794,747	2,295,803	281,994	9,316,467	9,034,473	270,540	8,763,933	350,557.34
1946:											
January	10,672,448	2,397,656	13,070,104	+ 955,829	2,093,209	190,000	10,021,066	9,831,066	294,230	9,536,836	381,473.44
February	9,170,146	2,451,278	11,621,424	+ 705,030	2,032,365	8,884,029	8,884,029	8,744,185	262,171	8,482,014	339,280.59
March	11,436,777	2,606,446	14,043,223	+ 1,031,426	2,309,813	139,844	10,701,984	10,514,167	315,300	10,198,867	407,954.61
April	12,605,078	3,293,063	15,898,141	+ 1,666,559	3,628,347	411,437	12,025,016	12,025,016	360,550	11,664,466	466,578.65
May	13,746,242	3,012,847	16,759,089	+ 540,581	4,166,370	330,495	12,802,805	12,802,805	383,889	12,418,916	496,756.66
June	14,476,733	3,610,430	18,087,163	+ 376,248	4,068,774	486,933	13,642,141	13,155,183	394,383	12,760,805	510,432.22
Fiscal Year	143,198,241	33,884,010	177,082,251	+ 2,160,732	37,470,504	137,451,015	6,886,110	131,064,905	3,926,287	127,138,618	\$5,085,545.09

\*\*Deficiencies, penalties, interest, and other adjustments not included.

NOTE: Per cent of change: 1945 from 1944, 1.4% decrease; 1946 from 1945, 34.52% increase.



Receipts from gasoline taxes collected in Utah are used for highways, except that proceeds of the tax on gasoline sold for airplanes are used for airport purposes. All users of gasoline benefit from the presence of highways. So do all users of diesel fuels. But the amount of diesel fuels actually consumed in operating motor vehicles on the highways is much smaller than that used for operating stationary engines, for road machinery or for lighting or heating or other non-highway purposes. The Use Fuels Tax Act, enacted in 1941, was designed to tax diesel fuel only when it was actually used on the highway. Provision was made to exempt from the tax diesel fuel used off the highways. The resulting law is costly to administer, when compared with other tax laws. The cost can be reduced, by legislation later recommended herein. But exemption of non-highway uses will always add greatly to the cost per dollar collected regardless of how the law reads.

There are other costs connected with the collection of tax besides the expenditures for administration. In the case of the gasoline tax this fact is recognized when the law requires this Commission to deduct 3% of the "gross amount of motor fuels produced \* \* or received for sale or use" in the state, "to allow for evaporation and loss in handling and expense of collection." The distributor's "expense of collection" is not large nor, nowadays, are losses in handling or evaporation as heavy as they once were. The statutory allowances for deductions in the fiscal year 1946 amounted to 3,926,287 gallons, which, at 4 cents a gallon, amounts to \$157,051.48. The corresponding amount for the preceding fiscal year would have been \$116,698.48.

These are large sums, and, proportionately, far beyond what most other states find sufficient. Among the eleven western states, Wyoming, Idaho, California and Oregon allow no such deduction at all. In Washington and Arizona the allowance is 1 per cent. Nevada, Colorado, Montana and New Mexico use 2 per cent. An allowance of 1 per cent would cover all ordinary losses by evaporation and from handling, with the modern equipment in use; and would repay also the routine costs of reporting the tax due. If the Legislature sees fit it can permit credits for taxes paid, on proper showing by the distributor that the gasoline had subsequently been lost through extraordinary cause, such as fire or explosion.

The table "Gasoline Consumption by Airplanes" summarizes the reports of the sale of such fuel for the fiscal years 1945 and 1946. The bulk of such gasoline was taken by two public carriers by air serving this region. However gasoline consumed by other airplanes in Utah in 1946 almost trebled the amount used in 1945. Such increase was fairly general in the state but was heaviest in the vicinity of Salt Lake City and Ogden.

In the two years here reported the tax on gasoline sold for airplanes was just about the same in amount as the use fuel tax paid by highway

### Gasoline Consumption by Airplanes

(in gallons)

Airport	1945	1946
Beaver .....		411
Bountiful Sky Haven .....		8,888
Brigham .....	2,149	7,551
Cedar City .....	6,402	21,802
Delta .....	11,754	18,915
Fillmore .....	12,486	1,295
Hillcrest Air Park .....	1,752	8,881
Hinckley Field .....		156,374
Logan - Cache .....	28,491	9,045
Manti - Ephraim .....	12,489	2,367
Midvale .....	1,073	5,310
Milford City .....	1,649	1,889
Mount Pleasant .....	1,363	2,360
Nephi .....	680	2,287
Ogden Air Park .....	720	5,232
Price .....		2,314
Provo .....	2,313	23,484
Richfield .....	21,548	3,639
Roosevelt .....	291	1,280
Salt Lake No. 1:	857	
Airport Sales & Service .....	9,391	79,960
Thompson Flying Service .....	45,575	100,985
Salt Lake No. 2 .....	7,528	4,780
Spanish Fork .....	10,823	7,101
Spanish Fork and Springville .....	2,661	13,898
St. George .....		2,468
Tooele .....		11,824
Utah Central .....	10,402	12,437
Vernal .....	951	1,861,573
United Airlines .....	1,795,397	499,122
Western Airlines .....	453,946	
Total Gallons .....	2,442,691	2,877,452
Total Collections (August through July) .....	\$97,707.63	\$115,098.08

users with diesel motors. The table "Taxes Paid by Motorists" shows trends in various types of taxes since 1934. As pointed out in the footnotes, not all the gasoline purchased is for highway use. Property taxes on motor vehicles, of course, are spent for all those governmental uses to which other property taxes are allocated.

It is more than twenty years since Utah adopted the gas tax. Immense, not to say revolutionary, progress has been made in the petroleum industry in those two decades. Some attempts have been made to keep the language of the statute in step with the advancing industry but more amendments are needed. A number of changes are suggested in the "Recommendations" following. A few require additional comments:

The Utah statute has been found to levy the gasoline tax on the distributor rather than on the consumer. This interpretation precludes the latter from taking deduction for this tax in computing his net income on returns to state and federal income tax collectors. Such deductions are allowable under laws of some states. We find no reason why the Utah law should not be changed to permit him to take this deduction if he so desires.



## Taxes Paid By Motorists

Year (a)	Number of Motor Vehicles Assessed	Motor fuel taxes And other taxes For use of Highways (b)	Registration and License fees (c)	Property taxes Charged against Motor vehicles	Total (d)
1934 .....	87,494	\$2,497,563	\$ 955,062	\$312,628	\$3,765,253
1935 .....	89,071	2,772,673	1,039,547	383,065	4,195,285
1936 .....	96,578	3,170,802	985,646	440,478	4,596,926
1937 .....	103,396	3,430,058	1,017,998	545,138	4,993,194
1938 .....	106,726	3,490,731	1,142,577	648,605	5,281,913
1939 .....	112,356	3,644,408	1,165,075	690,941	5,500,424
1940 .....	121,043	3,874,557	1,227,569	686,774	6,788,900
1941 .....	123,694	4,232,908	1,300,064	786,285	6,319,257
1942 .....	129,113	4,390,098	1,340,533	863,521	6,594,152
1943 .....	144,904	4,201,092	1,430,857	861,065	6,493,014
1944 .....	141,185	3,904,852	1,403,225	891,810	6,199,885
1945 .....	140,433	3,849,027	1,433,660	982,336	6,285,023
1946 .....	136,196	5,036,338	1,637,648	937,414	7,611,400

(a) Fiscal year ending June 30 for special taxes and calendar year for property taxes. County Auditors' preliminary reports for number of motor vehicles assessed.

(b) Motor fuel (gasoline sales) tax; use fuel tax; motor transportation tax (repealed December 31, 1935); gross ton-mile tax (repealed December 31, 1937). It should be noted that others besides motorists and highway users pay gasoline taxes.

(c) Motor vehicle registration, motor vehicle control, vehicle control (or drivers' license) funds.

(d) Amounts in this column are the total of those in the three preceding columns. Amounts collected under Public Service Commission laws from contract and common carriers by motor vehicle are not here included.

After six years' trial the Use Fuel Tax Act has shown itself to be cumbersome in operation, annoying to the considerable group it seeks to exempt from its provisions, and expensive to administer. The main purpose of the act is to collect a proportionate share of the cost of maintaining the public road system from some of the heaviest users of the highway. If all motor vehicles using diesel fuels on Utah roads are reported, there is no need for the user of such commodities off the highway to be forced to procure his "Certificate of Exemption" which he must now exhibit before he can make a tax-free purchase of such fuel. It would be much more logical to require the owner of the diesel-operated motor vehicle to procure from this Commission a use fuel permit entitling him to use the vehicle on Utah highways. This permit could be issued without great inconvenience or expense to anyone at the same time as the owner takes out the required license plates for his vehicle; and the license plates could be withheld until the permit was obtained.

An amendment to the Use Fuel Act enacted two years ago permitted users of diesel fuels to compute their tax on the assumption that their vehicles could operate five miles for each gallon of fuel consumed. This resulted in considerable loss to the state in revenue; lightened the tax on the road user with the heaviest equipment, which does the high-

way the greatest damage; and discriminated against the Utah intra-state operator, who pays on actual consumption, in favor of the interstate operator who computes consumption on the mileage basis. A survey was made by this Commission of actual consumption by diesel-powered freight and bus equipment under ordinary day-to-day working conditions. Some fleets go less than 4 miles to the gallon; some more than 5. Much depended on the load and on the age or condition of the equipment. The average consumption was 4.2 miles to the gallon. The effect of the amendment was to reduce the taxes of some owners of the heaviest and most harmful equipment. If an owner gets 3.2 miles to the gallon, his tax is less than two-thirds what it would be if based on actual consumption. The man with lighter equipment which may average more than 5 miles per gallon, pays on the basis of actual, rather than estimated, consumption in this state.

## Vehicles Using Diesel Fuels

Fiscal Year	No. of Operators	No. 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
1945 .....	83	407	97,302.85	239.07
1946 .....	93	505	105,058.94	208.03

\* To November 30 only.

\*\* From January 1 to June 30.

## Recommendations

## Motor Fuels Tax Act

Section 57-12-1 defines terms used in the gas tax act. Amendments are necessary to bring some of these up to date, as explained above.

The definition of "motor fuels" is highly important because any slight inaccuracy in wording may give rise to vexatious argument as to interpretation or may open wide loopholes by which motor fuels will escape the tax. The following language is recommended, after careful consideration with legal and technical experts:

"(2) 'Motor fuels' shall mean all products commonly or commercially known or sold as gasoline, including what are commonly known as drip gas, casinghead and absorption or natural gasoline, naphtha, benzene, benzol, butane, propane, regardless of their classification or uses; and such other volatile and inflammable liquids as are



produced, manufactured, blended or compounded, including all such products having an initial boiling point of 170 degrees Fahrenheit or less, and including all such products having an initial boiling point of more than 170 degrees Fahrenheit of which ninety-five per cent or more can be evaporated at or below 464 degrees Fahrenheit, which are used for producing motive power in internal combustion engines or for the purpose of operating or propelling motor vehicles, motor boats or airplanes.

" 'Motor fuels' do not include kerosene, distillate, diesel fuel, stove oil, furnace fuel, tractor fuel, and such other products that do not come within the specifications for motor fuels provided above."

The gas tax is collected from the distributor, who may be refiner or importer. He charges the service station operator or lessee, who in turn collects the 4 cents from the consumer. The present definitions should be changed to make it clear that, unless the service station operator purchases from a licensed and qualified distributor, he is himself a distributor. It is also desirable to eliminate the language about sale "in the original packages" which was adopted before the truck tank and trailer tank were so widely used in the trade. The following language is recommended:

"(3) The term 'distributor' is defined as any person who imports or causes to be imported motor fuels, as herein defined, for use, distribution or sale in this state; and also any person who produces, refines, manufactures or compounds such fuel in this state for use, distribution or sale in this state; and also any person who purchases, distributes, or sells motor fuel in this state upon which the tax provided by this act has not been paid.

"(4) The term 'retail dealer' is defined as any person doing a regularly organized retail business and selling to the user or using motor fuels, as herein defined, purchased from a qualified motor fuel distributor in this state."

Section 57-12-2 requires a \$1 quarterly license from each distributor and each retailer. Under present method of collection an annual license tax of \$1 from each distributor is sufficient. It is proposed that this section read:

"Every 'distributor' of motor fuels shall pay to the State Tax Commission a license tax of \$1.00 per calendar year or fraction thereof, in advance, for each distributing station, place of business or agency.

"Such license tax shall be payable on or before the first day of January of each year."

Section 57-12-5 imposes the 4 cent gasoline tax and fixes the exemptions. When the United States Government is the purchaser, im-

position of the tax works to the detriment of Utah gasoline producers. Utah may legally tax gasoline sold to agencies of the government in this state. It may not tax gasoline imported by the federal government from another state. Since the government is a large user, it imports gasoline from Wyoming or elsewhere for use by its agencies in Utah, rather than purchase the fuel from Utah refineries. This saves the federal taxpayer 4 cents a gallon, less some freight charges. It is recommended that gasoline purchased in Utah by the United States Government for use in exclusively governmental functions be exempted, when the amount so purchased is 300 gallons or more.

The section specifically includes, as subject to the tax, gasoline used by "municipalities, counties, school districts and every other arm or branch of the state government." To remove ambiguity the words "the State of Utah" should be inserted before "municipalities."

For similar purpose the statute should specify that measurements of the fuel taxed should be adjusted to a 60° F temperature. This is the common usage in the industry and is the law in some states. The Utah law is silent on the subject.

In addition to recommendations in the three foregoing paragraphs it is recommended that the wording of the section be changed to read somewhat as follows:

"There is levied and imposed an excise tax of four cents per gallon on all motor fuels sold, used or received for sale or use in this state, excepting motor fuels as are or have been brought into this state as purely interstate commerce sales. Producers and refiners shall compute the tax on the amount of motor fuel produced, received or refined in this state, and all distributors importing motor fuels into this state shall compute the tax on the total amount of gasoline received for sale or use in this state. If any motor fuels have been purchased outside of this state and brought into this state, or purchased within the state from a distributor for the use of the consumer, then such tax shall be imposed upon the use of such fuels. It is the purpose and intent of this chapter to impose and levy said tax upon the sale or use of motor fuels as defined in this chapter whether such fuels are used in motor vehicles or for other purposes, and by whomsoever sold or used, including the State of Utah, municipalities, counties, school districts and every other arm or branch of the state government."

Section 57-12-7 specifies the deduction for evaporation, losses in handling and expense of collection. For reasons already set out, it is recommended that the percentage named be 1% of the taxable gallonage, with authority to refund taxes paid when the gasoline taxed, due to extraordinary causes, such as fire or explosion, fails of marketing.

Section 57-12-10 should conform to other tax laws by protecting the state from loss in case a taxpayer institutes court action to test a de-



cision by this Commission fixing the amount of the tax and imposing the 25% penalty named in the section. Provision should be made that in such instances the taxpayer deposit with the court the amount assessed, or give some undertaking, satisfactory to the Commission, to assure payment of tax, penalty and interest, should his suit be unsuccessful.

Section 57-12-13 requires distributors and retailers to keep records of transactions in gasoline for a year. In conformity with other tax laws, this term should be extended to three years.

#### Use Fuel Tax Act

Section 57-12-45 now specifies that a taxpayer may estimate the amount of fuel consumed on the basis of five miles per gallon. This unjust and discriminatory provision should be eliminated.

Section 57-12-46 sets up the method for collecting the diesel tax and for exempting purchasers for non-highway use. As already explained the method should be abandoned and a check should be maintained on vehicles powered with diesel engines through the motor vehicle registration procedure.

Section 57-12-49 retains the 15th day of the month as due date for monthly reports. Gasoline sales tax reports are now due on the 25th of each month, by action of the 1943 Legislature. The use fuel taxpayer should be allowed a similar length of time to prepare his report.

#### Cigarette and Oleomargarine Taxes

Fiscal Year	Net Collections	Administrative Costs		Discount Allowed Distributors
		Amount	Per \$100 Collected	
CIGARETTE TAX				
1945 .....	\$553,147.19	\$3,499.40	\$0.63	\$58,699.04
1946 .....	757,165.19	3,376.03	0.45	80,828.98
OLEOMARGARINE TAX				
1945 .....	\$100,608.75	\$1,387.16	\$1.38	\$10,695.90
1946 .....	99,888.90	1,253.81	1.26	10,611.30

Examination of the table "Luxury Taxes" in Utah" shows a rather steady increase in the receipts from the cigarette tax law for the past 13 years, until today they are almost four times what they were in 1934. The tax is measured by quantity of cigarettes consumed, and there has been no change in the rate. The fluctuations in receipts reflect with reasonable accuracy corresponding changes in total consumption of the product, but not price changes. Various causes may be assigned for the slight drop in receipts from this tax between 1940 and 1941. There is no doubt that the 15% drop between the fiscal years 1944 and 1945 was mainly caused by the shortage of cigarettes on the home market during the last year of the war. Barring unexpected decreases in popu-

lation or marked changes in the habits of the people as evidenced by the consumption record for the past decade, it would be surprising should receipts from this tax fall below the three quarter million mark set in the last fiscal year. On the contrary, \$800,000 per year appears to be a safe enough estimate for the next few years. June, July and August of this year each showed collections of more than \$75,000, or at the rate of \$900,000 a year. The trade, however, customarily shows a seasonal increase in the vacation months, with the large influx of tourists.

#### "Luxury Taxes" In Utah

Collections From Taxes on Alcoholic Beverages, Cigarettes, Oleomargarine

Fiscal Year	Beer (1)	Cigarette	Oleomargarine(2)	School Lunch(3)
1934 .....	\$ 85,460.18	\$200,436.48	\$ 646.25	\$ .....
1935 .....	178,321.43	243,165.44	25,698.50	.....
1936 .....	104,999.25	284,493.48	37,634.15	.....
1937 .....	113,539.19	326,263.52	44,834.11	.....
1938 .....	120,060.46	348,472.68	44,054.64	.....
1939 .....	112,698.38	348,920.60	18,164.81	.....
1940 .....	116,801.53	380,441.50	22,671.77	.....
1941 .....	110,363.77	369,426.91	44,992.70	.....
1942 .....	124,766.47	438,576.58	90,594.96	.....
1943 .....	198,745.30	634,136.86	98,032.27	27,057.70
1944 .....	198,538.17	646,325.80	97,831.90	394,685.27
1945 .....	221,057.45	553,147.19	100,608.75	432,960.42
1946 .....	307,334.24	757,165.19	99,888.90	498,106.21

(1) Rate decreased from \$1.20 to 80 cents a barrel, effective March 25, 1935. Rate increased to \$1.10 per barrel, in lieu of sales tax, May 8, 1945.

(2) Oleomargarine tax law rewritten, effective August 5, 1933.

(3) Effective March 18, 1943. In addition to this 4 per cent tax, sales of alcoholic beverages (except light beer) pay the 2 per cent sales tax. Profits of State Liquor Control Commission operations are not classified as taxes.

Receipts from the tax on oleomargarine are affected by two main variables. When butter prices are high many citizens use larger portions of the substitute; but shortages in the supply of this commodity also may reduce consumption. In 1939 the tax yielded slightly in excess of \$18,000; but for the past five fiscal years consumption has been annually more than five times that amount.

Costs to the state funds of administering these taxes are comparatively low but it is to be noted that, in the fiscal year ending last June, nearly \$81,000 was allowed the distributors in discounts for quantity purchases of cigarette stamps. This is an excessive amount, studies by this Commission show, and much more than the cost of affixing the stamps to the individual packages of cigarettes. Compliance with the law requiring the use of stamps on oleomargarine is far less troublesome to the dealer, since the stamps are affixed not to the individual packages but to the carton in which those packages are shipped. Yet in the last fiscal year the state in effect paid the distributors of oleomargarine nearly \$11,000 for affixing these stamps.



The cigarette and the oleomargarine taxes are imposed by the same law, known as Chapter 1, Title 93, Utah Code Annotated, 1943. It would seem that the original purpose of the Legislature was to curb traffic in these articles, but the statutes were later amended and combined; and the law is now essentially a revenue measure though retaining the more effective of its control features.

### Recommendations

Section 93-1-1 requires that any person having for sale oleomargarine, cigarettes or specified associated products shall have a license, which shall be good until the following June 30, for each place of business; and in the next succeeding section the fees are fixed for each fiscal period or fraction thereof. With the exception of vending machines, each of which is classed as a separate place of business, we see no good reason for licensing retailers of cigarettes or oleomargarine, who deal only in goods stamped by the manufacturer or distributor. In Section 93-1-3 it is provided that licensees need not furnish bond when they "will purchase during the license year only products which have the proper state stamp affixed as required by the act and who file an affidavit with their application attesting to this fact." To require such a dealer to take out a license at all, even without the bond, imposes an unnecessary burden on some retailers without adding to effective control of the traffic. For example small dealers may be deterred from purchasing licenses for a fraction of a year by the size of the fee itself, inconsiderable though it may seem in proportion to a year's business. Both the license fee and the bond requirements in the present law should be retained for those dealers who apply stamps to the cigarettes or oleomargarine.

Section 93-1-5 provides that the Tax Commission shall impose a penalty of \$10 to \$299 for each offense on each person found selling or offering for sale unstamped products covered by the act. The courts have declared such penalty unconstitutional, unless imposed by the courts. To be constitutional the amount of the penalty should be specific and not discretionary with the Commission and it is recommended that the amount be set at \$50 — sufficiently high to make such illegal traffic thoroughly unattractive in view of the risk incurred.

Section 93-1-10, in the next to last paragraph, fixes the 10 per cent discount to any licensee when the entire amount of any single purchase of stamps is \$25 or more. This discount should be reduced, for reasons already stated, to 5 per cent on purchases of cigarette stamps; and it should be discontinued altogether on purchase of oleomargarine stamps.

### Alcoholic Beverages

Fiscal Year	Collections	Administration Costs	
		Amount	Per \$100 Collected
BEER TAX			
1945 .....	\$221,057.45	\$1,563.61	71 cents
1946 .....	307,334.24	1,925.15	63 cents
SCHOOL LUNCH FUND			
1945 .....	\$432,960.42		
1946 .....	498,106.21		

The increase in collections from the tax on beer needs explanation. The tax rate was increased from 80 cents to \$1.10 a barrel effective May 8, 1945, so that during more than 10 months of the fiscal year 1945 the old rate prevailed. With the law increasing the tax went a companion measure eliminating the sales tax on beer, after March 17, 1945. The state's total revenue from the trade was probably reduced somewhat as a net result of the two laws. The State General Fund was the gainer by about \$80,000 in 1946; but the Emergency Relief Fund revenue was reduced by as much or more.

Since the tax is collected from the brewery, importer, or wholesaler, cost of collection of the beer tax is much lower than average, per dollar collected.

### Beer Consumption In Utah (In gallons)

Fiscal Year	Packaged Beer		Draught Beer Light	Total
	Light (3.2%)	Heavy (Repeal)		
1939 Local beer .....	1,568,312	.....	1,560,385	3,128,697
Imported beer .....	581,335	.....	693,292	1,274,627
Total .....	2,149,647	.....	2,253,677	4,403,324
1940 Local beer .....	1,786,172	.....	1,572,940	3,359,112
Imported beer .....	514,863	.....	681,404	1,196,267
Total .....	2,301,035	.....	2,254,344	4,555,379
1941 Local beer .....	1,606,513	.....	1,541,390	3,147,903
Imported beer .....	585,119	2,074	556,020	1,143,213
Total .....	2,191,632	2,074	2,097,410	4,291,116
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
1945 Local beer .....	2,505,102	.....	2,952,750	5,457,852
Imported beer .....	1,691,993	19,419	711,285	2,422,697
Total .....	4,197,095	19,419	3,664,035	7,880,549
1946 Local beer .....	2,554,733	.....	3,067,450	5,622,183
Imported beer .....	2,319,689	1,163	646,671	2,967,523
Total .....	4,874,422	1,163	3,714,121	8,589,706



The School Lunch Fund is maintained by a levy of 4% on the Liquor Control Commission's sales, the proceeds being earmarked by law for expenditure under the supervision of the State Superintendent of Public Instruction for the purpose indicated by the name of the fund.

### Miscellaneous Taxes

Fiscal Year	Collections	Administrative Costs	
		Amount	Per \$100 Collected
MINE OCCUPATION TAX			
1945 .....	\$857,084.76	\$1,558.99	\$0.18
1946 .....	656,826.92	1,634.43	0.25
CAR AND BUS (PROPERTY) TAX			
1945 .....	\$104,558.29	\$1,011.19	\$0.97
1946 .....	120,460.23	1,255.64	1.04
PUBLIC SERVICE COMMISSION FUND			
1945 .....	\$ 58,173.69	\$ 584.55	\$1.00
1946 .....	65,673.73	525.76	0.80

The grouping of the three taxes named in the above tabulation is more convenient than logical. The mine occupation tax, in its administration, is largely a by-product of the assessment of mines for property tax purposes. Historically, the occupation tax was substituted in 1937 for part of the property tax, to spread over the entire state some of the revenue to government derived from the development of its metalliferous ore resources. The state, it was argued, as well as county or school district, has an interest in these metallic stores which, once removed, can not be replaced. Simultaneously with the imposition of the occupation tax, the net proceeds multiple was reduced from three to two. Roughly speaking the contribution of the mines to the costs of government was not materially altered by the change; but the state, as well as local school district, county and, in a few instances, municipal governments, now shares in such payments and this portion is available for statewide governmental service through legislative appropriation to the State District School Fund or to other statewide agency.

The measure of the occupation tax is the gross proceeds rather than the net proceeds from the sale of ores; but receipts up to \$20,000 annually are exempted. In actual practice, the base of the occupation tax is not greatly wider than that measured by net proceeds.

The receipt figures quoted herewith include payment under protest. The issue as to whether federal metal premium payments must be included in the base by which this occupation tax is measured is still in the courts. Final decision against the state would require the return of considerable amounts, and net collections in the fiscal years 1944, 1945 and 1946 would be somewhat lower than shown in this report.

Without change in the law, collections under the Occupation Tax Act will rise or fall substantially in proportion to activity in the metal

mining field. Since two of the state's largest metal producers were idle for a considerable part of the current calendar year, their curtailed gross production will be reflected in collections under the occupation tax due next spring.

Receipts from the mine occupation tax in the fiscal year 1944 totaled more than one-fourth of all amounts collected by this Commission not earmarked for some special state fund. That was the high mark since the occupation tax was initiated. The proportion in the last fiscal year was about 18%.

Collections of the car and bus tax, while made by this Commission, are in only small part to be regarded as revenue to the state government. What actually happens is that the Tax Commission, in lieu of the county treasurers, collects this property tax from all owners of private car lines, such as tank lines, refrigerator car lines, the Pullman cars, and the like, and from common carriers by motor vehicle. The formula for the distribution of the assessed value of these concerns among the counties and municipalities in which railroads or motor vehicle carriers operate, is fixed by statute; the State forwards to each county treasurer that county's share in the taxes collected, retaining only that portion of the tax collected which is due the state under the state and state school property tax levies.

The legislature biennially determines the amount to be expended by the Public Service Commission in the two succeeding fiscal years. One-fourth of this sum is appropriated from state funds. The remaining three-fourths of the cost of their supervision is a charge against the public utilities supervised, distributed among them as provided by law, and the collection of this assessment is the duty of the Tax Commission.

### IN GENERAL

The tables appended to this report contain summarized and some detailed information concerning questions which, as shown by long experience, are most frequently asked by Utah students of taxation and governmental revenue, and by the general public. The information is arranged as follows:

Tables 1 to 10, assessed valuations of property by counties and classes throughout the state, for last year and this.

Tables 11 to 19, property taxes charged, by county and purpose, over a period of years.

Tables 20 to 49, taxes charged against various classes of property, by counties, over a period of years.



Tables 50 to 53, summaries of collections and administrative costs of the State Tax Commission by taxes over a period of years.

Tables 54 and 55, information required by statute as to the operations of the Commission.

A greater volume of business than ever before has been handled in the Commission during the past year without material increase of personnel. During the first postwar year the work in several departments reached an all time high. For example, motor vehicle registrations, drivers' license applications and sales tax licenses reached their highest peak in March, 1946. The Commission finds itself short of trained workers, however, for its technical staffs such as auditors and engineers. Many former employees from these departments, who served in the armed forces, took employment elsewhere upon their return.

We desire to express appreciation for the sympathetic leadership of Governor Herbert B. Maw, and for the whole-hearted cooperation of other departments of state government. We have welcomed the opportunity to work with the Tax Study Committee in dealing with state revenue problems.

Nor would this report be complete if it did not acknowledge the service on this Commission of Mr. Arthur McFarlane, of Salt Lake City, during a furlough of the Chairman, while Mr. Bennion served as Chairman pro tem.

Members of the Twenty-seventh Legislature are invited to utilize freely the facilities of the Tax Commission and the services of its employees, in connection with any problems arising or projects undertaken relating to taxation in Utah.

Respectfully submitted,

STATE TAX COMMISSION

J. Lambert Gibson,  
Chairman,

Milton Twitchell,

Heber Bennion, Jr.,

Roscoe E. Hammond.

## STATISTICAL SCHEDULES



Table 1—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1945

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		TOTAL
											Real Estate Improvements	Net Proceeds Two Times	
Beaver.....	\$ 13,728	\$ 13,642	\$ 61,231	\$ 601	\$ 601	\$ 424,431	\$ 2,033,766	\$ 14,331	\$ 230,097	\$ 8,364	\$ 177,024	\$	\$ 2,968,310
Box Elder.....	73,472	62,754	281,682	660	660	3,833,975	12,277,324	95,601	339,423		100,233		17,065,124
Cache.....		21,436	151,023	690	690	1,900,932	2,238,714	16,967	441,444		2,718		4,773,944
Carbon.....		10,661	196,386	480	480	509,775	5,765,695	11,480	213,920		9,184,925		15,893,320
Daggett.....		188							356				207,767
Davis.....	19,030	44,068	135,066	180	180	1,092,168	4,380,909	37,213	378,099	8,364	13,508		6,681,715
Duchesne.....		13,124				186,424			111,493		39,098		6,380,139
Emery.....		9,620	67,802	60	60	215,946	2,346,655	11,902	57,935		1,426,453		4,336,372
Garfield.....		8,491				52,257			164,720		3,848		4,336,372
Grand.....		12,305	75,994	105	105	86,077	2,805,760	15,917	47,832		91,088	1,658	3,136,716
Iron.....	19,247	28,437	117,562	305	305	324,497	3,910,727	33,700	502,083	20,428	562,475	809,095	6,398,128
Juab.....	12,454	33,105	118,208	85	85	198,388	3,335,311	26,497	152,048		414,826	422,992	4,754,362
Kane.....		7,687				48,532			58,349		2,120		5,166,688
Millard.....	30,144	31,399	140,271	170	170	170,553	4,923,587	38,026	221,019		8,530		5,363,709
Morgan.....	11,318	12,922	48,356	60	60	205,183	2,317,755	19,385	48,558		416,560		3,618,370
Plute.....		4,555	6,096	10	10	60,160	142,201	511	24,920		105,541		343,994
Rich.....	3,743	1,437				40,856			21,220		10,141		154,475
Salt Lake.....	179,543	993,710	515,210	29,655	5	8,868,514	14,200,910	213,032	6,294,070	307,773	19,983,910	87,893,013	142,602,102
San Juan.....		3,119							13,672		96,673		116,464
Sanpete.....		17,975	91,985	155	155	198,509	1,885,806	9,245	96,407		15,157		2,315,239
Sevier.....		13,061	51,280	75	75	205,503	1,135,565	5,217	148,559		108,727		1,667,997
Summit.....	18,594	28,295	131,451	100	100	332,247	5,348,394	38,416	626,102	6,495	950,521	423,171	9,059,496
Tooele.....		70,327	235,006	85	85	389,483	7,817,037	52,775	1,477,856	101,601	1,161,981	231,523	11,732,762
Utah.....		13,068				186,235			86,442		1,161,981		1,402,110
Utah.....	15,992	65,266	397,510	1,570	1,570	3,773,630	9,320,369	40,562	693,310		1,161,981	2,203	15,671,835
Wasatch.....		13,852		20	20	399,119	763,040	3,020	289,829		832,848	768,959	2,416,907
Washington.....	12,171	30,738	37,668			370,801					22,161	29,657	755,357
Wayne.....		156				7,155							7,311
Weber.....	24,443	151,000	580,865	6,985	6,985	2,590,516	9,691,843	64,240	1,269,736				15,051,591
TOTALS.....	\$433,879	\$1,676,398	\$3,440,652	\$41,515	\$6,869,517	\$76,671,874	\$96,841,348	\$748,037	\$14,079,330	\$444,661	\$37,211,959	\$90,602,231	\$279,061,421



## STATE TAX COMMISSION

Table 2—Number and Assessed Value of Livestock for 1945

COUNTY	HORSES AND MULES						CATTLE					
	On Range			Otherwise Assessed			On Range			Otherwise Assessed		
	Number	Value		Number	Value		Number	Value		Number	Value	
Beaver	488	\$ 7,245		693	\$ 21,010		9,436	\$ 190,920		2,558	\$ 82,740	
Box Elder	1,577	23,778		3,293	113,749		21,310	420,051		15,015	468,561	
Cache	973	14,726		2,761	97,301		5,884	73,695		20,847	595,605	
Carbon	215	3,230		359	12,395		2,309	35,352		1,026	30,220	
Daggett	162	2,590		210	7,490		2,401	26,880		5,226	57,226	
Davis	334	6,046		1,646	59,479		3,181	63,556		7,023	227,303	
Duchesne				3,057	78,807		14,156	301,757		9,270	226,327	
Emery	431	7,130		1,447	47,248		13,936	507,092		2,673	52,473	
Garfield	259	3,995		798	25,050		11,141	222,905		1,348	29,002	
Grand	205	3,115		586	19,825		5,292	112,065		473	49,186	
Iron	373	6,035		617	21,550		7,267	143,321		1,470	49,598	
Juab	246	4,020		743	25,285		8,810	182,995		1,384	28,316	
Kane	176	2,340		389	13,314		4,953	109,977		787	21,848	
Millard	216	3,700		2,690	84,570		21,217	451,259		6,784	47,830	
Morgan	276	4,195		407	14,260		2,448	48,201		1,339	41,537	
Piute	83	1,245		611	21,385		4,653	100,246		1,150	56,380	
Rich	256	14,740		553	18,420		16,592	349,680		1,451	31,800	
Salt Lake				2,980	113,455			262,292		9,508	141,205	
San Juan	428	8,985		500	13,140		12,868	261,570		5,955	195,445	
Sanpete	901	14,260		2,033	70,060		12,791	222,965		3,742	200,782	
Sevier	872	13,753		1,668	58,350		12,029	86,283		6,082	182,875	
Summit	521	8,225		777	27,965		3,781	176,095		1,491	50,265	
Tooele	504	7,845		990	32,390		8,323	274,328		11,071	205,327	
Utah	1,511	26,695		1,812	60,859		13,714	415,808		3,100	116,277	
Wasatch	876	15,791		3,776	121,397		5,913	122,314		1,273	44,385	
Washington	263	3,965		815	20,650		6,061	126,151		12,866	418,025	
Wayne	35	775		540	15,895		2,664	53,430				
Weber	89	1,725		2,230	75,845							
TOTALS	12,533	\$ 214,819		39,606	\$ 1,313,239		259,187	\$ 5,366,808		140,143	\$ 4,484,492	

Table 2 (continued)—Number and Assessed Value of Livestock for 1945

COUNTY	SHEEP			GOATS			SWINE			POULTRY		TOTAL All Livestock		
	Number		Value	Number		Value	Number		Value	Value				
Beaver.....	62,744	\$	227,855			\$		313	\$	2,020	\$	145	\$	531,735
Box Elder.....	99,390		337,236					2,301		16,503		27,369		1,407,247
Cache.....	1,816		6,440		11		28	1,582		9,049		42,865		831,109
Carbon.....	15,725		52,853		866		2,600	328		2,762		2,548		161,930
Daggett.....	10,325		37,940		1		40	150		1,210		1,373		112,759
Davis.....	4,276		15,122		2		6	698		5,935		7,365		414,702
Duchesne.....	39,405		138,351		13		39	1,499		10,316		14,914		800,301
Emery.....	35,254		122,956					1,870		7,350		8,772		566,021
Garfield.....	31,834		108,394					474		2,648		3,821		422,815
Grand.....	53,979		228,694					705		4,012		2,722		389,989
Iron.....	65,345		231,518					625		5,147		2,406		459,035
Juab.....	53,953		196,030		29		90	466		4,010		11,065		475,070
Kane.....	32,345		113,910					163		1,545		29,011		269,670
Millard.....	199,093		710,200					2,716		18,545		2,795		1,512,413
Morgan.....	8,189		28,684					286		1,773				147,738
Piute.....	5,432		19,496					658		4,440				188,149
Rich.....	22,981		68,940					238		2,250				511,320
Salt Lake.....	8,256		26,260		495		1,490	3,064		28,530		170,420		691,955
San Juan.....	72,788		195,270					1,170		13,265		1,195		523,257
Sanpete.....	36,364		113,465					1,651		10,107		73,275		741,310
Sevier.....	23,751		81,665					1,424		10,107		43,290		630,912
Summit.....	173,824		619,318		100		300	343		2,516		10,301		338,713
Tooele.....	104,254		395,855					462		3,580		6,395		895,788
Utah.....	29,661		101,107					2,101		15,940		12,210		991,603
Wasatch.....	2,678		10,402		59		189	1,725		12,367		100,697		1,008,560
Washington.....	7,910		28,885		18		64	1,705		1,025		4,078		280,192
Wayne.....	16,605		59,894		12		36	441		2,990		51,225		330,840
Weber.....	3,435		9,270		3,300		8,250	3,855		3,855		6,005		233,067
								1,329		12,980		20,730		594,950
TOTALS.....	1,228,793	\$	4,306,050		4,916	\$	13,132	27,251	\$	206,673	\$	657,937	\$	16,563,150

## STATE TAX COMMISSION



## STATE TAX COMMISSION

Table 3—Acreage and Assessed Value of Real Estate for 1945

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	Value	Value
Beaver	186,579	14.70	2,742,750	22,697	34.62	785,795	21,249	3.25	68,995	
Box Elder	77,162	21.74	1,677,655	64,440	61.77	3,980,725	27,365	11.46	313,492	
Cache	.....	.....	.....	13,508	28.37	382,473	2,209	10.53	23,256	
Carbon	.....	.....	.....	5,513	21.37	1,978,550	.....	.....	.....	
Daggett	.....	.....	.....	21,357	19.25	412,194	348	16.34	5,685	
Davis	5,372	28.02	150,500	28,556	14.34	592,947	5,350	6.63	35,455	
Duchesne	.....	.....	.....	29,686	23.32	587,317	46,238	2.49	115,072	
Emery	999	5.13	5,128	25,130	36.23	209,742	4,727	4.12	19,484	
Garfield	.....	.....	.....	18,333	33.86	620,877	180,020	2.41	433,192	
Grand	.....	.....	.....	5,323	46.32	432,079	17,260	4.22	72,335	
Iron	.....	.....	.....	3,323	27.34	138,639	259	4.97	1,287	
Juab	50,655	13.34	675,511	66,517	20.06	1,334,336	11,001	2.44	26,319	
Kane	2,034	10.41	23,991	3,512	33.85	487,633	1,837	7.35	13,503	
Millard	44,070	16.32	294,119	12,639	21.17	551,894	16,304	15.27	148,310	
Morgan	3,183	9.36	29,581	26,066	104.34	6,555,455	35,502	16.11	262,630	
Plute	3,14	2.73	24,140	6,435	28.44	114,514	138,410	18.35	520,790	
Rich	2,273	14.76	190,610	76,800	28.44	2,184,332	31,780	8.92	283,607	
Salt Lake	25,356	4.43	158,832	43,820	50.90	2,230,641	51,423	5.49	282,068	
San Juan	26,026	10.70	158,832	29,089	46.69	290,295	7,039	12.67	89,149	
Sanpete	14,813	16.37	27,352	34,011	21.37	726,833	35,302	7.78	278,362	
Sepvier	14,405	16.37	27,352	98,661	62.84	6,298,534	26,610	17.37	452,344	
Summit	1,789	17.59	27,352	19,192	43.98	824,856	3,951	13.03	51,472	
Tooele	16,019	7.60	121,779	29,089	52.57	711,638	2,223	4.90	10,888	
Utah	.....	.....	.....	38,406	83.51	3,207,294	42,035	2.42	15,408	
Wasatch	20,787	10.34	212,880	34,011	21.37	726,833	35,302	7.78	278,362	
Washington	9,294	12.32	138,210	98,661	62.84	6,298,534	26,610	17.37	452,344	
Wayne	.....	.....	.....	13,537	52.57	711,638	2,223	4.90	10,888	
Weber	.....	.....	.....	11,899	28.59	340,237	6,378	2.42	15,408	
TOTALS AND STATE AVERAGES	492,878	13.74	\$6,770,740	897,000	47.52	\$42,627,703	728,633	6.06	\$4,415,990	

Table 3 (continued)—Acreage and Assessed Value of Real Estate for 1945

COUNTY	FRUIT LAND			GRAZING LAND			Other Land Value	Aggregate Value of Acreage	Town and City Lots, Value	Aggregate Value of Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value				
Beaver	20	\$ 1.25	\$ 25	112,203	\$ 1.43	\$ 160,785	\$ 39,780	\$ 1,055,380	\$ 229,285	\$ 1,284,665
Box Elder				911,386	1.06	962,054	657,056	8,342,585	897,684	9,240,269
Cache				231,533	2.28	527,225	26,145	7,166,338	2,202,109	9,368,447
Carbon	29	165.07	4,787	229,226	2.73	624,273	144,739	1,179,528	1,162,000	2,341,528
Daggett				45,047	2.10	94,414	16,593	1,179,757		179,757
Davis	561	100.06	56,135	44,110	6.14	393,915		2,584,785	2,341,086	4,925,871
Duchesne				313,526	1.54	483,381	430,923	1,892,559	185,371	1,872,924
Emery	304	2.64	802	36,261	2.54	92,137	25,329	831,415	136,763	968,178
Garfield				100,757	1.51	152,034	13,697	753,048	108,916	861,964
Grand	68	137.54	9,353	27,014	2.97	80,234	140,951	459,764	62,176	521,940
Iron				110,272	2.70	298,177	44,852	1,758,098	577,021	2,375,119
Juab				195,209	1.98	385,791	23,614	1,589,830	347,942	1,937,772
Kane				224,269	2.28	510,336	1,894,791	1,694,791	98,952	1,793,744
Millard				311,529	2.81	250,937	38,467	1,854,678	34,638	2,196,317
Morgan				323,681	2.56	829,585	9,617	1,331,627	41,689	1,433,316
Plute				19,170	2.78	53,342	16,279	1,391,835	37,039	1,718,874
Rich				294,529	2.72	800,306	28,750	1,666,761	31,644	1,698,405
Salt Lake	346	111.49	38,575	57,177	3.22	184,210	1,278,615	9,051,785	36,435	45,187,195
San Juan				119,355	1.78	212,241	15,400	715,098	36,499	751,597
Sanpete				251,734	1.97	495,390	66,822	3,188,683	579,805	3,768,488
Sevier				108,142	2.26	243,942	63,424	2,822,656	648,401	3,471,057
Summit				573,002	2.21	1,265,072	33,670	2,479,678	284,704	2,714,382
Tooele	10	99.00	990	238,367	1.33	317,134	36,034	1,462,641	352,355	1,814,995
Utah				235,567	1.79	421,412	24,056	7,939,853	181,995	8,121,848
Utah	3,871	87.93	340,394	370,785	1.62	601,521	23,568	1,486,799	3,438,497	11,277,869
Wasatch				255,133	2.29	585,521	11,462	1,185,733	513,328	1,636,396
Washington				199,523	1.92	383,201	4,213	1,418,051	1,699,061	1,699,061
Wayne	22	117.09	2,576	6,809	7.41	42,813		418,051	26,440	444,491
Weber	1,190	80.94	96,316	166,523	2.57	428,252	150,975	4,578,430	10,050,986	14,629,416
TOTALS AND STATE AVERAGES.	6,421	\$ 85.65	\$ 549,953	6,131,839	1.94	\$11,889,119	\$3,870,539	\$70,124,044	\$61,448,753	\$131,572,797

## STATE TAX COMMISSION



Table 4—Value of Personal Property Assessed by County Assessors for 1945

COUNTY	Merchandise and Supplies	MOTOR VEHICLES				Machinery Tools and Implements	Number Assessed	Amount per Vehicle	Value	Personal Property Not Enumerated	Livestock	Total
Beaver.....	\$ 81,175	\$ 54,780	907	\$ 164.96	\$ 149,620	\$ 2,500	\$ 531,735	\$ 819,810				
Box Elder.....	837,035	516,073	4,910	193.86	952,320	27,615	1,407,247	3,740,810				
Cache.....	1,273,130	835,554	6,080	172.31	1,047,629	52,805	831,109	4,040,357				
Carbon.....	530,614	84,403	4,784	174.53	834,660	27,032	161,330	1,688,839				
Daggett.....	20,714	23,532	1,259	174.74	216,280	2,271	112,759	2,964,187				
Davis.....	802,432	559,234	6,952	184.48	1,284,488	3,439	414,702	2,964,187				
Duchesne.....	129,331	142,351	1,574	139.22	230,610	9,940	800,301	1,304,083				
Emery.....	80,348	72,438	1,147	138.53	181,064	5,545	566,021	1,908,487				
Garfield.....	47,429	63,405	317	211.55	109,535	2,220	422,315	634,313				
Grand.....	27,450	83,475	1,386	194.61	268,120	34,391	383,999	590,253				
Iron.....	142,330	89,475	1,397	167.69	230,772	10,421	459,035	1,176,403				
Juab.....	34,366	34,065	394	193.53	76,290	21,590	269,670	423,721				
Kane.....	303,882	194,130	1,882	174.73	328,850	4,425	1,542,413	2,339,076				
Millard.....	136,787	28,465	639	168.42	107,620	745	147,738	405,035				
Morgan.....	36,980	62,160	361	211.00	76,170	340	188,149	364,204				
Piute.....	19,410	30,740	384	194.32	74,850	340	511,320	636,160				
Salt Lake.....	17,391,328	7,178,650	59,965	175.60	10,530,145	2,919,290	691,955	38,711,968				
San Juan.....	46,870	53,618	352	193.61	68,150	14,045	523,257	705,940				
Sanpete.....	440,340	308,150	3,007	161.52	485,700	21,185	741,310	1,996,885				
Sevier.....	374,001	145,088	2,544	173.14	440,460	8,819	630,912	1,599,280				
Summit.....	74,719	59,102	1,504	184.00	276,730	16,560	388,713	1,769,824				
Tooele.....	353,781	983,410	2,853	194.40	554,630	26,280	895,788	2,813,889				
Utah.....	141,226	1,663	1,663	173.72	298,877	46,623	991,603	1,693,364				
Wasatch.....	2,943,141	2,153,030	14,987	178.82	2,679,922	62,682	1,108,550	8,947,325				
Washington.....	145,931	38,237	1,173	191.35	224,450	3,021	280,192	686,331				
Wayne.....	177,865	59,400	1,521	175.75	267,320	12,695	330,840	848,120				
Weber.....	14,509	26,307	277	223.54	63,305	1,050	233,067	338,338				
TOTALS AND STATE AVERAGES.....	4,383,980	1,301,090	17,285	175.28	3,029,770	296,530	594,950	9,608,320				
	\$31,330,874	\$15,369,433	140,433	\$ 177.72	\$24,958,163	\$3,643,559	\$16,563,150	\$91,865,179				

Table 5—Total Assessed Value of All Property in the State for 1945

COUNTY	ASSESSED BY COUNTY ASSESSORS						Assessed by State Tax Commission	Total
	Real Estate	Improvements on Town and City Lots	Improvements on Acreage	Livestock	Personal Property Other Than Livestock	Aggregate		
Beaver.....	\$ 1,284,665	\$ 586,820	\$ 102,905	\$ 531,735	\$ 288,075	\$ 2,794,200	\$ 2,968,310	\$ 5,762,510
Box Elder.....	9,240,269	2,278,405	2,027,680	1,407,247	2,333,063	17,286,664	17,085,124	34,371,788
Cache.....	9,368,447	5,212,081	1,623,483	831,109	3,309,148	20,244,368	4,773,944	25,018,312
Carbon.....	2,341,528	3,313,032	1,997,622	161,930	1,526,799	7,554,011	15,808,320	23,362,331
Daggett.....	179,757	48,605	48,605	112,759	56,818	397,339	207,767	605,106
Davis.....	4,925,871	4,069,675	1,112,325	414,702	2,549,455	13,073,658	6,301,715	19,375,373
Duchesne.....	1,877,924	449,344	221,721	800,301	533,752	3,883,079	3,200,139	7,083,218
Emery.....	868,178	421,089	242,988	566,021	342,466	2,537,142	4,356,373	6,893,515
Garfield.....	521,940	353,100	51,706	432,815	217,998	1,901,432	2,232,236	4,133,668
Grand.....	2,375,119	1,316,538	56,680	339,999	717,368	4,923,741	3,136,128	8,060,868
Iron.....	1,937,772	848,005	62,395	435,070	200,954	2,559,956	4,734,362	7,294,318
Juab.....	1,793,744	300,165	43,950	269,670	442,410	3,763,552	134,475	3,898,027
Kane.....	2,193,316	1,054,680	290,330	1,572,413	154,051	5,561,980	116,688	5,678,668
Millard.....	1,436,488	223,344	155,625	1,477,738	826,663	5,583,709	5,583,709	11,167,418
Morgan.....	1,718,874	133,920	44,320	1,381,149	257,327	2,211,320	3,618,370	5,829,690
Piute.....	1,698,405	83,540	147,350	531,320	124,740	2,259,956	343,994	2,603,950
Salt Lake.....	45,487,195	74,671,995	12,120,335	531,320	38,020,013	170,991,793	142,602,102	313,593,895
San Juan.....	4,751,597	1,80,777	180,777	531,320	182,683	1,826,750	116,464	1,943,214
Sanpete.....	3,768,488	1,438,610	227,336	741,310	1,255,375	7,381,013	2,315,239	9,696,252
Sevier.....	3,471,057	1,835,929	227,329	630,912	968,368	7,164,618	1,667,997	8,832,615
Summit.....	2,714,332	1,639,820	453,522	335,713	630,912	4,580,788	9,059,496	13,640,279
Tooele.....	1,224,219	1,752,750	1,396,300	335,788	1,918,401	6,987,798	11,732,762	18,720,560
Utah.....	1,444,656	573,708	15,710,847	931,603	7,000,761	42,285,850	15,671,835	57,957,685
Wasatch.....	11,377,849	9,243,509	15,710,847	1,108,550	7,838,775	45,285,850	2,416,937	60,957,685
Washington.....	1,366,239	612,859	339,471	280,192	406,639	3,235,457	15,671,835	5,712,364
Wayne.....	1,943,061	930,943	183,675	330,840	517,280	3,707,801	755,337	4,463,138
Weber.....	1,423,416	16,099,135	2,074,160	594,950	105,171	1,004,734	7,311	1,012,045
TOTALS.....	\$131,572,797	\$128,958,901	\$ 40,142,694	\$ 16,563,150	\$ 75,302,029	\$392,539,571	\$279,061,421	\$671,600,992



Table 6—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1946

COUNTIES	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	\$ 12,373	\$ 15,969	\$ 56,995	\$ 75	\$ 449,710	\$ 2,068,222	\$ 12,919	\$ 238,306	\$ 181,524	\$ 18,889			\$ 3,054,982
Box Elder	71,327	95,139	262,680	640	3,709,864	12,485,422	86,061	361,801	107,595				17,270,529
Cache		38,536	141,139	730	1,865,651	2,166,088	15,314	440,266	2,718				4,670,442
Carbon		16,778	186,911	525	521,723	5,774,110	10,387	213,536	9,013,944				15,737,914
Daggett		57			196,052			356					196,465
Davis	18,262	51,014	126,309	530	1,051,116	4,248,249	33,499	396,690	7,732				6,642,285
Duchesne		13,340			186,449			110,039	42,068				351,896
Emery		15,778	65,372	80	220,783	2,341,031	10,722	58,225	1,298,394				4,010,385
Garfield		8,794			31,648			166,148	3,848				230,438
Grand		23,860	73,708	100	85,872	2,817,294	14,331	47,892	92,840				3,155,897
Iron	17,401	33,856	111,530	350	420,984	3,935,423	30,358	514,349	495,734				6,635,648
Juniper	11,220	42,297	110,605	115	192,405	3,322,845	23,093	151,802	416,939				4,381,727
Kane		7,673			46,044			58,552	3,280				115,549
Millard	27,064	34,904	131,450	190	166,161	4,916,250	34,251	237,658	5,380				5,553,308
Morgan	9,697	14,534	45,206	65	206,034	2,514,910	17,453	48,712	422,528				3,617,840
Platte		5,177	5,703	10	59,041			21,288	88,441				324,312
Rich	3,764	1,344			41,008			6,463,105	10,141				134,638
Salt Lake	172,084	977,205	519,862	32,055	8,886,532	14,171,262	216,540	21,288	19,547,489				122,096,469
San Juan		5,973			207,243			13,620	109,715				131,060
Sevier		31,099	85,696	175	1,850,032			96,935	20,364				2,299,869
Sheridan		18,909	47,983	105	1,120,445			151,063	118,756				1,675,486
Summit	14,912	32,463	122,970	120	332,260	5,340,713	34,787	663,083	963,908				8,917,841
Tioga		81,881	219,965	155	389,841	8,071,968	47,480	1,511,922	1,143,155				12,140,875
Tooele		14,089			191,745			1,89,653	1,138,714				1,424,201
Utah	14,310	81,688	384,254	1,535	3,747,910	9,289,079	56,583	720,169	733,238				15,972,225
Wasatch		14,459	36,198	65	402,049	757,545	2,722	70,212	343,992				2,327,182
Wayne	10,828	33,559			354,477			299,034	21,011				871,950
Webster					7,155			8					7,163
TOTALS	\$407,703	\$1,881,441	\$3,303,167	\$46,615	\$7,042,291	\$26,723,716	\$96,983,276	\$686,118	\$14,417,734	\$433,615	\$56,349,224	\$70,915,403	\$259,190,303

\*Some of these totals distributed as follows: Bus and motor carrier lines, \$1,170,444; urban traction lines, \$710,997; gas company, \$6,505,759; pipe lines, \$536,632; railroads, \$94,243,077; terminals, \$2,740,199.

Table 7—Number and Assessed Value of Livestock for 1946

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	441	\$ 7,165	539	\$ 18,795	9,114	\$ 179,310	2,841	\$ 93,720
Box Elder	1,630	25,323	2,685	93,839	19,989	390,901	13,590	436,299
Cache	905	13,739	2,489	88,254	3,028	61,433	18,821	532,318
Carbon	201	3,155	315	10,950	2,350	51,545	715	22,030
Daggett	103	2,010	230	8,070	2,651	59,309	183	4,391
Davis	394	7,661	1,493	52,799	3,669	71,325	5,683	208,048
Duchesne			2,567	66,480	13,576	284,969	8,740	251,296
Emery	679	10,161	1,031	34,621	12,119	268,803	1,806	57,751
Garfield	262	4,380	747	19,301	10,448	211,864	1,608	62,643
Grand	203	3,095	572	19,167	5,931	125,779	452	23,435
Iron	417	8,230	628	21,590	7,148	146,392	1,390	46,100
Juniper	306	4,870	651	21,230	8,589	175,320	1,366	53,565
Kane	110	1,650	382	12,890	5,281	117,638	782	30,168
Millard	187	3,315	2,908	92,645	21,707	468,527	4,993	158,967
Morgan	279	4,330	392	13,695	2,555	46,749	1,326	51,131
Platte			577	20,145	4,654	100,945	1,082	40,145
Rich	664	10,800	547	18,590	16,119	346,440	1,498	71,810
Salt Lake			2,834	112,455			10,797	329,760
San Juan	515	10,590	526	13,430	12,710	259,820	1,154	46,220
Sevier	822	14,015	1,992	69,290	13,142	264,235	6,261	202,990
Sheridan	887	14,533	1,569	54,205	10,503	205,226	6,239	206,803
Summit	470	7,115	2,580	23,580	3,483	69,249	5,930	180,697
Tooele	438	7,050	1,008	32,650	8,820	187,308	1,541	51,014
Utah	1,409	24,838	1,754	60,060	13,061	286,672	6,668	212,629
Wasatch	599	11,935	3,809	125,082	21,237	445,940	11,498	343,655
Washington	257	3,865	799	20,947	5,721	123,059	3,259	109,332
Wayne	53	1,330	500	20,025	7,044	166,355	1,327	46,265
Webster	278	4,845	1,974	63,570	5,972	122,488	519	17,716
TOTALS	12,554	\$ 210,500	36,894	\$1,224,870	252,614	\$5,278,861	134,162	\$4,280,953



## STATE TAX COMMISSION

Table 7 (Continued)—Number and Assessed Value of Livestock for 1946

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	Number	Value	Number	Value	Number	Value	Value	All Livestock	
Beaver.....	64,363	\$ 215,735		\$	251	\$ 1,895	\$ 1,285	\$ 517,905	
Box Elder.....	80,458	277,311			1,524	10,955	22,189	1,256,817	
Cache.....	1,586	5,120	13	39	1,446	8,592	38,914	748,409	
Carbon.....	11,837	43,815	990	2,970	166	1,865	2,370	138,700	
Daggett.....	6,251	23,596			124	1,160	997	99,553	
Davis.....	2,666	10,746	2	10	430	4,055	7,296	361,940	
Duchesne.....	33,292	115,841	6	18	1,127	7,620	10,439	736,665	
Emery.....	33,655	103,550			896	8,018	6,668	489,572	
Garfield.....	50,388	78,919			423	2,573	863	380,543	
Grand.....	29,838	220,997			146	1,428	1,573	395,474	
Iron.....	55,077	196,553			553	4,065	2,045	424,975	
Juab.....	19,876	73,500	8	30	565	4,180	7,615	458,470	
Kane.....	185,802	664,609			137	1,096	187	237,129	
Millard.....	5,896	21,534			2,989	22,531	28,108	1,438,702	
Morgan.....	4,076	13,071			198	1,420	3,027	141,886	
Piute.....	21,133	70,500			493	3,650		177,956	
Rich.....	8,620	33,005			93	1,940	1,030	521,110	
Salt Lake.....	46,675	183,468	908	2,315	3,200	37,830	200,065	715,430	
San Juan.....	30,288	89,115			219	2,080	1,390	516,998	
Sanpete.....	23,991	78,841			1,111	11,070	84,685	735,400	
Sevier.....	6,732	15,859			1,205	8,767	28,329	596,704	
Summit.....	173,587	617,294	85	255	191	1,771	9,818	310,344	
Tooele.....	96,704	359,818			373	2,800	6,125	904,441	
Uintah.....	24,115	68,985	24	120	2,019	15,234	11,230	970,601	
Utah.....	2,122	8,493			1,634	11,532	12,421	1,131,350	
Wasatch.....	5,063	18,155	12	36	46	285	4,027	270,044	
Washington.....	14,971	53,605	1,500	3,750	211	1,770	56,030	312,850	
Wayne.....	1,218	2,960			278	2,745	6,004	218,403	
Weber.....					1,319	12,200	19,140	533,830	
TOTALS.....	1,086,242	\$3,856,655	3,548	\$ 9,543	23,367	\$ 194,927	\$ 685,870	\$15,742,179	

## STATE TAX COMMISSION

Table 8—Acreage and Assessed Value of Real Estate for 1946

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND			
	DRY		IRRIGATED		DRY		IRRIGATED	
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre
Beaver.....	21	\$ 36.90	\$ 775	24,786	\$ 32.41	\$ 803,205	21,505	\$ 2.78
Box Elder.....	187,503	13.32	2,497,370	64,717	61.25	3,963,945		
Cache.....	76,997	21.71	1,671,475	72,321	63.52	4,579,692	27,451	11.45
Carbon.....				13,499	28.18	380,465	1,949	10.36
Daggett.....				5,513	12.40	68,394		
Davis.....	5,251	27.47	144,255	21,141	17.66	378,855	435	17.52
Duchesne.....				39,862	93.60	3,705,959	3,940	6.03
Emery.....				40,250	14.92	600,557	43,654	2.59
Garfield.....				25,246	23.11	585,412		
Grand.....				4,606	46.65	214,776	4,582	4.05
Iron.....				13,838	43.24	598,307	174,575	2.38
Juab.....	50,898	13.38	681,155	9,196	46.38	426,465	17,941	4.49
Kane.....	1,940	11.53	22,372	5,205	27.20	141,575	2,459	4.97
Millard.....	44,248	3.62	159,970	73,246	19.25	1,409,975	10,440	2.76
Morgan.....	3,146	14.68	46,190	9,071	48.85	443,146	1,869	7.16
Piute.....				12,942	36.41	471,190	9,695	15.39
Rich.....	2,134	7.78	16,600	26,449	19.33	511,160	16,240	14.66
Salt Lake.....								
San Juan.....	29,504	4.67	137,643	6,463	18.12	117,102	136,294	1.85
Sanpete.....	14,825	10.56	156,530	76,899	27.74	2,133,250	33,094	8.72
Sevier.....	405	6.37	2,581	49,078	45.55	2,235,602	23,273	12.01
Summit.....	1,810	15.27	27,630	36,51	36.51	1,067,084	7,110	12.64
Tooele.....	15,906	7.69	122,359	6,171	45.95	283,551	10,785	5.55
Utah.....				34,608	6.171	735,681	35,628	7.74
Wasatch.....	21,817	8.32	181,570	99,350	58.93	5,854,553	26,365	16.07
Washington.....	117	13.09	1,532	19,231	42.96	826,205	5,936	13.04
Wayne.....	10,641	8.06	85,810	13,407	53.91	722,775	1,859	4.99
Wye.....	877	6.02	5,282	11,889	28.77	341,993	6,428	2.42
Weber.....	4,408	25.32	111,605	38,019	83.38	3,169,885	41,044	13.73
TOTALS.....	*472,448	\$ 12.85	\$ 6,072,704	*846,227	\$ 41.79	\$35,364,699	*660,351	\$ 5.74
								\$ 3,787,819

\*Salt Lake County report did not classify acreage assessed.



Table 8 (Continued)—Acreage and Assessed Value of Real Estate for 1946

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	951	\$ 2.00	\$ 190	112,560	\$ 1.42	\$ 160,230	\$ 37,930	\$ 230,750	\$ 1,292,900
Box Elder				935,287	.96	900,175	642,312	833,530	8,837,332
Cache				228,129	2.29	522,868	23,710	7,112,140	9,176,600
Carbon	27	168.33	4,545	230,014	2.72	625,525	144,215	1,174,945	2,326,300
Daggett	609	92.08	56,075	45,047	2.06	92,801	21,499	182,634	1,182,634
Davis				63,834	5.99	382,685	4,510	2,398,990	4,972,990
Duchesne				323,320	1.41	455,875	407,246	1,590,854	1,764,899
Emery	309	2.71	838	45,407	2.05	93,261	14,621	822,196	1,064,327
Garfield				99,582	1.51	150,103	14,301	747,816	1,138,161
Grand	82	137.50	11,275	27,499	2.96	81,345	140,290	466,239	62,344
Iron				110,804	2.49	275,435	424,910	1,714,039	595,690
Kane				197,071	1.95	383,445	23,420	1,595,105	2,909,729
Millard				227,825	2.28	518,362	16,006	699,601	1,941,392
Morgan				319,217	.89	285,085	5,035	1,888,660	759,166
Moutain				323,331	2.34	755,429	9,665	1,267,813	2,240,652
Piute				22,278	3.25	72,411	215	1,513,820	1,309,795
Rich				295,592	2.48	732,980	15,050	37,101,520	1,750,211
Salt Lake									
San Juan				111,838	1.87	209,188	21,613	754,719	1,942,850
Sanpete				257,439	1.96	504,455	59,875	3,142,775	4,525,145
Sevier				108,204	2.26	244,310	40,534	2,802,530	771,814
Summit				574,259	2.21	1,268,950	32,385	2,485,934	3,755,440
Tooele	101	99.00	990	234,604	1.33	312,390	86,031	862,812	5,454,247
Utah	3,890	86.08	334,847	250,203	1.76	440,086	37,345	1,862,996	2,708,012
Wasatch				382,827	1.48	565,909	15,827	7,336,254	1,219,887
Washington				255,764	2.30	587,951	22,157	3,322,882	1,680,326
Wayne	71	107.00		199,227	1.96	390,675	8,200	1,469,140	10,699,176
Weber	1,065	80.75	86,000	169,644	7.40	1,246,693	3,892	586,660	1,637,084
Totals and State Averages*	6,158	\$ 81.58	\$ 502,357	6,157,544	\$ 1.86	\$11,457,220	\$ 2,435,111	\$62,343,535	\$130,430,032

\*Salt Lake County report did not classify acreage assessed.

\*\*Aggregate totals include Salt Lake County acreage.

Table 9—Value of Personal Property Assessed by the County Assessor for 1946

COUNTIES	Merchandise and Supplies	Machinery, Tools and Implements	MOTOR VEHICLES			Personal Property Other than Enumerated	Livestock	Total
			Number Assessed	Amount Per Vehicle	Value			
Beaver	\$ 89,095	\$ 52,860	1,044	\$ 149.63	\$ 156,210	\$ 26,735	\$ 517,905	\$ 842,805
Box Elder	913,270	497,625	4,945	177.98	880,134	27,521	1,256,817	3,575,367
Cache	1,277,480	830,893	6,427	137.39	1,011,565	58,234	748,409	3,926,581
Carbon	538,862	75,695	4,952	171.15	847,528	16,520	138,700	1,617,305
Daggett	22,626	21,315	41	181.59	7,445	2,070	99,533	152,989
Davis	885,250	551,631	6,053	170.60	1,032,620	3,711	361,940	2,835,152
Duchesne	87,756	136,006	878	159.94	140,420	3,999	489,572	1,104,267
Emery	86,106	94,482	1,125	145.35	163,521	3,415	736,663	837,680
Garfield	52,917	74,666	540	191.24	103,269	4,661	380,543	616,056
Grand	43,157	47,642	405	183.02	74,125	39,562	395,474	599,960
Iron	311,464	106,928	2,108	159.26	335,724	14,151	424,975	1,193,242
Juab	147,142	94,785	1,177	155.46	182,975	23,370	458,470	906,742
Kane	42,137	39,249	1,440	188.52	270,088	12,245	237,129	413,710
Millard	313,835	227,720	1,955	160.08	312,965	19,440	1,438,702	2,312,662
Morgan	70,599	30,710	661	155.39	102,715	7,485	141,886	362,395
Piute	31,920	67,210	419	183.03	76,690	7,755	177,956	354,531
Rich	19,780	36,160	382	186.39	71,200	600	521,110	648,850
Salt Lake	18,593,965	8,291,449	54,191	177.74	9,761,360	2,867,298	715,430	40,229,502
San Juan	50,275	68,310	356	194.10	69,100	14,036	516,998	718,719
Sanpete	523,645	323,370	3,084	150.52	464,210	31,310	735,400	2,078,235
Sevier	398,518	144,316	2,665	138.75	423,066	34,166	506,704	1,596,970
Summit	77,275	70,000	1,552	165.91	257,500	13,133	310,344	728,332
Tooele	360,087	98,280	2,629	167.49	440,325	18,460	904,441	2,710,503
Utah	275,427	169,935	2,042	179.70	366,955	69,202	970,601	1,850,095
Wasatch	3,010,647	2,458,789	15,142	162.33	2,458,069	59,152	1,131,350	9,118,007
Washington	157,342	52,710	1,201	167.53	201,055	12,070	270,044	665,201
Wayne	194,595	6,672	1,203	178.00	219,001	18,640	312,850	882,153
Weber	20,749	27,556	1,653	208.92	346,000	1,700	519,585	1,519,585
TOTALS — State Averages.....	\$33,741,796	\$16,971,317	136,245	\$ 169.72	\$23,124,003	\$ 3,700,541	\$15,742,179	\$93,279,836



Table 10—Total Assessed Value of All Property in the State for 1946

COUNTY	Real Estate	Improvements on Town and City Lots	Improvements on Acreage	Livestock	Personal Property Other Than Livestock	County Assessor Assessed by	Aggregate County Assessor	Property Assessed by State Tax Commission	Total
Beaver.....	\$ 1,292,900	\$ 584,760	\$ 109,445	\$ 517,905	\$ 324,900	\$ 2,829,910	\$ 3,054,982	\$ 3,054,982	\$ 5,884,892
Box Elder.....	8,837,332	2,485,960	2,117,305	1,256,817	2,318,550	16,975,964	17,270,529	17,270,529	34,246,493
Cadie.....	9,176,000	3,385,877	1,937,629	748,409	3,178,172	20,326,687	4,670,442	4,670,442	24,997,129
Carbon.....	2,325,300	5,276,250	223,505	138,700	1,778,605	7,443,340	15,737,914	15,737,914	23,181,254
Daggett.....	852,634	4,189,390	1,138,793	361,940	53,456	388,796	196,465	196,465	23,585,261
Davis.....	4,971,990	479,528	1,320,403	736,663	2,473,212	13,136,327	6,642,285	6,642,285	19,778,612
Duchesne.....	1,764,890	417,218	260,403	489,573	367,604	3,599,578	3,511,896	3,511,896	3,951,474
Emery.....	960,357	567,861	236,028	380,543	348,108	2,471,283	4,010,338	4,010,338	6,481,668
Garfield.....	858,462	144,483	37,650	395,543	235,513	1,900,029	2,304,338	2,304,338	2,130,467
Grand.....	328,385	1,375,355	101,146	424,975	204,486	1,374,172	3,155,897	3,155,897	4,530,069
Iron.....	2,309,729	852,480	64,453	458,470	768,267	4,940,801	6,635,648	6,635,648	11,376,449
Juab.....	1,941,595	1,109,111	45,773	235,125	448,272	3,761,242	4,381,727	4,381,727	8,142,969
Kane.....	799,166	512,085	320,765	1,438,782	176,581	5,983,170	1,115,549	1,115,549	11,684,285
Millard.....	2,240,632	1,109,111	320,765	1,438,782	873,960	5,983,170	5,553,308	5,553,308	11,536,478
Morgan.....	1,309,795	234,466	155,891	141,886	220,309	2,062,547	3,617,840	3,617,840	3,680,387
Piute.....	730,211	89,630	95,960	177,956	170,375	1,268,332	334,312	334,312	1,592,644
Rich.....	1,542,850	145,210	87,640	521,110	127,740	2,424,320	134,638	134,638	2,559,188
Salt Lake.....	45,825,145	76,308,225	11,923,600	715,450	39,514,072	174,286,372	122,096,469	122,096,469	296,382,941
San Juan.....	771,814	185,698	194,286	516,998	201,721	8,688,517	531,660	531,660	2,018,577
Sanpete.....	3,735,440	1,555,725	698,850	735,400	1,342,855	8,068,228	2,259,869	2,259,869	10,368,374
Sevier.....	3,454,247	1,881,441	294,450	596,704	1,000,266	7,227,088	1,675,486	1,675,486	13,402,574
Summit.....	2,708,012	621,660	484,670	310,344	418,008	4,842,694	8,917,841	8,917,841	13,406,555
Tooele.....	1,219,987	1,763,390	1,209,515	904,441	1,806,152	6,905,385	12,140,875	12,140,875	19,044,260
Utah.....	1,680,326	652,056	388,051	970,601	879,494	4,868,657	13,972,225	13,972,225	5,994,729
Wasatch.....	10,699,176	9,608,338	15,869,497	1,151,550	7,986,657	45,295,018	2,327,182	2,327,182	61,267,245
Washington.....	1,637,684	1,053,050	363,768	270,044	595,157	3,292,281	871,960	871,960	5,619,465
Wayne.....	1,803,400	145,230	85,371	312,850	569,285	999,274	7,165	7,165	4,709,400
Weber.....	14,669,185	16,452,780	2,062,650	553,830	9,550,520	43,268,745	15,221,727	15,221,727	58,490,472
TOTALS.....	\$10,430,032	\$132,259,243	\$ 40,736,033	\$ 15,742,179	\$ 77,537,657	\$396,705,144	\$259,190,337	\$259,190,337	\$655,895,447

STATE TAX COMMISSION

Table 11—General Recapitulation for State Showing Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
State General Fund.....	\$ 1,735,357	\$ 1,202,017	\$ 9,365,845	\$ 483,976	\$ 397,920	\$ 9,978,795	\$ 9,377,581	\$ 9,868,924	\$ 738,761	\$ 12,269,673
District and High Schools.....	10,881,850	9,276,502	3,616,276	3,719,581	3,834,964	4,004,767	4,015,818	4,604,181	4,918,157	5,211,406
Cities and Towns.....	3,962,875	3,363,119	2,889,170	3,533,320	3,646,242	3,816,011	4,068,411	4,247,719	4,871,150	4,697,491
County.....	2,170,271	1,877,443	2,889,170	3,533,320	3,646,242	3,816,011	4,068,411	4,247,719	4,871,150	4,697,491
Roads.....	2,429,038	1,744,828	750,751	668,323	679,180	700,555	942,541	1,176,007	960,000	1,068,319
Bounty.....	103,967	25,241	30,271	51,553	60,585	72,766	209,443	186,387	190,379	175,580
TOTALS.....	\$21,283,358	\$17,489,150	\$16,652,313	\$18,227,152	\$18,752,439	\$18,572,894	\$18,613,794	\$20,083,218	\$22,931,542	\$23,422,469

STATE TAX COMMISSION

Table 12—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
BEAVER COUNTY										
State General Fund.....	\$ 16,250	\$ 11,141	\$ 95,914	\$ 4,347	\$ 3,471	\$ 107,008	\$ 100,199	\$ 105,052	\$ 6,339	\$ 124,760
District and High Schools.....	110,367	103,177	37,073	19,610	19,610	22,245	21,829	23,161	23,429	24,577
Cities and Towns.....	22,044	18,553	37,073	19,610	19,610	22,245	21,829	23,161	23,429	24,577
County.....	33,178	23,526	37,073	19,610	19,610	22,245	21,829	23,161	23,429	24,577
Roads.....	39,943	19,346	9,530	7,245	4,939	5,297	4,180	39,965	39,761	42,871
Bounty.....	4,670	930	1,733	1,929	2,341	2,951	9,325	10,228	8,493	8,131
TOTALS.....	\$ 227,458	\$ 176,913	\$ 160,008	\$ 167,042	\$ 174,196	\$ 168,226	\$ 178,420	\$ 184,115	\$ 193,272	\$ 205,724



Table 13—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>BOX ELDER COUNTY</b>										
State General Fund.....	\$ 95,085	\$ 76,994	\$ 489,769	\$ 28,587	\$ 22,468	\$ 548,242	\$ 537,810	\$ 466,010	\$ 37,787	\$ 640,409
District and High Schools.....	498,061	435,439	56,014	542,846	540,319	62,628	62,628	62,628	649,249	9,400
Cities and Towns.....	85,480	48,178	56,014	57,322	62,628	64,506	82,921	63,123	76,687	184,506
County.....	55,472	63,604	93,012	120,702	139,623	134,136	138,813	148,201	202,667	68,493
Roads.....	138,680	60,256	50,736	23,823	36,912	40,913	38,896	49,400	51,928	13,433
Bounty.....	6,602	1,570	1,946	4,013	4,853	5,736	16,428	14,383	13,667	
TOTALS.....	\$ 879,390	\$ 746,041	\$ 691,481	\$ 777,290	\$ 807,003	\$ 793,642	\$ 779,668	\$ 742,123	\$ 1,026,983	\$ 999,247
<b>CACHE COUNTY</b>										
State General Fund.....	\$ 73,911	\$ 53,105	\$ 422,286	\$ 21,079	\$ 16,408	\$ 425,094	\$ 372,882	\$ 378,387	\$ 27,520	\$ 514,147
District and High Schools.....	466,770	410,312	136,709	431,641	437,218	148,906	146,917	156,646	426,149	173,083
Cities and Towns.....	182,509	125,980	74,045	147,950	144,554	188,282	183,283	188,286	160,456	199,977
County.....	84,690	84,277	144,079	173,315	182,834	42,243	41,386	48,590	213,906	49,994
Roads.....	104,708	107,365	35,141	40,987	41,021	3,617	4,399	4,421	36,276	3,991
Bounty.....	2,781	1,060	1,170	2,356	2,831				4,454	
TOTALS.....	\$ 915,369	\$ 732,099	\$ 739,385	\$ 817,328	\$ 824,966	\$ 808,142	\$ 748,867	\$ 776,330	\$ 868,761	\$ 941,192
<b>CARBON COUNTY</b>										
State General Fund.....	\$ 63,773	\$ 51,862	\$ 385,015	\$ 16,263	\$ 12,637	\$ 367,933	\$ 336,645	\$ 407,081	\$ 25,780	\$ 503,832
District and High Schools.....	395,924	401,365	74,045	347,858	343,011	77,489	136,341	38,566	456,883	164,975
Cities and Towns.....	106,591	80,540	132,265	131,011	131,788	136,341	144,049	168,280	36,277	194,723
County.....	66,430	67,646	41,333	36,141	36,107	37,353	40,577	46,434	194,521	27,817
Roads.....	146,146	146,565	337	589	640	805	2,685	2,537	46,873	1,791
Bounty.....	1,327	258							2,137	
TOTALS.....	\$ 780,191	\$ 748,236	\$ 632,955	\$ 610,853	\$ 601,872	\$ 622,455	\$ 552,516	\$ 661,928	\$ 772,371	\$ 792,339
<b>DAGGETT COUNTY</b>										
State General Fund.....	\$ 1,235	\$ 848	\$ 4,985	\$ 502	\$ 395	\$ 9,936	\$ 6,841	\$ 8,505	\$ 666	\$ 8,603
District and High Schools.....	6,327	5,275		10,177	10,166				9,025	
Cities and Towns.....				5,676	5,647	5,949	5,089	5,137	5,452	5,267
County.....	247	2,290	3,157							
Roads.....	2,375	624	197							
Bounty.....	402	151	138	344	332	464	1,478	1,321	1,507	1,077
TOTALS.....	\$ 10,587	\$ 9,188	\$ 8,477	\$ 16,599	\$ 16,540	\$ 16,349	\$ 13,408	\$ 14,963	\$ 16,650	\$ 14,947

Table 14—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>DAVIS COUNTY</b>										
State General Fund.....	\$ 44,443	\$ 35,248	\$ 219,891	\$ 13,610	\$ 10,816	\$ 240,139	\$ 262,975	\$ 270,844	\$ 21,730	\$ 350,081
District and High Schools.....	270,362	225,279	53,143	246,732	247,218	71,106	84,338	100,998	332,849	122,361
Cities and Towns.....	43,771	35,133	80,456	56,580	60,192	96,383	104,494	108,337	117,089	156,251
County.....	68,516	60,074	30,950	108,122	85,754	32,672	34,831	36,725	39,509	39,557
Roads.....	61,109	30,650	585	1,451	1,408	1,870	2,510	2,361	2,532	2,129
Bounty.....	1,461	573								
TOTALS.....	\$ 489,662	\$ 386,977	\$ 332,980	\$ 455,739	\$ 436,290	\$ 442,170	\$ 489,148	\$ 519,265	\$ 653,977	\$ 670,379
<b>DUCHESNE COUNTY</b>										
State General Fund.....	\$ 13,012	\$ 7,881	\$ 57,417	\$ 2,747	\$ 2,201	\$ 61,492	\$ 59,723	\$ 62,152	\$ 4,656	\$ 81,795
District and High Schools.....	105,184	72,983	15,220	16,024	16,327	17,219	16,413	18,181	20,781	20,561
Cities and Towns.....	17,031	13,842	42,032	45,321	46,532	44,393	69,502	65,880	60,112	67,004
County.....	19,519	14,892	5,850	3,052				7,355	8,166	7,003
Roads.....	45,544	30,837	1,265	2,236	2,437	2,894	3,116	3,355	7,502	6,830
Bounty.....	3,326	392								
TOTALS.....	\$ 203,616	\$ 140,427	\$ 121,784	\$ 131,180	\$ 130,468	\$ 125,998	\$ 154,254	\$ 161,853	\$ 173,058	\$ 180,903
<b>EMERY COUNTY</b>										
State General Fund.....	\$ 16,772	\$ 13,041	\$ 111,265	\$ 4,221	\$ 3,418	\$ 89,661	\$ 75,504	\$ 82,260	\$ 7,845	\$ 121,207
District and High Schools.....	131,382	120,771	15,081	97,313	100,058	16,125	16,670	16,633	99,489	17,379
Cities and Towns.....	16,469	13,870	42,446	14,166	14,965	47,617	59,366	58,666	16,700	70,326
County.....	26,556	23,814	10,787	45,257	49,541	10,131	11,527	12,753	72,447	13,354
Roads.....	37,038	25,515	938	9,380	7,321	2,702	7,579	6,165	13,354	12,963
Bounty.....	2,419	515		1,871	2,151				5,856	5,004
TOTALS.....	\$ 230,636	\$ 197,226	\$ 180,567	\$ 172,208	\$ 177,454	\$ 166,236	\$ 170,646	\$ 176,467	\$ 215,191	\$ 226,879
<b>GARFIELD COUNTY</b>										
State General Fund.....	\$ 6,088	\$ 3,685	\$ 33,399	\$ 1,606	\$ 1,339	\$ 37,092	\$ 36,465	\$ 43,135	\$ 2,244	\$ 48,362
District and High Schools.....	50,229	35,724	9,146	37,932	40,157	10,051	10,051	9,643	44,534	13,790
Cities and Towns.....	8,841	6,799	17,761	9,273	26,293	26,835	32,535	34,046	35,153	36,751
County.....	11,669	9,611	3,896	1,785	1,412	1,883	2,015	2,063	2,130	2,130
Roads.....	12,684	9,611	749	1,417	1,619	2,020	5,031	5,065	4,852	3,922
Bounty.....	2,740	625								
TOTALS.....	\$ 92,251	\$ 66,057	\$ 64,791	\$ 76,559	\$ 81,221	\$ 77,891	\$ 85,317	\$ 93,934	\$ 99,936	\$ 102,255



Table 15—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>GRAND COUNTY</b>										
State General Fund.....	\$ 12,570	\$ 8,125	\$ 57,006	\$ 3,070	\$ 2,428	\$ 61,617	\$ 60,666	\$ 61,318	\$ 4,930	\$ 71,122
District and High Schools.....	69,394	54,758	4,529	61,575	63,121	4,697	4,695	4,649	66,780	5,250
Cities and Towns.....	1,139	4,343	45,237	30,020	30,520	28,439	29,917	40,027	5,103	35,788
County.....	48,969	23,670	3,534	6,823	6,937	1,989	8,605	7,948	7,730	7,583
Roads.....	15,712	19,430	839	1,664	1,867					
Bounty.....	6,196	1,134								
<b>TOTALS.....</b>	<b>\$ 154,346</b>	<b>\$ 108,246</b>	<b>\$ 111,145</b>	<b>\$ 107,228</b>	<b>\$ 109,216</b>	<b>\$ 96,742</b>	<b>\$ 103,883</b>	<b>\$ 115,219</b>	<b>\$ 133,396</b>	<b>\$ 119,743</b>
<b>IRON COUNTY</b>										
State General Fund.....	\$ 24,010	\$ 18,544	\$ 143,623	\$ 7,976	\$ 6,330	\$ 172,103	\$ 172,338	\$ 177,974	\$ 12,356	\$ 258,155
District and High Schools.....	178,074	153,078	42,477	170,589	180,872	64,892	63,051	82,610	74,340	77,916
Cities and Towns.....	32,151	23,078	48,879	48,740	77,774	68,063	61,890	53,992	76,884	67,143
County.....	53,522	28,258	1,374	18,593	2,141	2,666	9,774	17,997	16,849	21,995
Roads.....	6,283	37,888		1,798				8,901	8,168	7,008
Bounty.....		999								
<b>TOTALS.....</b>	<b>\$ 329,154</b>	<b>\$ 272,341</b>	<b>\$ 236,353</b>	<b>\$ 294,076</b>	<b>\$ 329,183</b>	<b>\$ 307,724</b>	<b>\$ 307,053</b>	<b>\$ 341,474</b>	<b>\$ 397,028</b>	<b>\$ 432,217</b>
<b>JUAB COUNTY</b>										
State General Fund.....	\$ 28,372	\$ 18,036	\$ 128,431	\$ 6,915	\$ 5,217	\$ 134,796	\$ 127,491	\$ 143,208	\$ 9,350	\$ 154,021
District and High Schools.....	177,866	134,860	22,329	142,399	135,436	22,720	23,107	27,020	159,227	29,617
Cities and Towns.....	44,789	21,743	64,021	22,984	81,981	79,365	66,584	65,788	29,890	68,401
County.....	35,466	31,366	4,001	69,155	81,981	3,727	3,916	4,112	70,550	3,257
Roads.....	59,109	35,287	1,002	3,842	3,727	2,416	9,153	2,538	4,250	842
Bounty.....	5,572	1,271		1,563	1,887				7,301	7,132
<b>TOTALS.....</b>	<b>\$ 351,174</b>	<b>\$ 242,563</b>	<b>\$ 218,784</b>	<b>\$ 246,858</b>	<b>\$ 250,968</b>	<b>\$ 243,058</b>	<b>\$ 230,251</b>	<b>\$ 242,666</b>	<b>\$ 280,568</b>	<b>\$ 262,428</b>
<b>KANE COUNTY</b>										
State General Fund.....	\$ 4,707	\$ 3,288	\$ 23,735	\$ 1,279	\$ 1,051	\$ 27,635	\$ 26,011	\$ 23,080	\$ 1,846	\$ 29,812
District and High Schools.....	30,988	26,641	75,861	25,929	30,015	10,331	9,829	9,823	26,684	10,516
Cities and Towns.....	5,845	3,811	12,845	9,407	9,853	10,929	16,964	19,857	20,978	21,054
County.....	7,845	3,578	4,001	9,945	10,502	10,929	16,964	19,857	20,978	21,054
Roads.....	8,826	1,430	463	710	750	3,779	808	794	839	842
Bounty.....	2,121	559		644	1,132	1,887	5,878	4,816	4,246	3,058
<b>TOTALS.....</b>	<b>\$ 60,333</b>	<b>\$ 45,830</b>	<b>\$ 46,005</b>	<b>\$ 47,914</b>	<b>\$ 53,306</b>	<b>\$ 50,983</b>	<b>\$ 59,490</b>	<b>\$ 57,370</b>	<b>\$ 64,749</b>	<b>\$ 65,282</b>

Table 16—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>MILLARD COUNTY</b>										
State General Fund.....	\$ 38,459	\$ 23,034	\$ 127,396	\$ 7,859	\$ 6,339	\$ 147,706	\$ 136,778	\$ 138,202	\$ 12,888	\$ 181,123
District and High Schools.....	243,574	188,280	75,861	163,738	149,413	18,189	20,353	26,059	28,601	32,556
Cities and Towns.....	26,782	15,861	75,861	19,761	19,036	66,079	77,264	71,780	121,308	102,675
County.....	43,266	40,260	10,871	51,959	60,671	9,961	10,977	10,713	11,444	11,536
Roads.....	123,330	88,932	3,290	12,226	9,961	7,384	27,758	21,913	25,481	23,863
Bounty.....	13,805	2,766		4,722	5,661					
<b>TOTALS.....</b>	<b>\$ 489,276</b>	<b>\$ 359,133</b>	<b>\$ 226,485</b>	<b>\$ 260,265</b>	<b>\$ 251,081</b>	<b>\$ 239,358</b>	<b>\$ 262,153</b>	<b>\$ 268,667</b>	<b>\$ 347,051</b>	<b>\$ 351,753</b>
<b>MORGAN COUNTY</b>										
State General Fund.....	\$ 15,778	\$ 13,808	\$ 96,225	\$ 4,899	\$ 3,792	\$ 91,655	\$ 83,065	\$ 84,069	\$ 6,416	\$ 106,223
District and High Schools.....	92,041	93,656	4,864	97,170	97,770	5,742	7,777	11,219	12,194	11,682
Cities and Towns.....	7,662	4,635	28,987	5,532	5,567	38,418	38,507	45,137	48,995	61,348
County.....	21,695	25,215	17,051	40,838	40,833	10,977	11,002	11,284	11,665	11,361
Roads.....	32,214	22,213	307	10,838	10,833	673	1,614	1,708	1,467	1,261
Bounty.....	431	202		507	624					
<b>TOTALS.....</b>	<b>\$ 169,821</b>	<b>\$ 159,729</b>	<b>\$ 147,434</b>	<b>\$ 159,824</b>	<b>\$ 158,669</b>	<b>\$ 147,465</b>	<b>\$ 141,965</b>	<b>\$ 153,417</b>	<b>\$ 182,739</b>	<b>\$ 191,875</b>
<b>PIUTE COUNTY</b>										
State General Fund.....	\$ 4,315	\$ 2,972	\$ 27,029	\$ 1,238	\$ 960	\$ 32,854	\$ 31,375	\$ 32,027	\$ 1,764	\$ 37,746
District and High Schools.....	33,804	27,521	2,588	27,643	28,805	6,759	4,708	5,038	5,115	5,062
Cities and Towns.....	7,531	6,167	13,907	6,861	6,455	18,351	17,100	21,301	19,560	18,156
County.....	8,268	5,556	1,377	16,108	15,500	724	743	766	1,603	3,185
Roads.....	3,779	4,522	1,377	2,730	2,743	1,029	1,803	1,521	1,414	1,205
Bounty.....	862	257	321	628	794					
<b>TOTALS.....</b>	<b>\$ 58,559</b>	<b>\$ 46,995</b>	<b>\$ 45,222</b>	<b>\$ 55,198</b>	<b>\$ 55,257</b>	<b>\$ 59,747</b>	<b>\$ 55,730</b>	<b>\$ 60,653</b>	<b>\$ 66,172</b>	<b>\$ 65,354</b>
<b>RICH COUNTY</b>										
State General Fund.....	\$ 7,885	\$ 5,411	\$ 36,320	\$ 2,029	\$ 1,590	\$ 35,520	\$ 33,550	\$ 33,597	\$ 2,963	\$ 43,506
District and High Schools.....	48,627	34,817	2,155	37,769	37,251	2,978	2,987	2,941	45,536	2,408
Cities and Towns.....	2,171	1,504	8,133	2,854	2,875	16,702	19,385	19,703	21,017	19,706
County.....	19,714	10,821	2,224	14,092	16,127	1,961	2,237	2,274	4,042	2,559
Roads.....	13,142	2,588	897	1,438	1,596		5,136	4,634	4,318	4,423
Bounty.....	2,644									
<b>TOTALS.....</b>	<b>\$ 94,183</b>	<b>\$ 56,038</b>	<b>\$ 49,810</b>	<b>\$ 58,182</b>	<b>\$ 59,439</b>	<b>\$ 57,161</b>	<b>\$ 62,995</b>	<b>\$ 62,549</b>	<b>\$ 80,225</b>	<b>\$ 72,602</b>



Table 17—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>SALT LAKE COUNTY</b>										
State General Fund.....	\$ 782,666	\$ 500,647	\$ 4,102,663	\$ 221,845	\$ 189,341	\$ 4,492,132	\$ 4,146,236	\$ 4,152,517	\$ 344,953	\$ 5,286,716
District and High Schools.....	4,711,551	3,877,090	2,216,469	4,295,576	4,595,021	2,333,738	2,339,339	2,579,758	4,955,359	2,896,220
Cities and Towns.....	2,290,316	1,998,134	1,181,129	2,243,764	2,243,764	1,614,749	1,698,647	1,837,799	2,790,221	2,032,553
County.....	1,002,139	713,313	1,425,895	1,425,459	1,474,207	295,737	538,007	649,642	391,392	483,404
Roads.....	638,416	566,602	254,662	268,437	270,487	1,606	2,897	3,284	3,260	3,336
Bounty.....	1,680	571	701	1,505	1,732					
TOTALS.....	\$9,416,768	\$7,656,347	\$7,656,390	\$8,892,751	\$8,774,612	\$8,737,962	\$8,725,176	\$9,213,000	\$10,662,925	\$10,701,929
<b>SAN JUAN COUNTY</b>										
State General Fund.....	\$ 4,915	\$ 2,801	\$ 22,680	\$ 1,177	\$ 937	\$ 27,306	\$ 24,942	\$ 28,117	\$ 2,138	\$ 33,727
District and High Schools.....	35,432	25,693	1,687	25,949	26,226	2,493	2,953	3,052	32,840	2,997
Cities and Towns.....	3,110	1,393	15,651	17,321	16,993	18,950	19,656	19,248	18,849	19,590
County.....	11,834	9,683	5,590	1,307	1,338	1,492	1,652	3,209	3,231	3,231
Roads.....	13,358	5,659	1,163	2,050	2,216	2,695	8,117	7,423	7,598	7,265
Bounty.....	3,085	1,111								
TOTALS.....	\$ 71,734	\$ 46,250	\$ 41,771	\$ 50,306	\$ 50,178	\$ 53,136	\$ 57,320	\$ 61,049	\$ 67,617	\$ 66,810
<b>SANPETE COUNTY</b>										
State General Fund.....	\$ 33,024	\$ 23,121	\$ 166,630	\$ 7,713	\$ 6,141	\$ 176,958	\$ 167,989	\$ 165,480	\$ 11,161	\$ 219,277
District and High Schools.....	236,944	200,288	45,049	169,354	173,858	51,499	54,077	58,126	189,363	63,156
Cities and Towns.....	73,772	42,937	86,767	46,753	49,014	115,418	120,386	125,544	102,477	104,718
County.....	38,528	26,644	4,533	98,553	100,886	18,320	19,109	19,928	20,293	20,736
Roads.....	57,792	35,180	1,172	17,140	2,334	3,051	6,832	6,837	6,222	6,163
Bounty.....	4,683	959		2,037						
TOTALS.....	\$ 444,743	\$ 329,119	\$ 304,151	\$ 341,450	\$ 349,778	\$ 365,246	\$ 368,453	\$ 375,915	\$ 384,318	\$ 414,050
<b>SEVIER COUNTY</b>										
State General Fund.....	\$ 26,687	\$ 18,881	\$ 135,267	\$ 7,075	\$ 5,627	\$ 142,341	\$ 126,854	\$ 136,853	\$ 9,716	\$ 179,832
District and High Schools.....	203,492	170,751	46,671	139,549	148,708	58,405	53,389	60,261	153,687	67,758
Cities and Towns.....	62,727	47,736	64,514	56,309	57,650	62,683	78,877	86,785	89,209	77,452
County.....	23,908	25,448	9,476	61,323	60,287	2,483	2,439	2,504	5,300	17,805
Roads.....	4,479	50,897	1,078	2,023	2,313	2,720	5,396	5,896	5,267	5,010
Bounty.....	4,417	869								
TOTALS.....	\$ 365,710	\$ 314,632	\$ 257,006	\$ 266,279	\$ 276,996	\$ 268,017	\$ 266,955	\$ 292,299	\$ 326,621	\$ 347,857

Table 18—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>SUMMIT COUNTY</b>										
State General Fund.....	\$ 46,300	\$ 29,923	\$ 260,195	\$ 11,905	\$ 9,499	\$ 235,437	\$ 216,326	\$ 223,987	\$ 15,004	\$ 242,776
District and High Schools.....	289,476	218,094	68,320	332,556	245,672	36,945	30,569	31,383	239,893	33,521
Cities and Towns.....	37,962	28,551	68,320	33,032	33,945	79,577	73,984	82,260	83,206	86,830
County.....	36,269	40,072	23,559	26,455	24,436	24,485	25,370	20,405	21,142	13,461
Roads.....	76,396	26,020	664	1,180	1,220	1,469	2,582	2,372	2,273	2,028
Bounty.....	1,692	527								
TOTALS.....	\$ 488,095	\$ 343,187	\$ 380,946	\$ 379,865	\$ 394,147	\$ 377,144	\$ 349,331	\$ 365,347	\$ 394,339	\$ 380,222
<b>TOOELE COUNTY</b>										
State General Fund.....	\$ 44,215	\$ 31,164	\$ 200,299	\$ 12,843	\$ 10,333	\$ 212,073	\$ 212,073	\$ 212,540	\$ 20,593	\$ 318,039
District and High Schools.....	346,349	214,086	31,514	221,250	228,814	40,349	46,334	56,596	260,216	62,582
Cities and Towns.....	37,023	25,111	62,221	39,621	38,573	74,674	86,990	86,202	62,582	62,846
County.....	42,372	37,889	13,238	74,452	73,811	4,439	4,480	22,168	20,207	20,204
Roads.....	64,480	54,199	2,637	4,214	4,439	4,439	4,439	19,756	20,207	20,204
Bounty.....	7,636	1,918		3,111	3,941					
TOTALS.....	\$ 542,075	\$ 364,417	\$ 309,909	\$ 355,291	\$ 359,901	\$ 336,048	\$ 367,032	\$ 399,151	\$ 438,463	\$ 467,076
<b>UINTAH COUNTY</b>										
State General Fund.....	\$ 16,895	\$ 11,248	\$ 94,627	\$ 4,028	\$ 3,242	\$ 103,367	\$ 100,996	\$ 100,826	\$ 6,249	\$ 131,884
District and High Schools.....	128,117	106,615	13,129	99,589	100,504	18,187	16,111	16,255	110,209	22,436
Cities and Towns.....	18,039	12,849	48,747	54,830	58,358	52,176	62,992	68,793	71,037	80,929
County.....	21,118	18,096	11,752	26,886	26,886	6,891	7,309	8,927	11,261	11,989
Roads.....	56,315	26,998	1,972	3,484	3,990	4,404	18,198	15,356	15,000	13,991
Bounty.....	7,189	1,778								
TOTALS.....	\$ 247,673	\$ 177,184	\$ 170,227	\$ 179,778	\$ 187,653	\$ 185,025	\$ 206,106	\$ 210,157	\$ 230,867	\$ 261,229
<b>UTAH COUNTY</b>										
State General Fund.....	\$ 135,292	\$ 97,783	\$ 789,577	\$ 38,082	\$ 30,274	\$ 842,638	\$ 847,457	\$ 1,170,988	\$ 67,054	\$ 1,168,652
District and High Schools.....	808,967	781,197	303,656	828,592	837,565	375,992	375,992	425,284	1,059,201	514,139
Cities and Towns.....	324,857	253,733	303,133	324,857	339,982	316,143	316,143	346,142	365,746	379,667
County.....	208,716	209,166	90,488	262,764	268,143	83,209	83,209	86,536	121,915	119,471
Roads.....	327,251	241,486	1,525	2,959	8,646	4,036	6,453	7,554	7,654	6,831
Bounty.....	4,276	1,238								
TOTALS.....	\$1,809,359	\$1,584,643	\$1,488,379	\$1,547,711	\$1,566,083	\$1,555,469	\$1,619,205	\$2,036,504	\$2,123,009	\$2,179,820



Table 19—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1940	1941	1942	1943	1944	1945	1946
<b>WASATCH COUNTY</b>										
State General Fund.....	\$ 22,374	\$ 10,370	\$ 68,739	\$ 3,644	\$ 3,565	\$ 89,692	\$ 82,736	\$ 100,584	\$ 6,284	\$ 93,845
District and High Schools.....	130,518	75,011	81,988	71,864	89,118	86,778	77,846	87,970	87,970	19,086
Cities and Towns.....	21,216	13,576	25,700	18,653	15,836	18,484	18,285	18,658	18,658	44,956
County.....	34,494	20,992	31,802	31,985	40,740	41,814	42,429	52,251	45,699	11,239
Roads.....	40,088	15,181	13,630	8,097	10,185	10,463	10,607	13,063	11,425	1,612
Bounty.....	880	300	354	747	922	1,237	1,673	1,598	1,713	
<b>TOTALS.....</b>	<b>\$ 249,570</b>	<b>\$ 134,430</b>	<b>\$ 127,583</b>	<b>\$ 130,990</b>	<b>\$ 160,366</b>	<b>\$ 161,681</b>	<b>\$ 155,730</b>	<b>\$ 186,187</b>	<b>\$ 171,749</b>	<b>\$ 170,738</b>
<b>WASHINGTON COUNTY</b>										
State General Fund.....	\$ 8,570	\$ 7,089	\$ 81,988	\$ 3,390	\$ 2,700	\$ 86,778	\$ 77,846	\$ 87,970	\$ 4,910	\$ 105,107
District and High Schools.....	70,699	20,391	25,700	28,569	30,708	31,321	30,312	32,740	37,322	45,711
Cities and Towns.....	24,320	13,576	45,441	28,347	47,827	48,788	48,788	52,549	70,021	80,180
County.....	17,496	16,768	450	3,766	3,086	3,993	3,152	8,341	8,926	9,539
Roads.....	21,424	12,945		798	924	1,226	2,191	2,047	2,129	2,239
Bounty.....	1,719	392								
<b>TOTALS.....</b>	<b>\$ 144,228</b>	<b>\$ 128,926</b>	<b>\$ 153,559</b>	<b>\$ 169,821</b>	<b>\$ 173,956</b>	<b>\$ 172,112</b>	<b>\$ 166,920</b>	<b>\$ 176,500</b>	<b>\$ 212,084</b>	<b>\$ 242,836</b>
<b>WAYNE COUNTY</b>										
State General Fund.....	\$ 2,734	\$ 1,680	\$ 16,407	\$ 799	\$ 650	\$ 15,091	\$ 14,164	\$ 16,333	\$ 1,113	\$ 21,840
District and High Schools.....	22,438	14,102	272	487	472	421	456	443	506	542
Cities and Towns.....	347	172	8,748	11,415	9,721	10,663	13,132	11,170	14,168	14,090
County.....	5,581	4,676	1,090	888	450					
Roads.....	4,556	731	1,090	901	1,018	1,167	2,515	2,207	2,632	2,404
Bounty.....	1,368	212	454							
<b>TOTALS.....</b>	<b>\$ 37,024</b>	<b>\$ 21,573</b>	<b>\$ 26,971</b>	<b>\$ 30,702</b>	<b>\$ 28,493</b>	<b>\$ 27,432</b>	<b>\$ 30,267</b>	<b>\$ 30,153</b>	<b>\$ 38,559</b>	<b>\$ 38,876</b>
<b>WEBER COUNTY</b>										
State General Fund.....	\$ 145,010	\$ 120,387	\$ 966,577	\$ 43,658	\$ 34,771	\$ 984,492	\$ 918,517	\$ 941,938	\$ 63,206	\$ 1,193,873
District and High Schools.....	988,893	936,836	418,563	979,977	972,616	482,958	514,587	723,000	1,052,596	773,714
Cities and Towns.....	46,413	488,363	183,589	451,615	466,909	388,513	402,079	323,643	712,731	377,263
County.....	143,802	232,399	92,270	405,439	377,518	62,162	67,463	106,156	109,175	108,207
Roads.....	194,555	65,951	92,270	47,358	59,608	62,162	67,463	106,156	109,175	108,207
Bounty.....	1,700	607	726	1,638	1,920	2,170	2,889	3,286	3,309	2,850
<b>TOTALS.....</b>	<b>\$ 1,930,373</b>	<b>\$ 1,844,403</b>	<b>\$ 1,661,725</b>	<b>\$ 1,926,865</b>	<b>\$ 1,913,342</b>	<b>\$ 1,910,295</b>	<b>\$ 1,905,535</b>	<b>\$ 2,103,963</b>	<b>\$ 2,308,864</b>	<b>\$ 2,455,907</b>

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

	1929		1933		1940		1943		1944		1945		1946	
	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax
City and Town Lots.....	\$ 3,090,066	14.52	\$ 2,860,603	16.36	\$ 2,225,676	12.21	\$ 2,090,212	11.23	\$ 2,202,967	10.97	\$ 2,750,559	12.00	\$ 2,832,658	12.09
Imp. Farm Land { Dry	1,909,474	8.97	1,500,048	8.86	1,140,983	6.17	1,037,071	5.74	1,151,587	6.65	1,866,953	8.1	1,728,085	7.73
{ Irrig'd			1,402,491	8.02	1,131,077	6.15	1,002,706	5.39	990,000	4.93	1,260,100	5.50	1,110,625	4.74
{ Improved Farm Land	238,900	1.12	182,332	1.04	1,131,077	6.17	1,002,706	5.39	990,000	4.93	1,260,100	5.50	1,110,625	4.74
{ Fruit Land	238,900	1.12	182,332	1.04	1,131,077	6.17	1,002,706	5.39	990,000	4.93	1,260,100	5.50	1,110,625	4.74
{ Grazing Land	429,754	2.02	402,619	2.30	319,097	1.75	269,178	1.45	270,184	1.35	338,531	1.47	338,452	1.45
{ Improvements on Lots	81,902	0.43	92,303	0.53	119,328	0.65	80,503	0.43	80,509	0.40	114,968	0.50	316,916	1.35
{ Improvements on Acreage	4,373,270	20.55	4,550,515	26.02	4,488,311	24.62	4,639,803	24.98	4,963,840	24.72	5,723,576	24.97	5,990,548	25.58
{ Range Horses and Mules	637,371	2.95	657,638	3.76	839,256	4.66	802,268	4.31	1,212,689	6.04	1,160,319	5.06	1,217,150	5.20
{ Range Horses and Mules	11,796	.06	5,394	.03	6,825	.04	6,772	.04	8,096	.04	7,729	.03	7,696	.03
{ Range Cattle	55,350	.26	30,767	.18	35,687	.20	41,821	.22	33,269	.20	44,833	.20	43,995	.19
{ Sheep	130,873	.61	71,468	.41	81,971	.45	154,303	.83	164,197	.82	186,589	.82	187,554	.80
{ Horses	146,257	.69	71,846	.41	85,720	.47	136,286	.73	147,434	.73	169,836	.74	188,500	.72
{ Cattle	530,771	2.49	100,218	.57	124,159	.68	286,157	1.54	239,326	1.19	251,152	1.10	225,956	.96
{ Horses	7,039	.03	754	.01	599	.03	649	.03	597	.03	729	.03	766	.03
{ Cattle	4,316	.02	1,137	.01	3,376	.02	10,534	.06	9,891	.05	6,587	.03	6,446	.03
{ Horses			8,865	.05	10,789	.06	14,463	.08	23,588	.12	21,633	.10	24,402	.10
{ Horses	1,021,595	4.80	705,060	4.03	979,934	5.38	1,037,212	5.57	1,195,839	5.95	1,332,223	5.81	1,472,015	6.29
{ Horses	488,857	2.20	421,509	2.41	435,431	2.39	444,491	2.39	451,442	2.25	531,813	2.32	611,758	2.61
{ Horses	535,686	2.52	282,331	1.61	686,774	3.77	861,065	4.62	891,810	4.44	982,336	4.29	937,414	4.00
{ Horses	624,785	2.93	409,989	2.35	83,737	.46	140,368	.75	145,001	.72	157,576	.69	160,644	.69
{ Horses			38,809	.22	23,371	.13	205,313	1.10	207,337	1.03	236,437	1.03	241,682	1.03
{ Horses			21,293	.12	7,414	.04	11,927	.06	12,468	.06	14,731	.07	14,230	.06
{ Horses			77,120	.44	22,580	.12	24,078	.13	25,311	.13	33,804	.15	41,221	.18
{ Horses			1,193	.01	1,625	.01	94,568	.51	99,301	.49	110,667	.48	110,231	.47
{ Horses			110,931	.63	213,780	1.17	205,313	1.10	207,337	1.03	236,437	1.03	241,682	1.03
{ Horses			848,632	4.85	960,918	5.27	845,726	4.54	885,058	4.21	884,422	3.86	902,085	3.85
{ Horses			2,598,002	14.86	2,419,347	13.27	2,285,704	12.28	2,383,400	11.87	2,804,968	12.25	2,933,591	12.25
{ Horses			39,478	.23	32,539	.18	27,318	.15	27,198	.11	24,968	.11	23,591	.10
{ Horses			262,678	1.50	395,087	2.17	444,265	2.39	472,853	2.35	541,805	2.36	567,002	2.42
{ Horses			85,590	.49	100,693	.55	88,250	.47	110,040	.55	124,966	.52	134,966	.53
{ Horses			8,796	.05	46,637	.26	41,227	.22	41,672	.17	32,585	.14	32,966	.14
{ Horses			966,542	5.53	1,932,464	10.60	2,236,677	12.01	2,563,829	12.77	2,715,538	11.85	2,508,555	10.71
<b>TOTALS.....</b>	<b>\$21,283,366*</b>	<b>100.00</b>	<b>\$17,489,150</b>	<b>100.00</b>	<b>\$18,227,152</b>	<b>100.00</b>	<b>\$18,613,794</b>	<b>100.00</b>	<b>\$20,083,218</b>	<b>100.00</b>	<b>\$22,920,246</b>	<b>100.00</b>	<b>\$23,432,469</b>	<b>100.00</b>
Assessed by:														
County Assessor.....	\$14,895,390	69.98	\$12,468,158	71.29	\$11,962,437	65.63	\$12,285,587	66.00	\$13,284,915	66.15	\$15,372,595	67.07	\$15,957,514	68.13
State Tax Commission.....	6,387,976	30.02	5,020,992	28.71	6,264,715	34.37	6,338,207	34.00	6,798,303	33.85	7,547,651	32.93	7,464,955	31.87

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



Table 21—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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
<b>BEAVER COUNTY</b>														
City and Town Lots.....	\$ 11,327	5.00	\$ 10,330	5.84	\$ 9,224	5.52	\$ 9,035	5.06	\$ 8,370	4.82	\$ 10,043	5.20	\$ 10,433	5.07
Imp. Farm Land { Dry.....	32,327	14.48	15.75	12.54	20,954	12.54	18,659	10.46	13,550	10.08	22,002	11.38	23,614	11.48
Imp. Farm Land { Irrig'd }.....	453	4.53	27,861	15.75	20,954	12.54	18,659	10.46	13,550	10.08	22,002	11.38	23,614	11.48
Unimproved Farm Land.....	10,304	4.53	5,736	3.13	17,799	1.08	1,806	1.01	1,971	1.07	1,932	1.00	1,759	.86
Fruit Land.....	8,387	3.69	5,396	3.05	3,530	2.11	3,656	2.05	3,783	2.06	4,502	2.33	4,711	2.29
Grazing Land.....	8,359	1.11	7,775	4.44	1,660	.99	1,266	.71	855	.46	1,114	.58	1,115	.54
Improvements on Lots.....	29,746	13.08	27,377	15.48	22,555	13.52	23,662	13.26	24,236	13.16	25,465	13.18	26,247	12.76
Improvements on Acreage.....	3,865	1.70	3,353	1.90	2,720	1.44	2,570	1.44	2,732	1.51	2,881	1.49	3,218	1.56
Range Horses and Mules.....	2,886	1.32	2,900	.05	2,241	.14	2,990	.16	2,933	.16	2,411	.12	2,554	.12
Other Horses and Mules.....	1,305	.57	751	.02	756	.45	823	.46	840	.33	750	.39	702	.34
Range Cattle.....	3,782	1.66	2,386	1.35	2,844	1.70	5,628	3.16	6,134	3.46	6,305	3.26	6,177	3.00
Other Cattle.....	3,576	1.57	1,942	1.10	1,653	.99	2,918	1.64	3,246	1.76	3,299	1.71	3,824	1.86
Sheep.....	28,574	12.56	4,853	2.74	7,307	4.38	15,367	8.61	16,104	8.75	13,318	6.89	12,922	6.28
Goats.....	69	.03	45	.03	71	.04	146	.08	116	.06	69	.04	68	.03
Swine.....	132	.06	45	.03	10	.01	16	.01	16	.01	5	.02	42	.02
Poultry.....	6,601	2.90	3,531	2.00	2,772	1.66	3,338	1.87	3,596	1.95	3,441	1.78	3,885	1.89
Implement, Tools & Machinery.....	1,357	.55	726	.40	869	.52	894	.50	1,131	.64	1,597	.83	1,738	.85
Motor Vehicles.....	4,131	1.82	1,723	.97	4,331	2.59	5,355	3.00	5,888	3.20	5,847	3.02	6,278	3.05
Household Furnishings.....	2,011	.88	630	.36	751	.45	180	.10	450	.24	111	.06	1,138	.55
Other Personal Property.....	2,790	1.23	2,433	1.37	2,555	1.53	2,276	1.28	1,938	1.08	384	.20	479	.23
Air Lines.....	36	.02	11	.01	8	.00	3	.00	9	.00	20	.01	2	.00
Bus Lines.....	2,790	1.23	2,433	1.37	2,555	1.53	2,276	1.28	1,938	1.08	384	.20	479	.23
Car Companies.....	36	.02	11	.01	8	.00	3	.00	9	.00	20	.01	2	.00
Express Companies.....	2,790	1.23	2,433	1.37	2,555	1.53	2,276	1.28	1,938	1.08	384	.20	479	.23
Pipe Line Companies.....	3,348	1.47	3,188	1.80	3,143	1.88	3,296	1.85	4,624	2.51	4,957	2.56	5,899	2.87
Power Companies.....	7,335	3.36	7,926	4.48	13,006	7.79	11,782	6.60	11,888	6.45	12,306	6.37	13,701	6.66
Railroad Companies.....	57,337	25.08	53,500	33.07	56,655	33.97	55,186	31.27	56,997	30.83	61,770	31.96	66,007	32.09
Telephone Companies.....	2,558	1.12	5,596	3.16	6,989	4.18	8,504	4.77	8,771	4.76	8,146	4.21	8,806	4.28
Terminal Companies.....	2,558	1.12	5,596	3.16	6,989	4.18	8,504	4.77	8,771	4.76	8,146	4.21	8,806	4.28
Transit & Tract'n Companies.....	3,348	1.47	3,188	1.80	3,143	1.88	3,296	1.85	4,624	2.51	4,957	2.56	5,899	2.87
Water Companies.....	3,348	1.47	3,188	1.80	3,143	1.88	3,296	1.85	4,624	2.51	4,957	2.56	5,899	2.87
Mining Companies.....	3,348	1.47	3,188	1.80	3,143	1.88	3,296	1.85	4,624	2.51	4,957	2.56	5,899	2.87
<b>TOTALS.....</b>	\$227,458*	100.00*	\$176,913	100.00	\$167,042	100.00	\$178,420	100.00	\$184,115	100.00	\$193,272	100.00	\$205,724	100.00
Assessed by:														
County Assessor.....	\$154,731	68.02	\$ 97,460	55.09	\$ 83,653	50.08	\$ 95,609	53.58	\$ 98,911	53.73	\$102,923	53.25	\$108,154	52.57
State Tax Commission.....	72,727	31.98	79,453	44.91	83,389	49.92	82,811	46.42	85,204	46.38	90,349	46.75	97,570	47.43

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

Table 22—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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
<b>BOX ELDER COUNTY</b>														
City and Town Lots.....	\$ 35,727	4.06	\$ 26,871	3.60	\$ 23,470	3.02	\$ 21,728	2.79	\$ 20,338	2.78	\$ 32,832	3.20	\$ 32,092	3.21
Imp. Farm Land { Dry.....	168,150	19.12	38,619	5.18	45,008	5.76	51,655	6.63	46,599	6.29	76,080	7.41	65,886	6.59
Imp. Farm Land { Irrig'd }.....	15	.01	38,951	13.14	86,995	11.06	80,285	10.23	76,309	10.28	114,787	11.18	109,739	10.98
Unimproved Farm Land.....	1,358	.15	1,178	.07	16,577	2.13	17,717	2.27	16,501	2.22	26,457	2.58	23,521	2.35
Fruit Land.....	13,086	2.05	14,266	1.91	18,059	2.32	13,978	1.79	12,852	1.73	19,163	1.86	18,068	1.81
Grazing Land.....	22,573	2.57	21,358	2.86	58,814	7.57	65,179	8.36	64,383	8.63	84,238	8.29	96,367	9.64
Improvements on Lots.....	51,522	5.86	43,508	5.83	58,814	7.57	47,124	6.04	44,339	5.98	61,355	5.97	62,890	6.29
Improvements on Acreage.....	26,403	3.00	34,231	4.59	47,359	6.08	47,124	6.04	44,339	5.98	61,355	5.97	62,890	6.29
Range Horses and Mules.....	643	.07	250	.03	397	.05	685	.09	341	.04	366	.05	307	.03
Other Horses and Mules.....	3,610	.41	2,097	.28	2,414	.31	3,264	.42	2,882	.39	3,686	.36	2,935	.29
Range Cattle.....	8,229	.95	3,592	.48	4,681	.60	9,972	1.28	8,882	1.21	13,696	1.33	12,349	1.23
Other Cattle.....	8,056	.92	3,975	.53	6,815	.88	12,749	1.63	13,168	1.77	16,518	1.61	14,589	1.49
Sheep.....	24,234	2.75	4,045	.54	6,676	.86	19,653	2.52	15,292	2.06	19,548	1.90	15,886	1.57
Goats.....	39	.01	73	.01	210	.03	913	.12	665	.09	477	.05	296	.03
Swine.....	178	.02	473	.07	362	.05	664	.09	169	.02	823	.08	649	.07
Poultry.....	23,602	2.68	10,834	1.45	17,034	2.19	22,134	2.84	19,786	2.67	28,680	2.79	33,213	3.32
Implement, Tools & Machinery.....	18,816	2.14	3,804	.51	6,717	.86	10,107	1.30	10,258	1.38	15,156	1.47	14,287	1.43
Motor Vehicles.....	12,071	1.37	7,227	.97	17,323	2.29	23,104	2.96	23,181	3.12	31,140	3.07	28,134	2.92
Household Furnishings.....	8,142	.93	6,718	.90	1,680	.02	828	.11	703	.10	934	.09	984	.10
Other Personal Property.....	8,142	.93	6,718	.90	1,680	.02	828	.11	703	.10	934	.09	984	.10
Air Lines.....	7,973	.91	114	.02	800	.10	1,036	.13	1,136	.15	2,013	.20	1,854	.19
Bus Lines.....	7,973	.91	5,727	.77	6,750	.09	1,073	.14	1,008	.14	1,834	.18	2,731	.27
Car Companies.....	47	.01	38	.01	9,530	1.23	6,742	.86	6,322	.85	8,163	.79	7,966	.74
Express Companies.....	7,973	.91	5,727	.77	6,750	.09	1,073	.14	1,008	.14	1,834	.18	2,731	.27
Pipe Line Companies.....	8,828	1.00	104	.01	3,021	.39	2,474	.32	2,365	.32	2,950	.29	3,261	.33
Power Companies.....	117,553	13.37	127,221	17.05	102,432	13.18	95,018	12.19	88,334	11.90	106,931	10.41	101,006	10.11
Railroad Companies.....	297,266	33.80	274,843	36.84	291,319	37.48	260,445	33.40	254,797	34.33	345,383	33.63	335,619	33.59
Telephone Companies.....	4,812	.55	4,015	.54	3,201	.41	2,913	.37	2,041	.28	2,737	.27	2,373	.24
Terminal Companies.....	4,759	.54	5,585	.75	7,373	.95	7,926	1.02	7,851	1.06	10,455	1.02	11,321	1.13
Transit & Tract'n Companies.....	8,828	1.00	104	.01	3,021	.39	2,474	.32	2,365	.32	2,950	.29	3,261	.33
Water Companies.....	8,828	1.00	104	.01	3,021	.39	2,474	.32	2,365	.32	2,950	.29	3,261	.33
<b>TOTALS.....</b>	\$879,391*	100.00*	\$746,041	100.00	\$777,290	100.00	\$779,668	100.00	\$742,123	100.00	\$1,026,983	100.00	\$999,247	100.00
Assessed by:														
County Assessor.....	\$438,366	49.84	\$322,224	43.19	\$358,909	46.17	\$401,776	51.54	\$378,249	50.97	\$ 546,495	53.21	\$533,892	53.41
State Tax Commission.....	441,025	50.16	423,817	56.81	418,381	53.83	377,892	48.46	363,874	49.03	480,488	46.79	465,355	46.59

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



Table 23—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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
<b>CACHE COUNTY</b>														
City and Town Lots.....	\$105,474	11.52	\$87,139	11.15	\$79,424	9.72	\$70,804	9.46	\$76,492	9.85	\$88,475	10.18	\$77,799	9.33
Imp. Farm Land { Dry.....	236,118	25.80	48,738	6.32	49,520	6.22	38,505	5.09	37,125	4.86	47,273	5.44	51,692	5.49
Imp. Farm Land { Irrig'd.....	4,837	.53	150,278	19.32	127,584	15.61	113,284	15.13	115,103	14.83	142,263	16.38	155,860	16.56
Unimproved Farm Land.....	16,822	1.84	15,296	1.96	14,572	1.78	11,745	1.57	11,753	1.51	14,775	1.70	16,066	1.71
Grazing Land.....	175,768	19.20	162,258	20.75	210,144	25.71	198,907	26.56	197,310	25.42	209,844	24.16	230,512	28.08
Improvements on Lots.....	40,742	4.45	39,522	5.05	52,165	6.38	47,802	6.38	48,629	6.26	55,334	6.37	68,338	7.26
Range Horses and Mules.....	4,156	.45	2,430	.31	2,900	.35	3,635	.47	454	.06	559	.07	569	.06
Other Horses and Mules.....	4,123	.45	2,831	.36	2,007	.25	2,730	.36	3,507	.45	3,635	.42	3,610	.38
Range Cattle.....	21,984	2.40	10,014	1.28	11,539	1.41	20,272	2.71	20,700	2.67	23,749	2.73	23,397	2.49
Other Cattle.....	2,442	.27	334	.04	369	.05	573	.08	609	.08	392	.05	319	.03
Goats.....	145	.02	37	.01	169	.02	562	.08	546	.07	298	.04	308	.03
Swine.....	49,139	5.38	34,263	4.38	49,429	6.05	1,388	.02	1,538	.02	1,475	.02	1,483	.02
Poultry.....	30,921	3.38	25,874	3.31	24,468	2.99	29,663	3.96	49,378	6.36	48,144	5.54	53,135	5.65
Merchandise.....	22,451	2.45	14,039	1.79	30,272	3.70	33,597	4.49	35,703	4.60	39,448	4.54	40,922	4.35
Motor Vehicles.....	16,114	1.76	368	.05	1,134	.14	3,032	.40	1,713	.22	1,933	.22	2,283	.24
Household Furnishings.....	138	.01	189	.02	320	.04	334	.05	467	.06	684	.08	1,332	.14
Other Personal Property.....	2,584	.28	2,987	.38	4,815	.59	4,238	.57	4,490	.58	4,813	.55	4,925	.52
Bus Lines.....	111	.01	66	.01	20	.00	25	.00	27	.00	26	.00	29	.00
Car Companies.....	59,594	6.51	70,331	8.99	62,021	7.59	55,018	7.35	55,282	7.12	56,095	6.46	60,441	6.42
Pipe Line Companies.....	8,078	0.88	79,917	10.22	75,382	9.22	64,350	8.59	63,053	8.12	70,697	8.14	74,351	7.90
Power Companies.....	1,011	.11	1,005	.13	732	.09	609	.08	461	.06	529	.06	517	.06
Railroad Companies.....	11,040	1.21	11,911	1.52	14,107	1.73	14,500	1.94	14,610	1.88	16,361	1.88	17,390	1.86
Telephone Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit and Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$915,371*	100.00*	\$782,099	100.00	\$817,328	100.00	\$748,867	100.00	\$776,330	100.00	\$868,761	100.00	\$941,192	100.00
Assessed by:														
County Assessor.....	\$760,140	83.05	\$615,326	78.68	\$659,868	80.73	\$609,598	81.41	\$637,866	82.17	\$719,480	82.82	\$782,123	83.10
State Tax Commission.....	155,231	16.95	166,773	21.32	157,460	19.27	139,269	18.59	138,464	17.83	149,281	17.18	\$159,069	16.90

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

Table 24—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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
<b>CARBON COUNTY</b>														
City and Town Lots.....	\$39,681	5.09	\$42,124	5.63	\$37,174	6.08	\$24,069	4.36	\$29,244	4.42	\$39,912	5.17	\$46,167	5.83
Imp. Farm Land { Dry.....	11,838	1.52	12,459	1.67	9,612	1.57	8,061	1.46	8,711	1.31	12,019	1.56	11,933	1.51
Imp. Farm Land { Irrig'd.....	2,543	.33	2,465	.30	1,125	.18	894	.16	991	.15	728	.09	632	.08
Unimproved Farm Land.....	191	.02	154	.02	203	.03	136	.02	146	.02	170	.02	157	.02
Grazing Land.....	14,519	1.86	19,230	2.57	16,915	2.77	13,861	2.51	15,541	2.35	19,545	2.53	19,584	2.47
Other Land.....	2,247	.29	5,437	.73	4,773	.78	4,053	.73	3,710	.56	4,570	.59	4,584	.58
Improvements on Lots.....	89,720	11.50	92,220	12.33	90,337	14.79	67,338	12.19	92,337	13.96	113,494	14.69	125,754	15.87
Range Horses and Mules.....	11,364	1.46	6,454	.86	6,545	1.07	6,224	1.13	6,135	.93	6,345	.82	7,013	.89
Other Horses and Mules.....	137	.02	89	.01	70	.01	134	.02	141	.02	117	.02	118	.02
Range Cattle.....	545	.07	290	.04	412	.07	370	.07	380	.06	429	.06	377	.05
Other Cattle.....	751	.10	398	.05	830	.14	1,514	.27	1,614	.24	2,009	.26	1,889	.24
Sheep.....	1,296	.17	687	.09	832	.14	1,047	.19	951	.14	1,177	.15	1,332	.17
Goats.....	800	.10	1,077	.14	1,509	.25	3,957	.72	3,900	.59	3,266	.42	2,707	.34
Swine.....	95	.01	25	.01	33	.01	83	.01	84	.01	95	.01	109	.01
Poultry.....	23,257	2.98	13,075	1.75	15,196	2.49	11,624	2.10	14,141	2.14	18,248	2.36	21,410	2.70
Merchandise.....	5,790	.74	2,011	.27	2,284	.37	2,248	.41	2,907	.44	2,743	.36	2,694	.34
Motor Vehicles.....	19,668	2.52	11,646	1.56	25,497	4.17	23,402	4.24	27,451	4.15	29,681	3.84	31,160	3.93
Household Furnishings.....	20,856	2.67	12,439	1.66	7,822	1.28	5,576	1.01	6,135	.93	7,110	.92	8,048	1.02
Other Personal Property.....	.....	.....	9,234	1.23	2,891	.47	937	.17	514	.08	891	.12	608	.08
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Companies.....	4,965	.63	3,884	.52	5,910	.97	5,209	.94	5,847	.88	6,590	.85	6,326	.80
Car Companies.....	83	.01	152	.02	101	.02	72	.01	75	.01	17	.00	22	.00
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	14,342	1.84	17,086	2.28	16,898	2.77	13,884	2.51	16,599	2.51	16,260	2.11	16,719	2.11
Railroad Companies.....	142,541	18.27	164,887	22.04	152,004	24.58	148,219	26.83	169,356	25.58	192,386	24.91	194,206	24.51
Telephone Companies.....	780	.10	777	.10	518	.08	416	.07	326	.05	376	.05	343	.04
Terminal Companies.....	5,556	.71	6,266	.84	7,822	1.28	5,576	1.01	6,135	.93	7,110	.92	8,048	1.02
Transit and Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	342,493	43.90	323,608	43.25	210,373	34.44	208,826	37.80	254,240	38.41	293,667	38.02	288,250	36.38
TOTALS.....	\$780,192*	100.00*	\$748,236	100.00	\$810,853	100.00	\$552,516	100.00	\$661,928	100.00	\$772,371	100.00	\$792,339	100.00
Assessed by:														
County Assessor.....	\$269,432	34.54	\$231,492	30.94	\$217,009	35.53	\$170,054	30.78	\$209,092	31.59	\$255,619	33.10	\$277,864	35.07
State Tax Commission.....	510,760	65.46	516,744	69.06	393,844	64.47	382,462	69.22	452,836	68.41	516,752	66.90	514,475	64.93

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



Table 25—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929			1933			1940			1943			1944			1945			1946		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 51	37.16		\$ 63	.68		\$ 66	.40													
Imp. Farm Land { Dry.....	3,934	5.85		3,577	38.93		2,132	12.84		1,281	9.55		1,444	9.65		1,719	10.33		1,620	10.84	
Imp. Farm Land { Irrig'd }.....	619			389	4.23		38	.24													
Unimproved Farm Land.....	1,488	14.05		1,573	17.12		3,158	19.03		1,754	13.08		2,147	14.35		2,360	14.18		2,199	14.71	
Fruit Land.....	146	1.38		357	3.89		445	2.68		336	2.51		359	2.40		415	2.49		510	3.41	
Grazing Land.....	4			208	2.27		457	2.75		995	7.42		64	7.35		1,215	7.30		1,260	8.43	
Improvements on Lots.....	339	8.87		1,125	12.25		1,405	8.46		32	1.24		43	4.03		209	1.26		295	1.44	
Range Horses and Mules.....	38	3.36		52	1.57		30	1.18		241	1.80		304	2.03		309	1.76		1,708	11.37	
Other Horses and Mules.....	148	1.40		129	5.52		344	2.07		1,176	8.78		1,423	9.51		1,706	10.25		1,708	11.37	
Range Cattle.....	272	2.57		507	5.99		881	5.31		1,155	1.16		1,36	1.37		1,62	1.37		1,270	8.56	
Other Cattle.....	164	1.55		91	6.35		116	7.0		1,974	14.72		1,789	11.96		2,105	1.01		1,279	8.56	
Sheep.....	1,746	16.49		584	.05		792	.02					1	.36		1	.30				
Goats.....	47	.44		4	1.36		44	.27		53	.40		54	.22		30	.18				
Swine.....	336	3.18		125	1.60		23	1.4		25	.18		33	.33		34	.20		24	1.6	
Poultry.....	146	1.37		147	1.60		204	1.23		336	2.27		23	1.15		519	3.12		536	3.38	
Implement, Tools & Machinery.....	203	1.91		118	1.28		283	1.70		338	2.52		487	3.25		588	3.53		503	1.76	
Household Furnishings.....	159	1.50		35	.02		291	1.75		174	1.30		205	1.37		257	1.54		176	1.18	
Other Personal Property.....				103	1.12		31	.19		49	.36		46	.31		57	.34		49	.33	
Air Lines.....							2	.01		4	.03			.03		5	.03		1		
Bus Lines.....																					
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.....	\$ 10,588	100.00		\$ 9,188	100.00		\$ 16,599	100.00		\$ 13,408	100.00		\$ 14,963	100.00		\$ 16,650	100.00		\$ 14,947	100.00	
Assessed by:																					
County Assessor.....	\$ 10,588	100.00		\$ 9,188	100.00		\$ 10,747	64.74		\$ 8,620	64.29		\$ 9,704	64.85		\$ 11,455	68.80		\$ 10,292	68.86	
State Tax Commission.....							5,852	35.26		4,788	35.71		5,259	35.15		5,195	31.20		4,655	31.14	

\*Includes taxes on intangibles in the amount of \$148, or 1.40%.

Table 26—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929			1933			1940			1943			1944			1945			1946		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 48,636	9.93		\$ 37,785	9.76		\$ 63,316	13.89		\$ 61,139	12.50		\$ 62,317	12.00		\$ 84,851	12.98		\$ 89,033	13.28	
Imp. Farm Land { Dry.....	93,485	19.10		72,940	18.85		4,274	.94		2,994	.61		3,028	.58		4,071	.62		3,981	.59	
Imp. Farm Land { Irrig'd }.....				11,000	2.84		49,527	10.87		42,070	8.60		41,010	7.90		53,520	8.18		54,616	8.15	
Unimproved Farm Land.....	9,848	2.01		744	.25		314	.07		219	.04		108	.02		154	.02		210	.03	
Fruit Land.....	4,831	.98		9,301	2.49		1,102	.24		1,076	.22		1,091	.21		1,518	.23		1,548	.23	
Grazing Land.....	18,005	3.68		3,144	.81		10,410	2.28		8,059	1.65		8,115	1.56		10,655	1.63		10,562	1.57	
Improvements on Lots.....	54,331	11.10		50,047	12.93		34,354	18.51		104,353	21.33		121,421	23.38		158,851	24.29		167,834	25.04	
Range Horses and Mules.....	28,486	5.82		24,010	6.20		24,802	5.29		24,863	5.07		24,863	4.79		30,105	4.60		31,431	4.69	
Other Horses and Mules.....	555	.11		331	.09		251	.05		279	.06		279	.05		219	.03		270	.04	
Range Horses and Mules.....	2,263	.46		1,304	.34		1,717	.38		1,303	.39		1,752	.34		1,897	.30		1,815	.27	
Range Cattle.....	1,984	.41		873	.23		1,098	.24		1,328	.37		1,278	.38		2,181	.33		2,468	.37	
Other Cattle.....	8,181	1.67		3,776	.87		5,399	1.18		7,877	1.51		7,531	1.45		9,215	1.41		7,564	1.13	
Sheep.....	2,259	.46		574	.15		622	.14		1,052	.21		625	.12		895	.14		647	.10	
Goats.....	73	.01		37	.01					1											
Swine.....	342	.07		125	.03		139	.03		360	.07		294	.06		179	.03		119	.02	
Poultry.....	13,049	2.66		12,891	3.33		224	.05		317	.06		387	.08		245	.04		251	.04	
Implement, Tools & Machinery.....	17,522	3.58		12,761	3.25		16,382	3.59		21,217	4.34		23,399	4.51		28,666	4.38		31,822	4.75	
Motor Vehicles.....	11,188	2.28		7,180	1.86		14,681	3.22		14,702	3.00		16,171	3.12		18,797	2.88		19,122	2.85	
Household Furnishings.....				5,416	1.40		18,654	4.09		31,671	6.47		34,657	6.67		40,801	6.24		36,526	5.45	
Other Personal Property.....	7,112	1.45		25	.01		66	.01		206	.04		200	.04		115	.02		121	.02	
Air Lines.....							288	.06		350	.07		342	.07		515	.08		504	.07	
Bus Lines.....							3,751	.82		3,623	.74		3,796	.73		4,298	.66		4,119	.61	
Car Companies.....	2,350	.48		336	.09																
Express Companies.....	29	.01		2,032	.52																
Gas Companies.....				6,293	1.63		12,103	2.65		11,912	2.43		12,166	2.34		14,494	2.22		14,952	2.23	
Pipe Line Companies.....				30,469	7.87		35,814	7.86		2,854	.58		2,805	.54		3,165	.48		3,068	.48	
Power Companies.....	32,298	6.60		86,689	22.40		93,536	.77		31,438	6.43		31,487	6.06		31,477	4.81		30,983	4.62	
Railroad Companies.....	108,674	22.20		86,689	22.40		93,536	.77		101,646	20.78		107,469	20.70		137,343	21.00		136,397	20.35	
Telegraph Companies.....	2,072	.42		1,722	.45		1,484	.32		1,246	.25		950	.18		1,125	.17		1,087	.15	
Telephone Companies.....	4,982	1.02		5,010	1.29		7,561	1.66		9,183	1.88		9,862	1.90		12,487	1.91		13,430	2.00	
Terminal Companies.....																					
Transit & Tract'n Companies.....																					
Water Companies.....	16	.00		380	.10		126	.03		236	.09		189	.04		226	.04		213	.03	
Mining Companies.....							133	.06		112	.02		109	.02		365	.06		373	.06	
TOTALS.....	\$489,662	100.00		\$386,977	100.00		\$455,739	100.00		\$489,148	100.00		\$519,265	100.00		\$653,977	100.00		\$670,379	100.00	
Assessed by:																					
County Assessor.....	\$339,241	69.26		\$254,026	65.64		\$296,655	65.09		\$325,625	66.54		\$349,234	67.26		\$447,035	68.36		\$460,065	68.63	
State Tax Commission.....	150,441	30.73		132,951	34.36		159,084	34.91		163,523	33.46		170,031	32.74		206,942	31.64		210,314	31.37	

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



Table 27—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929			1933			1940			1943			1944			1945			1946		
	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Percent of Total Tax
DUCHESNE COUNTY																					
City and Town Lots.....	\$ 15,844	7.78	\$ 9,946	7.08	\$ 8,380	6.39	\$ 8,751	5.67	\$ 9,084	5.61	\$ 10,606	6.13	\$ 10,998	6.08							
Imp. Farm Land { Dry.....	51,114	25.10	31,967	22.77	21,622	16.48	22,057	14.30	22,170	13.70	25,454	14.71	27,471	15.19							
Unimproved Farm Land.....	15,921	7.82	10,198	7.26	1,384	1.06	1,231	.80	1,231	.76	1,221	.71	925	.51							
Fruit Land.....	25,955	12.75	24,114	17.17	21,859	16.66	14,977	9.71	15,305	9.46	16,552	9.56	17,734	9.80							
Grazing Land.....	7,748	3.81	4,330	3.23	3,549	2.73	2,737	1.81	2,737	1.81	2,737	1.81	2,737	1.81							
Improvements on Lots.....	19,012	9.34	17,316	12.69	15,737	11.93	15,737	11.93	15,737	11.93	15,737	11.93	15,737	11.93							
Range Horses and Mules.....	5,065	2.49	4,588	3.46	7,740	5.90	8,308	5.39	8,202	5.07	7,583	4.38	9,777	5.40							
Other Horses and Mules.....	608	.30	383	.27	1,283	.92	2,842	1.84	2,276	1.41	2,954	1.71	2,797	1.55							
Range Cattle.....	2,309	1.13	1,560	.92	1,895	1.44	2,842	1.84	2,276	1.41	2,954	1.71	2,797	1.55							
Other Cattle.....	6,150	3.02	5,129	3.65	5,719	4.36	9,770	6.33	11,996	7.41	11,838	6.84	12,514	6.32							
Sheep.....	5,480	2.69	3,885	2.85	4,146	3.16	8,223	5.33	10,196	6.30	10,424	6.02	11,376	6.29							
Goats.....	19,498	9.58	3,585	2.62	4,935	3.76	12,411	8.05	11,627	7.18	8,952	5.17	8,039	4.44							
Swine.....			59	.04	215	.16	691	.45	553	.34	357	.21	304	.17							
Poultry.....			74	.05	224	.17	543	.35	670	.41	545	.31	437	.24							
Merchandise.....	8,094	3.97	5,378	3.83	4,698	3.58	4,727	3.06	3,754	2.32	7,142	4.13	5,137	2.87							
Implement, Tools & Machinery.....	1,525	.75	2,829	2.02	1,973	1.50	3,801	2.46	5,332	3.29	5,222	3.02	5,834	3.22							
Motor Vehicles.....	3,989	1.96	2,963	2.11	7,104	5.42	4,954	3.21	6,084	3.76	10,148	5.86	6,334	3.50							
Household Furnishings.....			2,134	1.52	93	.07															
Other Personal Property.....	6,790	3.33	1,040	.74	128	.10	77	.05	313	.19	375	.22	153	.08							
Air Lines.....			72	.05	147	.11	300	.19	422	.26	470	.27	539	.30							
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	7,391	4.79	7,377	4.56	6,898	3.99	7,796	4.31							
Railroad Companies.....																					
Telephone Companies.....	2,165	1.06	3,434	2.45	5,924	4.52	4,959	3.22	4,993	3.08	4,846	2.80	5,319	2.94							
Terminal Companies.....																					
Transit & Tract'n Companies.....																					
Water Companies.....																					
Mining Companies.....	1,265	.62	1,387	.99	1,790	1.36	1,437	.93	1,436	.89	1,337	.77	1,636	.90							
TOTALS.....	\$203,616*	100.00*	\$140,427	100.00	\$131,180	100.00	\$154,254	100.00	\$161,853	100.00	\$173,058	100.00	\$180,993	100.00							
Assessed by:																					
County Assessor.....	\$196,644	96.58	\$132,252	94.18	\$117,486	89.56	\$140,167	90.87	\$147,625	91.21	\$159,507	92.17	\$165,613	91.55							
State Tax Commission.....	6,972	3.42	8,175	5.82	13,694	10.44	14,087	9.13	14,228	8.79	13,551	7.83	15,290	8.45							

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

Table 28—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929			1933			1940			1943			1944			1945			1946		
	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	
EMERY COUNTY																					
City and Town Lots.....	\$ 6,436	2.79		\$ 6,219	3.15		\$ 5,694	3.31		\$ 4,992	2.92		\$ 4,724	2.68		\$ 5,849	2.72		\$ 6,362	2.80	
Imp. Farm Land { Dry.....	35,653	15.46		25,285	12.82		18,293	10.62	6	14,087	8.25		13,461	7.63	.02	17,674	8.21	.07	19,549	8.61	
Unimproved Farm Land.....	9,374	4.06		8,958	4.54		3,085	1.79		2,535	1.48		2,468	1.40		3,323	1.54		3,563	1.57	
Fruit Land.....	290	.13		133	.07		27	.02		12	.01		10	.01		26	.01		26	.01	
Grazing Land.....	1,545	.67		1,602	.81		1,835	1.06		2,114	1.24		1,957	1.11		2,658	1.24		2,942	1.30	
Other Land.....	441	.19		484	.25		332	.19		444	.25		444	.25		731	.34		461	.20	
Improvements on Lots.....	13,136	5.70		14,275	7.24		14,341	8.33		17,263	10.12		15,598	8.84		17,758	8.25		18,989	8.37	
Range Horses and Mules.....	5,628	2.44		7,615	3.86		6,846	3.97		7,148	4.18		7,148	4.05		8,280	3.85		9,478	4.18	
Other Horses and Mules.....	889	.39		262	.13		293	.17		318	.19		270	.15		249	.12		379	.17	
Range Cattle.....	1,229	.53		1,063	.54		1,533	.89		1,347	.79		1,318	.75		1,551	.72		1,219	.54	
Other Cattle.....	5,491	2.38		2,834	1.44		3,886	2.31		8,238	4.83		8,033	4.55		10,414	4.84		9,869	4.35	
Sheep.....	3,144	1.36		1,670	.85		1,981	1.15		2,513	1.47		2,494	1.41		2,587	1.20		2,474	1.09	
Goats.....	12,694	5.50		1,573	.80		5,212	3.03		10,331	6.05		7,494	4.25		7,303	3.39		6,429	2.83	
Swine.....	18	.01		29	.01		103	.06		249	.15		191	.11		236	.11		270	.12	
Poultry.....	122	.05		17	.01		166	.10		214	.12		342	.19		296	.14		248	.11	
Merchandise.....	5,089	2.21		3,035	1.54		2,492	1.45		2,724	1.60		2,401	1.36		3,341	1.55		3,914	1.73	
Implement, Tools & Machinery.....	1,821	.79		1,294	.66		2,241	1.37		2,008	1.18		1,886	.96		2,204	1.02		3,079	1.36	
Motor Vehicles.....	3,757	1.63		1,830	.93		5,078	2.95		5,815	3.41		5,465	3.10		6,515	3.03		6,324	2.79	
Household Furnishings.....				411	.21		70	.04													
Other Personal Property.....	1,936	.84		998	.51		471	.27		405	.24		162	.09		181	.09		133	.06	
Air Lines.....																					
Bus Lines.....				21	.01		128	.07		153	.09		236	.13		284	.13		510	.22	
Car Companies.....	2,130	.92		1,366	.70		2,354	1.37		1,843	1.08		1,836	1.04		2,081	.97		2,188	.96	
Express Companies.....	13	.01		15	.01					4			3			3			3		
Gas Companies.....																					
Pipe Line Companies.....																					
Power Companies.....	7,053	3.06		10,044	5.09		9,585	5.57		8,023	4.70		7,591	4.30		7,161	3.33		7,936	3.50	
Railroad Companies.....	66,617	28.58		63,950	32.42		59,409	34.50		55,882	32.75		55,708	31.57		70,895	32.95		77,994	33.98	
Telephone Companies.....	835	.36		733	.38		554	.32		406	.24		255	.17		350	.16		345	.15	
Terminal Companies.....	1,810	.78		1,663	.84		1,975	1.15		1,738	1.02		1,663	.94		1,943	.90		2,131	.94	
Transit & Tract'n Companies.....																					
Water Companies.....																					
Mining Companies.....	40,910	17.74		39,739	20.17		24,123	14.01		24,283	14.23		33,425	18.94		41,153	19.12		40,964	18.06	
TOTALS.....	\$230,637*	100.00*		\$197,226	100.00		\$172,208	100.00		\$170,646	100.00		\$176,467	100.00		\$215,191	100.00		\$226,879	100.00	
Assessed by:																					
County Assessor.....	\$111,269	48.24		\$ 79,626	40.37		\$ 74,076	43.02		\$ 72,832	45.89		\$ 75,710	42.91		\$ 91,321	42.44		\$ 95,708	42.18	
State Tax Commission.....	119,368	51.76		117,600	59.63		98,132	56.98		98,332	54.11		100,757	57.09		123,000	57.56		131,171	57.88	



Table 29—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

GARFIELD COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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	\$ 4,888	5.73	\$ 5,227	5.57	\$ 6,133	6.14	\$ 6,398	6.26
Imp. Farm Land { Dry	21,299	23.09	16,645	25.20	14,890	19.45	18,615	21.82	20,356	21.67	23,452	23.47	24,140	23.61
{ Irrig'd	5,394	5.85	4,830	7.31	3,119	4.07								
Unimproved Farm Land	8,272	8.97	6,498	9.84	6,111	7.98	4,678	5.48	5,493	5.85	6,017	6.02	6,159	6.02
Grazing Land	10,273	11.13	11,080	16.77	11,753	15.35	17,706	20.75	18,657	19.86	19,966	19.98	21,367	20.90
Improvements on Lots	3,885	4.21	1,222	1.85	1,186	1.55	2,231	2.62	2,445	2.60	2,115	2.12	2,438	2.38
Range Horses and Mules	268	.29	220	.34	258	.34	294	.35	320	.33	185	.18	205	.20
Other Horses and Mules	1,051	1.14	772	1.17	876	1.15	787	.92	1,146	1.22	1,118	1.12	896	.88
Range Cattle	3,814	4.13	2,585	3.91	4,310	5.63	8,993	10.54	10,179	10.84	10,013	10.02	9,810	9.59
Other Cattle	1,850	2.00	1,181	1.79	1,190	1.55	1,817	2.13	2,742	2.92	2,702	2.70	3,081	3.01
Sheep	17,458	18.93	3,398	5.14	4,295	5.61	7,730	9.08	7,554	8.04	7,588	7.59	5,446	5.52
Goats	80	.09			3	.00					113	.11		
Swine	30	.03	29	.04	55	.07	235	.28	226	.24	113	.11	110	.11
Poultry	3,432	3.72	1,530	2.32	1,712	2.24	1,701	1.99	2,087	2.22	167	.17	41	.04
Merchandise	1,638	1.78	885	1.04	1,613	2.11	1,930	2.26	2,051	2.29	2,090	2.09	2,901	2.84
Tools & Machinery	3,880	4.20	842	1.27	5,390	7.04	4,430	5.19	4,770	5.08	2,717	2.72	2,954	2.88
Motor Vehicles			1,233	1.87	17	.02					5,446	5.45	5,130	5.02
Household Furnishings			1,124	1.19	31	.04	113	.13	78	.08	108	.11	239	.23
Other Personal Property	1,509	1.64					200	.23	177	.19	340	.34	366	.36
Bus Lines			3,989	6.04	385	.50								
Car Companies														
Express Companies														
Gas Companies														
Pipe Line Companies														
Power Companies			573	.87	4,475	5.85	1,907	2.24	2,182	2.32	2,256	2.26	2,294	2.24
Railroad Companies														
Telegraph Companies														
Telephone Companies	466	.51	1,566	2.37	7,167	9.36	6,903	8.09	7,460	7.94	6,717	6.72	7,036	6.88
Terminal Companies														
Transit & Tract'n Companies														
Water Companies	124	.13	192	.29	216	.28	135	.16	148	.16	152	.15	158	.16
Mining Companies														
TOTALS	\$ 92,252	100.00	\$ 66,057	100.00	\$ 76,559	100.00	\$ 85,317	100.00	\$ 93,934	100.00	\$ 99,936	100.00	\$ 102,255	100.00
Assessed by:														
County Assessor	\$ 91,662	99.36	\$ 59,737	90.43	\$ 64,316	84.01	\$ 76,172	89.28	\$ 83,967	89.39	\$ 90,471	90.53	\$ 92,401	90.36
State Tax Commission	590	.64	6,320	9.57	12,243	15.99	9,145	10.72	9,967	10.61	9,465	9.47	9,854	9.64

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

Table 30—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

GRAND COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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	\$ 1,609	1.55	\$ 1,989	1.73	\$ 2,380	1.78	\$ 2,180	1.82
Imp. Farm Land { Dry	7,593	4.92	5,023	4.64	5,233	4.88	4,256	4.10	4,983	4.32	6,098	4.57	5,527	4.62
{ Irrig'd	1,022	.66	788	.73	518	.48	364	.35	394	.34	527	.39	442	.37
Unimproved Farm Land	1,317	.83	1,201	.83	1,499	1.38	1,019	.96	1,259	1.09	1,588	1.27	1,480	1.24
Grazing Land	4,563	2.83	3,755	3.47	2,499	2.33	1,619	1.56	1,834	1.59	2,158	1.82	1,920	1.60
Other Land	2,474	1.60	3,068	2.83	2,984	2.78	2,722	2.62	2,982	2.59	3,822	2.87	3,341	2.79
Improvements on Lots	3,853	2.48	3,718	3.43	4,614	4.30	4,602	4.43	4,780	4.15	5,408	4.05	5,141	4.29
Range Horses and Mules	2,412	1.56	2,381	2.20	2,778	2.59	2,427	2.34	2,901	2.52	3,150	2.36	3,063	2.56
Other Horses and Mules	122	.08	138	.13	141	.13	126	.12	111	.10	102	.08	88	.07
Range Cattle	657	.43	401	.37	688	.64	545	.52	552	.48	610	.46	530	.44
Other Cattle	3,842	2.49	2,574	2.38	2,514	2.35	2,829	2.72	3,123	2.71	3,532	2.69	3,615	3.02
Sheep	420	.27	275	.25	550	.51	526	.51	655	.57	687	.52	746	.62
Goats	38,793	25.14	6,576	6.08	6,705	6.25	13,523	13.02	12,912	11.21	13,129	9.84	11,956	9.99
Swine	99	.07	3	.00	2	.00	1	.00	1	.00	112	.08	35	.03
Poultry	24	.01			51	.05	182	.18	156	.14	112	.08	47	.04
Merchandise	2,489	1.61	1,359	1.26	1,518	1.42	1,199	1.15	1,083	.94	1,774	1.33	1,480	1.24
Tools & Machinery	1,364	.88	501	.46	852	.80	1,360	1.31	1,571	1.36	1,221	.92	1,245	1.04
Motor Vehicles	2,067	1.34	855	.79	2,609	2.43	2,602	2.50	2,508	2.18	2,505	1.88	2,184	1.83
Household Furnishings					210	.20								
Other Personal Property	999	.65	835	.77	564	.53	816	.79	922	.80	1,103	.83	1,140	.95
Air Lines														
Bus Lines			46	.04	150	.14	197	.19	232	.20	333	.25	567	.47
Car Companies	2,170	1.41	1,424	1.32	2,198	2.05	1,645	1.58	1,889	1.64	2,044	1.53	1,740	1.45
Express Companies	10	.01	8	.01	2	.00	2	.00	3	.00			2	.00
Gas Companies														
Pipe Line Companies														
Power Companies	1,834	1.19	2,615	2.42	3,198	2.98	2,388	2.30	2,607	2.26	2,485	1.86	2,193	1.83
Railroad Companies	66,705	43.22	65,298	60.32	59,891	55.85	54,385	52.35	62,326	54.09	75,475	56.58	66,488	55.53
Telegraph Companies	1,009	.65	929	.86	653	.61	455	.44	333	.33	438	.32	338	.28
Telephone Companies	1,495	.97	1,285	1.19	1,545	1.44	1,161	1.12	1,294	1.12	1,352	1.01	1,196	1.00
Terminal Companies														
Transit & Tract'n Companies														
Water Companies			129	.12										
Mining Companies	5,273	3.42	2,725	2.52	2,654	2.48	2,276	2.19	2,902	2.52	2,495	1.87	2,191	1.83
TOTALS	\$ 154,346	100.00	\$ 108,246	100.00	\$ 107,228	100.00	\$ 103,883	100.00	\$ 115,219	100.00	\$ 133,396	100.00	\$ 119,743	100.00
Assessed by:														
County Assessor	\$ 76,092	49.30	\$ 32,833	31.24	\$ 36,937	34.45	\$ 41,374	39.83	\$ 43,583	37.84	\$ 48,781	36.57	\$ 45,028	37.60
State Tax Commission	78,254	50.70	74,413	68.76	70,291	65.55	62,509	60.17	71,636	62.16	84,615	63.43	74,715	62.40

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



Table 31—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

IRON COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 33,693	7.20	\$ 23,153	8.50	\$ 22,709	7.72	\$ 23,211	7.56	\$ 26,704	7.82	\$ 29,857	7.52	\$ 32,442	7.51
Imp. Farm Land { Dry.....	30,050	9.13	24,086	8.84	14,223	4.84	13,269	4.32	13,618	3.99	17,384	4.38	17,880	4.14
Imp. Farm Land { Irrig'd.....	32,614	9.91	27,599	10.13	8,074	2.74	8,511	2.77	8,646	2.53	12,129	3.05	12,462	2.88
Unimproved Farm Land.....	10,396	3.16	10,148	3.73	8,146	2.77	6,720	2.19	6,800	1.99	8,349	2.10	8,263	1.91
Grazing Land.....	9,136	2.78	11,569	4.25	10,371	3.55	10,171	3.31	10,751	3.15	12,484	3.15	12,747	2.95
Improvements on Acreage.....	36,143	10.98	35,132	12.90	50,938	17.33	58,524	19.06	68,275	19.99	69,409	17.48	75,618	17.50
Range Horses and Mules.....	1,643	.50	1,457	.53	1,450	.47	1,333	.43	1,400	.41	1,587	.40	1,935	.45
Other Horses and Mules.....	252	.08	101	.03	200	.07	220	.07	247	.07	212	.05	298	.07
Range Cattle.....	1,257	.38	638	.23	543	.18	732	.24	635	.19	696	.18	754	.17
Other Cattle.....	3,238	.98	1,136	.41	1,612	.55	4,043	1.32	4,396	1.29	4,732	1.19	5,127	1.19
Other Sheep.....	2,550	.77	1,660	.61	1,500	.51	2,042	.67	1,914	.57	1,903	.48	1,818	.42
Sheep.....	33,698	12.06	5,522	2.02	7,032	2.39	15,600	5.08	14,114	4.13	13,548	3.41	11,888	2.75
Goats.....	198	.06	41	.01	71	.02	310	.10	223	.06	153	.04	135	.03
Swine.....	72	.02	33	.01	31	.01	57	.02	61	.02	74	.02	66	.01
Poultry.....	7,485	2.28	4,595	1.69	9,352	3.16	11,553	3.76	14,476	4.24	15,154	3.82	17,572	4.09
Merchandise.....	2,170	.66	690	.25	1,160	.39	1,915	.62	2,354	.66	2,901	.73	3,969	.92
Motor Vehicles.....	9,954	3.02	3,227	1.18	10,806	3.67	12,030	3.92	13,775	4.03	13,928	3.51	14,420	3.34
Household Furnishings.....	4,211	1.28	1,475	.54	1,68	.06	707	.23	469	.14	578	.15	811	.19
Other Personal Property.....	.....	.....	6,775	.25	310	.11	429	.14	436	.13	539	.14	522	.12
Air Lines.....	.....	.....	9,231	3.38	751	.26	619	.20	587	.17	850	.22	1,138	.26
Bus Companies.....	3,093	.94	1,958	.72	3,173	1.08	2,994	.98	3,208	.94	3,422	.86	3,468	.80
Car Companies.....	41	.01	24	.01	15	.01	13	.01	15	.01	13	.01	14	.01
Express Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	2,714	.82	6,927	2.54	9,114	3.10	10,399	3.39	12,579	3.68	13,040	3.28	15,327	3.66
Railroad Companies.....	85,849	26.08	83,277	30.57	92,356	31.41	90,528	29.48	102,138	29.91	113,126	28.49	121,705	28.16
Telephone Companies.....	1,491	.45	1,496	.55	1,236	.42	1,066	.35	874	.26	972	.24	1,036	.22
Terminal Companies.....	3,317	1.01	7,635	2.90	19,566	6.65	18,753	6.11	20,542	6.02	21,584	5.44	23,091	5.34
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	7,590	2.31	8,797	3.23	16,037	5.45	11,303	3.68	12,337	3.61	38,404	9.67	47,142	10.91
TOTALS.....	\$329,155*	100.00	\$272,341	100.00	\$294,076	100.00	\$307,053	100.00	\$341,474	100.00	\$397,028	100.00	\$432,217	100.00
Assessed by:														
County Assessor.....	\$226,296	68.75	\$152,996	56.18	\$151,666	51.57	\$170,949	55.67	\$188,758	55.28	\$205,078	51.65	\$218,374	50.52
State Tax Commission.....	102,859	31.25	119,345	43.82	142,410	48.43	136,104	44.33	152,716	44.72	191,950	48.35	213,843	49.48

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

Table 32—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

JUAB COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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	5.28	\$ 11,327	4.82	\$ 11,146	4.84	\$ 11,472	4.73	\$ 13,744	4.90	\$ 14,344	5.47
Imp. Farm Land { Dry.....	40,609	11.56	16,940	6.98	14,942	6.05	13,293	6.21	14,770	6.08	19,445	6.93	18,746	7.14
Imp. Farm Land { Irrig'd.....	8,069	2.30	13,931	5.74	10,142	4.11	8,531	3.84	9,654	3.98	12,438	4.43	11,787	4.47
Unimproved Farm Land.....	8,929	2.52	3,148	1.51	1,655	.66	1,448	.63	1,654	.68	2,092	.75	2,224	.85
Fruit Land.....	12,359	3.52	10,186	4.20	9,866	4.00	8,195	3.56	8,669	3.57	11,082	3.95	10,586	4.03
Grazing Land.....	43,806	12.47	34,430	14.29	35,553	14.20	30,800	13.38	31,019	12.78	33,517	11.95	35,368	13.48
Improvements on Acreage.....	2,682	.76	2,243	.92	1,733	.70	1,719	.75	1,461	.60	1,789	.64	1,678	.64
Range Horses and Mules.....	355	.10	165	.07	152	.06	173	.07	143	.06	139	.05	163	.06
Other Horses and Mules.....	1,420	.40	666	.27	696	.28	784	.34	796	.33	825	.29	667	.25
Range Cattle.....	3,566	1.02	1,583	.65	2,595	1.05	4,746	2.06	4,942	2.04	6,177	2.20	5,738	2.19
Other Cattle.....	2,577	.74	874	.36	957	.39	1,562	.68	1,757	.72	2,073	.74	2,110	.80
Sheep.....	32,676	9.30	7,438	3.07	5,616	2.27	15,067	6.54	7,366	3.01	11,577	4.13	11,360	4.29
Goats.....	189	.05	2	.00	1	.00	1	.00	2	.00	4	.00	1	.00
Swine.....	.....	.....	82	.03	.....	.....	256	.11	208	.09	140	.05	146	.06
Poultry.....	10,944	3.12	233	.09	184	.07	307	1.13	431	1.18	547	1.51	598	1.11
Merchandise.....	3,544	1.01	3,605	1.49	5,274	2.14	4,042	1.76	4,798	1.98	5,474	1.95	5,960	2.27
Motor Vehicles.....	8,503	2.42	1,681	.69	2,630	1.07	1,984	.86	2,098	.86	2,848	1.01	2,940	1.12
Household Furnishings.....	5,680	1.62	2,625	1.08	7,332	2.99	6,834	2.97	7,050	2.90	7,189	2.56	7,234	2.76
Other Personal Property.....	.....	.....	3,523	1.45	385	.15	610	.26	634	.26	649	.23	715	.27
Air Lines.....	.....	.....	867	.36	368	.15	297	.13	297	.12	355	.13	313	.12
Bus Lines.....	.....	.....	224	.09	154	.06	592	.26	670	.28	982	.35	1,208	.46
Car Companies.....	3,549	1.01	2,316	.96	3,654	1.48	3,236	1.41	3,329	1.37	3,550	1.26	3,245	1.24
Express Companies.....	23	.01	18	.01	6	.00	6	.00	2	.00	4	.00	6	.00
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	4,067	1.16	5,593	2.31	8,651	3.63	7,828	3.40	7,899	3.25	7,398	2.64	7,110	2.71
Railroad Companies.....	92,766	26.42	94,247	38.85	88,244	35.75	83,011	36.05	88,961	36.66	98,220	35.01	95,404	36.35
Telephone Companies.....	1,279	.36	1,355	.56	1,062	.43	889	.39	697	.29	773	.27	649	.25
Terminal Companies.....	3,744	1.07	4,355	1.80	5,060	2.05	4,495	1.95	4,702	1.94	5,149	1.83	5,212	1.99
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	42,457	12.09	15,834	6.53	26,580	10.77	15,810	6.87	26,112	10.76	31,271	11.15	16,141	6.15
TOTALS.....	\$351,174*	100.00	\$242,563	100.00	\$246,858	100.00	\$250,251	100.00	\$242,666	100.00	\$280,568	100.00	\$263,428	100.00
Assessed by:														
County Assessor.....	\$205,505	58.52	\$118,621	48.90	\$111,984	45.36	\$113,436	49.26	\$109,396	45.08	\$132,288	47.15	\$132,566	50.52
State Tax Commission.....	145,669	41.48	123,942	51.10	134,874	54.64	116,815	50.74	133,270	54.92	148,280	52.85	129,862	49.48

\*Includes taxes on intangibles in the amount of \$8,234 or 2.34%.



Table 33—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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	\$ 3,926	6.60	\$ 3,912	6.82	\$ 4,635	7.16	\$ 4,732	7.25
Imp. Farm Land { Dry	4,837	8.02	4,027	8.79	3,259	6.80	3,277	5.51	3,333	5.81	4,161	6.43	4,346	6.66
Imp. Farm Land { Irrig'd }	187	.31	117	.26	46	.10	42	.07	35	.06	39	.06	39	.06
Unimproved Farm Land.	15,778	26.15	14,694	32.06	12,829	26.36	12,003	20.18	12,147	21.17	15,325	23.67	15,914	24.38
Grazing Land.	54	.09	1,136	2.48	1,014	2.12	929	1.56	731	1.27	600	.83	491	.75
Improvements on Lots	8,752	14.51	9,827	21.44	10,383	25.11	13,399	22.52	13,108	22.85	14,200	21.93	14,956	22.91
Range Horses and Mules.	1,337	2.22	1,412	3.08	800	1.67	1,084	1.82	1,104	1.93	1,318	2.04	1,344	2.06
Other Horses and Mules.	27	.04	8	.02	26	.05	60	.10	110	.19	82	.13	59	.09
Range Cattle.	527	.87	286	.62	349	.73	446	.75	424	.74	486	.75	489	.75
Other Cattle.	769	1.26	756	1.65	1,440	3.01	2,966	4.99	3,548	6.18	3,868	5.97	4,199	6.43
Sheep.	640	1.06	439	.95	521	1.09	1,023	1.72	851	1.48	1,146	1.77	1,255	1.92
Goats.	11,210	18.58	2,946	6.43	1,451	3.03	9,807	16.43	7,669	13.37	6,891	10.64	4,498	6.89
Swine.	1,459	2.42	130	.28	14	.03	82	.14	1	.00	37	.05	6	.01
Poultry.	17	.03	15	.03	2	.00	45	.08	59	.10	27	.04	6	.01
Merchandise.	2,225	3.69	919	2.00	1,975	4.12	1,627	2.73	1,502	2.62	1,576	2.43	1,937	2.97
Implement, Tools & Mchry.	1,226	2.03	374	.82	330	.69	769	1.29	829	1.45	1,087	1.68	1,281	1.96
Motor Vehicles.	3,181	5.27	999	2.05	2,194	4.58	2,479	4.17	2,547	4.44	3,011	4.65	3,354	5.14
Household Furnishings.	2,406	3.99	1,564	3.41	1,68	.35	309	.52	258	.45	414	.64	520	.80
Other Personal Property.			2,985	.65	141	.29								
Air Lines.			1,338	2.92	614	1.28	252	.42	138	.24	236	.36	242	.37
Bus Companies.														
Car Companies.														
Express Companies.														
Gas Companies.														
Pipe Line Companies.														
Power Line Companies.														
Railroad Companies.														
Telephone Companies.	359	.60	854	1.86	2,300	4.80	2,187	3.68	2,186	3.81	2,408	3.72	2,458	3.77
Terminal Companies.														
Transit & Tract'n Companies.														
Water Companies.														
Mining Companies.	16	.03	13	.03	44	.09	57	.10	51	.09	64	.10	101	.15
TOTALS.	\$ 60,333*	100.00*	\$ 45,830	100.00	\$ 47,914	100.00	\$ 59,490	100.00	\$ 57,370	100.00	\$ 64,749	100.00	\$ 65,282	100.00
Assessed by:	\$ 59,958	99.38	\$ 43,625	95.19	\$ 42,599	88.91	\$ 54,869	92.23	\$ 52,728	91.91	\$ 59,616	92.07	\$ 60,144	92.13
County Assessor.	375	.62	2,205	4.81	5,315	11.09	4,621	7.77	4,642	8.09	5,133	7.93	5,138	7.87
State Tax Commission.														

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

Table 34—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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	\$ 8,863	3.38	\$ 9,832	3.66	\$ 12,759	3.68	\$ 13,372	3.80
Imp. Farm Land { Dry	121,805	24.90	9,730	2.71	4,103	1.58	2,981	1.14	3,040	1.13	5,235	1.51	4,095	1.16
Imp. Farm Land { Irrig'd }	31,423	6.42	73,397	20.44	29,350	11.24	24,813	9.47	25,141	9.36	34,650	9.99	36,601	10.41
Unimproved Farm Land.			12,474	3.47	4,695	1.80	493	.19	493	.18	689	.20	734	.21
Fruit Land.			19,443	5.41	5,200	2.00	5,124	1.95	4,582	1.71	6,434	1.85	7,309	2.08
Grazing Land.	5,534	1.13	2,407	.67	4,957	1.91	123	.05	105	.04	1,005	.29	1,500	.40
Range Horses and Mules.	3,989	.82	1,917	.52	2,159	0.85	1,550	.60	1,580	.60	4,034	1.15	4,151	1.16
Improvements on Acreage.	30,485	6.23	33,078	9.21	26,159	10.05	31,511	12.03	33,980	12.65	40,434	11.65	43,151	12.27
Range Horses and Mules.	11,272	2.30	9,179	2.56	4,223	1.62	6,141	2.34	7,761	2.99	7,761	2.24	8,583	2.44
Other Horses and Mules.	332	.07	34	.01	63	.03	92	.04	94	.04	161	.05	103	.03
Range Cattle.	3,684	.75	1,742	.49	1,658	.64	1,955	.75	1,898	.71	2,593	.75	2,884	.82
Other Cattle.	8,902	1.82	4,650	1.29	4,788	1.84	9,002	3.43	9,728	3.62	12,829	3.69	14,391	4.09
Sheep.	6,432	1.31	3,145	.86	3,009	1.16	4,274	1.63	4,385	1.63	7,346	2.15	5,694	1.62
Goats.	83,615	17.09	17,786	4.95	18,697	7.18	41,608	15.87	31,683	11.79	39,857	11.49	37,293	10.60
Swine.	328	.07	175	.05	239	.09	795	.30	691	.26	542	.16	672	.19
Poultry.	13,828	2.83	6,394	1.78	7,382	2.84	5,528	.20	847	.32	942	.27	953	.27
Merchandise.	3,800	.78	1,449	.40	1,756	.67	2,849	.25	2,849	.32	11,854	3.42	11,575	3.29
Implement, Tools & Mchry.	8,006	1.64	2,453	.67	8,570	3.29	8,077	3.06	8,932	3.32	10,769	3.10	9,417	2.68
Household Furnishings.			2,453	.60										
Other Personal Property.	8,572	1.75	1,340	.37	419	.16	457	.17	284	.11	10	.00	508	.14
Air Lines.					324	.12	557	.21	550	.21	772	.22	693	.20
Bus Lines.			379	.08	494	.19	482	.19	550	.21	772	.22	693	.20
Car Companies.	4,511	.92	3,124	.87	3,765	1.45	2,908	1.11	3,065	1.14	3,655	1.05	3,505	1.00
Express Companies.	23	.00	24	.01			4	.00	5	.00			6	.00
Gas Companies.														
Pipe Line Companies.														
Power Companies.	333	.08	3,237	.90	4,208	1.62	3,937	1.50	4,124	1.53	4,984	1.41	4,927	1.40
Railroad Companies.	117,072	23.92	128,740	35.85	108,776	41.79	92,112	35.14	99,884	37.18	127,715	36.80	130,948	37.23
Telephone Companies.	1,850	.38	2,441	.62	1,429	.55	4,762	1.82	792	.29	982	.28	891	.25
Terminal Companies.	928	.19	3,838	1.07	4,111	1.58	4,762	1.82	5,054	1.88	5,884	1.70	6,315	1.80
Transit & Tract'n Companies.														
Water Companies.														
Mining Companies.	249	.05	210	.06	182	.07	116	.04	176	.07	218	.06	138	.04
TOTALS.	\$489,276*	100.00*	\$359,133	100.00	\$260,265	100.00	\$262,153	100.00	\$268,667	100.00	\$347,051	100.00	\$351,753	100.00
Assessed by:	\$364,323	74.46	\$217,440	60.54	\$136,969	52.63	\$155,227	59.59	\$154,457	57.50	\$202,002	58.21	\$203,401	57.82
County Assessor.	124,953	25.54	141,693	39.46	133,296	47.37	106,926	40.41	114,210	42.50	145,049	41.79	148,352	42.18
State Tax Commission.														

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



Table 35—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

MORGAN COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 1,520	.89	\$ 1,136	.71	\$ 1,331	.83	\$ 1,264	.89	\$ 1,508	.98	\$ 1,834	1.00	\$ 1,952	1.02
Imp. Farm Land { Dry.....	18,981	11.18	15,020	10.95	11,324	8.33	11,103	7.95	11,165	7.78	11,494	8.28	11,460	7.76
Imp. Farm Land { Irrig'd.....	487	.29	16,002	.28	12,997	8.13	11,289	7.95	11,936	7.78	15,136	8.28	14,864	7.75
Unimproved Farm Land.....	27,423	16.15	24,467	15.32	23,443	14.67	18,174	12.80	18,766	12.25	24,062	13.17	23,799	12.40
Grazing Land.....	2,443	1.4	719	.45	1,05	.06	153	.11	163	.11	316	.17	339	.18
Other Land.....	2,443	1.4	719	.45	1,05	.06	153	.11	163	.11	316	.17	339	.18
Improvements on Lots.....	5,635	3.32	6,820	4.27	7,212	4.51	7,478	5.27	8,897	5.80	9,827	5.38	10,903	5.68
Range Horses and Mules.....	5,185	3.05	3,345	2.10	4,205	2.63	3,611	2.54	3,776	2.46	4,426	2.42	4,911	2.56
Other Horses and Mules.....	693	.41	372	.23	340	.21	406	.29	445	.29	470	.26	486	.25
Range Cattle.....	1,775	1.04	936	.59	774	.48	1,360	.96	1,360	.89	1,658	.91	1,729	.90
Other Cattle.....	1,225	.72	888	.56	832	.52	1,409	.99	1,489	.97	1,746	.96	2,005	1.04
Sheep.....	347	.56	248	.15	872	.55	1,867	1.32	2,089	1.35	1,708	.94	1,336	.70
Goats.....	50	.03	15	.01	144	.09	113	.08	6	.00	54	.03	47	.02
Poultry.....	2,541	1.50	1,53	.10	53	.03	93	.07	104	.07	96	.05	111	.06
Merchandise.....	1,819	1.07	1,664	1.04	2,388	1.50	3,681	2.59	2,213	1.44	5,102	2.79	3,660	1.91
Implement, Tools & Machinery.....	1,591	.94	1,202	.75	920	.58	788	.55	1,035	.68	1,003	.55	1,142	.59
Household Furnishings.....	846	.50	327	.20	112	.07	170	.12	131	.08	172	.09	320	.17
Other Personal Property.....	1,279	.75	839	.53	247	.15	225	.16	231	.15	389	.21	474	.25
Bus Lines.....	10	.00	8	.00	1,453	.91	1,233	.87	1,341	.87	1,491	.82	1,507	.78
Car Companies.....	10	.00	8	.00	1,453	.91	1,233	.87	1,341	.87	1,491	.82	1,507	.78
Express Companies.....	6,872	4.05	4,833	2.93	8,947	5.60	7,985	5.62	8,387	5.47	9,696	5.31	10,513	5.48
Pipe Line Companies.....	67,991	40.03	63,829	39.96	71,839	4.50	5,887	3.97	3,858	3.92	6,064	3.54	7,013	3.85
Railroad Companies.....	8,74	.51	1,130	.71	61,746	4.22	5,901	.99	6,098	3.93	6,041	3.30	6,553	3.43
Telephone Companies.....	8,74	.51	1,130	.71	61,746	4.22	5,901	.99	6,098	3.93	6,041	3.30	6,553	3.43
Terminal Companies.....	8,74	.51	1,130	.71	61,746	4.22	5,901	.99	6,098	3.93	6,041	3.30	6,553	3.43
Transit & Tract'n Companies.....	8,74	.51	1,130	.71	61,746	4.22	5,901	.99	6,098	3.93	6,041	3.30	6,553	3.43
Water Companies.....	8,74	.51	1,130	.71	61,746	4.22	5,901	.99	6,098	3.93	6,041	3.30	6,553	3.43
Mining Companies.....	8,74	.51	1,130	.71	61,746	4.22	5,901	.99	6,098	3.93	6,041	3.30	6,553	3.43
TOTALS.....	\$ 169,822*	100.00*	\$ 159,729	100.00	\$ 159,824	100.00	\$ 141,965	100.00	\$ 153,417	100.00	\$ 182,739	100.00	\$ 191,875	100.00
Assessed by:														
County Assessor.....	\$ 73,042	43.01	\$ 62,547	39.16	\$ 60,149	37.63	\$ 56,554	39.84	\$ 59,332	38.68	\$ 73,401	40.17	\$ 73,509	38.31
State Tax Commission.....	96,780	56.99	97,182	60.84	99,675	62.37	85,411	60.16	94,084	61.32	109,338	59.83	118,366	61.69

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

Table 36—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

PIUTE COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 1,749	2.99	\$ 1,469	3.13	\$ 1,533	2.78	\$ 1,382	2.48	\$ 1,467	2.42	\$ 1,728	2.61	\$ 1,729	2.65
Imp. Farm Land { Dry.....	22,926	39.15	15,572	21.8	15,832	28.68	14,113	25.32	15,337	25.29	18,276	27.62	18,546	28.38
Imp. Farm Land { Irrig'd.....	747	1.28	729	.79	4,808	8.71	4,774	8.57	5,150	8.49	5,816	8.79	5,796	8.87
Unimproved Farm Land.....	155	.26	1,501	3.19	1,544	2.80	1,537	2.76	1,768	2.92	2,058	3.11	2,763	4.23
Grazing Land.....	893	1.53	1,493	4.41	5,122	9.28	4,990	8.96	5,669	9.4	6,006	9.2	6,381	9.61
Improvements on Lots.....	5,024	8.58	4,060	8.64	5,122	9.28	4,990	8.96	5,669	9.4	6,006	9.2	6,381	9.61
Range Horses and Mules.....	2,560	4.37	2,436	4.54	2,810	5.09	2,248	4.03	1,444	2.38	1,664	2.51	3,990	6.10
Other Horses and Mules.....	284	.49	1,145	3.1	84	.15	101	.18	72	.12	55	.08	10	.01
Range Cattle.....	696	1.03	267	.57	551	.97	319	.56	447	.72	931	1.41	881	1.35
Other Cattle.....	3,373	5.76	1,929	4.11	2,135	3.87	4,778	7.50	4,491	7.40	4,296	6.49	4,318	6.61
Sheep.....	3,694	6.18	1,454	.96	1,197	.21	1,901	3.41	1,967	3.24	1,952	2.95	1,863	2.85
Goats.....	181	.31	48	.08	870	1.58	1,374	2.54	1,422	2.34	1,355	2.05	903	1.38
Swine.....	165	.28	33	.07	152	.28	409	.73	504	.83	182	.28	151	.23
Poultry.....	1,261	2.15	1,978	2.72	1,169	2.12	986	1.77	1,224	2.02	1,392	2.56	1,438	2.20
Implement, Tools & Machinery.....	1,537	2.63	840	1.26	1,368	2.48	1,582	2.90	2,174	3.53	2,509	3.79	2,731	4.18
Household Furnishings.....	1,315	2.10	830	1.27	2,514	4.55	2,882	4.27	3,067	5.06	3,214	4.86	3,245	4.96
Other Personal Property.....	655	1.09	309	.66	85	.15	68	.12	8	.01	33	.05	36	.05
Bus Lines.....	159	.27	9	.02	68	.12	125	.22	116	.19	182	.27	208	.32
Car Companies.....	17	.03	120	.25	238	.43	226	.41	251	.41	254	.38	237	.36
Express Companies.....	412	.71	900	1.91	2,098	3.80	2,037	3.66	2,317	3.82	2,427	3.67	2,377	3.64
Pipe Line Companies.....	3,650	6.23	4,443	9.88	4,616	8.36	4,996	8.97	5,604	9.24	5,877	8.88	5,788	8.86
Railroad Companies.....	37	.06	35	.08	25	.05	24	.04	19	.03	20	.03	17	.03
Telephone Companies.....	148	.25	628	1.34	1,082	1.96	945	1.70	1,004	1.66	1,055	1.60	1,062	1.62
Terminal Companies.....	5,541	9.46	3,681	7.83	4,915	8.90	3,842	6.89	3,992	6.58	3,926	5.93	3,288	5.03
Transit & Tract'n Companies.....	5,541	9.46	3,681	7.83	4,915	8.90	3,842	6.89	3,992	6.58	3,926	5.93	3,288	5.03
Water Companies.....	5,541	9.46	3,681	7.83	4,915	8.90	3,842	6.89	3,992	6.58	3,926	5.93	3,288	5.03
Mining Companies.....	5,541	9.46	3,681	7.83	4,915	8.90	3,842	6.89	3,992	6.58	3,926	5.93	3,288	5.03
TOTALS.....	\$ 58,559*	100.00*	\$ 46,995	100.00	\$ 55,198	100.00	\$ 55,732	100.00	\$ 60,653	100.00	\$ 66,172	100.00	\$ 65,354	100.00
Assessed by:														
County Assessor.....	\$ 48,595	82.98	\$ 36,978	78.69	\$ 42,156	76.37	\$ 43,535	78.11	\$ 47,350	78.07	\$ 52,431	79.23	\$ 52,377	80.14
State Tax Commission.....	9,964	17.02	10,017	21.31	13,042	23.63	12,195	21.89	13,303	21.93	13,741	20.76	12,977	19.86

\*Includes taxes on intangibles in the amount of \$14 or .02%.



Table 37—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 1,202	1.28	870	1.55	\$ 1,016	1.75	\$ 971	1.54	\$ 896	1.43	\$ 1,147	1.43	\$ 1,013	1.40
Imp. Farm Land { Dry.....	24,896	26.43	434	7.77	349	60	379	60	367	59	620	77	439	59
Imp. Farm Land { Irrig'd.....	2,007	2.13	13,279	23.70	11,740	20.18	11,520	18.29	11,513	18.40	15,151	18.88	13,196	18.18
Unimproved Farm Land.....	25,119	26.68	5,791	10.34	6,246	10.74	5,248	8.33	5,315	8.50	7,188	8.96	6,186	8.44
Fruit Land.....														
Other Land.....			15,924	28.42	16,507	28.37	15,852	25.16	15,733	25.35	21,877	27.27	18,844	25.95
Improvements on Lots.....	3,275	3.26	5,661	10.00	5,267	9.00	5,333	8.55	4,822	7.42	7,855	9.98	6,887	9.53
Range Horses and Mules.....	2,078	2.74	2,732	4.88	4,584	7.88	3,170	5.03	3,772	6.03	3,555	4.18	5,080	7.00
Other Horses and Mules.....	808	.87	223	.40	2,820	4.85	3,471	5.51	2,488	3.98	4,068	5.07	2,292	3.10
Range Cattle.....	820	.85	342	.61	352	.59	373	.59	331	.51	480	.60	232	.32
Other Cattle.....	10,713	11.37	4,315	7.70	3,670	6.31	7,747	12.30	8,770	14.02	11,318	14.11	10,847	14.86
Sheep.....	1,365	1.45	584	1.04	813	1.40	1,476	2.34	1,619	2.59	1,967	2.45	2,332	3.24
Goats.....	11,236	11.93	2,615	4.67	2,185	3.76	5,701	9.05	4,421	7.07	3,989	4.97	3,965	5.46
Swine.....	74	.08	23	.04	27	.05	61	.10	64	.10	63	.08	52	.07
Poultry.....	1,509	1.60	799	1.43	655	1.13	212	.34	19	.03	26	.03	27	.04
Merchandise.....	1,802	1.96	792	1.41	653	1.12	603	.96	572	.91	732	.91	739	1.02
Implement, Tools & Mehry.....	2,044	2.17	696	1.25	1,399	2.40	1,917	3.06	1,931	3.09	829	1.03	936	1.29
Motor Vehicles.....			550	.98							2,311	2.88	2,133	2.94
Household Furnishings.....			38	.07										
Other Personal Property.....	721	.76	33	.06	25	.04	5	.01	4	.01	10	.01	18	.02
Air Lines.....					28	.05	12	.02	13	.02	102	.13	97	.13
Bus Lines.....											39	.05	34	.05
Car Companies.....														
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....														
Railroad Companies.....														
Telephone Companies.....	87	.09	52	.09	31	.05			1,322	2.11	1,559	1.94	1,467	2.02
Terminal Companies.....	582	.62	494	.88	620	1.06	516	.82	477	.76	592	.74	1,108	1.53
Transit & Tract'n Companies.....														
Water Companies.....														
Mining Companies.....	2,448	2.60	961	1.71	1,004	1.72	225	.36	223	.36	277	.36	261	.36
TOTALS.....	\$ 94,183*	100.00	\$ 66,038	100.00	\$ 58,182	100.00	\$ 62,995	100.00	\$ 62,549	100.00	\$ 80,225	100.00	\$ 72,602	100.00
Assessed by:														
County Assessor.....	\$ 91,066	96.69	\$ 53,773	95.97	\$ 53,920	92.67	\$ 59,792	94.91	\$ 59,446	95.04	\$ 76,495	95.35	\$ 69,076	95.14
State Tax Commission.....	3,117	3.31	2,265	4.03	4,262	7.33	3,203	5.09	3,103	4.96	3,730	4.65	3,526	4.86

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

Table 38—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$2,045,607	21.72	\$1,870,106	24.42	\$1,342,263	15.99	\$1,263,380	14.48	\$1,312,891	14.25	\$1,653,744	15.51	\$1,680,290	15.79
Imp. Farm Land { Dry.....	217,979	2.31	55,598	0.74	163,497	1.95	190,486	2.15	132,514	1.44	175,923	1.65	175,923	1.65
Imp. Farm Land { Irrig'd.....	5,155	.05	3,765	.02	11,838	.14	10,650	.12	9,845	.11	13,081	.12	13,081	.12
Unimproved Farm Land.....	32,977	.36	35,974	.47	3,607	.04	3,377	.04	3,664	.04	4,397	.04	4,397	.04
Fruit Land.....														
Other Land.....	15,642	.17	16,208	.21	24,056	.29	91,489	.95	20,400	.22	39,843	.37	242,545	2.27
Improvements on Lots.....	2,697,318	28.65	2,854,470	37.28	2,704,630	32.22	2,753,883	31.56	2,881,843	31.28	3,252,795	31.44	3,447,028	32.21
Range Horses and Mules.....	175,390	1.86	232,724	3.04	315,100	3.75	263,552	3.09	260,720	2.83	341,504	3.20	345,698	3.23
Other Horses and Mules.....														
Range Cattle.....	4,066	.04	1,896	.02	1,969	.02	2,506	.03	2,642	.03	3,327	.03	3,503	.03
Other Cattle.....														
Sheep.....	9,063	.10	5,149	.07	5,820	.07	8,324	.10	9,639	.10	11,432	.11	11,378	.11
Goats.....	3,097	.03	308	.00	1,176	.01	1,463	.02	1,394	.02	1,377	.01	1,771	.02
Swine.....	20	.00	41	.00	67	.00	45	.00	33	.00	76	.00	114	.00
Poultry.....	289	.00	67	.00	202	.00	591	.01	981	.01	776	.01	1,114	.01
Merchandise.....	548,316	5.82	391,866	5.12	3,402	.04	3,017	.03	4,100	.04	4,232	.04	5,315	.05
Implement, Tools & Mehry.....	213,518	2.27	226,618	2.96	534,398	6.37	578,757	6.63	658,810	7.15	766,150	7.79	899,688	8.75
Motor Vehicles.....	249,977	2.65	129,828	1.70	307,739	3.67	384,802	4.41	337,299	3.68	272,118	2.55	338,913	2.98
Household Furnishings.....			254,640	3.33	69,838	.83	38,490	.44	38,487	.43	429,786	4.53	494,630	3.78
Other Personal Property.....	384,741	4.09	8,663	.11	10,448	.13	102,201	1.17	113,766	1.23	128,466	1.20	125,985	1.18
Air Lines.....					3,737	.05	7,133	.08	7,758	.08	7,721	.07	7,739	.07
Bus Lines.....					11,372	.14	10,916	.12	14,444	.14	14,444	.14	15,089	.14
Car Companies.....	9,488	.10	10,339	.14	17,134	.21	15,124	.17	16,020	.17	18,406	.17	18,406	.17
Express Companies.....	6,331	.07	1,108	.01	1,203	.01	1,109	.01	1,250	.01	1,367	.01	1,475	.01
Gas Companies.....			60,590	.79	115,719	1.38	112,890	1.29	112,990	1.23	130,770	1.23	133,821	1.25
Pipe Line Companies.....					1,150	.01	670	.01	695	.01	593	.01	978	.01
Power Companies.....	220,075	2.34	286,003	3.74	356,130	4.24	321,845	3.69	328,563	3.57	347,123	3.26	352,566	3.29
Railroad Companies.....	415,801	4.42	502,780	6.57	429,447	5.12	388,937	4.46	397,942	4.32	474,277	4.45	490,039	4.58
Telephone Companies.....	8,223	.09	9,843	1.33	10,785	.13	9,267	.11	7,733	.08	9,333	.09	9,628	.09
Terminal Companies.....	102,483	1.09	122,669	1.60	192,837	2.30	216,200	2.48	233,720	2.54	274,248	2.57	283,521	2.65
Transit & Tract'n Companies.....			31,208	.41	31,803	.38	22,157	.25	24,187	.26	27,166	.25	27,323	.26
Water Companies.....					45,594	.54	38,490	.44	30,487	.33	28,064	.26	28,536	.27
Mining Companies.....	4,427	.05	6,009	.08	6,963	.08	7,763	.09	7,333	.08	8,442	.08	8,547	.08
TOTALS.....	\$9,416,768*	100.00	\$7,656,347	100.00	\$8,393,751	100.00	\$8,725,176	100.00	\$9,213,000	100.00	\$10,662,925	100.00	\$10,701,929	100.00
Assessed by:														
County Assessor.....	\$6,866,282	72.92	\$6,241,986	81.53	\$5,737,420	68.35	\$5,767,816	64.88	\$6,087,343	65.33	\$7,207,909	67.60	\$7,427,910	69.41
State Tax Commission.....	2,550,486	27.08	1,414,361	18.47	2,656,331	31.65	2,963,360	35.12	3,125,657	34.47	3,455,016	32.40	3,274,019	30.59

\*Includes taxes on intangibles in the amount of \$258,307 or 2.74%.

(a) Acreage not classified in Salt Lake County reports in 1946.

"Other Land" figures are total taxes charged against all acreage.



Table 39—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

SAN JUAN COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	1,541	2.15	1,021	2.21	1,290	2.56	1,233	2.15	1,224	2.01	1,443	2.14	1,415	2.12
Imp. Farm Land { Dry }.....	10,154	14.99	4,360	9.43	2,344	4.66	2,275	3.97	2,231	3.65	3,546	5.25	3,854	5.77
Unimproved Farm Land.....	10,401	14.50	4,641	10.03	3,632	7.22	2,810	4.90	2,541	4.16	3,367	4.98	3,279	4.91
Fruit Land.....	2,662	3.71	2,285	4.94	6,139	12.20	5,983	10.44	6,086	9.97	7,419	10.97	6,977	10.44
Grazing Land.....	1,394	1.94	2,147	4.64	6,771	13.46	6,556	11.44	5,465	8.95	6,240	9.23	5,857	8.77
Improvements on Lots.....	2,967	4.14	2,345	5.07	2,166	4.31	1,775	3.10	5,939	9.73	7,155	10.58	7,048	10.55
Range Horses and Mules.....	294	.41	44	.10	126	.25	222	.39	148	.24	540	.81	540	.81
Other Horses and Mules.....	512	.71	586	1.27	643	1.28	715	1.25	519	.85	435	.64	421	.63
Range Cattle.....	9,959	11.23	11,366	11.36	6,134	12.19	8,055	14.05	7,751	12.70	9,029	13.35	8,577	12.84
Other Cattle.....	1,433	2.00	972	1.43	1,932	3.86	1,395	2.43	1,050	1.72	1,504	2.23	1,616	2.42
Sheep.....	16,662	23.23	6,425	13.89	6,556	13.03	12,577	21.94	11,169	18.30	11,697	17.30	10,733	16.06
Goats.....	14	.02	1	.01	33	.07	56	.10	51	.08	34	.05	58	.09
Swine.....	20	.03	6	.01	6	.01	23	.04	25	.04	40	.06	45	.07
Merchandise.....	2,901	4.04	904	1.96	1,467	2.92	1,312	2.29	1,604	2.63	1,740	2.57	1,807	2.70
Implement, Tools & Machinery.....	878	1.23	230	.50	885	1.76	1,238	2.16	1,168	1.91	1,625	2.40	1,946	2.91
Motor Vehicles.....	1,241	1.73	478	1.03	2,275	4.52	2,541	4.43	1,950	3.19	2,126	3.15	2,074	3.10
Household Furnishings.....	337	.47	67	.14	535	1.06	254	.44	347	.57	455	.67	445	.67
Other Personal Property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
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.....	\$ 71,734	100.00*	\$ 46,250	100.00	\$ 50,306	100.00	\$ 57,320	100.00	\$ 61,049	100.00	\$ 67,617	100.00	\$ 68,810	100.00
Assessed by:														
County Assessor.....	70,525	98.21	44,919	97.12	49,491	98.38	55,024	95.99	56,114	91.92	64,159	94.89	62,547	93.62
State Tax Commission.....	1,209	1.79	1,331	2.88	815	1.62	2,296	4.01	4,935	8.08	3,458	5.11	4,263	6.38

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

Table 40—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

SANPETE COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 31,539	7.11	29,509	8.96	\$ 25,386	7.44	\$ 24,710	6.71	\$ 24,543	6.53	\$ 27,355	7.12	\$ 29,687	7.17
Imp. Farm Land { Dry }.....	105,076	23.63	6,461	1.96	4,537	1.33	3,994	1.08	3,899	1.04	4,899	1.27	5,211	1.26
Unimproved Farm Land.....	13,654	3.07	73,645	22.37	70,206	20.56	66,079	17.93	64,858	17.25	72,732	18.92	74,230	17.92
Fruit Land.....	22,634	5.09	9,741	2.96	8,888	2.60	7,859	2.13	7,787	2.07	9,116	2.37	9,634	2.33
Grazing Land.....	2,115	.48	18,015	5.47	17,559	5.14	13,976	3.79	14,018	3.73	15,525	4.04	16,808	4.06
Other Land.....	2,115	.48	3,297	1.00	2,551	.75	1,833	.50	1,872	.50	2,174	.57	2,026	.49
Improvements on Lots.....	69,623	15.66	65,459	19.89	63,341	18.55	67,331	18.27	66,622	17.72	68,029	17.70	77,756	18.78
Range Horses and Mules.....	1,043	.23	15,028	4.56	21,741	6.37	24,237	6.58	23,577	6.27	24,306	6.33	28,372	6.85
Other Horses and Mules.....	3,587	.81	462	.14	548	.16	647	.18	530	.14	552	.14	566	.14
Range Cattle.....	3,587	.81	1,685	.51	2,459	.72	2,400	.65	2,366	.63	2,604	.68	2,684	.65
Other Cattle.....	8,512	1.46	3,635	1.08	4,115	1.21	8,902	2.42	9,034	2.40	9,787	2.55	10,195	2.46
Sheep.....	8,191	1.84	4,103	1.25	5,317	1.56	7,065	1.92	7,895	2.10	8,638	2.25	9,274	2.24
Goats.....	22,714	5.11	2,595	.79	3,555	1.04	9,279	2.52	7,215	1.92	7,171	1.87	5,705	1.38
Swine.....	256	.06	59	.02	290	.08	679	.19	622	.17	485	.13	437	.11
Poultry.....	18,919	4.25	349	.11	568	.17	1,165	.32	4,009	1.07	2,652	.69	3,732	.90
Merchandise.....	11,577	2.60	10,465	3.18	13,182	3.86	23,647	6.42	31,283	8.32	18,580	4.83	23,333	5.65
Implement, Tools & Machinery.....	12,030	2.70	10,056	3.06	11,286	3.31	11,396	3.09	9,861	2.62	10,854	2.83	11,684	2.81
Motor Vehicles.....	.....	.....	6,946	2.11	15,315	4.49	17,893	4.86	19,235	5.12	20,182	5.25	20,132	4.87
Household Furnishings.....	10,508	2.36	368	.11	967	.28	961	.26	545	.14	885	.23	1,444	.35
Other Personal Property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bus Lines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
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.....	\$444,743	100.00*	\$329,119	100.00	\$341,450	100.00	\$368,453	100.00	\$375,915	100.00	\$384,318	100.00	\$414,050	100.00
Assessed by:														
County Assessor.....	382,226	86.10	267,468	81.27	271,811	79.60	\$294,053	79.82	\$299,771	79.74	\$306,526	79.76	\$332,980	80.42
State Tax Commission.....	61,817	13.90	61,651	18.73	69,639	20.40	74,400	20.18	76,144	20.36	77,792	20.24	81,070	19.58

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



Table 41—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

SEVIER COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 29,526	8.07	\$ 31,562	10.03	\$ 25,351	9.52	\$ 24,052	9.01	\$ 26,131	8.94	\$ 30,375	9.30	\$ 32,231	9.27
Imp. Farm Land { Dry }.....	32,228	25.22	75,685	24.06	53,255	20.00	50,585	18.95	53,599	18.34	65,135	19.94	69,080	19.86
Imp. Farm Land { Irrig'd }.....	5,578	1.53	9,732	3.09	6,477	2.43	6,328	2.37	6,832	2.34	8,236	2.52	8,637	2.48
Unimproved Farm Land.....	8,478	2.32	8,497	2.70	6,100	2.29	5,415	2.03	5,822	1.99	7,123	2.18	7,550	2.17
Grazing Land.....	3,378	0.93	3,544	1.13	1,771	0.67	1,930	0.72	1,866	0.64	1,852	0.57	1,852	0.53
Other Land.....	58,539	16.01	66,842	21.24	73,456	27.59	72,628	27.21	79,008	27.03	85,332	26.13	92,450	26.58
Improvements on Lots.....	10,370	2.84	11,422	3.63	8,032	3.02	7,253	2.72	7,736	2.30	7,544	2.31	9,098	2.62
Range Horses and Mules.....	8,870	2.41	4,418	1.33	4,447	1.71	4,442	1.71	4,599	1.66	5,111	1.61	5,111	1.57
Other Horses and Mules.....	3,323	0.91	1,697	0.54	1,898	0.71	1,971	0.74	1,942	0.67	2,024	0.62	2,016	0.58
Range Cattle.....	7,183	1.96	4,154	1.32	3,761	1.41	7,080	2.65	7,514	2.57	7,736	2.37	7,454	2.14
Other Cattle.....	15,120	4.12	4,363	1.36	4,230	1.59	6,372	2.39	7,814	2.87	8,107	2.48	8,675	2.49
Sheep.....	13,594	5.22	2,220	0.71	2,330	0.88	5,504	2.06	5,508	1.89	4,888	1.50	4,859	1.40
Goats.....	347	0.09	19	0.01	331	0.12	504	0.19	508	0.18	345	0.11	321	0.09
Swine.....	380	1.10	108	0.03	199	0.07	600	0.22	548	0.19	345	0.11	321	0.09
Poultry.....	16,131	4.41	10,009	3.18	11,234	4.24	11,613	4.25	14,622	5.00	17,396	5.23	19,601	5.63
Merchandise, Tools & Mchry.....	6,378	1.71	5,413	1.72	11,234	4.24	11,613	4.25	14,622	5.00	17,396	5.23	19,601	5.63
Motor Vehicles.....	11,044	3.02	7,061	2.24	14,432	5.43	14,635	5.48	16,514	5.55	18,360	5.62	18,451	5.30
Household Furnishings.....	8,639	2.38	6,170	1.94	1,171	0.43	124	0.05	156	0.05	311	0.09	1,099	0.32
Other Personal Property.....	.....	.....	177	0.06	35	0.01	.....	.....	.....	.....	.....	.....	.....	.....
Air Lines.....	.....	.....	85	0.03	205	0.08	293	0.11	244	0.08	425	0.13	654	0.19
Car Companies.....	2,245	0.61	1,579	0.50	1,973	0.74	1,464	0.55	1,566	0.54	1,619	0.50	1,598	0.46
Express Companies.....	11	0.01	12	0.00	3	0.01	1	0.00	3	0.01	3	0.01	4	0.01
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pipe Line Companies.....	4,298	1.18	4,778	1.52	6,319	2.37	6,520	2.44	7,253	2.48	7,664	2.34	8,397	2.41
Power Companies.....	34,448	9.42	43,391	13.79	30,990	11.64	30,142	11.29	33,235	11.37	35,524	10.88	37,019	10.54
Railroad Companies.....	397	0.11	404	0.13	2,321	0.88	1,971	0.74	2,321	0.88	1,661	0.50	1,581	0.45
Telephone Companies.....	3,638	0.99	5,330	1.69	5,911	2.22	5,050	1.89	5,556	1.90	6,057	1.85	6,454	1.86
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	5,425	1.48	9,426	3.00	4,594	1.73	3,822	1.36	3,683	1.26	3,678	1.13	4,277	1.23
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$365,708*	100.00	\$314,632	100.00	\$286,279	100.00	\$266,955	100.00	\$292,299	100.00	\$326,421	100.00	\$347,857	100.00
Assessed by:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County Assessor.....	\$315,410	86.25	\$249,627	79.34	\$216,072	81.15	\$219,666	82.29	\$240,604	82.32	\$271,485	83.12	\$289,296	83.17
State Tax Commission.....	50,298	13.75	65,005	20.66	50,207	18.85	47,289	17.71	51,695	17.88	55,136	16.88	58,561	16.83

\*Includes taxes on intangibles in the amount of \$18,984, or 5.19%.

Table 42—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

SUMMIT COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 9,143	1.87	\$ 9,511	2.77	\$ 10,032	2.66	\$ 9,345	2.68	\$ 9,086	2.49	\$ 10,849	2.75	\$ 10,156	2.67
Imp. Farm Land { Dry }.....	31,226	6.40	27,806	8.10	26,517	7.00	23,739	6.44	22,972	6.29	28,671	7.27	28,254	7.43
Imp. Farm Land { Irrig'd }.....	2,647	0.54	2,380	0.69	2,517	0.66	2,016	0.58	1,945	0.53	2,398	0.61	2,363	0.62
Unimproved Farm Land.....	55,151	11.30	44,653	13.01	36,501	9.61	27,002	7.73	26,189	7.17	32,857	8.33	32,341	8.51
Grazing Land.....	314	0.06	544	1.16	1,152	3.00	680	1.90	729	2.00	947	2.24	901	2.24
Other Land.....	25,268	5.18	27,184	7.92	22,498	5.92	27,494	7.87	26,040	7.13	28,504	7.23	28,058	7.38
Improvements on Lots.....	9,038	1.85	9,325	2.72	9,954	2.62	11,640	3.33	11,215	3.07	13,414	3.40	13,328	3.64
Range Horses and Mules.....	260	0.05	86	0.02	417	1.11	202	0.06	223	0.06	263	0.07	227	0.06
Other Horses and Mules.....	1,286	0.26	644	1.19	734	1.94	858	2.35	878	2.24	853	2.22	773	2.06
Range Cattle.....	4,322	0.89	2,090	0.61	1,679	0.44	2,248	0.64	2,044	0.60	2,708	0.69	2,446	0.66
Other Cattle.....	5,621	1.15	2,339	0.68	2,976	0.78	5,194	1.49	5,511	1.51	6,154	1.56	6,444	1.59
Sheep.....	4,285	0.88	682	0.20	1,210	0.32	1,910	0.55	1,339	0.37	1,142	0.29	389	0.23
Goats.....	88	0.02	16	0.01	34	0.01	124	0.03	107	0.03	67	0.02	48	0.01
Swine.....	.....	.....	123	0.03	175	0.05	263	0.08	299	0.08	288	0.07	268	0.07
Poultry.....	9,979	2.04	5,703	1.66	3,525	0.93	2,890	0.83	3,216	0.88	3,270	0.83	3,229	0.85
Merchandise, Tools & Mchry.....	1,668	0.34	1,088	0.32	993	0.26	1,161	0.33	1,157	0.32	1,690	0.43	2,170	0.55
Motor Vehicles.....	10,016	2.07	4,107	1.20	8,740	2.20	9,639	2.76	9,251	2.53	3,668	0.93	9,021	2.37
Household Furnishings.....	5,590	1.14	3,950	1.15	1,633	0.41	361	0.10	399	0.08	601	0.15	478	0.13
Other Personal Property.....	.....	.....	810	0.24	283	0.08	696	0.20	558	0.17	749	0.19	3,352	0.88
Air Lines.....	.....	.....	147	0.04	435	0.11	3,375	0.97	3,348	0.92	3,663	0.93	3,352	0.88
Car Companies.....	3,559	0.73	2,114	0.62	3,805	1.00	3,375	0.97	3,348	0.92	3,663	0.93	3,352	0.88
Express Companies.....	17	0.00	16	0.00	4	0.01	4	0.01	4	0.01	4	0.01	4	0.01
Gas Companies.....	.....	.....	13,849	4.04	29,109	7.66	27,014	7.73	25,622	7.01	29,483	7.47	28,840	7.59
Pipe Line Companies.....	.....	.....	2,355	0.06	2,355	0.06	1,188	0.03	1,188	0.03	1,188	0.03	1,188	0.03
Power Companies.....	10,941	2.24	11,365	3.31	13,678	3.60	11,729	3.36	12,102	3.31	11,438	2.90	11,216	2.95
Railroad Companies.....	140,378	28.76	137,784	37.23	131,538	34.83	122,643	35.11	123,010	33.67	141,014	35.76	137,698	36.22
Telephone Companies.....	2,194	0.45	1,865	0.54	1,448	0.38	1,256	0.36	856	0.23	985	0.25	867	0.23
Terminal Companies.....	4,819	0.99	5,503	1.60	7,920	2.09	14,413	4.13	15,293	4.19	18,057	4.58	19,053	5.01
Transit & Tract'n Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	141,134	28.91	37,085	10.81	60,439	15.52	40,418	11.57	60,732	16.62	43,043	10.91	35,773	9.41
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$488,096*	100.00	\$343,187	100.00	\$379,865	100.00	\$349,331	100.00	\$365,347	100.00	\$394,339	100.00	\$380,222	100.00
Assessed by:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County Assessor.....	\$185,951	38.10	\$143,440	41.80	\$130,784	34.43	\$137,420	36.47	\$123,977	33.75	\$145,072	36.79	\$141,858	37.31
State Tax Commission.....	302,145	61.90	199,747	58.20	249,081	65.57	221,911	63.53	242,070	66.25	249,267	63.21	238,364	62.69

\*Includes taxes on intangibles in the amount of \$9,152, or 1.88%.



Table 43—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

TOOELE COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 26,011	4.80	\$ 16,454	4.52	\$ 8,940	2.52	\$ 9,917	2.70	\$ 10,473	2.62	\$ 13,135	2.99	\$ 13,965	2.99
Imp. Farm Land { Dry.....	15,248	2.81	4,032	1.11	3,167	.89	2,331	.63	2,311	.58	2,653	.61	2,839	.61
{ Irrig'd.....			6,590	1.84	7,610	2.15	7,192	1.79	6,527	1.64	7,658	1.75	7,917	1.69
Unimproved Farm Land.....	15,192	2.80	5,612	1.54	1,325	.37	1,192	.33	1,151	.29	1,360	.31	1,446	.31
Fruit Land.....	715	.13	498	.14	30	.01	16	.01	16	.01	19	.01	20	.01
Grazing Land.....	6,039	1.11	5,590	1.53	7,320	2.06	5,166	1.41	5,076	1.27	6,480	1.48	6,715	1.44
Other Land.....	577	.11	725	.20	1,685	.48	1,658	.45	1,624	.41	1,624	.37	1,739	.37
Improvements on Lots.....	51,899	9.58	38,860	10.66	34,932	9.85	45,417	12.37	57,823	14.49	64,452	14.70	68,142	14.59
Improvements on Acreage.....	44,709	8.25	25,679	7.05	22,443	6.32	22,928	6.25	22,305	5.59	24,011	5.48	25,647	5.49
Range Horses and Mules.....	150	.03	46	.01	180	.05	186	.05	205	.05	211	.05	201	.04
Other Horses and Mules.....	1,310	.24	622	.17	1,470	.41	822	.22	809	.20	912	.21	983	.21
Range Cattle.....	3,588	.66	1,531	.42	1,720	.51	3,589	.98	4,245	1.06	4,451	1.02	4,936	1.06
Other Cattle.....	1,342	.25	758	.21	1,820	.51	1,334	.36	1,587	.40	1,626	.37	1,754	.37
Sheep.....	46,537	8.58	10,368	2.84	12,779	3.60	33,804	9.21	29,092	7.29	30,684	7.00	31,201	6.68
Goats.....	32	.01	16	.01	22	.01	114	.03	106	.03	93	.02	77	.02
Swine.....	63	.01	68	.02	75	.02	167	.05	164	.04	202	.05	208	.04
Poultry.....	9,070	1.67	8,082	2.22	7,460	2.10	8,237	2.24	8,453	2.12	9,639	2.20	10,533	2.26
Merchandise.....	35,365	6.53	23,778	6.52	20,824	5.86	20,437	5.57	18,934	4.74	18,944	4.32	20,140	4.31
Motor Vehicles.....	8,226	1.52	3,156	.87	10,959	3.08	18,252	4.97	16,012	4.01	16,237	3.70	14,050	3.01
Household Furnishings.....			4,130	1.13	1,115	.31	1,115	.31						
Other Personal Property.....	15,778	2.91	5,522	1.54	702	.20	1,944	.53	618	.15	628	.14	443	.10
Air Lines.....			818	.23										
Bus Lines.....			140	.04	651	.18	939	.26	1,179	.30	1,417	.32	1,750	.37
Car Companies.....			4,302	1.18	5,049	1.42	4,330	1.18	4,391	1.10	4,621	1.05	4,551	.97
Express Companies.....			2,767	.76	4,422	1.24	3,908	1.08	4,187	1.05	4,612	1.05	4,898	1.05
Pipe Line Companies.....			8,435	2.32	12,394	3.46	10,412	2.84	10,338	2.59	9,610	2.20	10,158	2.18
Power Companies.....	7,436	1.37	156,518	42.55	123,303	34.85	109,557	29.86	134,348	33.36	152,757	34.34	165,830	35.31
Railroad Companies.....	193,666	36.83	3,259	.91	1,812	.51	1,357	.37	339	.08	1,013	.23	939	.21
Telephone Companies.....	4,392	.81	3,259	.91	1,812	.51	1,357	.37	339	.08	1,013	.23	939	.21
Terminal Companies.....	7,203	1.33	11,896	3.26	14,647	4.12	25,687	7.00	26,954	6.75	30,578	6.97	33,063	7.08
Transit & Tract'n Companies.....														
Water Companies.....	2,205	.41	2,033	.56	2,231	.63	1,845	.50	1,765	.44	1,930	.44	2,014	.43
Mining Companies.....	27,200	5.01	15,808	4.35	45,967	12.94	24,834	6.77	21,505	6.89	26,884	6.13	30,874	6.60
TOTALS.....	\$542,075	100.00	\$364,417	100.00	\$355,291	100.00	\$367,032	100.00	\$399,151	100.00	\$438,463	100.00	\$467,076	100.00
Assessed by:														
County Assessor.....	\$291,455	53.09	\$159,144	43.67	\$143,594	40.42	\$184,059	50.14	\$187,545	46.98	\$205,009	46.76	\$212,956	45.59
State Tax Commission.....	250,620	46.91	205,273	56.33	211,697	59.58	182,973	49.86	211,606	53.02	233,454	53.24	254,120	54.41

\*Includes taxes on intangibles in the amount of \$5,896, or 1.09%.

Table 44—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

UINTAH COUNTY	1929		1933		1940		1943		1944		1945		1946	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 7,943	3.21	\$ 6,424	3.63	\$ 6,896	3.84	\$ 7,681	3.73	\$ 7,930	3.77	\$ 8,976	3.89	\$ 10,416	3.99
Imp. Farm Land { Dry.....	31,857	12.86	26,784	15.12	23,850	13.27	20,930	10.16	21,904	10.42	25,439	11.02	27,513	10.52
{ Irrig'd.....			10,281	5.77	9,256	5.15	8,465	4.11	8,528	4.06	9,743	4.22	10,346	3.96
Unimproved Farm Land.....	12,823	5.18	10,406	5.87	11,940	6.64	11,583	5.62	12,504	5.95	14,749	6.22	16,503	6.22
Fruit Land.....	14,189	5.73	2,254	.71	1,501	.83	1,116	.54	1,096	.52	1,261	.55	1,400	.55
Grazing Land.....			2,247	.71	2,673	1.46	27,332	12.26	27,184	12.92	28,634	12.41	35,559	13.05
Improvements on Lots.....	22,640	9.14	13,095	7.39	12,688	7.06	11,648	5.56	12,040	5.73	12,832	5.58	14,552	5.57
Improvements on Acreage.....	14,168	5.72	13,095	7.39	12,688	7.06	11,648	5.56	12,040	5.73	12,832	5.58	14,552	5.57
Range Horses and Mules.....	938	.37	1,707	.96	1,781	.99	2,891	1.40	2,510	1.19	2,326	1.01	2,441	.93
Other Horses and Mules.....	2,530	1.02	4,359	2.46	4,727	2.63	10,185	4.92	10,459	4.98	10,934	4.76	12,441	4.66
Range Cattle.....	8,939	3.61	3,500	1.97	4,078	2.27	7,787	3.78	8,739	4.18	8,476	3.67	9,286	3.56
Other Cattle.....	1,969	.80	3,500	1.97	4,078	2.27	7,787	3.78	8,739	4.18	8,476	3.67	9,286	3.56
Sheep.....	47,126	19.03	9,301	5.25	14,191	7.89	32,091	15.33	26,225	12.48	25,932	11.23	24,469	9.37
Goats.....			65	.04	384	.21	1,297	.61	1,121	.01	8	.00	6	.00
Swine.....	168	.07	45	.03	566	.32	1,297	.61	941	.45	564	.24	572	.22
Poultry.....	12,901	5.21	4,781	2.70	8,462	4.71	8,259	4.01	9,751	4.64	10,126	4.39	14,180	5.43
Merchandise.....	5,373	2.17	2,418	1.36	2,447	1.36	3,785	1.84	4,326	2.06	5,119	2.22	6,421	2.46
Motor Vehicles.....	7,549	3.05	3,294	1.86	8,398	4.95	8,905	4.32	9,869	4.70	11,625	5.04	15,673	6.00
Household Furnishings.....			3,759	2.22	1,651	.93								
Other Personal Property.....	6,387	2.58	1,656	.92	965	.53	1,328	.65	1,312	.62	1,785	.77	2,754	1.05
Air Lines.....			29	.02	117	.07	216	.10	326	.15	462	.20	535	.21
Bus Lines.....														
Car Companies.....			29	.02	117	.07	216	.10	326	.15	462	.20	535	.21
Express Companies.....			1,595	.90	683	.38								
Pipe Line Companies.....			1,595	.90	683	.38								
Power Companies.....			3,501	1.98	6,893	3.84	7,781	3.75	8,345	3.97	7,651	3.31	8,527	3.26
Railroad Companies.....	98	.04	5,260	2.97										
Telephone Companies.....			3,008	1.70	3,907	2.17	3,456	1.67	3,536	1.68	3,473	1.50	3,912	1.50
Telegraph Companies.....	1,850	.75												
Terminal Companies.....														
Transit & Tract'n Companies.....			10	.01										
Water Companies.....														
Mining Companies.....	44,222	17.85	37,937	21.41	28,585	15.90	28,591	13.87	31,121	14.81	39,136	16.95	42,399	16.23
TOTALS.....	\$247,674	100.00	\$177,184	100.00	\$179,778	100.00	\$206,106	100.00	\$210,157	100.00	\$230,867	100.00	\$261,229	100.00
Assessed by:														
County Assessor.....	\$201,677	81.42	\$125,843	71.02	\$139,592	77.65	\$166,132	80.61	\$166,829	79.39	\$180,145	78.03	\$205,856	78.80
State Tax Commission.....	45,997	18.58	51,341	28.98	40,186	22.35	39,974	19.39	43,328	20.61	50,722	21.97	55,373	21.20

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



Table 45—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

UTAH COUNTY	1929			1933			1940			1943			1944			1945			1946		
	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.....	\$ 141,591	7.82		\$ 138,890	8.76		\$ 132,431	8.56		\$ 124,496	7.69		\$ 128,680	6.32		\$ 168,397	7.93		\$ 161,632	7.41	
Imp. Farm Land { Dry.....	276,988	15.30		241,151	15.22		175,066	11.31		168,096	10.38		151,187	7.43		197,410	9.30		190,410	8.74	
Unimproved Farm Land.....	10,569	.58		9,424	.59		11,693	.76		10,878	.67		9,549	.47		12,302	.58		11,870	.54	
Fruit Land.....	14,287	.79		12,037	.76		12,563	.81		11,268	.70		10,131	.56		12,764	.60		12,695	.58	
Grazing Land.....	35,053	1.94		34,881	2.20		13,492	.87		12,715	.78		11,571	.70		15,343	.72		15,257	.70	
Other Land.....	97	.05		1,418	.07		1,146	.07		663	.04		458	.02		601	.03		439	.02	
Improvements on Lots.....	263,083	14.54		279,388	17.63		289,192	18.69		305,217	18.85		353,608	17.36		449,482	21.17		464,731	21.32	
Range Horses and Mules.....	128,519	7.10		132,411	8.35		155,109	10.02		213,011	13.15		633,791	31.12		451,804	21.28		465,778	21.37	
Other Horses and Mules.....	917	.05		469	.03		448	.03		328	.02		638	.03		603	.03		466	.02	
Range Cattle.....	6,592	.36		3,684	.23		3,634	.23		3,770	.23		3,313	.16		4,158	.20		4,510	.20	
Other Cattle.....	9,984	.55		5,668	.36		5,789	.38		11,890	.73		13,089	.64		13,165	.62		15,107	.69	
Sheep.....	15,203	.84		8,303	.52		7,968	.52		11,102	.69		11,065	.54		13,259	.62		13,663	.63	
Goats.....	14,678	.81		1,829	.12		2,306	.15		4,333	.27		4,963	.24		5,780	.27		4,043	.18	
Swine.....	413	.02		100	.01		183	.01		756	.05		691	.03		391	.02		357	.02	
Poultry.....	77,065	4.26		3,302	.21		2,822	.18		3,256	.20		3,320	.16		3,354	.18		4,510	.21	
Merchandise.....	48,292	2.67		62,772	3.96		52,130	3.37		98,903	6.11		101,705	5.00		119,410	5.62		127,958	5.87	
Motor Vehicles.....	48,313	2.67		49,429	3.12		75,346	4.87		67,174	4.15		53,498	2.83		64,059	3.02		80,504	3.69	
Household Furnishings.....				27,057	1.93		1,043	.07		110,717	6.84		109,141	5.36		112,494	5.30		104,323	4.79	
Other Personal Property.....	36,083	1.99		5,046	.32		971	.06		11,070	.68		6,520	.32		2,706	.13		2,796	.13	
Air Lines.....							157	.01		572	.02		315	.02		353	.02		353	.02	
Bus Lines.....		.55		513	.03		1,359	.09		1,549	.10		1,620	.08		2,445	.11		2,872	.13	
Car Companies.....	9,995			8,325	.53		12,215	.79		771	.71		10,812	.53		12,221	.57		12,396	.57	
Express Companies.....	160			86	.01		411	.28		1,486	.80		721	.35		80	.04		150	.07	
Gas Companies.....				7,481	.47		2,568	.31		12,489	.77		12,075	.59		14,675	.69		14,995	.69	
Pipe Line Companies.....																					
Power Companies.....	120,134	6.64		132,863	8.38		141,694	9.16		109,305	6.75		97,060	4.77		100,033	4.71		100,029	4.59	
Railroad Companies.....	294,137	16.29		306,284	19.33		261,096	16.86		265,821	16.42		244,473	12.00		283,534	13.60		294,117	13.49	
Telephone Companies.....	2,511	.14		2,816	.18		1,887	.12		1,860	.10		1,098	.05		1,224	.06		1,156	.05	
Telephone Companies.....	19,722	1.09		21,080	1.33		24,670	1.59		24,949	1.50		23,115	1.14		29,004	1.37		30,428	1.40	
Terminal Companies.....																					
Tract'n Companies.....																					
Water Companies.....																					
Mining Companies.....	187,474	10.36		49,846	3.15		44,631	2.88		18,259	1.13		35,178	1.73		20,801	.98		37,403	1.72	
TOTALS.....	\$1,809,358*	100.00*		\$1,584,643	100.00		\$1,547,471	100.00		\$1,619,295	100.00		\$2,036,504	100.00		\$2,123,009	100.00		\$2,179,820	100.00	
Assessed by:																					
County Assessor.....	\$1,178,080	65.11		\$1,055,349	66.60		\$1,047,473	67.68		\$1,173,944	72.50		\$1,610,746	79.09		\$1,653,392	77.88		\$1,685,997	77.35	
State Tax Commission.....	631,950	34.88		500,238	33.40		500,238	32.32		473,527	27.50		425,758	20.91		469,617	22.12		493,823	22.65	

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

Table 46—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

[illegible]

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



Table 47—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

WASHINGTON COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 16,102	11.16	\$ 17,745	13.76	\$ 23,853	14.05	\$ 22,190	13.29	\$ 22,974	13.02	\$ 28,175	13.38	\$ 34,871	14.36
Imp. Farm Land { Dry.....	25,644	17.78	1,262	.98	1,348	.73	1,801	1.08	2,414	1.37	2,667	1.26	3,896	1.60
Imp. Farm Land { Irrig'd.....			22,193	17.21	25,208	14.84	21,499	12.88	22,934	12.99	29,740	14.02	31,337	12.91
Unimproved Farm Land.....	1,340	.93	1,073	.83	926	.55	616	.37	368	.21	428	.20	387	.16
Fruit Land.....	1,093	.76	1,072	.83										
Grazing Land.....	14,793	10.26	14,354	11.13	13,841	8.15	11,470	6.87	11,196	6.34	14,922	7.04	15,928	6.56
Other Land.....	14	.01	1,070	.83	30	.02	264	1.46	373	.21	444	.21	338	.14
Improvements on Lots.....	26,628	18.46	29,572	22.94	43,830	25.81	46,193	27.67	48,326	27.38	54,439	25.67	62,369	25.68
Range Horses and Mules.....	1,168	.82	3,151	.99	5,514	3.25	6,057	3.63	6,416	3.63	7,774	3.66	9,069	3.74
Other Horses and Mules.....	1,747	1.21	694	.54	859	.51	871	.52	874	.49	955	.45	971	.40
Range Cattle.....	3,522	2.44	1,747	1.36	2,645	1.56	5,691	3.41	5,780	3.27	7,657	3.61	7,679	3.16
Other Cattle.....	3,126	2.17	1,553	1.24	1,533	.90	2,078	1.25	2,168	1.23	2,396	1.13	2,583	1.06
Sheep.....	6,891	4.78	1,238	.96	1,138	.67	2,212	1.33	1,928	1.09	2,021	.95	1,294	.53
Goats.....	3,102	2.15	1,299	.23	1,64	.10	385	.23	433	.25	364	.17	173	.07
Swine.....	180	.12			42	.02	354	.21	363	.21	99	.05	78	.03
Poultry.....			5		462	.27	649	.39	1,770	1.00	2,184	1.03	2,996	1.23
Merchandise.....	6,411	4.44	6,022	4.67	7,282	4.29	7,992	4.73	8,111	4.60	9,800	4.82	11,645	4.80
Implement, Tools & Mehry.....	3,968	2.75	1,813	1.02	1,193	.70	1,292	.77	1,863	1.06	2,706	1.38	3,823	1.57
Motor Vehicles.....	5,557	3.85	2,965	2.30	9,723	5.73	9,574	5.74	11,000	6.23	13,199	6.22	14,606	6.02
Household Furnishings.....	6,170	4.28	2,258	1.75	680	.40								
Other Personal Property.....			1,051	.82	436	.26	338	.22	364	.21	471	.22	440	.18
Air Lines.....			2,935	2.28	1,213	.71	946	.57	861	.49	1,244	.59	1,428	.59
Bus Lines.....														
Car Companies.....														
Express Companies.....														
Gas Companies.....														
Pipe Line Companies.....														
Power Companies.....	6,513	4.52	8,434	6.54	13,709	8.07	12,337	7.40	13,486	7.64	15,582	7.35	15,585	6.42
Railroad Companies.....														
Telephone Companies.....	1,110	.77	5,381	4.17	12,351	7.27	10,705	6.41	11,105	6.29	12,134	5.72	13,221	5.44
Terminal Companies.....														
Transit & Tract'n Companies.....														
Water Companies.....	1,095	.69	976	.76	1,068	.63	834	.50	745	.42	2,005	.95	7,067	2.91
Mining Companies.....														
TOTALS.....	\$144,229*	100.00*	\$128,926	100.00	\$169,821	100.00	\$166,920	100.00	\$176,500	100.00	\$212,084	100.00	\$242,836	100.00
Assessed by: County Assessor.....	\$135,993	94.29	\$111,200	86.25	\$141,174	83.13	\$141,720	84.90	\$149,939	84.95	\$180,648	85.18	\$205,095	84.46
State Tax Commission.....	8,236	5.71	17,726	13.75	28,647	16.87	25,200	15.10	26,561	15.05	31,436	14.82	37,741	15.54

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

Table 48—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

WAYNE COUNTY	1929		1933		1940		1943		1944		1945		1946	
	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.....	\$ 759	2.05	\$ 697	3.23	\$ 871	2.84	\$ 763	2.52	\$ 765	2.54	\$ 989	2.56	\$ 1,028	2.64
Imp. Farm Land { Dry.....	11,095	29.81	9,677	44.86	10,289	33.51	13,6	45	137	45	180	47	189	49
Imp. Farm Land { Irrig'd.....			3,252	16.7	4,222	13.8	9,016	29.79	9,015	29.90	11,908	30.88	12,209	31.40
Unimproved Farm Land.....	3,252	8.81	3,61	1.67	4,222	13.8	9,016	29.79	9,015	29.90	11,908	30.88	12,209	31.40
Fruit Land.....	28	.16	76	.35	83	.27	72	.24	69	.23	91	.24	555	1.43
Grazing Land.....	231	.62	1,348	6.25	1,569	5.11	1,338	4.42	1,351	4.48	1,767	4.58	1,774	4.56
Other Land.....	208	.56	41	.19	68	.22	88	.29	127	.42	148	.38	139	.36
Improvements on Lots.....	2,893	7.82	3,104	14.39	4,871	15.87	4,461	14.74	4,376	14.51	5,224	13.55	5,460	14.04
Range Horses and Mules.....	1,880	5.08	1,879	8.71	2,763	9.00	2,441	8.06	2,387	7.91	2,882	7.48	3,055	7.86
Other Horses and Mules.....	656	1.77	383	1.78	498	1.62	67	.22	610	.202	70	.18	55	.14
Range Cattle.....	2,930	8.05	1,496	6.93	2,447	7.97	4,279	14.14	4,549	15.09	5,805	13.11	4,993	12.84
Other Cattle.....	2,371	1.00	53	.25	1,03	.34	2,884	9.5	2,98	9.9	5,054	13.11	4,993	12.84
Sheep.....	8,260	22.31	736	3.41	3,010	9.80	3,464	11.45	2,755	9.14	3,926	10.18	3,549	9.13
Goats.....					31	.10	193	.64	139	.46	140	.36	98	.25
Poultry.....	56	.15	11	.05	46	.15	70	.23	168	.58	211	.55	217	.56
Merchandise.....	877	2.37	379	1.76	331	1.08	279	.92	332	1.10	550	1.43	803	2.07
Implement, Tools & Mehry.....	1,027	2.78	486	2.25	1,073	3.49	660	2.18	678	2.25	924	2.40	991	2.55
Motor Vehicles.....	1,019	2.75	389	1.81	1,383	4.50	1,391	4.60	1,750	5.80	2,445	5.82	1,862	4.79
Household Furnishings.....			169	.78										
Other Personal Property.....	104	.28	22	.10	92	.30	12	.04	33	.11	37	.10	62	.16
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.....	\$ 37,023*	100.00*	\$ 21,573	100.00	\$ 30,702	100.00	\$ 30,267	100.00	\$ 30,153	100.00	\$ 38,559	100.00	\$ 38,876	100.00
Assessed by: County Assessor.....	\$ 37,023	100.00	\$ 21,412	99.25	\$ 30,188	98.33	\$ 30,018	99.18	\$ 29,937	99.28	\$ 38,297	99.32	\$ 38,615	99.33
State Tax Commission.....			161	.75	514	1.67	249	.82	216	.72	262	.68	261	.67

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



Table 49—Property Taxes and Per Cent of Total Charged Against Each Class of Property, Selected Years

WEBER COUNTY	1929		1933		1940		1943		1944		1945		1946	
	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax	Taxes Charged	Percent- Age of Total Tax
City and Town Lots	\$ 438,019	22.69	\$ 446,400	24.20	\$ 353,385	18.34	\$ 339,482	17.82	\$ 378,713	18.00	\$ 455,419	19.72	\$ 480,211	19.55
Imp. Farm Land { Dry	133,164	6.90	2,383	1.16	3,392	1.18	2,871	1.15	2,706	1.15	3,410	1.15	3,172	1.11
Unimproved Farm Land	19,256	1.00	85,907	4.66	86,303	4.48	74,272	3.90	70,121	3.33	88,358	3.88	91,914	3.74
Fruit Land	15,222	2.27	13,955	7.75	14,365	7.74	12,952	6.68	12,504	5.59	15,756	6.88	16,026	6.61
Grazing Land	13,376	.69	3,507	1.19	3,035	.74	2,418	.68	2,106	.59	2,654	1.2	2,677	1.1
Other Land	2,096	.28	9,810	5.3	10,707	5.6	9,738	4.51	9,363	4.5	11,798	5.1	11,133	4.5
Improvements on Lots	550,653	28.53	1,379	.11	32,676	1.70	3,612	.19	3,301	.16	4,159	.18	4,789	.20
Range Horses and Mules	57,396	2.97	52,219	32.11	539,323	27.99	595,011	31.23	659,580	31.35	717,880	31.09	766,738	31.22
Other Horses and Mules	2,609	.02	55,342	3.03	116,300	6.04	56,672	2.97	51,283	2.44	57,143	2.48	61,743	2.51
Range Cattle	1,849	.14	1,531	.08	12	.12	86	.01	136	.01	155	.01	172	.01
Other Cattle	12,401	.64	935	.05	2,142	.11	2,171	.11	2,208	.10	2,410	.10	2,083	.08
Sheep	1,459	.07	4,625	.25	1,098	.06	2,301	.12	1,563	.07	1,814	.08	1,423	.06
Goats	2	.02	206	.01	455	.02	10,565	.56	12,390	.59	14,487	.63	14,331	.57
Swine	335	.02	101	.01	1	.01	387	.02	625	.03	540	.02	174	.01
Merchandise	136,502	7.07	362	.02	218	.01	445	.02	666	.03	446	.02	440	.02
Motor Vehicles	43,283	2.24	94,132	5.10	335	.02	163,470	8.58	199,019	9.46	622	.02	222,713	9.07
Household Furnishings	57,769	2.99	42,259	2.29	46,511	2.41	40,749	2.14	46,038	2.19	52,730	2.28	56,393	2.30
Other Personal Property	58,933	3.05	47,119	2.56	8,876	.46	103,713	5.44	115,077	5.47	122,970	5.33	117,939	4.80
Air Lines	21,060	1.09	206	.01	128	.01	12,468	.66	13,731	.65	13,302	.58	14,317	.58
Express Companies	577	.03	19,864	1.08	1,150	.06	18,374	.96	21,538	.98	20,773	.93	26,887	1.03
Pipe Line Companies	80,450	4.17	79,495	4.31	101,187	5.25	87,139	4.57	89,911	4.28	87,774	3.80	93,489	3.81
Railroad Companies	212,231	10.99	213,155	11.56	226,166	11.74	225,635	11.68	239,881	11.40	261,549	11.33	276,835	11.37
Telephone Companies	3,433	.18	3,351	.18	3,478	.18	4,088	.2	4,242	.2	4,564	.2	5,058	.2
Terminal Companies	20,798	1.08	21,677	1.17	30,949	1.63	48,988	2.35	49,242	2.34	54,064	2.34	55,508	2.26
Transit & Tract'n Companies	54,383	2.95	68,890	3.57	68,890	3.57	66,088	3.47	83,383	4.08	92,099	3.99	97,173	3.96
Water Companies	110	.01	1,028	.05	1,028	.05	2,737	.14	4,135	.20	4,521	.20	4,430	.18
Mineral Companies	110	.01	110	.01	90	.01	2,737	.14	4,135	.20	4,521	.20	4,430	.18
TOTALS	\$1,930,373*	100.00*	\$1,844,404	100.00	\$1,926,865	100.00	\$1,905,535	100.00	\$2,103,963	100.00	\$2,308,864	100.00	\$2,455,907	100.00
Assessed by:														
County Assessor	\$1,591,824	82.46	\$1,438,200	77.98	\$1,448,546	75.18	\$1,433,995	75.27	\$1,581,693	75.18	\$1,752,127	75.89	\$1,868,710	76.09
State Tax Commission	338,549	17.54	406,204	22.02	478,319	24.82	471,540	24.73	522,270	24.82	556,737	24.11	587,197	23.91

\*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, 1945 and 1946

CLASSIFICATION	Number of Licenses & Returns		Amount Assessed		Amount Collected	
	1945	1946	1945	1946	1945	1946
BEER TAX	276	300	\$ 221,821.98	\$ 306,680.73	\$ 221,057.45	\$ 307,334.24
CAR AND BUS TAX						
Prepayments	232	230	99,961.01	114,355.29	4,553.82	6,142.23
Tax			99,961.01	114,355.29	100,004.47	114,318.00
Total					104,558.29	120,460.23
CIGARETTE TAX						
Licenses	2,310	2,788	23,100.00	27,890.00	23,100.00	27,890.00
Stamp	773	378	528,625.14	727,805.07	530,093.39	729,285.19
Deficiencies	1	2	13.80	25.00	13.80	25.00
Total			551,738.94	755,720.07	553,147.19	757,165.19
CORPORATION FRANCHISE TAX						
Prepayments	2,932	2,995	1,474,631.07	1,107,214.24	360.00	2,350.00
Tax			1,474,631.07	1,107,214.24	1,472,068.45	1,317,634.00
Penalties and Interest			10,060.27	12,990.58		
Deficiencies	465	460	77,778.38	105,493.60		
Reinstatements	155	115	775.00	585.00	30.00	585.00
Total	29	33	2,003.31	692.23	184.90	876.66
INDIVIDUAL INCOME TAX						
Tax	151,805	153,730	2,241,691.73	2,485,369.59	2,332,752.66	2,579,188.52
Penalties and Interest	291		16,299.18	19,263.38		
Deficiencies	2,730	3,058	74,736.22	81,984.19		
Total			2,332,727.13	2,586,623.16	2,332,752.66	2,579,188.52
INHERITANCE TAX	195	227	189,128.40	349,696.83	189,128.40	349,696.83
INSURANCE TAX						
Tax (Fire, Life and Misc.)	422	359	494,884.78	544,955.75	505,153.32	550,022.19
Deficiencies (Fire, Life and Misc.)	6	23	7,692.56	3,674.02		
Self-Insurers	72	76	71,091.27	53,881.17	71,087.33	53,832.40
Total			573,669.61	602,510.94	576,240.65	603,854.59
MINE OCCUPATION TAX	32	29	812,582.35	656,653.84	857,084.76	656,826.92
MOTOR FUEL TAX						
Licenses	641	582	640.00	599.00		
Gasoline Tax	471	545	3,648,997.82	4,813,618.16	3,653,522.84	4,809,232.05
Penalties and Interest			31.75	95.25		
Deficiencies	1	3	760.00	2.51		
Aircraft Fuel Tax	24	25	94,468.71	113,480.84	94,468.71	113,480.84
Total			3,744,898.38	4,927,795.76	3,747,991.55	4,927,712.89



## STATE TAX COMMISSION

Table 50 (continued)

<b>USE FUEL TAX</b>					
Tax.....	900	952	95,472.29	102,652.96	99,657.26
Penalties and Interest.....			2,000.41	1,347.73	
Deficiencies.....	23	27	13,460.10	9,113.28	900.00
Use Fuel Cash Bonds.....					8.48
Use Fuel Temporary Cash Bonds.....					100,565.74
<b>Total.....</b>			<b>112,932.80</b>	<b>113,113.97</b>	<b>113,625.31</b>
<b>MOTOR VEHICLE REGISTRATION</b>					
Passenger License Fees.....			598,101.50	640,757.50	598,101.50
Unladen Weight Fees.....			741,816.38	833,700.04	741,816.38
Unladen Weight Inc. Cap. Fees.....			4,389.13	7,009.00	4,389.13
Motorcycle License Fees.....			1,380.00	1,689.00	1,380.00
Dealer License Plate Fees.....			3,582.00	5,949.00	3,582.00
Temporary Registration Fees.....			823.25	823.25	823.25
Transfer of Registration Fees.....			5,284.00	6,083.00	5,284.00
Plate Replacement Fees.....			8,380.22	8,380.22	8,380.22
<b>Penalties.....</b>			<b>8,380.22</b>	<b>1,410.26</b>	<b>8,380.22</b>
<b>Total.....</b>	<b>162,538</b>	<b>176,229</b>	<b>1,363,879.73</b>	<b>1,498,420.05</b>	<b>1,363,879.73</b>
<b>MOTOR VEHICLE CONTROL FUND</b>					
Certificates of Title.....	41,101	58,485	41,101.00	58,485.00	41,101.00
Duplicate Certificates.....	8,995	11,804	8,995.00	11,804.00	8,995.00
Dealers' Licenses.....	435	640	9,475.00	13,845.00	9,475.00
Miscellaneous Fees.....			476.93	447.18	476.93
<b>Total.....</b>			<b>60,047.93</b>	<b>84,580.18</b>	<b>60,047.93</b>
<b>OLEOMARGARINE TAX</b>					
Licenses.....	869	901	4,345.00	4,380.00	4,345.00
Stamps.....	79	80	96,263.75	95,508.90	96,263.75
<b>Total.....</b>			<b>100,608.75</b>	<b>99,888.90</b>	<b>100,608.75</b>
<b>PUBLIC SERVICE COMMISSION FUND</b>					
SALES AND USE TAX	151	152	64,655.38	64,828.47	58,173.69
Tax.....	48,104	52,560	7,165,608.53	8,244,162.80	7,298,408.23
Penalties and Interest.....			30,516.37	30,582.13	
Deficiencies.....	806	793	109,531.72	115,438.46	
<b>Total.....</b>			<b>7,305,656.62</b>	<b>8,390,183.39</b>	<b>7,298,408.23</b>
<b>SUSPENSE ACCOUNT</b>					
VEHICLE CONTROL FUND	8,084	10,204			4,696.44
Original Chauffeurs' Licenses.....	3,018	3,615	3,018.00	3,615.00	
Duplicate Chauffeurs' Licenses.....	299	316	74.75	79.00	29,732.00
Original Operators' Licenses.....	16,566	21,738	16,566.00	21,738.00	54,647.75
Duplicate Operators' Licenses.....	4,039	6,089	1,009.75	1,522.25	
Receipts Cancelled.....			6,874.25	57.50	
Renewals.....	4,181	14,500	2,090.50	7,250.00	
<b>Total.....</b>			<b>29,633.25</b>	<b>34,261.75</b>	<b>29,732.00</b>
SCHOOL LUNCH FUND.....	13	12	432,960.42	498,106.21	432,960.42
<b>Total.....</b>			<b>432,960.42</b>	<b>498,106.21</b>	<b>432,960.42</b>
<b>MOTOR TRANSPORTATION FUND</b>					
<b>GRAND TOTAL.....</b>	<b>464,064</b>	<b>525,555</b>	<b>\$19,562,150.61</b>	<b>\$22,310,395.19</b>	<b>\$19,504,144.46</b>
					<b>\$22,427,263.35</b>

## STATE TAX COMMISSION

Table 51—Tax Commission Collections; Amount Per Capita Collected, Fiscal Years 1945 and 1946

	1945			1946		
	Amount	Per Cent of Total	Collec-tions Per Capita*	Amount	Per Cent of Total	Collec-tions Per Capita*
Beer Tax.....	\$ 221,057.45	1.13	\$ .35	\$ 307,334.24	1.37	\$ .49
Car and Bus Company Tax.....	504,558.29	.54	.17	120,460.23	.54	.12
Cigarette Tax.....	553,147.19	2.84	.89	757,165.19	3.38	1.20
Corporation Franchise Tax.....	1,472,941.35	7.55	2.37	1,320,945.66	5.89	2.10
Individual Income Tax.....	2,332,752.66	11.96	3.75	2,579,188.52	11.50	4.09
Inheritance Tax.....	189,128.40	.97	.30	349,696.33	1.56	.56
Insurance Company Tax.....	576,240.65	2.96	.93	603,854.59	2.69	.96
Mine Occupation Tax.....	857,084.76	4.39	1.38	656,826.92	2.93	1.04
Motor Fuel Tax.....	3,747,991.55	19.22	6.03	4,922,712.89	21.96	7.81
Use Fuel Tax.....	100,565.74	.52	.16	113,625.31	.51	.18
Motor Transportation Tax.....	469.23	.....	.....	.....	.....	.....
Motor Vehicle Control Fund.....	60,047.93	.31	.10	84,580.18	.38	.13
Motor Vehicle Registration Fund.....	1,363,879.73	6.99	2.19	1,498,420.05	6.68	2.38
Oleomargarine.....	100,608.75	.52	.16	99,888.90	.45	.16
Public Service Commission Fund.....	58,173.69	.30	.09	65,673.73	.29	.10
Sales Tax and Use Tax.....	7,298,408.23	37.43	11.73	8,388,486.27	37.41	13.32
School Lunch Fund.....	432,960.42	2.22	.70	498,106.21	2.22	.79
Vehicle Control Fund.....	29,732.00	.15	.05	54,647.75	.24	.09
<b>TOTAL TAX COLLECTIONS</b>	<b>\$19,499,448.02</b>	<b>100.00</b>	<b>\$31.35</b>	<b>\$22,421,613.47</b>	<b>100.00</b>	<b>\$35.59</b>
Suspense.....	4,696.44			5,649.88		
<b>TOTAL.....</b>	<b>\$19,504,144.46</b>			<b>\$22,427,263.35</b>		

\*Based on Bureau of Vital Statistics' estimated population of 622,000 for the fiscal year 1945 and 630,000 for the fiscal year 1946.



Table 52—Collections by State Tax Commission for Selected Fiscal Years, 1936 to 1946, Inclusive

SOURCE—TAX OR FUND	1935	1937	1939	1941	1943	1944	1945	1946
Beer (1).....	\$ 178,321.43	\$ 113,539.19	\$ 112,698.38	\$ 110,863.77	\$ 198,745.30	\$ 198,538.17	\$ 221,057.45	\$ 307,334.24
Car and Bus.....	68,612.89	82,617.36	114,656.49	106,009.56	34,691.59	96,229.66	70,155.29	120,460.23
Cigarette.....	243,165.44	326,263.52	348,930.60	369,426.91	634,136.36	946,323.80	553,147.19	757,165.19
Corporation Franchise.....	349,921.44	750,423.11	947,408.92	1,027,048.33	1,434,006.48	1,500,546.34	1,712,911.35	1,320,345.66
Individual Income.....	212,004.70	804,963.34	692,298.33	892,210.34	2,051,016.95	2,450,956.69	2,332,752.66	2,573,188.52
Inheritance.....	120,193.43	239,445.72	336,284.10	234,716.27	313,236.49	227,533.40	189,123.40	343,596.83
Insurance Company.....	190,221.34	304,278.74	413,920.80	381,173.14	439,625.28	591,419.86	576,240.65	603,554.59
Licensed Gross Ton Mile (3).....	.....	160,974.35	cr. 127.31	674,649.77	791,192.62	926,441.84	857,084.76	656,326.92
Mine Occupation (4).....	2,535,613.50	3,253,559.95	3,644,535.66	4,214,389.98	4,143,479.31	3,819,126.27	3,747,991.55	4,922,112.89
Motor Fuel.....	237,059.01	15,523.63	.....	.....	.....	400.00	469.23	.....
Motor Transportation (5).....	16,321.25	108,806.31	98,651.80	95,001.67	72,567.41	65,139.06	60,047.93	84,380.18
Motor Vehicle Control (6).....	1,023,225.84	909,192.05	1,066,423.39	1,178,494.94	1,317,667.77	1,297,551.43	1,363,879.73	1,498,420.05
Motor Vehicle Reg.....	25,698.50	44,834.11	18,154.81	44,392.70	98,032.27	97,831.90	100,608.75	99,888.90
Oleomargarine.....	6,615.56	46,483.15	38,085.53	42,363.88	87,327.95	64,434.76	58,173.69	65,673.73
Public Service Comm.....	2,496,097.11	3,411,585.86	3,635,502.90	4,563,094.40	6,756,396.05	7,192,945.18	7,298,408.23	8,388,486.27
Sales and Use (7).....	.....	1,217,017.62	2,628,745.15	2,872,995.27	27,057.70	394,685.27	432,960.42	498,106.21
School Lunch (8).....	.....	.....	.....	18,017.83	57,612.33	85,325.44	100,565.74	113,625.31
Unemployment Comp. (9).....	.....	.....	.....	26,567.50	40,621.75	40,532.25	29,732.00	54,647.75
Use Fuel (10).....	.....	.....	.....	.....	.....	.....	.....	.....
Vehicle Control (11).....	.....	.....	.....	.....	.....	.....	.....	.....
SUB-TOTAL.....	\$ 7,702,971.44	\$11,789,507.01	\$14,423,868.70	\$16,852,016.26	\$18,607,414.41	\$19,695,957.32	\$19,499,498.02	\$22,421,613.47
Suspense.....	6,756.17	cr. 49,027.18	8,697.61	126,958.81	12,669.74	cr. 1,196.76	4,696.44	5,649.88
GRAND TOTAL.....	\$ 7,709,727.61	\$11,740,479.33	\$14,432,566.31	\$16,978,975.07	\$18,620,084.15	\$19,694,760.56	\$19,504,144.46	\$22,427,263.35

1. Rate of tax lowered, effective March 25, 1935; increased, effective May 8, 1945.

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. Amounts collected in 1944 and 1945 previously charged off to uncollectibles.

6. Prior to 1941 includes receipts later separated and placed in Vehicle Control Fund.

7. Use Tax effective July 1, 1937.

8. Effective March 18, 1943.

9. Effective as of January 1, 1936. Transferred to Industrial Commission July 1, 1941.

10. Effective January 1, 1941.

11. Effective May 25, 1941.

Table 53—Tax Commission Administrative Cost, by Taxes  
(In Cents Per Dollar Collected)

TAX OR DIVISION	1939	1940	1941	1942	1943	1944	1945	1946
Ind. Income.....	4.93	5.21	4.28	3.23	1.92	2.03	3.18	3.21
Corp. Franchise.....	1.99	2.53	2.01	1.53	1.32	1.28	1.46	1.79
Sales and Use.....	2.68	2.18	2.15	2.06	1.36	1.36	1.11	0.98
Gasoline.....	0.34	0.40	0.29	0.21	0.21	0.21	0.19	0.14
Use Fuel.....	.....	.....	5.30	6.68	5.96	6.39	7.88	4.11
Cigarette.....	1.46	1.31	1.62	0.73	0.19	0.49	0.63	0.45
Oleomargarine.....	4.63	3.23	1.54	1.34	1.19	1.28	1.38	1.26
Beer.....	1.18	1.05	1.20	1.09	0.68	0.76	0.71	0.63
Inheritance.....	5.11	10.29	6.66	4.54	5.66	2.88	4.39	3.04
Car and Bus.....	0.34	0.18	0.19	0.25	0.21	0.20	0.22	0.19
Motor Vehicle Reg.....	8.11	9.24	7.36	7.81	7.01	3.56	8.33	1.04
Driver's License.....	90.12	154.85	171.27	154.08	133.10	133.07	196.69	126.02
Utility Fee.....	0.13	0.25	0.58	1.58	0.56	0.55	1.00	0.80
Mine Occupation.....	0.04	0.05	0.02	0.19	0.19	0.18	0.18	0.25
Unemp. Compensation.....	0.01	0.01	0.02	.....	.....	.....	.....	.....
Weighted Average.....	2.50	2.60	2.34	2.59	2.13	2.14	2.24	2.00



Table 54—Appropriations and Disbursements for Period July 1, 1944, to June 30, 1945

Period July 1, 1944 to June 30, 1945	Balances in Approp- riations June 30, 1944	Disburse- ments	Balances June 30, 1945
Appropriation from Emergency Relief Fund			
Disbursements	\$111,258.03	\$111,258.03	
Unexpended Balance			
Motor Fuel Tax			
Disbursements	13,059.69	13,059.69	
Unexpended Balance			
Motor Vehicle Registration			
Refunds of Expenditures	237,041.66		
Disbursements	3,643.59	229,960.91	
Balance Unexpended and Reverted to Motor Vehicle Reg. Fund			\$10,724.34
Motor Vehicle Control Fund			
Disbursements	57,220.27	57,220.27	
Unexpended Balance			
Total Appropriations	422,223.24	411,498.90	
Disbursements			
Balance Unexpended and Reverted to Motor Vehicle Reg. Fund			10,724.34

Table 55—Appropriations and Disbursements, July 1, 1945, to June 30, 1946

Period July 1, 1945 to June 30, 1946	Appro- priations	Disburse- ments	Unexpended Balance June 30, 1946
General Legislative Appropriation (Chap. 142, Sec. 14, Laws of Utah, 1945)			
Appropriation from General Fund	\$284,970.00		
Disbursements		\$133,735.90	
Unexpended Balance			\$151,234.10
Emergency Relief Fund			
Disbursements	220,736.76	103,755.68	
Unexpended Balance			117,001.08
Motor Fuel Tax Fund			
Disbursements	30,586.78	15,294.00	
Unexpended Balance			15,292.78
Motor Vehicle Registration Fund			
Disbursements	292,569.20	141,613.43	
Unexpended Balance			150,955.77
Vehicle Control Fund			
Disbursements	81,000.00	51,327.00	
Unexpended Balance			29,673.00
Motor Vehicle Control Fund			
Disbursements	40,017.26	25,015.00	
Unexpended Balance			15,002.26
Total Appropriations	949,900.00		
Total Disbursements		470,741.01	
Refund of Expenditures		(1,092.50)	
Balance Carried Over to Second Fiscal Year			480,251.49

## STATE OF UTAH,

## COUNTY OF SALT LAKE—ss.

J. Lambert Gibson, R. E. Hammond, Heber Bennon, 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, 1945, and June 30, 1946, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Utah Code Annotated, 1943.

EDITH STODDARD,  
Notary Public

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



